



**SUSAN MONTEE, JD, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Miller County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Miller County, and issues a separate report on that audit. In addition, in cooperation with the county, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2009, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

A handwritten signature in cursive script that reads "Susan Montee".

Susan Montee, JD, CPA  
State Auditor

November 2010  
Report No. 2010-134

ANNUAL FINANCIAL REPORT

**MILLER COUNTY, MISSOURI**

For the Years Ended  
December 31, 2009 and 2008

# MILLER COUNTY, MISSOURI

## TABLE OF CONTENTS

Page

### INTRODUCTORY SECTION

List of Elected Officials	i
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### FINANCIAL SECTION

Independent Auditors' Report	ii
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#### BASIC FINANCIAL STATEMENTS:

Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – All Governmental Funds – Regulatory Basis	3
Notes to Financial Statements	25

### COMPLIANCE SECTION

Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	34
Auditors' Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133	36
Schedule of Expenditures of Federal Awards	38
Notes to the Schedule fo Expenditures of Federal Awards	39
Schedule of Federal Findings and Questioned Cost (Including Management's Plan for Corrective Action)	40
Findings and Recommendations	43
Schedule of Prior Year Audit Findings	50

## **INTRODUCTORY SECTION**

MILLER COUNTY, MISSOURI  
List of Elected Officials

*County Commission*

Presiding Commissioner – Tom Wright  
Associate Commissioner – Darrell Bunch  
Associate Commissioner – Brian Duncan

*Other Elected Officials*

Assessor – Joseph Cochran  
Circuit Clerk – Ginese Buechter  
Collector – William Harvey  
Coroner – Rick Callahan  
County Clerk – Clayton Jenkins  
Prosecuting Attorney – Matthew Howard  
Public Administrator – Janet Whittle  
Recorder – Debbie Wiles  
Sheriff – William Abbott  
Treasurer – Phil Lawson

## McBRIDE, LOCK & ASSOCIATES

### INDEPENDENT AUDITORS' REPORT

To the County Commission and  
Officeholders of Miller County, Missouri

We have audited the accompanying financial statements of Miller County, Missouri as of and for the years ended December 31, 2009 and 2008, which collectively comprise the County's basic financial statements as identified in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

As described more fully in Note 1, Miller County, Missouri has prepared these financial statements using accounting practices prescribed or permitted by the Missouri State Auditor's Office, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Miller County, Missouri, as of December 31, 2009 and 2008, or the changes in its financial position for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Miller County, Missouri, as of December 31, 2009 and 2008, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated April 9, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting

and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Miller County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*(Original Signed by Auditor)*

McBride, Lock & Associates  
April 9, 2010

## **FINANCIAL SECTION**

MILLER COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2008 AND 2009

Fund	Cash			Cash			Cash
	January 1, 2008	Receipts 2008	Disbursements 2008	December 31, 2008	Receipts 2009	Disbursements 2009	December 31, 2009
General Revenue	\$ 341,683	\$ 3,016,978	\$ 3,255,561	\$ 103,100	\$ 2,708,156	\$ 2,734,221	\$ 77,035
Special Road and Bridge	164,263	2,245,602	2,106,871	302,994	1,938,532	2,154,263	87,263
Assessment	55,596	344,315	347,591	52,320	351,085	341,873	61,532
Law Enforcement Training	1,499	4,146	5,392	253	5,701	5,368	586
Prosecuting Attorney Training	2,168	907	560	2,515	907	330	3,092
Prosecuting Attorney Bad Check	81,413	43,063	47,180	77,296	33,389	33,270	77,415
Emergency Management	4,753	10,577	15,316	14	23,300	23,305	9
911	6,501	543,153	547,389	2,265	517,954	518,695	1,524
Capital Improvement	491,411	1,701,163	1,729,582	462,992	1,482,498	1,752,075	193,415
Miller County Reserve	932,282	-	-	932,282	-	-	932,282
Senior Citizen Service	89,392	167,066	143,172	113,286	169,700	157,759	125,227
Sheriff's Discretionary	4,540	84,067	75,796	12,811	47,151	56,203	3,759
Prosecuting Attorney Delinquent Sales Tax	6,018	4,217	-	10,235	5,467	-	15,702
Shelter for Domestic Violence	9,359	2,301	-	11,660	2,472	-	14,132
House Bill 786 (Recorder User Fee)	43,296	14,310	22,860	34,746	14,012	15,740	33,018
Marina Tax	27,705	22,295	35,867	14,133	14,389	1,360	27,162
Lake Ja Ha NID	7	5,087	4,257	837	3,408	4,245	-
Family Access Motion	429	9	-	438	9	-	447
DARE	-	5,205	4,919	286	4,554	4,837	3
W-12 Construction Maintenance	65,718	26,495	28,030	64,183	22,040	26,923	59,300
Port Bagnell Road NID	61,750	37,520	90,495	8,775	39,124	35,155	12,744
TIF - Special Account for Developer	7	-	-	7	-	-	7
TIF-1-Northport	-	253,085	253,085	-	350,052	350,052	-
TIP-2-Prewitt's Point	-	509,218	505,294	3,924	686,026	689,950	-
FEMA Flood	-	1,222,437	742,824	479,613	221,342	562,386	138,569
Subtotal	<u>\$ 2,389,790</u>	<u>\$ 10,263,216</u>	<u>\$ 9,962,041</u>	<u>\$ 2,690,965</u>	<u>\$ 8,641,268</u>	<u>\$ 9,468,010</u>	<u>\$ 1,864,223</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MILLER COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2008 AND 2009

