



Susan Montee, JD, CPA

Missouri State Auditor

Perry County



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Susan Montee, JD, CPA
Missouri State Auditor

YELLOW SHEET

Findings in the audit of Perry County

Financial Condition	<p>The financial condition of the General Revenue Fund has declined and is not expected to improve significantly during the year ended December 31, 2010. General Revenue Fund disbursements exceeded receipts in 4 of the last 5 years. The county's financial condition improved slightly in 2009 by reducing costs as much as possible and by paying some Sheriff's office expenses from other county funds. The county's loss of housing federal prisoners, in May 2007, impacted the county's financial condition. The County Commission has not developed a formal plan to reduce disbursements or increase receipts to address the county's financial condition.</p>
Disbursements	<p>The county did not solicit bids or document sole source providers for the some purchases or enter into formal written agreements for various services. The county did not have documentation to justify the transfer of \$20,000 from the Landfill Fund to the General Revenue Fund. The county's procedures to account for fuel used by the Road and Bridge Department are lacking.</p>
Commission Minutes	<p>The minutes for County Commission closed meetings always indicate the meetings were closed to discuss legal issues when the meetings were often actually closed to discuss other areas, such as personnel. Closed meeting minutes were not sufficient to demonstrate that issues discussed were allowable under the Sunshine Law.</p>
Capital Assets	<p>The county's procedures to account for county property are not sufficient and county property records are not accurate. The County Clerk has not requested elected officials and department heads to perform and submit documentation of an annual physical inventory and written authorization is not obtained from the County Commission for the disposition of capital assets.</p>
Property Taxes	<p>The County Commission does not approve all property tax additions and abatements. The composition of tax receipts is not properly reconciled to the composition of deposits. The method of payment is not indicated on tax receipts and the County Collector issues cash refunds for small overpayments of taxes paid by check and does not clearly document the cash refunds on tax receipts.</p>
Recycling Center	<p>The Recycling Center does not record monies received on official prenumbered receipt slips or a receipt log. Checks and money orders are also not restrictively endorsed immediately upon receipt. The Recycling Center employee who handles monies is not covered by an employee bond.</p>



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Recorder of Deeds

Some receipts are not deposited intact on a timely basis. As a result, the composition of receipts cannot be properly reconciled to the composition of deposits. Recorder office employees know each other's passwords and are not required to change passwords periodically. Security controls are not in place to detect or prevent incorrect log-on attempts.

Circuit Court

Receipts are normally posted to the Justice Information System (JIS) as received; however, manual receipt slips are issued when the computer system is not available. The corresponding JIS receipt slip number is not recorded on manual receipt slips after the information is entered in the JIS and there is no independent review to ensure manual receipt slips are properly entered into the JIS and subsequently deposited. In addition, manual receipt slips are not recorded in the JIS on a timely basis. Also, the Circuit Clerk's office does not record or process some monies received for case filings and garnishments when initially received.

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SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Perry County

We have audited certain operations of Perry County in fulfillment of our responsibilities under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, was engaged to audit the financial statements of Perry County for the 2 years ended December 31, 2008. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2009. 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 revenues and expenditures.

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. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We 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. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

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.

The accompanying Management Advisory Report presents our findings arising from our audit of Perry County.



Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CIA, CGFM
Audit Manager:	Debra S. Lewis, CPA
In-Charge Auditor:	Julie Vollmer, CPA
Audit Staff:	Jay Dowell M. M. Williams

Perry County Management Advisory Report State Auditor's Findings

1. Financial Condition

The financial condition of the General Revenue Fund has declined and is not expected to improve significantly during the year ended December 31, 2010. Prior to 2010, the General Revenue Fund included balances from other restricted funds. The following table presents General Revenue Fund activity and balances as reflected on the 2010 approved budget:

General Revenue Fund	Year Ended December 31		
	2010 (budgeted)	2009 (actual)	2008 (actual)
Beginning Balance, January 1	\$ 49,129	27,693	350,433
Receipts	2,812,994	2,785,269	2,640,720
Disbursements	(2,788,195)	(2,763,833)	(2,963,460)
Ending Balance, December 31	\$ 73,928	49,129	27,693
Restricted Balance	0	4,369	13,515
Unrestricted Balance	73,928	44,760	14,178
Total Balance	\$ 73,928	49,129	27,693

