



Thomas A. Schweich
Missouri State Auditor

Mississippi County



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Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Mississippi County

Sheriff's Controls and Procedures	Accounting duties are not adequately segregated, and a supervisory review of accounting records is not performed. Deposits into the Sheriff's fee account are not made timely and do not include all receipts on hand, increasing the risk monies could be misused or lost. The detention center does not prepare a list of liabilities at the end of the month and reconcile it to the available cash balance for the inmate account. At our request, detention center personnel prepared a list of liabilities, and the reconciled bank balance exceeded liabilities by \$657. The Sheriff's office houses inmates for other political subdivisions but has not entered into written agreements detailing these arrangements. At April 30, 2012, 55 checks totaling \$745 had been outstanding for over one year, but procedures had not been established to routinely follow up on outstanding checks.
County Collector's Procedures	The County Collector does not prepare a monthly list of liabilities and reconcile it to the available cash balance. Audit staff determined liabilities exceeded the reconciled bank balance by \$164 at February 29, 2012.
Computer Controls	The County Collector, County Assessor, County Recorder of Deeds, and County Sheriff do not require passwords to be periodically changed, and, in most county offices, a security control is not in place to shut down the computers after a certain period of inactivity and detect or prevent incorrect login attempts. Backup data is not always stored at a secure off-site location, and 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.
Public Administrator's Procedures	The Public Administrator does not file annual settlements or status reports timely in compliance with state law. The Probate Clerk notifies the Public Administrator of annual settlement due dates, but does not follow up to ensure settlements are filed as required. In one case, an annual settlement had not been filed since 2008, and, in another, not since 2009. The Public Administrator does not have a written policy documenting fees and criteria to consider when determining the appropriate fee to charge. According to the Public Administrator, he charges \$25 for each annual settlement filed, but in 2010, one ward was charged \$732 and in 2011, eight wards were charged fees totaling \$425.
Capital Assets	As noted in our two prior audit reports, procedures and records to account for county property are not adequate. No procedures exist to identify capital asset purchases and dispositions throughout the year, records lack necessary information, some assets were not tagged, and annual inventories were not performed in the Sheriff's Office or the road and bridge department in 2011.
Senate Bill 40 Board	A bagging machine was purchased for \$40,000 for a local organization, but bids were not obtained and no documentation was maintained stating the purchase was from a sole source provider.

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

American Recovery and Reinvestment Act (Federal Stimulus)	The county was awarded a \$65,370 Recovery Act: Homelessness Prevention and Rapid Re-housing grant, \$48,921 of which was expended during the audit period to provide homelessness prevention and rapid re-housing assistance through the Delta Area Economic Opportunity Corporation and a \$11,927 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, all of which was received and expended by the Sheriff's office for purchasing surveillance equipment for the detention center.
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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 Mississippi County

We have audited certain operations of Mississippi County in fulfillment of our duties under Section 29.230, RSMo. In addition, Nichols, Stopp & VanHoy, LLC, Certified Public Accountants, was engaged to audit the financial statements of Mississippi County for the year ended December 31, 2011, and Bucher & Eftink, LLC, Certified Public Accountants, audited the financial statements of Mississippi County for the year 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 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 Mississippi County.

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is fluid and cursive, with the first name "Thomas" and last name "Schweich" clearly legible.

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:	Chris Vetter, CPA
In-Charge Auditor:	Steven Re', CPA
Audit Staff:	Albert Borde-Koufie, MBA Jared Wooderson

Mississippi County

Management Advisory Report

State Auditor's Findings

1. Sheriff's Controls and Procedures

Weaknesses in accounting controls and procedures continue to exist in the Sheriff's office. The Sheriff's office processed receipts of approximately \$44,000 during the year ended December 31, 2011, and \$43,000 during the year ended December 31, 2010.

1.1 Segregation of duties

Accounting duties are not adequately segregated and a supervisory review of accounting records is not performed. The Sheriff's clerk is primarily responsible for receiving monies, maintaining accounting records, depositing and disbursing monies, and preparing month-end bank reconciliations of the general fee account.