Fund	2008			2009			
	Cash January 1, 2008	Receipts 2008	Disbursements 2008	Cash December 31, 2008	Receipts 2009	Disbursements 2009	Cash December 31, 2009
Subtotal Brought Forward from Previous Page	\$ 2,389,790	\$ 10,263,216	\$ 9,962,041	\$ 2,690,965	\$ 8,641,268	\$ 9,468,010	\$ 1,864,223
Norman Road/Hand Lane NID	8,528	12,921	16,019	5,430	13,347	14,750	4,027
Sheriff's Deputy Salary Supplement	-	4,607	3,935	672	14,756	14,858	570
TIF-3-Osage National Retail Outlet	5,188	104	1,007	4,285	61	1,501	2,845
Mary's Home Sewer CDBG Grant	-	-	-	-	2,491	2,491	-
W-15C NID	56,337	12,837	11,763	57,411	13,747	11,438	59,720
Bagnell Marina Tax	113,911	68,770	78,712	103,969	44,774	49,471	99,272
Kaiser Special Marina Tax	1,638	2,766	-	4,404	1,859	-	6,263
Local Emergency Preparedness	16,969	4,254	664	20,559	444	2,059	18,944
Miller County Collector Tax Maintenance	76,464	39,131	37,933	77,662	42,536	26,906	93,292
POST Commission	3	1,670	1,670	3	1,663	-	1,666
Election Services	6,941	6,493	2,259	11,175	12,429	25	23,579
Oak Terrace NID	1,997	11,531	9,425	4,103	6,031	9,125	1,009
Recorders Technology	29,096	8,862	1,538	36,420	8,732	14,190	30,962
Jail	85,417	1,010,534	1,086,125	9,826	1,028,474	1,037,600	700
Inmate Security	-	-	-	-	2,563	-	2,563
Time Payment Fee	83	2	-	85	12	-	97
<b>Total</b>	<b>\$ 2,792,362</b>	<b>\$ 11,447,698</b>	<b>\$ 11,213,091</b>	<b>\$ 3,026,969</b>	<b>\$ 9,835,187</b>	<b>\$ 10,652,424</b>	<b>\$ 2,209,732</b>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	GENERAL REVENUE FUND			
	Year Ended December 31,			
	2008		2009	
	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>				
Property taxes	\$ 62,993	\$ 56,221	\$ 138,209	\$ 147,614
Sales taxes	2,070,000	1,626,243	1,625,000	1,411,300
Intergovernmental	300,276	542,021	542,507	481,782
Charges for services	531,075	584,720	643,000	605,599
Interest	20,001	5,714	5,200	1,401
Other	6,000	15,723	4,000	60,460
Transfers in	-	186,336	-	-
Total Receipts	<u>\$ 2,990,345</u>	<u>\$ 3,016,978</u>	<u>\$ 2,957,916</u>	<u>\$ 2,708,156</u>
<b>DISBURSEMENTS</b>				
County Commission	\$ 129,198	\$ 125,374	\$ 131,196	\$ 124,818
County Clerk	102,410	99,226	101,018	101,666
Elections	242,453	236,353	99,132	79,003
Buildings and grounds	181,400	168,552	180,803	182,870
Employee fringe benefits	372,328	410,472	380,266	364,494
Treasurer	53,138	52,150	53,188	48,128
Collector	114,558	116,180	116,024	113,093
Recorder of Deeds	48,400	47,799	69,500	67,406
Circuit Clerk	15,308	11,162	17,505	9,535
Associate Circuit Court (Probate)	33,000	22,463	38,000	13,243
Court administration	16,385	9,920	16,942	10,646
Public Administrator	30,000	30,841	33,350	31,176
Other General County Government	216,553	257,637	238,523	208,478
Sheriff	629,378	662,205	648,572	620,442
Jail	-	-	-	-
Prosecuting Attorney	219,021	198,683	233,539	222,138
Juvenile Officer	86,891	64,312	81,242	59,061
Coroner	25,989	27,138	25,961	26,532
Miscellaneous	245,000	258,833	245,000	223,831
Transfers out	335,000	456,261	178,000	227,661
Emergency fund	-	-	88,737	-
Total Disbursements	<u>\$ 3,096,410</u>	<u>\$ 3,255,561</u>	<u>\$ 2,976,498</u>	<u>\$ 2,734,221</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (106,065)	\$ (238,583)	\$ (18,582)	\$ (26,065)
CASH, JANUARY 1	<u>341,683</u>	<u>341,683</u>	<u>103,100</u>	<u>103,100</u>
CASH, DECEMBER 31	<u>\$ 235,618</u>	<u>\$ 103,100</u>	<u>\$ 84,518</u>	<u>\$ 77,035</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -  
 BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,							
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ 487,570	\$ 506,263	\$ 511,202	\$ 506,504	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	28,205
Intergovernmental	1,438,625	1,633,763	1,519,400	1,372,806	316,065	326,876	347,212	320,976
Charges for services	-	-	-	-	9,000	-	4,000	-
Interest	5,004	6,573	5,900	2,335	6,000	2,189	2,200	1,904
Other	4,000	27,955	36,000	52,747	-	10,000	-	-
Transfers in	150,000	71,048	-	4,140	-	5,250	-	-
Total Receipts	<u>\$ 2,085,199</u>	<u>\$ 2,245,602</u>	<u>\$ 2,072,502</u>	<u>\$ 1,938,532</u>	<u>\$ 331,065</u>	<u>\$ 344,315</u>	<u>\$ 353,412</u>	<u>\$ 351,085</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 545,735	\$ 540,955	\$ 568,735	\$ 507,218	\$ 215,432	\$ 197,498	\$ 214,300	\$ 202,574
Employee fringe benefits	218,718	216,846	228,633	209,231	73,470	59,151	70,430	67,741
Materials and Supplies	515,000	720,392	491,000	367,201	18,000	24,495	21,450	14,829
Services and Other	117,059	210,912	180,279	180,455	48,734	47,287	57,892	54,836
Capital Outlay	300,000	289,567	375,000	389,411	7,500	14,612	-	50
Construction	457,625	125,413	457,000	500,668	-	-	-	-
Transfers out	-	2,786	-	79	-	4,548	-	1,843
Total Disbursements	<u>\$ 2,154,137</u>	<u>\$ 2,106,871</u>	<u>\$ 2,300,647</u>	<u>\$ 2,154,263</u>	<u>\$ 363,136</u>	<u>\$ 347,591</u>	<u>\$ 364,072</u>	<u>\$ 341,873</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (68,938)	\$ 138,731	\$ (228,145)	\$ (215,731)	\$ (32,071)	\$ (3,276)	\$ (10,660)	\$ 9,212
CASH, JANUARY 1	<u>164,263</u>	<u>164,263</u>	<u>302,994</u>	<u>302,994</u>	<u>55,596</u>	<u>55,596</u>	<u>52,320</u>	<u>52,320</u>
CASH, DECEMBER 31	<u>\$ 95,325</u>	<u>\$ 302,994</u>	<u>\$ 74,849</u>	<u>\$ 87,263</u>	<u>\$ 23,525</u>	<u>\$ 52,320</u>	<u>\$ 41,660</u>	<u>\$ 61,532</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,720	3,363	-	3,318	900	860	900	845
Interest	150	8	5	8	88	47	45	62
Other	3,664	220	3,200	-	-	-	-	-
Transfers in	1,200	555	1,200	2,375	-	-	-	-
Total Receipts	<u>\$ 6,734</u>	<u>\$ 4,146</u>	<u>\$ 4,405</u>	<u>\$ 5,701</u>	<u>\$ 988</u>	<u>\$ 907</u>	<u>\$ 945</u>	<u>\$ 907</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	6,500	5,392	4,400	5,368	2,000	560	2,000	330
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,500</u>	<u>\$ 5,392</u>	<u>\$ 4,400</u>	<u>\$ 5,368</u>	<u>\$ 2,000</u>	<u>\$ 560</u>	<u>\$ 2,000</u>	<u>\$ 330</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 234	\$ (1,246)	\$ 5	\$ 333	\$ (1,012)	\$ 347	\$ (1,055)	\$ 577
CASH, JANUARY 1	<u>1,499</u>	<u>1,499</u>	<u>253</u>	<u>253</u>	<u>2,168</u>	<u>2,168</u>	<u>2,515</u>	<u>2,515</u>
CASH, DECEMBER 31	<u>\$ 1,733</u>	<u>\$ 253</u>	<u>\$ 258</u>	<u>\$ 586</u>	<u>\$ 1,156</u>	<u>\$ 2,515</u>	<u>\$ 1,460</u>	<u>\$ 3,092</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY BAD CHECK FUND				EMERGENCY MANAGEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	1,112
Charges for services	60,000	41,357	60,000	31,463	-	-	-	-
Interest	-	1,706	700	1,602	-	46	45	32
Other	-	-	349	324	7,995	-	9,000	7,466
Transfers in	-	-	-	-	10,400	10,531	11,000	14,690
Total Receipts	<u>\$ 60,000</u>	<u>\$ 43,063</u>	<u>\$ 61,049</u>	<u>\$ 33,389</u>	<u>\$ 18,395</u>	<u>\$ 10,577</u>	<u>\$ 20,045</u>	<u>\$ 23,300</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 47,720	\$ 32,210	\$ 36,552	\$ 22,489	\$ 10,000	\$ 8,125	\$ 9,000	\$ 11,124
Employee fringe benefits	9,404	8,725	12,130	7,808	605	622	660	851
Materials and Supplies	2,500	-	2,500	-	200	101	2,200	11
Services and Other	10,000	3,998	7,500	2,613	1,185	1,291	8,022	10,007
Capital Outlay	-	2,247	-	360	4,000	5,177	-	1,312
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 69,624</u>	<u>\$ 47,180</u>	<u>\$ 58,682</u>	<u>\$ 33,270</u>	<u>\$ 15,990</u>	<u>\$ 15,316</u>	<u>\$ 19,882</u>	<u>\$ 23,305</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9,624)	\$ (4,117)	\$ 2,367	\$ 119	\$ 2,405	\$ (4,739)	\$ 163	\$ (5)
CASH, JANUARY 1	<u>81,413</u>	<u>81,413</u>	<u>77,296</u>	<u>77,296</u>	<u>4,753</u>	<u>4,753</u>	<u>14</u>	<u>14</u>
CASH, DECEMBER 31	<u>\$ 71,789</u>	<u>\$ 77,296</u>	<u>\$ 79,663</u>	<u>\$ 77,415</u>	<u>\$ 7,158</u>	<u>\$ 14</u>	<u>\$ 177</u>	<u>\$ 9</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	911 FUND				CAPITAL IMPROVEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone Excise Tax	250,000	268,181	260,000	279,170	-	-	-	-
Sales taxes	-	-	-	-	1,950,000	1,444,661	1,445,000	1,256,669
Intergovernmental	15,300	14,143	17,500	13,140	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	890	345	350	580	35,000	10,337	15,000	2,132
Other	188	4,895	9,500	13,514	-	246,165	250,000	223,697
Transfers in	235,000	255,589	250,000	211,550	-	-	-	-
<b>Total Receipts</b>	<b>\$ 501,378</b>	<b>\$ 543,153</b>	<b>\$ 537,350</b>	<b>\$ 517,954</b>	<b>\$ 1,985,000</b>	<b>\$ 1,701,163</b>	<b>\$ 1,710,000</b>	<b>\$ 1,482,498</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ 247,158	\$ 277,094	\$ 262,745	\$ 269,384	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	102,072	99,670	97,194	96,836	-	-	-	-
Materials and Supplies	13,254	5,707	15,500	3,575	-	-	-	-
Services and Other	133,304	150,480	141,542	134,812	1,076,303	1,039,117	1,078,030	1,025,755
Capital Outlay	-	14,438	15,000	14,088	80,000	6,915	-	-
Construction								
Transfers out	-	-	-	-	600,000	683,550	771,000	726,320
<b>Total Disbursements</b>	<b>\$ 495,788</b>	<b>\$ 547,389</b>	<b>\$ 531,981</b>	<b>\$ 518,695</b>	<b>\$ 1,756,303</b>	<b>\$ 1,729,582</b>	<b>\$ 1,849,030</b>	<b>\$ 1,752,075</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	<b>\$ 5,590</b>	<b>\$ (4,236)</b>	<b>\$ 5,369</b>	<b>\$ (741)</b>	<b>\$ 228,697</b>	<b>\$ (28,419)</b>	<b>\$ (139,030)</b>	<b>\$ (269,577)</b>
<b>CASH, JANUARY 1</b>	<b>6,501</b>	<b>6,501</b>	<b>2,265</b>	<b>2,265</b>	<b>491,411</b>	<b>491,411</b>	<b>462,992</b>	<b>462,992</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 12,091</b>	<b>\$ 2,265</b>	<b>\$ 7,634</b>	<b>\$ 1,524</b>	<b>\$ 720,108</b>	<b>\$ 462,992</b>	<b>\$ 323,962</b>	<b>\$ 193,415</b>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL -REGULATORY BASIS

