



# Thomas A. Schweich

Missouri State Auditor

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## Andrew County



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September 2014  
Report No. 2014-080

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<http://auditor.mo.gov>



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

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## Findings in the audit of Andrew County

Public Administrator Controls and Procedures	The Public Administrator did not obtain or retain adequate supporting documentation for some disbursements from individual ward bank accounts. The Public Administrator did not adequately review the financial activity of some wards, resulting in non-sufficient funds and overdraft fees, and did not make one ward's rent payments timely. For 9 of the 37 wards we reviewed, the Public Administrator's case files were missing receipts, invoices, and bank statements. The Public Administrator did not timely perform bank reconciliations for some wards and did not file annual settlements for some wards for up to 4 years. On the wards' annual settlements, the Public Administrator failed to include \$3,000 of tools and equipment, automobiles, and a burial plan. The Associate Circuit Court, Probate Division did not follow up on annual settlements not filed by the required date, and the Associate Circuit Court, Probate Division review did not detect any of the described errors. The Public Administrator did not timely take action to close the estates of deceased wards, and one case remained open almost 7 years after the assets were distributed and the bank accounts closed.
Sheriff Controls and Procedures	As noted in our prior audit report, Sheriff's office personnel do not deposit fee receipts intact or timely and do not prepare a monthly list of liabilities to reconcile to the cash balance for the Sheriff's fee account. At our request, office personnel prepared a list of liabilities, and the reconciled book balance exceeded the list of liabilities by \$286, but the Sheriff's office was unable to determine to whom the excess funds were owed.
Prosecuting Attorney Receipt Procedures	The Prosecuting Attorney's office does not issue receipts for some monies received, so office personnel cannot document the amounts received from defendants or transmitted to the court. In addition, the Prosecuting Attorney's office does not always restrictively endorse money orders received upon receipt.
Computer Controls	The County Commission does not require that computer passwords be periodically changed, and there are no security controls in place to lock a computer after a specified number of incorrect logon attempts.
Property Tax System	As noted in our 2 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain records summarizing property tax transactions and changes, and there is no evidence that the County Clerk or the County Commission verify the County Collector's annual settlements.

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**.\*

\*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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# Andrew County

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# **THOMAS A. SCHWEICH**

## **Missouri State Auditor**

To the County Commission  
and  
Officeholders of Andrew County

We have audited certain operations of Andrew 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 Andrew County for the 2 years ended December 31, 2013. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2013. 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 Andrew 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:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Patrick M. Pullins, M.Acct., CISA
Audit Staff:	Amanda Messick
	John R. Ebling
	Nancy McDowell

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# Andrew County Management Advisory Report State Auditor's Findings

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## **1. Public Administrator Controls and Procedures**

There are significant deficiencies with the Public Administrator's accounting controls and procedures.

During the year ended December 31, 2013, the Public Administrator served as the court appointed personal representative for 37 individuals (wards) and decedent estates of the Associate Circuit Court, Probate Division.

Unless otherwise specified, references to Public Administrator relate to the former Public Administrator who resigned effective February 28, 2014. The current Public Administrator took office in March 2014. Recommendations are directed to the current Public Administrator since she is in a position to work with the Associate Circuit Court, Probate Division and implement changes.

### **1.1 Disbursements**

Documentation retained by the Public Administrator to support disbursements was not complete or adequate. Additionally, the Public Administrator did not monitor account balances, causing wards to incur unnecessary bank fees and paid some disbursements late.

#### **Documentation**

The Public Administrator did not obtain or retain adequate supporting documentation for some disbursements from individual ward bank accounts during the year ended December 31, 2013.