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

1.2 Deposits

Deposits into the Sheriff's fee account are not made timely and do not include all receipts on hand. As a result, there is an increased risk monies received could be misused or lost. Although the Sheriff indicated deposits are made weekly, our review for 2 months noted deposits were made approximately every 2 weeks and numerous payments receipted prior to the deposit date were not included in the deposit. For example, 22 receipts, totaling \$888 in checks from December 15 to December 23, 2011, were not included in the \$1,645 deposit made on December 23, 2011, but were subsequently deposited on December 26, 2011. Another example indicated 22 receipts totaling \$914, including \$884 in checks, receipted from June 2 to June 13, 2011, were not included in the \$1,332 deposit made on June 13, 2011, but were subsequently deposited on June 27, 2011.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, deposits should be made timely and include all monies received at the time the deposit is prepared.

1.3 Liabilities

A monthly list of liabilities is not prepared at the end of the month and reconciled to the available cash balance for the inmate account. At our request, detention center personnel prepared a list of liabilities which totaled \$16,893 at April 30, 2012. The reconciled bank balance of \$17,550 exceeded identified liabilities by \$657.

To ensure records are in balance, errors are detected and corrected on a timely basis, and sufficient cash is available for the payment of all amounts due, liabilities should be identified monthly and reconciled to the available cash balance. Prompt follow up on discrepancies is necessary to identify and resolve errors and ensure monies are properly disbursed.



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Management Advisory Report - State Auditor's Findings

1.4 Contracts for services

The Sheriff's office has not entered into written agreements with other political subdivisions for the boarding of inmates detailing the inmate housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. Although the Sheriff indicated Scott County is charged \$30 per day for housing their inmates, a review of several invoices to Scott County indicated amounts charged were calculated using daily amounts ranging from \$14 to \$35 per day.

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. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

1.5 Outstanding checks

Procedures have not been established to routinely follow up on outstanding checks for the inmate account. As a result, at April 30, 2012, 55 checks totaling \$745 had been outstanding for over a year.

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

Similar conditions previously reported

Similar conditions to sections 1.1, 1.2, 1.3, and 1.5 were noted in our prior audit report.

Recommendations

The Sheriff:

- 1.1 Adequately segregate accounting duties to the extent possible or ensure supervisory reviews of accounting records are performed and documented.
- 1.2 Ensure deposits are made timely and include all monies on hand at the time the deposit is prepared.
- 1.3 Prepare monthly lists of liabilities for the inmate account, reconcile the lists to the available cash balance, and investigate any differences. After sufficient efforts are made to resolve noted discrepancies, any remaining unidentified monies should be disposed of in accordance with state law.
- 1.4 Enter into written agreements for the boarding of inmates and ensure the amount charged agrees with the contracted amount. The County Commission should be a party to these contracts.



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Management Advisory Report - State Auditor's Findings

- 1.5 Routinely follow up on outstanding checks. Old outstanding checks should be voided and reissued to payees who can be readily located. If the payees cannot be located, the amount should be disbursed in accordance with state law.

Auditee's Response

The Sheriff provided the following responses:

- 1.1 *The Sheriff will review and initial the one-write sheets and bank reconciliation.*
- 1.2 *We will try and deposit intact each Monday.*
- 1.3 *We will prepare a list of liabilities each month and compare it to the monthly cash balance. In addition, we will investigate and attempt to resolve the unidentified difference and any monies not identified will be turned over to unclaimed property in accordance with state law.*
- 1.4 *We will work with the County Commission to establish the current billing rate and enter into contracts with the surrounding counties. In addition, we will ensure the daily amounts charged agree to the amount stated on the contract.*
- 1.5 *We will work on resolving the old outstanding checks.*

The County Commission provided the following response:

- 1.4 *We will discuss the issue with the Sheriff to establish written contracts for housing inmates with surrounding counties and determine the daily charge. We will review the amounts charged periodically to ensure they agree to the contracted amount.*

2. County Collector's Procedures

The County Collector has not developed procedures to prepare a monthly list of liabilities and to reconcile the list to the available cash balance. The County Collector's office processed collections of approximately \$7.6 million during the year ending February 29, 2012, and approximately \$7 million during the year ending February 28, 2011.