General Revenue Fund disbursements exceeded receipts in 4 of the last 5 years. Although the financial condition of the General Revenue Fund improved slightly in 2009, the unrestricted ending balance has declined from \$761,021 at December 31, 2005. The County Commission approved annual cost of living adjustments (COLA) of 2 to 3 percent for officeholders and employees from 2005 to 2007, and for employees in 2008. The County Commission did not approve a COLA in 2009. The county's financial condition improved slightly in 2009 by reducing costs as much as possible and by paying some Sheriff's office expenses from other county funds. In addition, the county's loss of housing federal prisoners impacted the county's financial condition. Receipts from housing federal prisoners decreased from \$210,000 in 2006 to \$0 in 2008 and 2009. The federal government discontinued boarding prisoners in the county's jail in May 2007. The county has since then attempted to get the federal government to again house prisoners in the county's jail. The Sheriff indicated the county still has a contract to house federal prisoners; however, the contract does not require a minimum number of prisoners be housed at its facility, whereas other counties now have this requirement and thus receive the prisoners.

The county cannot continue to spend more than it receives in this fund. The County Commission indicated it is aware of the concern, but has not developed a formal or specific plan to reduce disbursements or increase receipts in order to address the county's financial condition. The county is working on increasing economic development in the county.



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

Recommendation

The County Commission closely monitor the county's financial condition and take the necessary steps to improve the financial condition of the General Revenue Fund. The County Commission should perform long-term planning and ensure receipts are maximized and disbursements are closely monitored.

Auditee's Response

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

The County Commission is closely monitoring the financial condition of the county, documented by the laying off of employees in the County Sheriff's Department and not replacing a retiree in the County Courthouse. County officeholders have not had a COLA increase in three years and employees have not had a pay increase in two years. These officeholders have cooperated with the Commission's efforts to improve the financial condition of the county.

2. Disbursements

The county needs to improve policies and procedures related to county disbursements.

2.1 Bidding

The county did not solicit bids or document sole source providers for the following purchases:

Service	2009	2008
Blasting and crushing quarry rock	\$ 158,925	73,055
Road and Bridge fuel	114,152	131,431
Prisoner food	99,437	96,181
Cinder hauling	7,000	6,975

The County Clerk indicated fuel and quarry rock services were sole source purchases; however, this was not documented.

Routine use of a competitive procurement process for major purchases ensures the county has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in county business. Section 50.660, RSMo, provides guidance on bidding requirements and procedures. Documentation of the various proposals received, and the county's selection process and criteria (including sole



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source procurement and emergency purchases) should be retained to demonstrate compliance with state law and support decisions made.

2.2 Written agreements

The county did not enter into formal written agreements for the following services:

Service	2009	2008
Landfill leachate transportation	\$ 43,125	21,085
Safety resource officer	22,800	25,718
Cinder hauling	7,000	6,975

The County Clerk indicated the county has never entered into written agreements for these on-going services.

Section 432.070, RSMo, requires contracts of political subdivisions to be in writing. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to all parties.

2.3 Transfers

The county did not have documentation to justify the transfer of \$20,000 from the Landfill Fund to the General Revenue Fund. The county indicated this transfer was to cover various salaries in the County Clerk's office for billings and for postage paid from the General Revenue Fund; however, there was no documentation to support the allocation of these costs to the Landfill Fund.

To ensure landfill monies are used properly and to support amounts transferred, the county should clearly document the allocation of expenses to other funds. Documentation and proper allocation of expenses is useful for both management and compliance purposes.

2.4 Fuel use

The county's procedures to account for fuel used by the Road and Bridge Department are lacking. Fuel use logs are maintained to record fuel pumped; however, the county does not reconcile total fuel pumped to total fuel purchased. The county maintains one bulk fuel tank at the Road and Bridge Department for use in road and bridge owned vehicles and equipment. During the years ended December 31, 2009 and 2008, the county disbursed approximately \$114,000 and \$131,000, respectively, for bulk fuel.