- A check for \$400 was written from one ward's account to a bank on October 29, 2013, with "money order" indicated in the memo section. The description on the annual settlement indicated this money order was used for rent. The December 2013 rent payment was reduced by \$400, but no supporting documentation was available to ensure the money order was used for rent and was the reason the rent payment for December was reduced. Also, on October 29, 2013, two checks for \$400 each were written from a second ward's account to a bank with "money order" in the memo section. The description on the annual settlement indicated one money order was for a service provider; however, the service provider had already been paid for that month. The other description on the annual settlement was only "money order" and probate division personnel, the current Public Administrator, and records could not explain how this money was used. On February 5, 2014, \$600 was withdrawn from the second ward's account. The description on the annual settlement indicated the Public Administrator used this money to purchase a money order for burial expenses; however, there was no documentation of a burial plan for this ward. The current Public Administrator was able to confirm the existence of a burial plan for this ward, but was not able to verify the money order was credited to the burial plan. The Probate Clerk indicated she did not see any documentation supporting these money orders when reviewing the annual settlements. With no documentation of how these monies were used, there is no assurance these funds were spent appropriately.



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- Checks totaling \$3,790 were issued to two wards for personal expenses during the year ended December 31, 2013; however, the wards did not sign a receipt indicating monies had been received from the Public Administrator.

To ensure payments are valid and proper and reduce the risk of loss, theft, or misuse of funds, the Public Administrator should maintain adequate supporting documentation for all disbursements.

### Monitoring

The Public Administrator did not adequately review the financial activity of some wards or make ward's rent payments timely.

The Public Administrator did not adequately monitor ward account balances. Three wards were charged non-sufficient funds and overdraft fees by the bank totaling \$456. Of these fees, \$420 was refunded by the bank or reimbursed by the Public Administrator. However, the fees could have been avoided if the Public Administrator had properly monitored account balances.

The Public Administrator did not pay one ward's rent payments for the months of August and September 2013 until November 2013. Payment of each month's rent occurred approximately 2 months after the due date for the remainder of the year.

Part of the Public Administrator's function is to serve in a fiduciary role for individuals who cannot provide adequate oversight of their own finances. The failure to adequately monitor the financial activity, including account balances, of wards increases the risk that loss, theft, or misuse of funds could go undetected. The Public Administrator should monitor ward account balances and pay all bills timely to avoid unnecessary bank charges.

### 1.2 Ward documentation

The Public Administrator did not retain complete case files for all wards.

For 9 of the 37 wards reviewed, the Public Administrator case files did not contain complete financial information or documentation to support the financial activity that occurred in the wards' accounts. Missing documentation included receipts, invoices, and bank statements.

Failing to maintain complete case files for all wards significantly increases the risk that loss, theft, or misuse of funds could occur undetected. Record retention is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, states all records made or received by officials in the course of their public duties are public property and are not to be disposed of except as provided by law.

### 1.3 Bank reconciliations

The Public Administrator did not perform timely bank reconciliations for some wards. For 3 wards we noted the following concerns.





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- The May 24, 2013, bank statement was not reconciled until July 30, 2013. The bank statements for periods ending July through December 2013 for this same ward were not reconciled until January 19, 2014.
- The November 7, 2013, bank statement for another ward was not reconciled until January 19, 2014.
- The bank reconciliations for the May 20, June 20, and August 20, 2013, bank statements were not reconciled until October 16, 2013, for a third ward. No documentation was retained to indicate the bank reconciliation for the July 20, 2013, bank statement was completed. The reconciliation for the November 21, 2013, bank statement was not completed until January 21, 2014.

Monthly bank reconciliations are necessary to ensure the bank activity and accounting records are in agreement, and to identify errors timely.

## 1.4 Annual settlements

The Public Administrator does not always file annual settlements timely in compliance with state law, and assets purchased during the annual settlement period did not appear on the asset list section of the annual settlement.

### Timely filing

Annual settlements were not filed for some wards with the court for up to 4 years. The Public Administrator is scheduled to submit most annual settlements at December 31. Due to the Public Administrator's planned resignation in February 2014, the Associate Circuit Judge agreed to allow the Public Administrator to file final settlements for the 14 months ending in February 2014, for all of her open cases. However, some of the settlements submitted were for longer than 14 months. Annual settlements filed in February 2014 included a settlement for the period December 29, 2009, through February 9, 2014; one settlement was from December 16, 2011, through February 18, 2014; and another settlement was from December 22, 2011, through February 24, 2014. Also, another settlement filed on February 11, 2014, was for the period of December 20, 2011, to December 20, 2012, and a subsequent settlement for the period of December 20, 2012, to February 21, 2014, was filed for this ward on March 10, 2014.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement 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 loss, theft, or misuse of funds will go undetected.