Based on a review of the County Collector's records, we identified liabilities totaling \$284,269 at February 29, 2012, which consisted of February tax collections, undistributed surtax, and interest. Liabilities exceeded the reconciled cash balance of \$284,105 by \$164.

To ensure records are in balance, errors are detected and corrected on a timely basis, and sufficient cash is available for the payment of all amounts due, liabilities should be identified monthly and reconciled to cash balances.



Mississippi County
Management Advisory Report - State Auditor's Findings

Prompt follow up on discrepancies is necessary to identify and resolve errors.

Recommendation

The County Collector prepare monthly lists of liabilities, reconcile the lists to the available cash balance, and promptly investigate any differences. In addition, the County Collector should review records to determine the reason for the reported discrepancy.

Auditee's Response

The County Collector provided the following response:

I will prepare a list of liabilities each month and reconcile it to the remaining cash balance. In addition, I will investigate the unidentified difference.

3. Computer Controls

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

3.1 User passwords

Passwords are not required to be periodically changed in the offices of County Collector, County Assessor, County Recorder of Deeds, and County Sheriff. 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.

3.2 Computer inactivity

A security control is not in place in most county offices, except for the County Clerk's and County Treasurer'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.

3.3 Data storage

Backup data is not always stored at a secure off-site location. While backups are prepared for the County Collector's and County Assessor's offices, the backups are stored in the County Collector's vault instead of an off-site location. Failure to store computer backup data at a secure off-site location results in backup data being susceptible to the same damage as the data on the computer. Off-site storage would provide increased assurance that county data could be recreated if necessary.

3.4 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.



Mississippi County Management Advisory Report - State Auditor's Findings

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 3.1, 3.2, and 3.3 were noted in our prior audit report.

Recommendations

The County Commission:

- 3.1 Work with the County Collector, County Assessor, County Recorder of Deeds, and County Sheriff to require passwords for all employees which are confidential and periodically changed to prevent unauthorized access to the county's computers and data.
- 3.2 Work with the County Collector, County Assessor, County Recorder of Deeds, County Sheriff, and Prosecuting Attorney to establish a security control requiring computers to shut down after a certain period of inactivity.
- 3.3 Work with the County Collector and County Assessor to ensure backup data is stored in a secure off-site location.
- 3.4 Work with county officials to develop formal contingency plans for the various computer systems.

Auditee's Response

The County Commission provided the following responses:

- 3.1 *We will speak to the computer programmer to require passwords to be changed periodically.*
- 3.2 *We will speak to the programmer to have computers shut down after a period of inactivity.*
- 3.3 *We will have a copy of the backup maintained off-site and also investigate the possibility of backing up through a service online.*
- 3.4 *We will develop a formal contingency plan.*



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Management Advisory Report - State Auditor's Findings

The County Collector, County Assessor, and County Sheriff provided the following response:

3.1 *We will speak to the computer programmer to require passwords to be changed periodically.*

The County Recorder of Deeds provided the following response:

3.1 *This has been implemented.*

The County Collector, County Assessor, Prosecuting Attorney, and County Sheriff provided the following response:

3.2 *We will speak to the computer programmer to have computers shut down after a period of inactivity.*

The County Recorder of Deeds provided the following response:

3.2 *This has been partially implemented and I am working towards full implementation.*

The County Collector and County Assessor provided the following response:

3.3 *We will maintain a copy of the backup off-site.*

4. Public Administrator's Procedures

The Public Administrator does not timely file annual settlements or status reports. In addition, there is no written policy or procedures to assess fees to the estates. The Public Administrator acts as the court appointed personal representative for wards or decedent estates of the Probate Division. The Public Administrator administered approximately 50 cases as of December 31, 2011.

4.1 Annual settlements

The Public Administrator does not timely file annual settlements or status reports in compliance with state law. In addition, although the Probate Clerk provides a listing annually notifying the Public Administrator when annual settlements are due, no additional follow-up is performed to ensure annual settlements are filed as required.

We reviewed five case files for the required filings of annual settlements for 2011 and 2010. Our review noted a case in which an annual settlement has not been filed since 2008, and another case with no annual settlement filed since 2009. In addition, the annual settlement for another case was filed 6 months late in 2011, and the annual settlement due in January 2012, was not filed until November 2012.



