



Nicole R. Galloway, CPA
Missouri State Auditor

Pemiscot County



December 2015
Report No. 2015-120

<http://auditor.mo.gov>



Nicole R. Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Pemiscot County

Financial Condition and Budgets	The financial condition of the county is weak, and the county commission does not adequately monitor budgets. The General Revenue Fund cash balance at December 31, 2014 was (\$1,427,470). Budgetary procedures are not adequate and contribute to the county's poor financial condition. The county commission continues to approve deficit budgets for multiple funds.
Sheriff's Inmate and Commissary Monies	As noted in a prior report, the sheriff's office does not account for the numerical sequence of receipt/transaction numbers in the computerized accounting system, and the method of payment is not always indicated in the system accurately or reconciled to the composition of deposits. As noted in a prior report, the sheriff's office has not attempted to reconcile the inmate bank account since October 2014. As noted in three prior reports, office personnel do not identify inmate balances to determine month-end liabilities and do not reconcile the liabilities to available cash balances to ensure the bank account balance is adequate to cover amounts due to inmates.
County Assessor's Controls and Procedures	One employee is primarily responsible for collecting receipts and transmitting the monies to the county treasurer. An independent or supervisory review is not performed to ensure all monies received are transmitted to the county treasurer. Office personnel do not issue receipt slips for monies received or record receipts in a ledger. When a receipt slip is requested, information is written on scrap pieces of paper and given to the requestor. In addition, checks are not restrictively endorsed when received.
Public Administrator's Controls and Procedures	The public administrator does not file annual settlements timely in compliance with state law. In addition, the circuit court, probate division does not follow up with the public administrator when annual settlements are not filed by their due date. The public administrator does not always timely prepare monthly bank reconciliations.
County Procedures	As noted in three prior reports, neither the county clerk nor the county commission adequately reviews the financial activities of the county collector, who processes property taxes and other collections. The county clerk does not use the information she maintains to create a detailed account book or other records summarizing property tax charges, transactions, and changes. No evidence was provided to indicate procedures are performed to verify the accuracy and completeness of the county collector's annual settlements. There is no evidence a public hearing on the county's proposed tax rates was held in 2014 or that tax rates were approved by the county commission. The county has not entered into a formal written agreement with the vendor providing diesel fuel for 7 tanks located throughout the county.

Additional Information

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 **Poor**.*

*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 Web site: auditor.mo.gov

Pemiscot County Table of Contents

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

Management Advisory Report - State Auditor's Findings	1. Financial Condition and Budgets4 2. Sheriff's Inmate and Commissary Monies.....6 3. County Assessor's Controls and Procedures.....8 4. Public Administrator's Controls and Procedures9 5. County Procedures 10
---	---

Organization and Statistical Information	13
---	----



NICOLE R. GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Pemiscot County

We have audited certain operations of Pemiscot 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 Pemiscot County for the 2 years ended December 31, 2014. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2014. The objectives of our audit were to:

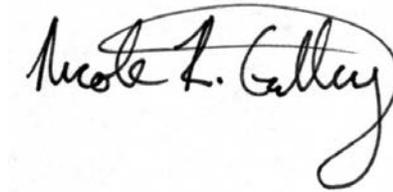
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

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 Pemiscot County.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor: John Luetkemeyer, CPA
Director of Audits: Randall Gordon, M.Acct., CPA, CGAP
Audit Manager: Chris Vetter, CPA
In-Charge Auditor: Erica Schroer, MBA
Audit Staff: Samantha Sieg

Pemiscot County Management Advisory Report State Auditor's Findings

1. Financial Condition and Budgets

Several county funds are in poor financial condition, and the financial condition has been affected by poor budgeting procedures.

1.1 Financial condition

The financial condition of the county is weak, and the County Commission does not adequately monitor budgets. The cash balances of the General Revenue and Assessment Funds continue to deteriorate although some improvement is expected during the year ended December 31, 2015. Additionally, the county continues to operate some funds with negative cash balances. As a result, the county is using other county funds included in its bank account, including restricted funds, to meet general cash flow needs.

The following table shows the ending cash balances for the General Revenue and Assessment Funds over the last 4 years and the projected ending cash balances for 2015, as reported in the county's audited financial statements and budget documents.