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Ward assets

The assets included in the wards' annual settlements were not accurate. Examples of assets excluded from the annual settlements include \$3,000 of tools and equipment, automobiles, and a burial plan.

To ensure the financial activity of the wards is accurately and completely reported to the court, all assets should be reflected on the annual settlements.

Probate Division review

The Associate Circuit Court, Probate Division review of annual settlements filed by the Public Administrator did not detect any of the issues identified above. In addition, the Associate Circuit Court, Probate Division did not follow up on annual settlements not filed by the required date. Failure to adequately review settlements and ensure they are filed timely increases the risk that loss, theft, or misuse of funds could go undetected.

## 1.5 Closing estates

The Public Administrator did not take timely action to close the estates of deceased wards.

Court records indicate a final settlement was not filed for one ward who passed away in October 2003. Due to litigation involving the estate, the estate was not ready to be finally settled until March 2007. An interim settlement was filed in March 2007, indicating the remaining assets of the estate totaled approximately \$37,000. A judicial order was entered at that time to disburse the remaining assets of the estate, close the estate's bank accounts, and to close the estate after the filing of the final documents and reports. Although the assets were distributed and the bank accounts closed, the final settlement was not filed and the case remained open. After we asked about this case remaining open almost 7 years after the last activity, the court administratively closed the case in March 2014, even though a final settlement was never filed by the Public Administrator.

Court and Public Administrator records indicate the Public Administrator is responsible for at least six other cases in which the ward is deceased. These cases should all be reviewed to determine if the case is active or should be closed.

## Recommendations

The Public Administrator:

- 1.1 Support disbursements with adequate documentation, monitor financial activity to ensure sufficient funds are available for disbursements to avoid unnecessary bank charges, and make rent payments timely.
- 1.2 Retain adequate documentation for each ward.
- 1.3 Prepare bank reconciliations on a monthly basis for all accounts.



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- 1.4 File annual settlements timely. The Public Administrator should also ensure annual settlements are complete and accurate. In addition, the Associate Circuit Court, Probate Division should establish procedures to ensure annual settlements filed with the court are submitted timely and review the settlements appropriately.
- 1.5 Ensure estates pertaining to deceased individuals are closed timely.

## Auditee's Response

*The Public Administrator provided the following responses:*

*The current Public Administrator agrees with the recommendations. The current Public Administrator took office in March 2014 and took over the bank accounts of wards on March 25, 2014. Since this date, steps have been taken to implement each recommendation as detailed below.*

- 1.1 *This recommendation has been fully implemented.*
- 1.2 *Documentation is currently being maintained for the wards under the current Public Administrator's care.*
- 1.3 *Monthly bank reconciliations are being prepared for the wards under the current Public Administrator's care.*
- 1.4 *The current Public Administrator plans to file complete and accurate annual settlements when they are due.*
- 1.5 *These estates were not turned over to the current Public Administrator. The Associate Circuit Judge, Probate Division, is working to ensure the closure of these cases. However, the current Public Administrator is taking action to close out three cases for wards that have passed away since she took office.*

*The Circuit Clerk provided the following response:*

- 1.4 *An additional employee has recently been hired to help with the workload in the Probate Division. The staff in the Probate Division will work with the Public Administrator to identify the dates each settlement is due and will monitor this in the future.*

## 2. Sheriff Controls and Procedures

Procedures related to receipts and deposits need improvement. Sheriff's office personnel do not prepare monthly lists of liabilities to reconcile to the available cash balances.

Sheriff fee receipts totaled approximately \$187,000 and inmate commissary receipts totaled approximately \$60,000 during the year ended December 31, 2013.



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Management Advisory Report - State Auditor's Findings

## 2.1 Receipting and depositing

Sheriff's office personnel do not deposit fee receipts intact or timely. A deposit on January 2, 2014, included receipts from December 18 and 19, 2013, which should have been included in an earlier deposit made on December 27, 2013. In addition, checks for inmate commissary accounts are not restrictively endorsed immediately upon receipt.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected. To adequately safeguard receipts and reduce this risk, procedures should ensure all receipts are deposited in a timely manner.