To ensure the validity and propriety of fuel disbursements and detect fuel loss or misuse on a timely basis, the county should adopt procedures to ensure fuel pumped is reconciled to fuel purchased.

Similar conditions
previously reported

Similar conditions to points 2.1, 2.2, and 2.4 were noted in our prior audit report.



Recommendations

The County Commission:

- 2.1 Perform a competitive procurement process for all major purchases and maintain documentation to support decisions. If it is not practical to obtain bids in a specific instance, or if sole source procurement is necessary, the circumstances should be thoroughly documented.
- 2.2 Enter into written agreements, signed by all parties involved, that clearly specify services to be rendered, compensation to be paid or benefits received, and documentation to be provided.
- 2.3 Ensure all disbursement and payroll allocations between restricted funds are supported by adequate documentation.
- 2.4 Reconcile fuel purchases to fuel pumped and investigate any differences.

Auditee's Response

The County Commission and County Clerk provided the following written responses:

- 2.1 *The County Commission does perform competitive bidding for all major purchases and will improve its efforts to document sole source providers for purchases in those areas.*
- 2.2 *The County Commission has entered into an agreement with the City of Perryville for Landfill Leachate transportation and is in the process of discussing agreements with the other services mentioned in the audit.*
- 2.3 *The landfill board has discussed the transfer of funds to General Revenue for administrative expenses and approved the transfer of funds to General Revenue upon the documentation of services rendered by the Clerk's office and Treasurer's office.*
- 2.4 *County Road & Bridge personnel are inventorying fuel on hand at the end of each month and reconciling with purchases and usage.*

3. Commission Minutes

The following problems were noted with closed meetings:

- The minutes for County Commission closed meetings always indicate the meetings were closed to discuss legal issues when the meetings were often actually closed to discuss other areas, such as personnel.
- Closed meeting minutes were not sufficient to demonstrate that issues discussed were allowable under the Sunshine Law. The County Clerk indicated the Commission believes all contract discussions are legal



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issues; however, the county has not obtained a written legal opinion to support this. For example, during the December 18, 2008, closed session meeting, the County Commission discussed the county's funding contract for the Perry County Industrial Development Authority.

The Sunshine Law, Chapter 610, RSMo, states the specific reasons governmental bodies are allowed to close a public meeting. The Sunshine Law provides that public governmental bodies shall not discuss any other business during the closed meeting which differs from the specific reasons used to justify such meeting, record, or vote. Issues not specifically allowed by the Sunshine Law should not be discussed in closed session.

Recommendation

The County Commission ensure the minutes document the appropriate reason for going into a closed meeting and only allowable topics are discussed.

Auditee's Response

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

The County Clerk and County Commission have made the necessary changes to ensure that minutes document the appropriate reasons for entering closed session.

4. Capital Assets

The county's procedures to account for county property are not sufficient and county property records are not accurate. At the end of 2009, county property, excluding buildings and vehicles, was valued at approximately \$720,000 on the county's insurance policy. Currently, each county official and department head notifies the County Clerk of purchases and dispositions of capital assets. To aid in the recordkeeping process, the County Clerk relies on all elected officials and department heads to perform a physical inventory. We noted the following:

- The County Clerk has not requested elected officials and department heads to perform and submit documentation of an annual physical inventory. As a result, a physical inventory has not been completed by some offices since 2005.
- Written authorization is not obtained from the County Commission for the disposition of capital assets.

Adequate capital asset records are necessary to secure better internal control over county property, meet statutory requirements, and provide a basis for determining proper insurance coverage on county property. Section 49.093, RSMo, requires counties to account for personal property costing \$1,000 or more, assigns responsibilities to each county department officer, and describes details to be provided in the capital asset records. After the first



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inventory is taken, an explanation of material changes should be attached to subsequent inventories. Remaining property not inventoried by a particular department should be inventoried by the County Clerk. To ensure the disposition of assets is properly handled, approved, and recorded in the capital asset records, all dispositions should be approved by the County Commission.