Fund	Ending Cash Balance, Year Ended December 31,				
	2015 Budgeted	2014 Actual	2013 Actual	2012 Actual	2011 Actual
General Revenue	\$ (1,072,490)	(1,427,470)	(931,518)	(718,445)	(933,872)
Assessment	(48,549)	(48,236)	(114,004)	(131,834)	(126,938)

The General Revenue Fund cash balance has decreased by \$781,176 since our last audit, when the balance was (\$646,294) at December 31, 2010. The county continues to spend more than budgeted for some funds, including funds with existing negative cash balances. While the Assessment Fund's cash balance improved during the last 2 years, the balance is still projected to be negative at December 31, 2015.

Funds with the 5 largest cash balances at December 31, 2014, were \$560,425 for the Special Road and Bridge Fund, \$395,000 for the Federal Forfeiture Fund, \$211,582 for the Johnson Grass Fund, \$150,149 for the Sheltered Workshop Fund, and \$124,642 for the Capital Improvement Sales Tax Fund and totaled \$1,441,798. When the total cash balance for those funds are subtracted from the county's total cash balance of \$312,888 at December 31, 2014, for all funds, the cash balances of these funds are short by \$1,128,910 due to the negative balances of other funds (primarily, General Revenue Fund) in the county.

The County Commission and County Clerk indicated they are aware of the financial concerns with the General Revenue and Assessment Funds. In 2014, voters passed 2 sales taxes to help fund law enforcement and emergency services, which should help ease the burden on the General Revenue Fund. According to the 2015 budget, the county is anticipating the



Pemiscot County
Management Advisory Report - State Auditor's Findings

new law enforcement sales tax and emergency services sales tax to generate \$400,000 and \$1.3 million in revenue, respectively. Although County Commissioners indicated they review monthly reports comparing budget and actual receipts and disbursements for all county funds, actual disbursements still exceeded budgeted disbursements for several funds. Spending more than budgeted further contributes to the county's weak financial condition. The additional revenue that will be generated by the new sales taxes may not be enough to offset the county's spending.

Even with the passage of 2 new sales taxes, it is essential the County Commission continue to address the situation both in the immediate and long-term future. To ensure the financial condition of these funds is improved, the County Commission should reduce spending as much as possible, evaluate controls and management practices to ensure efficient use of county resources, attempt to maximize all sources of revenue, and closely monitor budgets.

1.2 Budgetary procedures

Budgetary procedures are not adequate and contribute to the county's poor financial condition. The County Commission continues to approve deficit budgets for multiple funds, including the General Revenue, Assessment, Juvenile Grant, and Deputy Sheriff Salary Supplement Grant Funds for 2015. The County Commission approved deficit budgets for the General Revenue, Assessment, Juvenile Grant, Emergency 911, Firing Range, and Task Force Funds in 2014. The County Commission indicated the county has reduced disbursements as much as possible, but the County Commission continues to approve budgeted disbursements in excess of budgeted receipts for funds with deficit balances.

Missouri Constitution, Article VI, Section 26(a), and Section 50.610, RSMo, prohibit deficit budgeting.

Similar conditions previously reported

Similar conditions were noted in our 3 prior audit reports. Our follow-up report to our prior audit, *Follow-Up Report on Audit Findings - Pemiscot County* (No. 2012-140, issued in November 2012), noted the county was in the process of implementing the recommendations.

Recommendations

The County Commission:

- 1.1 Closely monitor the financial condition of the General Revenue and Assessment Funds and take the necessary steps to improve the financial condition of the county. The County Commission should also perform long-term planning and ensure receipts are maximized and disbursements are closely monitored. In addition, the County Commission should also ensure budgets are adequately monitored and established procedures to ensure disbursements are made within the constraints of the budget.



Auditee's Response

1.2 Refrain from budgeting deficit balances.

1.1 *We will continue to monitor the financial condition of the county and take steps to improve the financial condition. We will continue with our long-term planning and ensure receipts are maximized and disbursements are monitored. We will also continue to monitor the budgets and make our best effort to make disbursements within the constraints of the budget.*

1.2 *We will attempt to refrain from budgeting deficit balances as much as possible.*

2. Sheriff's Inmate and Commissary Monies

2.1 Receipts

Records and procedures over inmate and commissary monies need improvement. The Sheriff's office collected inmate and commissary monies totaling approximately \$161,000 during the year ended December 31, 2014.