	MILLER COUNTY RESERVE FUND				SENIOR CITIZEN SERVICE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 134,000	\$ 140,959	\$ 140,959	\$ 144,020
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,025	22,512	22,512	22,421
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	7,150	3,595	3,595	3,259
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,175</u>	<u>\$ 167,066</u>	<u>\$ 167,066</u>	<u>\$ 169,700</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	500	-	500	-
Services and Other	-	-	-	-	161,358	143,172	186,825	157,759
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,858</u>	<u>\$ 143,172</u>	<u>\$ 187,325</u>	<u>\$ 157,759</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,317</u>	<u>\$ 23,894</u>	<u>\$ (20,259)</u>	<u>\$ 11,941</u>
<b>CASH, JANUARY 1</b>	<u>932,282</u>	<u>932,282</u>	<u>932,282</u>	<u>932,282</u>	<u>89,392</u>	<u>89,392</u>	<u>113,286</u>	<u>113,286</u>
<b>CASH, DECEMBER 31</b>	<u><u>\$ 932,282</u></u>	<u><u>\$ 932,282</u></u>	<u><u>\$ 932,282</u></u>	<u><u>\$ 932,282</u></u>	<u><u>\$ 90,709</u></u>	<u><u>\$ 113,286</u></u>	<u><u>\$ 93,027</u></u>	<u><u>\$ 125,227</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	SHERIFF'S DISCRETIONARY FUND				PROSECUTING ATTORNEY DELINQUENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	81,500	82,907	80,000	46,733	2,500	4,070	3,000	5,241
Charges for services	-	-	-	-	-	-	-	-
Interest	1,250	293	500	86	100	147	100	226
Other	-	867	-	332	-	-	100	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 82,750	\$ 84,067	\$ 80,500	\$ 47,151	\$ 2,600	\$ 4,217	\$ 3,200	\$ 5,467
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ 3,262	\$ -	\$ 16,006	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	250	-	1,225	-	-	-	-
Materials and Supplies	-	4,042	40,000	622	3,000	-	-	-
Services and Other	30,000	20,744	34,000	6,258	1,500	-	-	-
Capital Outlay	50,000	32,139	-	25,748	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	4,000	15,359	6,000	6,344	-	-	-	-
Total Disbursements	\$ 84,000	\$ 75,796	\$ 80,000	\$ 56,203	\$ 4,500	\$ -	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (1,250)	\$ 8,271	\$ 500	\$ (9,052)	\$ (1,900)	\$ 4,217	\$ 3,200	\$ 5,467
<b>CASH, JANUARY 1</b>	4,540	4,540	12,811	12,811	6,018	6,018	10,235	10,235
<b>CASH, DECEMBER 31</b>	\$ 3,290	\$ 12,811	\$ 13,311	\$ 3,759	\$ 4,118	\$ 10,235	\$ 13,435	\$ 15,702