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Sections 473.540, 475.082, and 475.270, RSMo, require the Public Administrator to file an annual settlement and/or a status report with the court for each ward or estate. Timely settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that errors or misuse of funds will go undetected.

4.2 Fees assessed

The Public Administrator does not have a written policy documenting fees and criteria to consider when determining the appropriate fee to charge. The Public Administrator petitions the court annually to approve fees from the accounts of active wards and estates. Since the Public Administrator receives a salary, any fees approved by the court are deposited in the county treasury. Generally, fees are determined based on a flat rate as determined by the Public Administrator and are subsequently approved by the court for each ward or estate. According to the Public Administrator, he charges \$25 for each annual settlement filed; however, in 2010, one ward was charged \$732 and in 2011, eight wards were charged fees totaling \$425. There was no supporting documentation to show how the fees were determined for each of these wards. In addition, the Public Administrator indicated if a ward does not have adequate funds when an annual settlement is filed with the court, no fee or reimbursement of expenses is requested. The Public Administrator does not maintain a listing of fees and expenses that have not been petitioned from the court.

Without a formal policy documenting fees and criteria to consider when determining the appropriate fee to charge, and without adequate supporting documentation, there is less assurance fees charged to each ward are equitable, reasonable, and properly assessed.

Similar conditions previously reported

Similar conditions were noted in our prior audit report.

Recommendations

The Public Administrator:

- 4.1 Ensure annual settlements and status reports are timely filed. In addition, the Probate Division should follow up with the Public Administrator on all annual settlements and status reports which have not been filed by the required date.
- 4.2 Work with the Associate Circuit Judge to establish a formal policy outlining a fee schedule and criteria to use in determining fee amounts to charge. Adequate supporting documentation should be maintained to further support fees charged.



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Management Advisory Report - State Auditor's Findings

Auditee's Response

The Public Administrator provided the following written responses:

I have discussed your recommendations with the Associate Judge and the Probate Clerk.

4.1 *All settlements are set to display on my computer program when due. The settlements that are behind schedule have to wait for the prior year's settlement to be finished by the Probate Clerk, to ensure it is approved before the next year's settlement can be started. The Probate Clerk's priority is to get the settlements she has on hand finished.*

4.2 *We have agreed to a fee charge of \$50 for all wards that are on social security or supplemental security income. Wards that have other income will be charged a larger fee based on the size of their estate and the amount of work needed to be done. Estates or wards with assets of \$25,000 or more will be charged \$150, assets between \$25,000-\$100,000 will be charged \$300, and assets over \$100,000 will be charged \$500. All wards will be charged the fee as well as court costs. My computer program can enter these charges and keep a record of payment or not and if future monies became available they would be paid at that later date.*

The Probate Clerk provided the following response:

4.1 *I will work with the Public Administrator to follow-up throughout the year on the due dates of annual settlements to ensure their timely filing.*

5. Capital Assets

As noted in our prior two audit reports, procedures and records to account for county property are not adequate. Procedures have not been developed to identify capital asset purchases and dispositions throughout the year. In addition, records lack necessary information such as purchase date and acquisition cost, and some assets are not tagged, identifying them as county property. Also, annual inventories were not performed in the Sheriff's Office or the road and bridge department in 2011. The County Clerk annually requests each office submit an inventory list; however, he does not follow up with the offices that do not submit a list. As a result, the county is unable to ensure all county-owned property is accounted for properly.

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, potentially identify unrecorded additions and dispositions, identify



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Management Advisory Report - State Auditor's Findings

obsolete assets, and deter and detect theft of assets. 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 and departments to ensure complete and accurate inventory records are maintained, county property is properly tagged, and annual physical inventories are conducted, and implement procedures for tracking capital asset purchases and dispositions throughout the year.

Auditee's Response

The County Commission and County Clerk provided the following response:

We will develop a plan and establish procedures to ensure inventories are conducted annually by all elected officials. In addition, we will add and remove assets throughout the year as they are purchased or disposed. We will also ensure all assets are properly identified and tagged. We will review and compare the current inventory to the prior year's inventory for changes and periodically trace items recorded to their physical location.