The Sheriff's office does not account for the numerical sequence of receipt/transaction numbers in the computerized accounting system. The computer system automatically assigns a transaction number to every transaction entered into the system, including receipts posted. During our review of inmate collections reports, we noted several blocks of missing receipt/transaction numbers. Office personnel could not determine why some receipt/transaction numbers were not accounted for on reports generated from the system. In addition, the method of payment (cash, check, or money order) is not always indicated in the system accurately or reconciled to the composition of deposits.

To ensure all monies received are properly recorded and deposited and reduce the risk of loss, theft, or misuse of funds, the numerical sequence of receipt/transaction numbers should be accounted for properly, method of payment should be accurately entered in the accounting system, and the composition of receipt slips issued should be reconciled to the composition of deposits.

2.2 Bank reconciliations

The Sheriff's office has not attempted to reconcile the inmate bank account since October 2014. According to office personnel, since our last audit conducted in 2011, they have attempted to receive assistance from the commissary system vendor in performing a bank reconciliation; however, the issues remain unresolved. We confirmed this information with the vendor.

Follow up procedures have not been performed on reconciling items shown on detailed bank reconciliations for the inmate bank account. Although office personnel post checks and deposits that clear the bank to the computer system to reconcile the Sheriff's accounting and bank records on a



Pemiscot County
Management Advisory Report - State Auditor's Findings

monthly basis, detailed bank reconciliations, which show all reconciling items, are not generated from the computer system and follow-up procedures are not performed to resolve reconciling items. At our request, personnel generated a detailed bank reconciliation showing all individual reconciling items from the inmate bank account as of October 14, 2014. We noted 244 checks and debit cards totaling \$13,397 outstanding with the oldest check dating back to 2005. Inmates released from jail with an account balance do not always retrieve their funds when released.

At October 14, 2014, the inmate and commissary bank account had an adjusted balance of \$4,430, but the office's accounting system showed the balance as negative \$10,317. Office personnel could not determine why there is a large difference between the bank account balance and the system balance or why the accounting system is showing a negative checkbook balance. The Sheriff has requested help from the software vendor to determine how to correct the system balance.

Preparation and review of detailed monthly bank reconciliations and adequate follow up of reconciling items are necessary to ensure bank activity and accounting records are in agreement, detect and correct errors timely, and ensure all monies are properly recorded and/or disbursed to the payee.

2.3 Liabilities

Office personnel have not identified month-end liabilities (inmate balances) and reconciled the liabilities to available cash balances to ensure monies in the bank account are adequate to cover amounts due to inmates. At our request, a report was generated and as of October 14, 2014, inmate balances totaled \$2,494. Office personnel could not explain why this total did not agree to the adjusted bank account balance.

A complete and accurate list of liabilities should be prepared monthly and reconciled to the inmate bank account to ensure records are in balance and sufficient funds are available for the payment of all liabilities. Office personnel should investigate any differences noted and take appropriate action.

Similar conditions previously reported Recommendations

Similar conditions to 2.1 and 2.2 were noted in our prior audit report and similar conditions to 2.3 were noted in our prior 3 reports.

The Sheriff:

- 2.1 Ensure the numerical sequence of receipt/transaction numbers is accounted for properly. The Sheriff should also ensure the method of payment is accurately entered into the system and the composition of receipt slips is reconciled to the composition of deposits.



Pemiscot County
Management Advisory Report - State Auditor's Findings

- 2.2 Perform bank reconciliations monthly. In addition, the Sheriff should review the reconciling items and ensure any differences are promptly investigated.
- 2.3 Ensure individual inmate account balances and various liabilities are compared to the reconciled bank account balance monthly and any discrepancies are promptly investigated.

Auditee's Response

- 2.1, 2.2
& 2.3 *I will again work with the commissary system vendor concerning the problems with the banking issues. If the vendor cannot get it corrected I will close this account and start over as suggested.*

3. County Assessor's Controls and Procedures

Controls and procedures in the County Assessor's office need improvement. According to the County Treasurer's records, the County Assessor's office remitted approximately \$17,000 to the County Treasurer for maps, plat books, data requests of property records, and miscellaneous fees during the year ended December 31, 2014.

3.1 Segregation of duties

One employee is primarily responsible for collecting receipts and transmitting the monies to the County Treasurer. An independent or supervisory review is not performed to ensure all monies received are transmitted to the County Treasurer.