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHELTER FOR DOMESTIC VIOLENCE FUND				HOUSE BILL 786 (RECORDER USER FEE) FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,000	2,090	2,190	2,187	15,000	13,461	14,000	13,241
Charges for services	-	-	-	-	-	-	-	-
Interest	400	211	150	285	2,800	849	900	771
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,400</u>	<u>\$ 2,301</u>	<u>\$ 2,340</u>	<u>\$ 2,472</u>	<u>\$ 17,800</u>	<u>\$ 14,310</u>	<u>\$ 14,900</u>	<u>\$ 14,012</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	10,000	-	11,500	-	27,860	22,860	26,000	15,740
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 11,500</u>	<u>\$ -</u>	<u>\$ 27,860</u>	<u>\$ 22,860</u>	<u>\$ 26,000</u>	<u>\$ 15,740</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,600)	\$ 2,301	\$ (9,160)	\$ 2,472	\$ (10,060)	\$ (8,550)	\$ (11,100)	\$ (1,728)
CASH, JANUARY 1	<u>9,359</u>	<u>9,359</u>	<u>11,660</u>	<u>11,660</u>	<u>43,296</u>	<u>43,296</u>	<u>34,746</u>	<u>34,746</u>
CASH, DECEMBER 31	<u>\$ 1,759</u>	<u>\$ 11,660</u>	<u>\$ 2,500</u>	<u>\$ 14,132</u>	<u>\$ 33,236</u>	<u>\$ 34,746</u>	<u>\$ 23,646</u>	<u>\$ 33,018</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CRIMINAL FORFEITURE FUND				MARINA TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Special tax assessment	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 21,757	\$ 20,000	\$ 13,830
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	47	-	-	-	1,200	538	500	559
Other	5,000	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,047</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,200</u>	<u>\$ 22,295</u>	<u>\$ 20,500</u>	<u>\$ 14,389</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	34,000	21,905	34,000	1,242
Services and Other	5,000	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	13,962	-	118
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,000</u>	<u>\$ 35,867</u>	<u>\$ 34,000</u>	<u>\$ 1,360</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 47	\$ -	\$ -	\$ -	\$ (16,800)	\$ (13,572)	\$ (13,500)	\$ 13,029
CASH, JANUARY 1	-	-	-	-	27,705	27,705	14,133	14,133
CASH, DECEMBER 31	<u>\$ 47</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,905</u>	<u>\$ 14,133</u>	<u>\$ 633</u>	<u>\$ 27,162</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAKE JA HA NID FUND				FAMILY ACCESS MOTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Special tax assessment	\$ 4,950	\$ 4,983	\$ 5,000	\$ 3,334	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	81	28	15	3	22	9	5	9
Other	-	-	-	-	-	-	-	-
Transfers in	-	76	-	71	-	-	-	-
Total Receipts	<u>\$ 5,031</u>	<u>\$ 5,087</u>	<u>\$ 5,015</u>	<u>\$ 3,408</u>	<u>\$ 22</u>	<u>\$ 9</u>	<u>\$ 5</u>	<u>\$ 9</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	4,257	4,257	4,256	4,245	-	-	438	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,257</u>	<u>\$ 4,257</u>	<u>\$ 4,256</u>	<u>\$ 4,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 774	\$ 830	\$ 759	\$ (837)	\$ 22	\$ 9	\$ (433)	\$ 9
CASH, JANUARY 1	<u>7</u>	<u>7</u>	<u>837</u>	<u>837</u>	<u>429</u>	<u>429</u>	<u>438</u>	<u>438</u>
CASH, DECEMBER 31	<u>\$ 781</u>	<u>\$ 837</u>	<u>\$ 1,596</u>	<u>\$ -</u>	<u>\$ 451</u>	<u>\$ 438</u>	<u>\$ 5</u>	<u>\$ 447</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DARE FUND				W-12 CONSTRUCTION MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Special tax assessment	\$ -	\$ -	\$ -	\$ -	\$ 22,394	\$ 24,891	\$ 25,000	\$ 20,843
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,007	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	5	5	24	3,413	1,604	1,000	1,197
Other	-	100	-	561	-	-	-	-
Transfers in	1,000	5,100	5,000	3,969	-	-	-	-
<b>Total Receipts</b>	<b>\$ 2,007</b>	<b>\$ 5,205</b>	<b>\$ 5,005</b>	<b>\$ 4,554</b>	<b>\$ 25,807</b>	<b>\$ 26,495</b>	<b>\$ 26,000</b>	<b>\$ 22,040</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	2,000	4,919	5,000	4,837	-	-	-	-
Services and Other	-	-	-	-	29,050	28,030	28,350	26,923
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 2,000</b>	<b>\$ 4,919</b>	<b>\$ 5,000</b>	<b>\$ 4,837</b>	<b>\$ 29,050</b>	<b>\$ 28,030</b>	<b>\$ 28,350</b>	<b>\$ 26,923</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ 7</b>	<b>\$ 286</b>	<b>\$ 5</b>	<b>\$ (283)</b>	<b>\$ (3,243)</b>	<b>\$ (1,535)</b>	<b>\$ (2,350)</b>	<b>\$ (4,883)</b>
<b>CASH, JANUARY 1</b>	<b>-</b>	<b>-</b>	<b>286</b>	<b>286</b>	<b>65,718</b>	<b>65,718</b>	<b>64,183</b>	<b>64,183</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 7</b>	<b>\$ 286</b>	<b>\$ 291</b>	<b>\$ 3</b>	<b>\$ 62,475</b>	<b>\$ 64,183</b>	<b>\$ 61,833</b>	<b>\$ 59,300</b>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PORT BAGNELL ROAD NID FUND				TIF-SPECIAL ACCOUNT FOR DEVELOPER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Special tax assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	36,835	36,835	38,903	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	685	500	221	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 37,520</u>	<u>\$ 37,335</u>	<u>\$ 39,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	94,500	90,495	28,502	35,155	-	-	7	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 94,500</u>	<u>\$ 90,495</u>	<u>\$ 28,502</u>	<u>\$ 35,155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ (94,500)</u>	<u>\$ (52,975)</u>	<u>\$ 8,833</u>	<u>\$ 3,969</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7)</u>	<u>\$ -</u>
<b>CASH, JANUARY 1</b>	<u>61,750</u>	<u>61,750</u>	<u>8,775</u>	<u>8,775</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<b>CASH, DECEMBER 31</b>	<u><u>\$ (32,750)</u></u>	<u><u>\$ 8,775</u></u>	<u><u>\$ 17,608</u></u>	<u><u>\$ 12,744</u></u>	<u><u>\$ 7</u></u>	<u><u>\$ 7</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	TIF-1-NORTHPORT FUND				TIF-2-PREWITT'S POINT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Special tax assessment	\$ 268,900	\$ 252,463	\$ 260,000	\$ 349,986	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	514,106	509,218	514,106	686,026
Charges for services	-	-	-	-	-	-	-	-
Interest	-	622	500	66	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 268,900</u>	<u>\$ 253,085</u>	<u>\$ 260,500</u>	<u>\$ 350,052</u>	<u>\$ 514,106</u>	<u>\$ 509,218</u>	<u>\$ 514,106</u>	<u>\$ 686,026</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	268,900	253,085	260,500	350,052	514,106	505,294	514,106	689,950
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 268,900</u>	<u>\$ 253,085</u>	<u>\$ 260,500</u>	<u>\$ 350,052</u>	<u>\$ 514,106</u>	<u>\$ 505,294</u>	<u>\$ 514,106</u>	<u>\$ 689,950</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,924	\$ -	\$ (3,924)
CASH, JANUARY 1	-	-	-	-	-	-	3,924	3,924
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,924</u>	<u>\$ 3,924</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	FEMA FLOOD MONEY FUND				NORMAN ROAD/HAND LANE NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Special tax assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	150,000	1,220,794	80,000	220,524	8,528	12,653	16,000	13,259
Charges for services	-	-	-	-	-	-	-	-
Interest	-	1,643	1,838	818	500	268	150	88
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 150,000</u>	<u>\$ 1,222,437</u>	<u>\$ 81,838</u>	<u>\$ 221,342</u>	<u>\$ 9,028</u>	<u>\$ 12,921</u>	<u>\$ 16,150</u>	<u>\$ 13,347</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	15,008	-	406,009	-	-	-	-
Services and Other	150,000	707,535	530,000	154,081	9,028	16,019	16,019	14,750
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	20,281	-	2,296	-	-	-	-
Total Disbursements	<u>\$ 150,000</u>	<u>\$ 742,824</u>	<u>\$ 530,000</u>	<u>\$ 562,386</u>	<u>\$ 9,028</u>	<u>\$ 16,019</u>	<u>\$ 16,019</u>	<u>\$ 14,750</u>
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	\$ -	\$ 479,613	\$ (448,162)	\$ (341,044)	\$ -	\$ (3,098)	\$ 131	\$ (1,403)
<b>CASH, JANUARY 1</b>	<u>-</u>	<u>-</u>	<u>479,613</u>	<u>479,613</u>	<u>8,528</u>	<u>8,528</u>	<u>5,430</u>	<u>5,430</u>
<b>CASH, DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 479,613</u>	<u>\$ 31,451</u>	<u>\$ 138,569</u>	<u>\$ 8,528</u>	<u>\$ 5,430</u>	<u>\$ 5,561</u>	<u>\$ 4,027</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S DEPUTY SALARY SUPPLEMENT FUND				TIF-3-OSAGE NATIONAL RETAIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	4,605	60,000	14,753	5,188	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	2	50	3	-	104	104	61
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 4,607</u>	<u>\$ 60,050</u>	<u>\$ 14,756</u>	<u>\$ 5,188</u>	<u>\$ 104</u>	<u>\$ 104</u>	<u>\$ 61</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	3,935	3,935	60,000	14,858	5,188	1,007	5,188	1,501
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,935</u>	<u>\$ 3,935</u>	<u>\$ 60,000</u>	<u>\$ 14,858</u>	<u>\$ 5,188</u>	<u>\$ 1,007</u>	<u>\$ 5,188</u>	<u>\$ 1,501</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,935)	\$ 672	\$ 50	\$ (102)	\$ -	\$ (903)	\$ (5,084)	\$ (1,440)
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>672</u>	<u>672</u>	<u>5,188</u>	<u>5,188</u>	<u>4,285</u>	<u>4,285</u>
CASH, DECEMBER 31	<u>\$ (3,935)</u>	<u>\$ 672</u>	<u>\$ 722</u>	<u>\$ 570</u>	<u>\$ 5,188</u>	<u>\$ 4,285</u>	<u>\$ (799)</u>	<u>\$ 2,845</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	MARY'S HOME SEWER CDBG GRANT FUND				W-15C NID			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	12,851	11,592	11,592	12,500
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	2,868	1,245	750	1,247
Other	-	-	257,200	2,491	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,200</u>	<u>\$ 2,491</u>	<u>\$ 15,719</u>	<u>\$ 12,837</u>	<u>\$ 12,342</u>	<u>\$ 13,747</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	257,200	2,491	12,088	11,763	11,763	11,438
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,200</u>	<u>\$ 2,491</u>	<u>\$ 12,088</u>	<u>\$ 11,763</u>	<u>\$ 11,763</u>	<u>\$ 11,438</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 3,631	\$ 1,074	\$ 579	\$ 2,309
CASH, JANUARY 1	-	-	-	-	56,337	56,337	57,411	57,411
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,968</u>	<u>\$ 57,411</u>	<u>\$ 57,990</u>	<u>\$ 59,720</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	BAGNELL SPECIAL MARINA TAX FUND				KAISER SPECIAL MARINA TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Special tax assessment	\$ -	\$ -	\$ -	\$ -	\$ 1,613	\$ 2,720	\$ 2,500	\$ 1,729
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	39,232	66,179	50,000	42,064	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	6,861	2,591	1,500	2,710	25	46	15	130
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 46,093</u>	<u>\$ 68,770</u>	<u>\$ 51,500</u>	<u>\$ 44,774</u>	<u>\$ 1,638</u>	<u>\$ 2,766</u>	<u>\$ 2,515</u>	<u>\$ 1,859</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	10,000	65,256	26,300	4,790	-	-	-	-
Services and Other	-	13,456	-	44,681	1,650	-	1,650	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 78,712</u>	<u>\$ 26,300</u>	<u>\$ 49,471</u>	<u>\$ 1,650</u>	<u>\$ -</u>	<u>\$ 1,650</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ 36,093</u>	<u>\$ (9,942)</u>	<u>\$ 25,200</u>	<u>\$ (4,697)</u>	<u>\$ (12)</u>	<u>\$ 2,766</u>	<u>\$ 865</u>	<u>\$ 1,859</u>
<b>CASH, JANUARY 1</b>	<u>113,911</u>	<u>113,911</u>	<u>103,969</u>	<u>103,969</u>	<u>1,638</u>	<u>1,638</u>	<u>4,404</u>	<u>4,404</u>
<b>CASH, DECEMBER 31</b>	<u>\$ 150,004</u>	<u>\$ 103,969</u>	<u>\$ 129,169</u>	<u>\$ 99,272</u>	<u>\$ 1,626</u>	<u>\$ 4,404</u>	<u>\$ 5,269</u>	<u>\$ 6,263</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PREPAREDNESS FUND				MILLER COUNTY COLLECTOR TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,400	3,840	3,500	-	-	-	-	-
Charges for services	-	-	-	-	-	37,858	-	40,943
Interest	-	381	350	419	-	1,273	-	1,593
Other	-	33	-	25	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 1,400</b>	<b>\$ 4,254</b>	<b>\$ 3,850</b>	<b>\$ 444</b>	<b>\$ -</b>	<b>\$ 39,131</b>	<b>\$ -</b>	<b>\$ 42,536</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	21,136	-	9,130
Services and Other	1,000	523	500	2,026	25,900	16,797	-	17,611
Capital Outlay	4,500	141	1,900	33	-	-	-	165
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 5,500</b>	<b>\$ 664</b>	<b>\$ 2,400</b>	<b>\$ 2,059</b>	<b>\$ 25,900</b>	<b>\$ 37,933</b>	<b>\$ -</b>	<b>\$ 26,906</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ (4,100)</b>	<b>\$ 3,590</b>	<b>\$ 1,450</b>	<b>\$ (1,615)</b>	<b>\$ (25,900)</b>	<b>\$ 1,198</b>	<b>\$ -</b>	<b>\$ 15,630</b>
<b>CASH, JANUARY 1</b>	<b>16,969</b>	<b>16,969</b>	<b>20,559</b>	<b>20,559</b>	<b>76,464</b>	<b>76,464</b>	<b>77,662</b>	<b>77,662</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 12,869</b>	<b>\$ 20,559</b>	<b>\$ 22,009</b>	<b>\$ 18,944</b>	<b>\$ 50,564</b>	<b>\$ 77,662</b>	<b>\$ 77,662</b>	<b>\$ 93,292</b>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	POST COMMISSION FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,165	1,670	1,670	1,651	2,766	4,804	11,800	4,495
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	12	200	164	75	490
Other	-	-	-	-	-	1,525	-	7,444
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,165</u>	<u>\$ 1,670</u>	<u>\$ 1,670</u>	<u>\$ 1,663</u>	<u>\$ 2,966</u>	<u>\$ 6,493</u>	<u>\$ 11,875</u>	<u>\$ 12,429</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	2,165	1,670	1,670	-	4,500	2,259	4,500	25
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,165</u>	<u>\$ 1,670</u>	<u>\$ 1,670</u>	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 2,259</u>	<u>\$ 4,500</u>	<u>\$ 25</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 1,663	\$ (1,534)	\$ 4,234	\$ 7,375	\$ 12,404
CASH, JANUARY 1	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>6,941</u>	<u>6,941</u>	<u>11,175</u>	<u>11,175</u>
CASH, DECEMBER 31	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 1,666</u>	<u>\$ 5,407</u>	<u>\$ 11,175</u>	<u>\$ 18,550</u>	<u>\$ 23,579</u>