6. Senate Bill 40 Board

Bids were not obtained or documentation maintained stating the purchase was from a sole source provider for a \$40,000 bagging machine purchased for a local organization. According to the Board Treasurer, the Board does not solicit bids; but requires the organization to solicit bids for equipment items to be paid for by the Board.

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

The Board should require each organization to submit bid documentation for review before the purchase is made or indicate the purchase is from a sole source provider.

A similar condition was noted in our prior audit report.

Recommendation

The Senate Bill 40 Board require organizations to submit bid documentation as part of the competitive procurement process for all major purchases and maintain documentation of decisions made.



Mississippi County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The Senate Bill 40 Board Chairman provided the following response:

We will obtain documentation of all bids to review prior to making the purchase or document that it was a sole source provider.

Mississippi County

Organization and Statistical Information

Mississippi County is a county-organized, third-class county. The county seat is Charleston.

Mississippi 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 54 full-time employees and 13 part-time employees on December 31, 2011.

In addition, county operations include the Senate Bill 40 Board and the Senior Citizens 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
Carlin Bennett, Presiding Commissioner	\$	27,000
Robert Jackson, Associate Commissioner		25,000
Steve Jones, Associate Commissioner		25,000
George Bays, Recorder of Deeds		38,000
Hubert DeLay, Jr., County Clerk (1)		54,059
Darren Cann, Prosecuting Attorney		109,366
Keith Moore, Sheriff		43,680
Sandra B. Morrow, County Treasurer (2)		45,219
Terry A. Parker, County Coroner		11,898
Richard "Rick" Reed, Public Administrator		25,000
Ann McCuiston, County Collector (3), year ended February 29,	46,657	
Shirley Coffey, County Assessor , year ended August 31,		38,000
Martin Lucas, County Surveyor (4)		

- (1) Includes \$7,800 annual compensation for additional administrative services to the County Commission.
- (2) Includes \$307 of commissions earned for maintaining the accounts for the Drainage Districts
- (3) Includes \$9,406 of commissions earned for collecting drainage and city property taxes.
- (4) Compensation on a fee basis.



Mississippi County Organization and Statistical Information

Financing Arrangements

The county entered into a lease agreement with a not-for-profit corporation (NFP) in October 2001. The terms of the agreement called for the NFP to issue bonds of \$2,845,000 for the purpose of constructing a new jail and for the NFP to lease the jail back to the county for payments totaling the principal and interest due on the outstanding bonds. The remaining principal and interest due on the bonds at December 31, 2011, was \$305,000 and \$6,405, respectively. The bonds matured on March 1, 2012.

The county issued \$580,000 in Leasehold Revenue Bonds dated July 1, 1997, to finance the costs of constructing, furnishing, and equipping a juvenile detention facility. The remaining principal and interest due on the bonds at December 31, 2011, was \$50,000 and \$2,500, respectively. The bonds matured on February 1, 2012.

The county issued \$165,000 in special limited obligation bonds dated May 1, 1999, to finance the costs to repair and restore a main drainage ditch, three lateral ditches and one sub-lateral ditch located in county Drainage District No. 23. The remaining principal and interest due on the bonds at December 31, 2011, was \$85,000 and \$20,910, respectively. The bonds will mature on March 1, 2019.

The county obtained a loan for \$39,500 and entered into a lease agreement for road and bridge department equipment in November 2008. As of December 31, 2011, the amount outstanding was \$10,946. The final payment of \$10,946 was made on November 12, 2012.

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 funding during the 2 years ended December 31, 2011:

A \$65,370 Recovery Act: Homelessness Prevention and Rapid Re-housing grant was awarded by the U.S. Department of Housing and Urban Development to the Missouri Department of Social Services and passed through to Mississippi County to provide homelessness prevention assistance to households that would have otherwise become homeless and rapid re-housing assistance to persons who were homeless. During the 2 years ended December 31, 2011, \$48,921 was passed to the Delta Area Economic Opportunity Corporation.

A \$11,927 Recovery Act: Edward Byrne Memorial Justice Assistance Grant was awarded by the U.S. Department of Justice for purchasing surveillance equipment for the detention center. During the 2 years ended December 31, 2011, \$11,927 was received and expended by the Sheriff's office related to this grant.