## 2.2 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities to reconcile to the cash balance for the Sheriff's fee account. At our request, a list of liabilities was prepared as of March 31, 2014, which totaled \$14,372. The March 31, 2014, reconciled book balance of \$14,658 exceeded the list of liabilities by \$286. The Sheriff's office was unable to determine to whom the excess funds were owed.

To ensure records are in balance, identify errors timely, and ensure sufficient cash is available for payment of amounts due; liabilities should be identified monthly and reconciled to cash balances. Prompt follow up on discrepancies is necessary to resolve errors and ensure monies are properly disbursed. Various statutory provisions address the disposal of unidentified monies.

## Similar conditions previously reported Recommendations

Similar conditions were noted in our prior audit report.

The Sheriff:

- 2.1 Ensure receipts are deposited intact and timely. In addition, the Sheriff should ensure checks are restrictively endorsed immediately upon receipt.
- 2.2 Ensure a list of liabilities is prepared monthly and compared to the available cash balance. Differences should be promptly investigated. After sufficient efforts are made to resolve discrepancies, any remaining unidentified monies should be disposed of in accordance with state law.

## Auditee's Response

*The Sheriff provided the following responses:*

- 2.1 *The Sheriff agrees with the recommendation. These errors occurred as the result of staff turnover and temporary staff performing these duties. Staff has been made aware of proper receipting and*



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Management Advisory Report - State Auditor's Findings

*depositing procedures and the recommendation has been implemented.*

- 2.2 *The Sheriff agrees with the recommendation and has begun preparing a monthly list of liabilities to compare to the cash balance. The Sheriff will work with the County Treasurer to determine the proper disposition of the remaining unidentified monies, in accordance with state law.*

### 3. Prosecuting Attorney Receipt Procedures

The Prosecuting Attorney does not have adequate controls over receipts. During the year ended December 31, 2013, the Prosecuting Attorney's office receipted approximately \$149,000 for bad check and court-ordered restitution monies. The Prosecuting Attorney also handles amended tickets, but does not maintain a record of these monies.

The Prosecuting Attorney does not issue receipts for some monies received. Individuals charged with certain moving violations are allowed to plead their case to a non-moving violation in return for paying a higher fine. The Prosecuting Attorney receives these fines and court costs payments and transmits the fines and court costs to the court with the amended ticket. The Prosecuting Attorney does not issue a receipt slip to the individual who submitted the plea, nor does the Prosecuting Attorney obtain a receipt from the court documenting the amount of fines and court costs transmitted. Instead the court issues a receipt slip (typically by mail) directly to the individual who made the payment. As a result, the Prosecuting Attorney has no documentation of the amount received from the defendant or transmitted to the court. In addition, money orders received for bad check and court-ordered restitution are not always restrictively endorsed immediately upon receipt.

Failure to implement adequate receipting and transmitting procedures increases the risk that loss, theft, or misuse of monies received will go undetected. To adequately safeguard receipts and reduce this risk, procedures should ensure receipt slips are written for all monies received and all receipts are restrictively endorsed upon receipt.

### Recommendation

The Prosecuting Attorney should issue receipt slips for all monies received and ensure that all receipts are restrictively endorsed upon receipt.

### Auditee's Response

*The Prosecuting Attorney provided the following response:*

*The Prosecuting Attorney agrees with the recommendation and has implemented procedures to correct these concerns.*

### 4. Computer Controls

Controls over county computers are not sufficient to prevent unauthorized access by requiring password changes and restricting logon attempts. As a



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result, county records are not adequately protected and are susceptible to unauthorized access.

#### 4.1 Password controls

The County Commission has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Passwords are not required to be changed on a periodic basis.

Passwords are required to authenticate access to computers. The security of a computer password is dependent upon keeping passwords confidential. However, since passwords do not have to be periodically changed, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

#### 4.2 Security controls

Security controls are not in place to lock a computer after a specified number of incorrect logon attempts. Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

### Recommendations

The County Commission:

- 4.1 Require unique passwords for each employee that are confidential and periodically changed to prevent unauthorized access to the county's computers and data.
- 4.2 Require each county computer to have security controls in place to lock the computer after a specified number of incorrect logon attempts.