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MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	OAK TERRACE NID FUND				RECORDER'S TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Special tax assessment	\$ 8,575	\$ 11,425	\$ 11,424	\$ 6,018	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	9,500	8,196	8,500	8,084
Charges for services	-	-	-	-	-	-	-	-
Interest	22	106	75	13	1,500	666	750	648
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 8,597</b>	<b>\$ 11,531</b>	<b>\$ 11,499</b>	<b>\$ 6,031</b>	<b>\$ 11,000</b>	<b>\$ 8,862</b>	<b>\$ 9,250</b>	<b>\$ 8,732</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	8,575	9,425	11,424	9,125	15,000	1,438	15,000	2,394
Capital Outlay	-	-	-	-	1,438	100	1,438	10,936
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 8,575</b>	<b>\$ 9,425</b>	<b>\$ 11,424</b>	<b>\$ 9,125</b>	<b>\$ 16,438</b>	<b>\$ 1,538</b>	<b>\$ 16,438</b>	<b>\$ 14,190</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ 22</b>	<b>\$ 2,106</b>	<b>\$ 75</b>	<b>\$ (3,094)</b>	<b>\$ (5,438)</b>	<b>\$ 7,324</b>	<b>\$ (7,188)</b>	<b>\$ (5,458)</b>
<b>CASH, JANUARY 1</b>	<b>1,997</b>	<b>1,997</b>	<b>4,103</b>	<b>4,103</b>	<b>29,096</b>	<b>29,096</b>	<b>36,420</b>	<b>36,420</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 2,019</b>	<b>\$ 4,103</b>	<b>\$ 4,178</b>	<b>\$ 1,009</b>	<b>\$ 23,658</b>	<b>\$ 36,420</b>	<b>\$ 29,232</b>	<b>\$ 30,962</b>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	JAIL FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2008		2009		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	448,495	310,258	422,000	260,618	-	-	-	2,526
Charges for services	-	-	-	-	-	-	-	-
Interest	1,200	426	250	128	-	-	-	37
Other	46,500	51,550	52,000	39,979	-	-	-	-
Transfers in	550,000	648,300	711,000	727,749	-	-	-	-
Total Receipts	<u>\$ 1,046,195</u>	<u>\$ 1,010,534</u>	<u>\$ 1,185,250</u>	<u>\$ 1,028,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,563</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 470,229	\$ 462,063	\$ 481,339	\$ 442,122	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	181,751	176,581	188,951	179,647	-	-	-	-
Materials and Supplies	21,350	28,478	26,960	22,660	-	-	-	-
Services and Other	372,325	404,925	440,543	355,137	-	-	2,500	-
Capital Outlay	-	14,078	19,500	38,034	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,045,655</u>	<u>\$ 1,086,125</u>	<u>\$ 1,157,293</u>	<u>\$ 1,037,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 540	\$ (75,591)	\$ 27,957	\$ (9,126)	\$ -	\$ -	\$ (2,500)	\$ 2,563
CASH, JANUARY 1	<u>85,417</u>	<u>85,417</u>	<u>9,826</u>	<u>9,826</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 85,957</u>	<u>\$ 9,826</u>	<u>\$ 37,783</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,500)</u>	<u>\$ 2,563</u>

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MILLER COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	TIME PAYMENT FEE FUND			
	Year Ended December 31,			
	2008		2009	
	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	10
Interest	-	2	1	2
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 12</u>
<b>DISBURSEMENTS</b>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services and Other	-	-	80	-
Capital Outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 2	\$ (79)	\$ 12
CASH, JANUARY 1	<u>83</u>	<u>83</u>	<u>85</u>	<u>85</u>
CASH, DECEMBER 31	<u>\$ 83</u>	<u>\$ 85</u>	<u>\$ 6</u>	<u>\$ 97</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MILLER COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 and 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Miller County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, County Clerk, Circuit Clerk, Recorder, Coroner, Prosecuting Attorney, Public Administrator, Sheriff, Treasurer and Collector.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by the Missouri State Auditor's Office, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Miller County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, offices that are considered by the Missouri State Auditor’s Office to comprise the County’s legal entity.

Certain elected County officials, particularly the County Collector, Treasurer, Circuit Clerk and Sheriff, may collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. However, the County budgeted negative ending cash balances for the Port Bagnell Road NID Fund (2008), Sheriff's Deputy Salary Supplement Fund (2008) and Inmate Security Fund (2009).
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.

9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the Miller County Collector Tax Maintenance Fund in 2009.

10. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

- General Revenue – 2008
- Law Enforcement Training – 2009
- Emergency Management – 2009
- 911 – 2008
- Marina Tax – 2008
- DARE – 2008
- Port Bagnell Road NID – 2009
- TIF 1- Northport – 2009
- TIF 2 – Prewitt’s Point – 2009
- FEMA Flood Money – 2009 and 2008
- Normand Road/Hand Lane NID – 2008
- Bagnell Special Marina Tax – 2009 and 2008
- Miller County Collector Tax Maintenance – 2008
- Oak Terrace NID – 2008
- Jail - 2008

Also, because a budget was not adopted for the Miller County Collector Tax Maintenance Fund for 2009, expenditures in that fund exceeded budgetary authority to the extent that the budget was not adopted.