Recommendation

The County Commission ensure physical inventories are conducted by each department/office and submitted to the County Clerk's office. The County Commission should also approve all dispositions of county property.

Auditee's Response

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

The County Clerk currently tracks purchases and provides inventory tags to officeholders and supervisors for their purchases. They will now only tag items costing \$1,000 or more and request that officeholders and supervisors perform inventories on an annual basis. In addition, the County Commission will document its approval of the disposition of any county property.

5. Property Taxes

The County Clerk, County Commission, and County Collector should improve policies and procedures related to property taxes. The County Collector collects and distributes annual property taxes of approximately \$14.6 million.

5.1 Additions and abatements

The County Commission does not approve all property tax additions and abatements. In our previous report, the County Commission indicated the approval of additions and abatements would be noted in the County Commission minutes; however, some are not approved. As a result, additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors and irregularities could go undetected.

Additions and abatements are prepared by the Assessor, and tax books are changed by the County Clerk. The County Clerk indicated he only has the County Commission approve changes in real estate valuations and abatements for property which should have been included on tax books in another county.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books with the approval of the County Commission.

5.2 Receipts

The composition of tax receipts is not properly reconciled to the composition of deposits. The method of payment is not indicated on tax



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receipts. The County Collector also issues cash refunds for small overpayments of taxes paid by check. The cash refunds are not clearly documented on tax receipts.

To ensure all monies received are accounted for properly, recorded, and deposited, the method of payment (cash and checks) should be indicated on each tax receipt and the composition of monies received should be reconciled to the composition of deposits. In addition, sufficient details should be provided in the accounting records to facilitate a reconciliation to daily deposits and clearly demonstrate any cash refunds. Any discrepancies in composition or other details should be investigated and resolved.

Similar conditions
previously reported

Similar conditions were noted in our prior audit report.

Recommendations

- 5.1 The County Commission and County Clerk develop procedures to ensure any changes to the tax books are properly approved and monitored.
- 5.2 The County Collector require the method of payment be recorded on all tax receipts and develop procedures to reconcile daily deposits to tax receipts to ensure amounts, composition, and other details are in agreement.

Auditee's Response

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

- 5.1 *The County Commission will review and sign off on all tax book changes on a monthly basis. The County Clerk and Collector currently monitor the tax books on a monthly basis.*

The County Collector provided the following response:

- 5.2 *We will in the future add a small payment check box on tax receipt to further verify payment by cash. Cash refunds and daily cash deposits have always been reconciled accurately with no discrepancies.*

We will document further details on the cash refund on tax receipt. Our records show approximately 20 per year and under \$20 on average for money orders, and for over 20 years this accounting practice has worked very accurately, and all funds have always been accounted for properly. Our constituents have always felt comfortable with the manner the small refunds have been handled in the past.



6. Recycling Center

The Recycling Center should improve policies and procedures related to receipts and bond coverage. The Recycling Center collects approximately \$100,000 annually for collecting and selling recyclables.

6.1 Receipts

The Recycling Center does not record monies received, which occasionally includes cash, on official prenumbered receipt slips or a receipt log. Checks and money orders are also not restrictively endorsed immediately upon receipt.

To adequately account for all collections, monies should be recorded immediately upon receipt on either official prenumbered receipt slips or a receipt log, and this record should be reconciled to amounts transmitted to the County Treasurer by someone independent of the receipting and collection functions. In addition, checks and money orders should be restrictively endorsed immediately upon receipt to reduce the risk of loss or misuse of funds.

6.2 Bond coverage

The Recycling Center employee who handles monies is not covered by an employee bond. Proper bonding of all persons with access to monies would better protect the Recycling Center Board from risk of loss.

Recommendations

The Recycling Center Board:

- 6.1 Ensure all monies received are immediately recorded on official prenumbered receipt slips or logs, and original receipt records are reconciled to transmittals to the County Treasurer by someone independent of the receipting and collection functions. In addition, checks and money orders should be restrictively endorsed immediately upon receipt.
- 6.2 Obtain adequate bond coverage for all employees with access to monies.