Proper segregation of duties is necessary to ensure receipts are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, the County Assessor should implement an adequate independent or supervisory review when receipts are transmitted to the County Treasurer.

3.2 Receipting procedures

Office personnel do not issue receipt slips for monies received or record receipts in a ledger. When a receipt slip is requested, information is written on scrap pieces of paper and given to the requestor. In addition, checks are not restrictively endorsed when received. According to office personnel, receipts are transmitted to the County Treasurer immediately when received. Without receipting or recording the receipts, there is no assurance that all monies received are transmitted to the County Treasurer.

To reduce the risk of loss, theft, or misuse of monies and to properly account for all monies, official prenumbered receipt slips should be issued for all monies received, the method of payment should be recorded, and the composition of receipts should be reconciled to the composition of monies transmitted to the County Treasurer. Also, checks should be restrictively endorsed immediately upon receipt.



Recommendations

The County Assessor:

- 3.1 Adequately segregate duties for collection of receipts or ensure independent or supervisory reviews of receipts and transmittals are performed and documented.
- 3.2 Establish procedures to ensure all monies received are properly receipted, promptly recorded, and checks are restrictively endorsed immediately upon receipt.

Auditee's Response

- 3.1 *We will ensure independent or supervisory reviews of receipts and transmittals are performed and documented.*
- 3.2 *We are now properly issuing receipt slips for all monies received. We will consider restrictively endorsing checks immediately upon receipt.*

4. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. During the year ended December 31, 2014, the Public Administrator was the court appointed personal representative for 49 individuals (wards) and decedent estates. Of those 49 estates, the Public Administrator is the conservator for 11 estates.

4.1 Annual settlements

The Public Administrator does not file annual settlements timely in compliance with state law. In addition, the Circuit Court, Probate Division does not follow up with the Public Administrator when annual settlements are not filed by their due date.

Timely filing

We requested the most recent annual settlement for all 11 wards that are required to have annual settlements. For one case, an annual settlement has not been filed since the ward was assigned to the Public Administrator in November 2011 and an annual settlement for another case has not been filed since March 2011. In addition, 7 annual settlements were filed on or after the date we requested annual settlements to review. Also, of the 9 annual settlements we reviewed, 7 covered more than a one year period and had periods ranging from 13 months to 39 months.

Probate Division review

The Circuit Court, Probate Division does not follow up on annual settlements not filed by the required date. In addition, the Circuit Court, Probate Division approved an annual settlement covering the period of June 2013 through October 2014 that did not include bank statements for 11 months.

Conclusion

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



Pemiscot County
Management Advisory Report - State Auditor's Findings

settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

4.2 Bank reconciliations

The Public Administrator does not always timely prepare monthly bank reconciliations. We noted numerous instances where the Public Administrator completed multiple monthly bank reconciliations for the same account on the same day. Timely preparation of monthly bank reconciliations is necessary to ensure bank accounts are in agreement with accounting records and to detect and correct errors.

Recommendations

The Public Administrator:

- 4.1 File annual settlements timely. In addition, the Circuit Court, Probate Division should follow up with the Public Administrator on all annual settlements not filed by the required date.
- 4.2 Prepare bank reconciliations monthly for all wards' bank accounts.

Auditee's Response

The Public Administrator provided the following responses:

- 4.1 *I will try to file in a more timely manner.*
- 4.2 *I will try to prepare bank reconciliations monthly.*

The Circuit Judge, Probate Division and the Probate Clerk provided the following response:

- 4.1 *Our new system will automatically notify the Probate Clerk of due dates and past due dates for annual settlements. The notifications will be passed on to the Public Administrator.*

5. County Procedures

Improvement is needed in the county's procedures over property taxes, the annual tax rate hearing, and written contracts.