### Auditee's Response

*The County Commission provided the following response:*

*The county has contacted our computer service provider and is in the process of correcting these issues.*

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## 5. Property Tax System

As similarly noted in our prior 2 audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, who processed property tax monies of approximately \$15.2 million during the year ended February 28, 2014.



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Management Advisory Report - State Auditor's Findings

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The County Clerk does not maintain an account book or other records summarizing property tax transactions and changes. In addition, no evidence was provided to indicate procedures are performed by the County Clerk or the County Commission to verify the County Collector's annual settlements. As a result, errors and irregularities could go undetected and there is an increased risk of loss, theft, or misuse of property tax monies going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable to the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are accounted for properly and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish some checks and balances related to the collection of property taxes.

## Recommendation

The County Clerk maintain a complete and accurate account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

## Auditee's Response

*The County Clerk and County Commission provided the following response:*

*The County Clerk agrees with the recommendation and now has the ability to obtain reports from the property tax system, which she is using as her account book. The County Clerk is using these reports to ensure the accuracy and completeness of the monthly reports of collections and disbursements submitted by the County Collector and to ensure property tax additions and abatements made by the County Collector were approved by the County Commission. The County Clerk and County Commission will review monthly changes to tax records for accuracy and completeness. The County Clerk plans to use these monthly reports to review the accuracy and completeness of the County Collector's annual settlement.*

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# Andrew County

## Organization and Statistical Information

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Andrew County is a county-organized, third-class county. The county seat is Savannah.

Andrew 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 66 full-time employees and 19 part-time employees on December 31, 2013.

In addition, county operations include the Senate Bill 40 Board, the Senior Citizen Services Board, and five neighborhood improvement districts.

### Elected Officials

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

Officeholder	2014	2013
Larry L. Atkins, Presiding Commissioner	\$	29,870
Greg Wall, Associate Commissioner (1)		7,503
John Rotterman, Associate Commissioner (1)		17,151
Darryl Howard, Associate Commissioner		27,870
Rosa Lea Lancey, Recorder of Deeds		41,500
Cyndee Merritt, County Clerk		41,980
Steven Stevenson, Prosecuting Attorney		51,480
Bryan Atkins, Sheriff		46,480
Cindy Esely, County Treasurer		41,980
Douglas Johnson, County Coroner		14,480
Karen Keller, Public Administrator		20,000
Phillip Rogers, County Collector (2), year ended February 28,	46,124	
Ronald Christmas, County Assessor, year ended August 31,		41,980
F. Shane Terhune, County Surveyor (3)		

- (1) John Rotterman served until July 2013. Greg Wall was appointed by the Governor in September 2013 to serve until January 2015.
- (2) Includes \$4,144 of commissions earned for collecting city property taxes.
- (3) Compensation on a fee basis.





Andrew County  
Organization and Statistical Information

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Financing  
Arrangements

The county entered into a lease contract with the Andrew County Public Benefit Corporation (ACPBC) in September 2011. The terms of the contract call for the ACPBC to provide funding for the construction of a Sheriff's office and jail facility and for the county to lease the facility from the ACPBC for lease payments equal to the amount due to retire the ACPBC's indebtedness and administrative costs. To fund construction of the facility, the ACPBC obtained two loans from the United States Department of Agriculture totaling \$5.9 million in September 2011. Construction was completed in November 2012. The remaining principal outstanding at December 31, 2013, was \$5,765,930. Interest remaining to be paid over the life of the agreement totals \$5,431,343.

The county has 5 Neighborhood Improvement Districts. The county issued general obligation bonds to finance the projects and levied special assessments on property located in the districts to pay the debt principal and interest. As of December 31, 2013, the bonds had been paid off for 1 of the 5 districts. The remaining principal outstanding for the bonds of the other 4 districts as of December 31, 2013, was \$252,000. Interest remaining to be paid over the life of the agreements totals \$66,095.