

Exhibit A

ORDER OF THE
CHRISTIAN COUNTY COMMISSION
OZARK, MISSOURI

DATE ISSUED: June 25, 2012

SUBJECT: Distribution of Sales Tax Revenue

WHEREAS, in November, 1996, the voters of Christian County approved a countywide general sales tax of one-half (1/2) of one percent (1%) pursuant to MO. REV. STAT. § 67.505 and said revenues are to be deposited into the County's general revenue fund; and

WHEREAS, on April 1, 1997, the voters of Christian County approved a countywide sales tax of one-half (1/2) of one percent (1%) for the purpose of funding road and bridge improvements, maintenance and operations; and

WHEREAS, the Missouri State Auditor's audits of Christian County criticized the County Commission's prior practice of making annual distributions of general sales tax revenues to the Cities and special road districts, as well as the disbursement of sales taxes earmarked for road and bridge purposes to said Cities in Christian County and special road districts without an intergovernmental agreement pursuant to MO. REV. STAT. § 70.220.1 which specified the use of the taxes was to be used for road and bridge purposes.

NOW, THEREFORE, BE IT ORDERED BY THE COUNTY COMMISSION OF CHRISTIAN COUNTY, MISSOURI AS FOLLOWS:

(A) The County Commission of Christian County, Missouri directs the County Treasurer to deposit into the County's General Revenue Fund all the sales tax revenue received from the Director of Revenue pursuant to the countywide general sales tax of one-half (1/2) of one percent (1%) adopted by the voters in 1996 and collected pursuant to section 67.505, RSMo.

(B) The County Commission further directs the County Treasurer, pursuant to section 54.140 RSMo., to establish a separate account denominated as the "Road and Bridge Sales Tax Fund", and deposit all sales tax revenue generated by the countywide one-half (1/2) cent sales tax earmarked for road and bridge improvements, maintenance and operations into said special account, said sales tax being adopted by the voters in 1997 and collected pursuant to section 67.547, RSMo.

(C) Effective upon entry of this Order, twenty percent (20%) of the one-half (1/2) cent general sales tax revenue and all the sales tax revenue generated by the county-wide one-half (1/2) cent sales tax earmarked for road and bridge improvements, maintenance and operations shall be distributed on a monthly basis to Common Road 1, Common Road 2, the special road districts and the cities in Christian County listed below in the percentages assigned to each entity:

ROAD DISTRICTS	
Common Road #1	30.98%
Common Road # 2	30.39%
Billings Special	10.77%
Garrison Special	2.22%
Ozark Special	8.70%
Selmore Special	3.44%
S. Sparta Special	1.05%
Stoneshire Special	.61%
CITIES	
Billings	1.19%
Clever	.71%
Fremont Hills	.36%
Nixa	4.40%
Ozark	4.65%
Sparta	.53%

The foregoing distribution formula for the one-half (1/2) cent general revenue sales taxes and the one-half (1/2) cent road and bridge sales tax revenues shall continue until the County Commission establishes its 2013 budget in January, 2013, or the County Commission votes to change the funding allocations, whichever come first, whereupon the allocation of sales tax funds to be used for road and bridge improvements or maintenance for Common Road 1, Common Road 2, the special road districts and cities in Christian County shall be determined by a majority vote of members of the Christian County Commission reflected in the minutes of the County Commission maintained by the County Clerk.

(D) Any distribution of sales tax revenues by the County Commission to a special road district or City in Christian County shall be accompanied by an intergovernmental agreement executed by the County Commission and each political subdivision that is a recipient of sales tax funds pursuant to Mo. REV. STAT. §§ 70.210 through 70.320 Said Agreement shall describe the specific road or bridge improvement, maintenance or operations the funds will be expended upon and require a quarterly accounting by the recipient to the County Auditor, supported by receipts, documentation and bank statements, sufficient to verify the tax proceeds were expended exclusively for such purpose(s).

THIS ORDER shall be in full force and effect beginning the date it is executed by the County Commission.

Done this 25th day of June, 2012.

CHRISTIAN COUNTY COMMISSION

Lou Lapaglia
Presiding Commissioner

Date

Bill Barnett

Bill Barnett
Commissioner, Western District

yes

6-25-12

Date

Tom Huff

Tom Huff
Commissioner, Eastern District

yes

6-25-12

Date

ATTEST:

Kay Brown

Kay Brown
County Clerk