E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2009 and 2008, for purposes of taxation was:

	<u>2009</u>	<u>2008</u>
Real Estate	\$ 255,129,900	\$ 249,754,110
Personal Property	70,574,889	76,363,265
Railroad and Utilities	51,516,017	49,673,903

During 2009 and 2008, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2009 and 2008, for purposes of County taxation, as follows:

	2009	2008
General Revenue	\$ 0.0300	\$ 0.0300
Special Road and Bridge	0.2419	0.2380
Senior Citizens Services	0.0462	0.0459

#### F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

#### G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the financial statements as "Cash" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2009 and 2008, the carrying amounts of the County's deposits were \$2,209,732 and \$3,026,969 respectively, and bank balances were \$1,504,773 and \$2,466,391, respectively. In addition to the bank balances at December 31, 2009 and December 31, 2008 there was a reserve fund of \$921,524 and \$927,393, respectively. The reserve fund consisted entirely of securities of the United States or of its political subdivisions. Of the bank balances, \$629,434, and \$559,122 for December 31, 2009 and December 31, 2008, respectively, were covered by federal depository insurance and the balance of the deposits was covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2009 and 2008, the County Collector held, in addition to the cash and cash equivalents listed above, cash representing collections of property taxes on behalf of various taxing districts in the County, including the County General Revenue and Special Road and Bridge. These amounts, all of which were secured by pledged collateral, amounted to \$8,295,994 and \$6,772,951 at December 31, 2009 and 2008, respectively.

### 3. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

The County Employee's Retirement Fund was established by the state of Missouri to provide pension benefits for County officials and employees.

#### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of nine persons.

#### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age sixty. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, P.O. Box 2271, Jefferson City, MO 65102-2271, or by calling 1-573-632-9203.

The County also participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri.

LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by Statute Section RSMo. 70.600-70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax-exempt.

LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334.

### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002, in order to participate in CERF. During 2009 and 2008, the County collected and remitted to CERF employee contributions of approximately \$69,051 and \$60,135, respectively, for the years then ended.

Because certain employees are also participants in LAGERS, a contribution is also required by the County to LAGERS, based on an actuarially determined rate. The rates were 5.5% and 5.2% for 2009 and 2008, respectively, for non-law enforcement personnel, and, for the corresponding years, 0.6% and 0.6%, respectively for law enforcement personnel. During 2009 and 2008, the County collected and remitted to LAGERS employee contributions of \$89,969 and \$89,984, respectively, and employer contributions of \$195,441 and \$187,669 respectively.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides full time employees with up to 12 days of sick time per year of service. Sick leave may be accumulated up to an unlimited amount. Accrued sick leave is not reimbursable upon termination of employment. Vacation time is accrued for every full time employee, and accrues at the rate of one day per month up to two days per month depending on length of employment. However, employees may only carry over five vacation days from one year to the next for employees with less than five years of service. Employees with more than five years of service may carry over ten vacation days from one year to the next. Any days accrued in excess of those five or ten days will be forfeited at the end of the year.

## B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

The County's expenditure for federal awards did exceed \$500,000 in both 2009 and 2008 and, accordingly, the County is required to obtain a single audit in accordance with Office of Management and Budget Circular A-133.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG TERM DEBT

The County had the following debt outstanding at December 31, 2009:

- A. \$5,735,000 outstanding for the Courthouse Bond, issued in March 2002 for 9,215,000. The lease is scheduled to be paid in fifteen annual payments . The final payment is scheduled for 2016. Payments are made using available monies in the Capital Improvement Fund. The schedule of remaining payments and interest is listed below:

<u>Payment Date</u>	<u>Principal Due</u>	<u>Interest Rate</u>	<u>Interest Due</u>
3/1/2010	\$0	0.00%	113,265
9/1/2010	595,000	4.05%	113,265
3/1/2011	0	0.00%	101,206
9/1/2011	620,000	4.15%	101,216
3/1/2012	0	0.00%	88,351
9/1/2012	645,000	4.25%	88,351
3/1/2013	0	0.00%	74,645
9/1/2013	675,000	4.35%	74,645
3/1/2014	0	0.00%	59,964
9/1/2014	700,000	4.45%	59,964
3/1/2015	0	0.00%	44,389
9/1/2015	735,000	4.55%	44,389
3/1/2016	0	0.00%	27,668
9/1/2016	1,190,000	4.65%	27,668

- B. \$87,706 for a capital lease of a John Deere Road Grader for Road and Bridge. The lease is scheduled to be paid in five annual payments of \$15,206 for the first four years and \$87,706 for the fifth year including interest at 4.250% annually. The final payment is scheduled for 2010.
- C. \$79,123 for a capital lease of 6 Dodge Durango's by the Sheriff's Department. The lease is scheduled to be paid in four annual payments of \$39,562 including interest at 7.46% annually. The final payment is scheduled for 2011.
- D. \$222,894 for a capital lease of two John Deere Road Graders for Road and Bridge. The lease is scheduled to be paid in five annual payments of \$38,947 for the first four years and \$183,947 for the fifth year including interest at 4.71% annually. The final payment is scheduled for 2011.
- E. \$239,942 for a capital lease of two John Deere Road Graders for Road and Bridge. The lease is scheduled to be paid in six annual payments of \$39,971 for the first five years and \$160,000 for the sixth year including interest at 5.25% annually. The final payment is scheduled for 2012.
- F. \$424,908 for a capital lease of three John Deere Road Graders for Road and Bridge. The lease is scheduled to be paid in seven annual payments of \$70,818 including interest at 5.15% annually. The final payment is scheduled for 2015.
- G. \$15,848 for a capital lease of a Kubota Excavator, Allied Rammer Breaker and Trailer for Road and Bridge. The lease is scheduled to be paid in eleven monthly payments of \$3,170. The final payment is scheduled for May 2010.

## 8. CHANGE IN REPORTING ENTITY

The County has changed its definition of the reporting entity, as of January 1, 2008, to exclude certain funds held by the Collector and Treasurer for the benefit of other taxing districts and third parties and to include Senior Citizens Service, Collector's Tax Maintenance Fund, the Marina Tax Fund, Bagnell Marina Tax Fund, and the Kaiser Special Marina Tax Fund. The effect of the aforementioned change in reporting entity is to decrease cash balances of the agency funds as previously reported at December 31, 2007 by the amount representing cash balances of the agency funds held by the Collector and Treasurer and to increase the cash balances of the governmental funds by the amount representing cash balances of Senior Citizens Service, Collector's Tax Maintenance Fund, Marina Tax Fund, Bagnell Marina Tax Fund, and Kaiser Special Marina Tax Fund.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES

### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Commission and  
Officeholders of Miller County, Missouri

We have audited the accompanying financial statements of Miller County, Missouri as of and for the years ended December 31, 2009 and 2008, which collectively comprise the County's basic financial statements as identified in the table of contents, and have issued our report thereon dated April 9, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Miller County, Missouri's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Miller County, Missouri's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Miller County, Missouri's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and recommendations, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses, and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and recommendations as item 1 to be a material weakness.

A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and recommendations as items 2 and 3 to be significant deficiencies.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Miller County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as items 4 through 7.

We also noted an immaterial instance of noncompliance that we reported to management of Miller County, Missouri, in the accompanying schedule of findings and recommendations section as item number 8.

Miller County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. We did not audit Miller County, Missouri's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, County Officeholders, the Missouri State Auditors, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

(Original Signed by Auditor)

McBride, Lock & Associates  
April 9, 2010

McBRIDE, LOCK & ASSOCIATES

AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission and  
Officeholders of Miller County, Missouri

Compliance

We have audited the compliance of Miller County, Missouri, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to its major federal programs for the years ended December 31, 2009 and 2008. Miller County, Missouri's major federal program is identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Miller County, Missouri's management. Our responsibility is to express an opinion on Miller County, Missouri's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Miller County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Miller County, Missouri's compliance with those requirements.

In our opinion, Miller County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 2009 and 2008 and which are described in the accompanying schedule of findings. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of federal award findings and questioned costs as finding number 09-1.

## Internal Control Over Compliance

The management of Miller County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audits, we considered Miller County, Missouri's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Miller County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of federal award findings and questioned costs as finding 09-1 to be a significant deficiency.