Auditee's Response

The Recycling Board provided the following responses:

- 6.1 *This recommendation has been implemented.*
- 6.2 *We will discuss this with the County Clerk.*

7. Recorder of Deeds

The Recorder of Deeds should improve policies and procedures related to receipts and computer controls. The Recorder of Deeds collects approximately \$177,000 annually for recording documents and marriage licenses.

7.1 Receipts

Some receipts are not deposited intact on a timely basis. As a result, the composition of receipts cannot be properly reconciled to the composition of



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deposits. The Recorder's office issues cash refunds for small overpayments paid by check. The refunds are indicated on receipt slips and paid from the change fund. If not enough cash is available from receipts for the day, a check received is exchanged for cash from the copy monies on hand. This check is then held and deposited later with the copy monies.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, all receipts should be deposited intact on a timely basis. The composition of receipts should also be reconciled to the composition of deposits. In addition, sufficient details should be provided in accounting records to facilitate a reconciliation to daily deposits and clearly demonstrate any cash refunds. Any discrepancies in composition or other details should be investigated and resolved.

7.2 Computer controls

The following problems were noted with computer controls:

- Recorder office employees know each other's passwords and are not required to change passwords periodically. Unique passwords should be assigned to each user of a system, kept confidential, and changed periodically to help limit unauthorized access to computer files.
- Security controls are not in place to detect or prevent incorrect log-on attempts. An unauthorized individual could try an infinite number of times to log on the system and, if successful, have unrestricted access to programs and data files. In addition, the computers do not shutdown after a certain period of inactivity.

To help protect computer files, security controls should be implemented to stop incorrect log-on attempts after a certain number of tries and shutdown the system after a certain period of inactivity. Such controls should produce a log of the incorrect attempts which should be reviewed periodically by an authorized official.

Similar condition
previously reported

A similar condition to point 7.1 was noted in our prior audit report.

Recommendations

The Recorder of Deeds:

- 7.1 Deposit receipts intact on a timely basis. The Recorder of Deeds should also develop procedures to reconcile daily deposits to receipt slips to ensure amounts, composition, and other details are in agreement.
- 7.2 Consult with the computer system programmer to establish security controls including the use of unique passwords to restrict access to computer files to authorized individuals. The Recorder of Deeds



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should also implement security controls to detect and report incorrect log-on attempts after a certain number of tries and shutdown computers after a certain period of inactivity.

Auditee's Response

The Recorder of Deeds provided the following responses:

7.1 *The Recorder indicated she thought she was adequately documenting cash refunds. The Recorder will attempt to discontinue giving cash refunds except in emergency situations.*

7.2 *The Recorder has contacted the computer software provider to implement the recommendation.*

8. Circuit Court

The Circuit Clerk should improve policies and procedures related to manual receipt slips and receipt records. The Circuit Clerk collects approximately \$1.2 million annually for civil and criminal case fees, fines, and bonds.

8.1 Manual receipt slips

Receipts are normally posted to the Justice Information System (JIS) as received. However, manual receipt slips are issued when the computer system is not available. The Circuit Clerk's office issues approximately 200 manual receipt slips annually. The following concerns were noted during a review of manual receipt slips:

- The corresponding JIS receipt slip number is not recorded on manual receipt slips after the information is entered in the JIS.
- There is no independent review to ensure manual receipt slips are properly entered into the JIS and subsequently deposited.
- Manual receipt slips are not recorded in the JIS on a timely basis. During our review of 14 manual receipt slips, 10 were not posted in the JIS for 2 or more days. For example, a manual receipt slip, issued on October 23, 2009, for cash, was not recorded in the JIS until November 9, 2009.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, procedures should be established to account for manual receipt slips and verify receipts have been recorded in the JIS on a timely basis and deposited.

8.2 Receipt records

The Circuit Clerk's office does not record or process some monies received for case filings and garnishments when initially received. The Circuit Clerk's office stamps the date received on the information with the monies and stores it in the vault until recorded on the JIS. A cash count performed on December 3, 2009, identified checks totaling \$1,160 and \$1,438 for case



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filings and garnishments, respectively, took up to 7 business days to record on the JIS.

To adequately account for all receipts, monies should be recorded immediately upon receipt on either manual receipt slips or the JIS.