5.1 Review of property taxes

As noted in our prior county audit report (No. 2011-65, *Pemiscot County*, issued in September 2011), subsequent follow-up report (No. 2012-140, *Follow-Up Report on Audit Findings-Pemiscot County*, issued in November 2012) and County Collector audit report (No. 2013-104, *Pemiscot County Collector and Property Tax System*, issued in October 2013), neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, who processed property taxes and other collections of approximately \$11.9 million during the year ended February 28, 2015. The County Clerk does not use the information she maintains for tax charges, additions and abatements, and the County Collector's monthly settlements to create a detailed account book or other records summarizing



Pemiscot County
Management Advisory Report - State Auditor's Findings

property tax charges, transactions, and changes. No evidence was provided to indicate procedures are performed to verify the accuracy and completeness of the County Collector's annual settlements. Although the County Clerk indicated in the *Follow-Up Report on Audit Findings-Pemiscot County* and *Pemiscot County Collector and Property Tax System* reports that other counties were contacted to determine the best way to maintain an account book for use in reviewing the County Collector's annual settlements, current audit work shows a continuation of this significant weakness.

Property tax years ended February 28, 2014, and February 28, 2015, have been completed since the release of our last audit report, *Pemiscot County Collector and Property Tax System*, and the related annual settlements were filed for review without the benefit of a detailed account book to assist in verifying the information. As a result, there continues to be an increased risk of loss, theft, and misuse of property tax monies going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all person 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 complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlement. Such procedures are intended to establish checks and balances related to the collection of property taxes.

5.2 Tax rate hearing

There is no evidence a public hearing on the county's proposed tax rates was held in 2014 or that the tax rates were approved by the County Commission. According to the County Clerk, the tax rates were approved by the County Commission even though the vote and any related discussion is not documented in the minutes.

Section 137.055, RSMo, states the county governing body shall hold a public hearing, at which citizens shall be heard, prior to approval of the proposed tax rate. In addition, the County Commission minutes are the only record of the discussions held and decisions made by the County Commission and should be complete and accurate.

5.3 Written contracts

The county has not entered into a formal written agreement with the vendor providing diesel fuel for 7 tanks located throughout the county. The county purchased approximately \$117,000 in fuel from the vendor during the year ended December 31, 2014.



Pemiscot County
Management Advisory Report - State Auditor's Findings

Section 432.070, RSMo, requires government contracts to be in writing. Written contracts, signed by the parties involved, should specify the services to be performed and the manner and amount of compensation to be paid, and are necessary to ensure parties are aware of their duties and responsibilities and to prevent misunderstandings. Proper monitoring and oversight of fuel costs are necessary to ensure all county funds are properly disbursed.

Recommendations

- 5.1 The County Clerk maintain a detailed 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.
- 5.2 The County Commission should hold a public hearing each year to determine and set the tax levies and ensure meeting minutes document the public hearing and the commission's approval of the levies.
- 5.3 The County Commission should enter into a written contract with the fuel provider.

Auditee's Response

- 5.1 *The County Clerk will be working with another county to develop a detailed account book. Once the account book is developed we will use the book to review the accuracy and completeness of the County Collector's annual settlements.*
- 5.2 *A tax rate hearing was held in 2014 but was inadvertently omitted from the minutes. The 2015 tax rate hearing has been held and documented in the minutes. The County Commission's approval of the levies is also documented in the minutes.*
- 5.3 *This recommendation has been implemented.*

Pemiscot County

Organization and Statistical Information

Pemiscot County is a county-organized, third-class county. The county seat is Caruthersville.

Pemiscot 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 82 full-time employees and 4 part-time employees on December 31, 2014.

In addition, county operations include the Law Enforcement Restitution Board and Senate Bill 40 Board.

Elected Officials

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

Officeholder	2015	2014
James Atchison, Presiding Commissioner	\$	29,060
Steve Watkins, Associate Commissioner		27,060
Ben H. Baker, Associate Commissioner		27,060
Pam Strawbridge, Recorder of Deeds		41,000
Pam Treece, County Clerk		41,000
William Carter, Prosecuting Attorney		133,716
Tommy Greenwell, Sheriff		45,000
Frankie R. Stewart, County Treasurer		41,000
James Brimhall, County Coroner		13,000
Carol DeRousse Miller, Public Administrator		41,000
Terry Swinger, County Collector (1), year ended February 28,	44,381	
Patsy Hinklin, County Assessor, year ended August 31,		41,000

(1) Includes \$3,381 of commissions earned for collecting drainage district property taxes.

Other Information

In April 2014, voters approved 2 new sales taxes for the county. A 1/4-cent sales tax provides funding for law enforcement services. A 1-cent sales tax provides funding for central dispatching of fire protection and emergency ambulance services, including emergency telephone services and other emergency services.