Miller County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit Miller County, Missouri's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the County Commission, County Officeholders, the Missouri State Auditor, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*(Original Signed by Auditor)*

McBride, Lock & Associates  
April 9, 2010

MILLER COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31 2008	2009
U.S DEPARTMENT OF Justice				
Passed through state:				
Department of Public Safety -				
16.575	Crime Victim Assistance	ER1300607066	\$ 11,052	\$ 6,096
16.592	Local Law Enforcement Block Grant		2,603	-
16.804	Edward Memorial Justice Assistance Grant	2009-SB-B9-2527	-	33,538
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through State:				
Highway and Transportation Commission -				
20.205	Highway Planning and Construction	BRO-066(14)199000071	140,683	389,987
Department of Public Safety -				
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	Not available	1,635	-
GENERAL SERVICES ADMINISTRATION				
Passed through the Office of Secretary of State -				
39.011	Election Reform Payments	Not available	6,329	-
ELECTION ASSISTANCE COMMISSION				
Passed through the Office of Secretary of State -				
90.401	Help America Vote Act Requirements Payments	Not available	1,872	6,747
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety:				
97.036	Disaster Grants - Public Assistance Grants (Presidentially declared disasters)	131-99131-00	742,824	562,386
97.042	Emergency Management Performance Grants	812PGAEM100562	-	3,006
Total Expenditures of Federal Awards			<u>\$ 906,998</u>	<u>\$ 1,001,760</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**MILLER COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2009 AND 2008**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditure of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B – MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

**NOTE C – SUBRECEIPIENTS**

The County provided no federal awards to sub-recipients during the years ended December 31, 2009 and 2008.

MILLER COUNTY, MISSOURI  
 SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS  
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
 YEARS ENDED DECEMBER 31, 2009 AND 2008

**SECTION I – SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

Type of Auditors' Report Issued: Unqualified

Internal Control Over Financial Reporting:

- Material weakness(es) identified?   X   Yes    No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes    None Reported
- Noncompliance material to financial statements noted?   X   Yes    No

**Federal Awards:**

Internal Control Over Major Programs:

- Material weakness(es) identified?    Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes    None Reported

Type of Auditor's Report Issued on Compliance For Major Programs: Unqualified

Any audit findings disclosed that are required to be Reported in accordance with section 510(A) of Circular A-133?   X   Yes    No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.036	Disaster Grants – Public Assistance Grants

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$300,000

Auditee Qualified as low-risk:    Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

See Findings and Recommendations section:

1. Internal Control Sheriff's Office
2. Collector's Tax Maintenance Fund
3. Property Taxes
4. Budgetary Controls
5. Timely Filing of Collector's Annual Settlement
6. Old Outstanding Checks
7. Lack of Investment Policy
8. Accountng of Transfers

Summary of Schedule of Prior Audit Findings

1. Collector's Tax Maintenance Fund
2. Reconciling Cash Balances
3. Property Taxes
4. Budgetary Practices
5. Old Outstanding Checks

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

Finding No. 09-1. Incorrect Schedule of Expenditure of Federal Awards

Federal Grantor: U.S Department of Homeland Security  
Pass-Through Grantor: Missouri Department of Public Safety  
Federal CFDA Number: 97.036  
Program Title: Disaster Grants - Public Assistance Grants  
Pass Through Entity Identifying Number: 131-99131-00  
Award Years: 2008 and 2009  
Questioned Costs: None

### **09-1. Incorrect Schedule of Expenditure of Federal Awards**

Condition: The 2009 and 2008 Schedule of Expenditures of Federal Awards inaccurately reported funds received from the Department of Homeland Security rather than funds expended. The amounts of expenditures for these Disaster Grant funds should have been amounts expended during the 2009 and 2008 year as required by the Office of Management and Budget (OMB) Circular A-133, Subpart C, Section 300(A).

Recommendation: We recommend that the County ensure that revenues and expenditures related to federal awards are recorded correctly and in conformity with the cash basis of accounting.

County Response: The County will record correctly.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

**SECTION IV – FOLLOW-UP ON PRIOR YEAR'S FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no prior audit findings pertaining to Federal Awards.

## **FINDINGS AND RECOMMENDATIONS**

MILLER COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

**1. Internal Control - Sheriff's Office**

Condition: At the Sheriff's Office, we noted that an outside audit had been performed in 2009 covering the time period of July 1, 2007 to March 31, 2009. The related auditor's report stated that funds totaling in excess of \$4,000 were unaccounted for in the Miller County Sheriff's Department Fund and the Miller County Sheriff's Department Revolving Fund also known as the CCW account. We were informed that the former employees involved with the accounts agreed to pay back \$3,000 for missing funds. During the above-noted period of time, reconciliations and review of receipt and disbursement ledgers were not being performed.

Recommendation: We recommend the Sheriff's Department strengthen internal controls by reviewing receipt and disbursement ledgers and reconciling bank accounts to book balances. These procedures will provide assurance the Sheriff has an adequate system of internal controls of the Department's assets.

County's Response: The Sheriff will strengthen internal controls.

Auditor's Response: The stated corrective action is responsive to the recommendation.

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

**2. Collector's Tax Maintenance Fund**

Condition: In 2008 the Collector did not maintain accounting records for the Collector's Tax Maintenance Fund. Further, there was no reconciliation of the bank account for this fund. Thus errors, whether inadvertent, intentional or bank initiated, could occur and remain undetected. Other than the requirement that two signatures are required on checks, there were no accounting records or basic internal controls over expenditures from this fund. In 2009, the Collector began maintaining accounting records for the Tax Maintenance Fund and performing reconciliations of the bank account.

Recommendation: We recommend the Collector continue maintaining accounting records for the Collector's Tax Maintenance Fund and reconciling the Fund's bank account.

County's Response: We will continue maintaining accounting records and reconciling the account.

Auditor's Evaluation: The stated action is responsive to the recommendation.

### 3. Property Taxes

Condition: As noted in audit reports covering the prior 6 years, we saw no evidence that the Clerk is maintaining records of property taxes charged to the Collector, and their disposition as either abated, collected or delinquent. A Missouri State Auditor report noted that the prior Collector's Annual Settlement was not accurate, and that the Collector disbursed inaccurate amounts to various taxing jurisdictions, and that this was not detected by the Clerk. The records which the County Clerk is required to maintain should provide sufficient information to perform an adequate review of the Collector's Annual Settlement. An independent review of the Collector's Annual Settlement is intended to establish checks and balances related to the collection and proper distribution of property taxes.

The Clerk's duties with respect to monitoring the levy, billing and collection of property taxes are set forth in the Missouri State Statutes and, when properly performed, provide an important internal control over the accuracy and propriety of the Collector's activities.

The Statutes are specific with respect to the duties of the County Clerk pertaining to property tax billings and collections. Regarding property tax billings, the statutes state, in part, that:

- 137.290. 1. "The clerk of the county commission in each county, upon receipt of the certificates of the rates levied by the county commission, school districts and other political subdivisions authorized by law to make levies or required by law to certify levies to the county commission or clerk of the county commission, shall then extend the taxes in the assessor's book, in proper columns prepared for the extensions, according to the rates levied. The assessor's book, with the taxes so extended therein, shall be authenticated by the seal of the commission as the tax book for the use of the collector.....The clerk shall, on or before the thirty-first day of October of each year, deliver the tax book with the rates extended therein to the collector, who shall give receipt therefor to the clerk. The county clerk shall charge the collector with the whole amount of the tax books delivered. Upon a failure to make out the extension of taxes in the assessor's books and deliver them to the collector not later than October thirty-first, the county commission shall deduct twenty percent from the amount of fees which are due the clerk for making the extension. Such assessor's book, with the taxes so extended therein, shall be called the "tax book".
2. The assessor's book or tax book may also be prepared in an electronic version or format."

137.295. "When the books or lists for the collectors are completed, the county clerks shall make a complete statement of the assessment and taxes charged, on blanks and in conformity to instructions furnished by the director of revenue. The collector shall subscribe a receipt for the tax book on the statement. The clerk shall record the statement and forward it to the director of revenue, and forward a copy thereof to the state tax commission."

With respect to delinquent taxes, the Statutes require the following:

- 140.050. 1. "The county clerk shall file the delinquent lists in his office and within ten days thereafter make, under the seal of the commission, the lists into a back tax book as provided in section 140.060.
2. When completed, the clerk shall deliver the book to the collector taking duplicate receipts therefor, one of which he shall file in his office and the other he

shall file with the director of revenue. The clerk shall charge the collector with the aggregate amount of taxes, interest, and clerk's fees contained in the back tax book.”

The Statutes also address the Clerk’s involvement in collections, as noted below.