Similar conditions
previously reported

Similar conditions were noted in our prior audit report.

Recommendations

The Circuit Clerk:

- 8.1 Record the corresponding JIS receipt number on the manual receipt slip after the information has been entered in the JIS. In addition, the Circuit Clerk should ensure manual receipt slips are recorded on the JIS on a timely basis and accounted for properly by someone independent of the receipt process.
- 8.2 Ensure all receipts are immediately recorded.

Auditee's Response

The Circuit Clerk provided the following written responses:

- 8.1 *The JIS receipt number will be written on the manual receipt slip after information is entered in the JIS. This will be accomplished beginning March 19, 2010.*

The Circuit Clerk or Chief Deputy will review manual receipts weekly to ensure receipts were entered on the JIS case. This will begin March 22, 2010.

Funds received that are issued manual receipts are entered as soon as possible. Some funds cannot be entered into JIS until a case is filed. Often the delay in filing the case is not the fault of the clerk. Every effort will be made to receipt manual receipts daily when possible, even if the funds must be placed in JIS under a "no case" hold. If this is possible, this process will be implemented by April 1, 2010.

- 8.2 *To ensure the issuance of as few manual receipts as possible, the Circuit Clerk will discuss options with the Office of State Courts Administrator's Office staff for receipting court deposits in JIS within 24 hours of receiving, even if the case cannot be completely filed within that time period. If this is possible, this process will be implemented by April 1, 2010. Garnishment funds received are receipted in JIS daily.*

Perry County Organization and Statistical Information

Perry County is a county-organized, third-class county and is part of the Thirty-Second Judicial Circuit. The county seat is Perryville.

Perry 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 judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens.

Elected Officials and Their Compensation Paid

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

Officeholder	2010	2009
Carl (Topper) Leuckel Jr., Presiding Commissioner	\$	33,568
Patrick J. Heaps, Associate Commissioner		31,568
James L. Sutterer, Associate Commissioner		31,568
Sue Oster, Recorder of Deeds		47,830
Randy Taylor, County Clerk		47,830
Thomas L. Hoeh, Prosecuting Attorney		58,779
Gary J. Schaaf, Sheriff		47,645
Veronica (Ronnie) J. Hershey, County Treasurer		47,830
Herbert E. Miller, County Coroner		14,497
Tamara M. Tarrillion, Public Administrator		43,000
Rodney J. Richardet, County Collector (1), year ended February 28,	52,732	
Larry W. White, County Assessor, year ended August 31,		47,830
Tim Baer, County Surveyor (2)		3,375
State-Paid Officials:		
Becky Paulus, Circuit Clerk		53,512
Michael Bullerdieck, Associate Circuit Judge		109,366

(1) Includes \$4,902 of commissions earned for collecting drainage district and levee commission taxes.

(2) Compensation on a fee basis.



Perry County
Organization and Statistical Information

Financing
Arrangements

In November 1996, the county passed a 1/2-cent sales tax for the purpose of constructing a multi-purpose center. The county entered into a lease agreement on December 17, 1996, with Perry County Multi-Purpose Center Commission, Inc, a not-for-profit corporation. The terms of the agreement provide for the not-for-profit corporation to issue revenue bonds for the purpose of constructing the multi-purpose center and lease the multi-purpose center back to the county for payments totaling the principal and interest due on the outstanding bonds. The bonds in the amount of \$8,785,000 were refinanced in June 2005. Bond principal is due annually on May 1 and interest is due semi-annually on May 1 and November 1. At December 31, 2009, Perry County had \$6,695,000 in bonds outstanding.

A lease-purchase agreement was entered into with Perry County Multi-Purpose Center Commission, Inc, to lease the Road and Bridge building and property on April 1, 2006. The terms of the agreement are for the Perry County Multi-Purpose Center Commission to purchase the property and lease it back to the county for payments totaling the Promissory Note. Payments are made from the Road and Bridge Fund. The Promissory Note is scheduled to be paid off in 2026. The remaining principal and interest due on the lease-purchase agreement at December 31, 2009, was \$578,829.