139.210. 1. “Every county collector and ex officio county collector, except in the city of St. Louis, shall, on or before the fifth day of each month, file with the county clerk a detailed statement, verified by affidavit of all state, county, school, road and municipal taxes, and of all licenses by him collected during the preceding month, and shall, except for tax payments made pursuant to section 139.053, on or before the fifteenth day of the month, pay the same, less his commissions, into the county treasuries and to the director of revenue.”

139.220. “Every collector of the revenue having made settlement, according to law, of county revenue by him collected or received, shall pay the amount found due into the county treasury, and the treasurer shall give him duplicate receipts therefor, one of which shall be filed in the office of the clerk of the county commission, who shall grant him full quietus under the seal of the commission.”

The Statutes also require the Clerk to maintain corroborating records of County officeholders’ transactions, as summarized below.

51.150. 1. “It shall be the duty of the clerk of the county commission:

(2) To keep just accounts between the county and all persons, bodies politic and corporate, chargeable with moneys payable into the county treasury, or that may become entitled to receive moneys therefrom;

(3) To file and preserve in his office all accounts, vouchers and other papers pertaining to the settlement of any account to which the county shall be a party, copies whereof, certified under the hand and seal of the clerk, shall be admitted in evidence in all courts of law and elsewhere;”

The County Clerk was unable to provide documentation that he is compiling with Missouri State Statute 51.150(2) which requires him “to keep just accounts between the county and all persons, bodies politic and corporate, chargeable with moneys payable into the county treasury, or that may become entitled to receive moneys therefrom”.

An account book or other records which summarize all taxes charged to the County Collector, monthly collections, delinquent credits, abatements and additions, and protested amounts should be maintained by the County Clerk. This was not available to verify that the County Clerk maintains records to summarize property tax transactions and uses those records to verify the County Collector’s monthly or annual settlements.

Recommendation: We recommend that the County Clerk review the statutory requirements for his office and implement procedures to ensure records are maintained to facilitate verification of the completeness and accuracy of amounts of taxes charged and credited to the County Collector each year, and to document verification of the accuracy of the County Collector’s monthly and annual

settlements, in accordance with Missouri State Statutes.

County's Response: The County will look into this.

Auditor's Evaluation: The response is not adequate to resolve the finding. The County Clerk should immediately implement procedures to provide for monitoring of property tax collections as required by State Statutes.

## **ITEMS OF NONCOMPLIANCE**

### **4. Budgetary Controls**

Condition: The County Commission did not adopt a formal budget as required by law for the Miller County Collector Tax Maintenance for 2009.

The County Commission also approved expenditures in excess of the formal budgetary authority. The formal approval of a budget in a public session after the holding of public budget hearings provides assurance that expenditures will be controlled by budgetary constraints adopted at public meetings. Section 67.040 of the Missouri State Statutes provides that “

“the political subdivision shall not increase the total amount authorized for expenditure from any fund, unless the governing body adopts a resolution *setting forth the facts and reasons making the increase necessary* and approves or adopts an order, motion, resolution or ordinance to authorize the expenditures.” (emphasis added)

During the audit period, there were 15 different funds for which expenditures were approved for payment which exceed the approved budget. These funds were:

- General Revenue – 2008
- Law Enforcement Training – 2009
- Emergency Management – 2009
- 911 – 2008
- Marina Tax – 2008
- DARE – 2008
- Port Bagnell Road NID – 2009
- TIF 1- Northport – 2009
- TIF 2 – Prewitt's Point – 2009
- FEMA Flood Money – 2009 and 2008
- Normand Road/Hand Lane NID – 2008
- Bagnell Special Marina Tax – 2009 and 2008
- Miller County Collector Tax Maintenance – 2008
- Oak Terrace NID – 2008
- Jail - 2008

RSMo 50.740 prohibits expenditures in excess of the approved budgets. This finding was also noted in our auditors' report for the years 2006 and 2007.

Recommendation: We suggest that the County Commission establish controls to ensure that disbursements are not approved in excess of the approved budget. We also recommend the Commission amend the budget when it becomes apparent that budgeted amounts are unrealistic in relation to the spending plan. This action will increase the meaningfulness of the budget monitoring control.

County's Response: The Commission works hard at staying in budget. If budgets are adjusted we issue court orders based on 67.040 statute. We will explore amending it in the future. A budget will be adopted for the Collectors Tax Maintenance Fund.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

## **5. Timely Filing of Collector's Annual Settlement**

Condition: The Collector filed annual settlements later than the due date of the first Monday in March in 2008 and 2009. The settlement for 2008 was filed on June 17, 2009 and the settlement for 2009 had not been submitted as of the conclusion of field work.

Recommendation: We recommend that the County Collector establish procedures to ensure that future settlements are submitted by the required date.

County's Response: We will endeavor to submit the future settlements by the required date.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

## **6. Old Outstanding Checks**

Condition: The Treasurer's bank reconciliation at December 31, 2009 included 44 checks totaling \$2,489 that were outstanding between one and six years. Several of these checks were included as outstanding checks on the December 31, 2007 reconciliation. A similar situation was noted on the December 31, 2008 bank reconciliation.

Recommendation: We recommend the Treasurer properly void all stale-dated outstanding checks which will more correctly state available cash balances and facilitate the bank reconciliation process.

County's Response: Checks will be turned over to unclaimed money and sent to the State.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

## **7. Accounting for Transfers**

Condition: The financial statements of the County as presented in the annual budget document present transfers between funds. However, we noted that, when funds were transferred in to Special Road and Bridge from FEMA Disaster and Assessment they were recorded as Intergovernmental. There was a transfer in to Emergency Management which was not recorded as a transfer out of Special Road and Bridge. Also a transfer out of the Assessment fund was not recorded when it was recorded being transferred in to Special Road and Bridge. There were

several other small transfers in which the transfers were not classified into the appropriate “transfer in” or “transfer out” category.

Recommendation: In order to ensure that transfers are properly reported and are in balance (transfers from other funds), we recommend the transfers be clearly identified as transfers and presented in the budget within the Transfer category. The County Clerk should ensure that budgeted transfers to and from other funds are in agreement. Other types of transactions should not be presented in the “Transfers” account category.

County Response: When the FEMA money was issued we transferred money to Road and Bridge to pay expenditures. We then started paying directly from the FEMA account to reduce paperwork. This helped to evaluate the accounting of monies. We had multiple disasters and this helped reduce transfers. We feel like this remedied the problem.

Auditor’s Evaluation: The response is not adequate to resolve the finding which related to inaccurate and improper recording and reporting of transfers.

## **OTHER MATTERS**

In planning and performing our audit of the financial statements of Miller County, Missouri (the County) as of and for the years ended December 31, 2008 and 2009, in accordance with generally accepted government auditing standards, we considered the County’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. Our comments and suggestions regarding those matters are summarized below. We previously reported on the County’s internal control in our report dated April 9, 2010. (A separate report dated April 9, 2010 contains our report on significant deficiencies in the County’s internal control). This document does not affect our report dated April 9, 2010.

### **8. Lack of Investment Policy**

Condition: The County has not adopted an investment policy. The purpose of an investment policy is to establish the investment scope, objectives, delegation of authority, internal controls, standards of prudence, authorized investments and transactions, diversification mandate, risk tolerance, safekeeping and custodial procedures, and reporting requirements for the investment of cash funds. At the County, such a policy may establish criteria to determine when the investment of cash deposits should be considered, assigning responsibility for monitoring collateral, addressing procedures for overseeing and securing deposits in bond reserve accounts, procedures for bidding bank depositories, as well as policies and procedures specific to individual investment decisions. Section 110.270, RSMo 2007, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2007, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the

policy should commit the County to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. We recognize that the County has no investments, however, creating an investment policy is an effort best accomplished with due consideration to all relevant factors, and not in a limited amount of time when the need is finally recognized. Such a policy also provides guidance for incoming Treasurers and can foster continuity in the County's investment strategies and self-imposed limits.

Adopting an investment policy is not only a prudent business practice, it is also required by state statutes.

Recommendation: We recommend the County adopt an investment policy and review compliance with this policy at least annually.

County Response: We reviewed and adopted an investment policy on August 25, 2010 per your recommendation.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

MILLER COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Miller County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2007 and 2006.

1. The Collector did not maintain accounting records for the Collector's Tax Maintenance Fund.

*Status – The same situation was apparent for FY 2008. Records were maintained for 2009 for the Collectors Tax Maintenance Fund and reconciliations of the account were being performed on a monthly basis. See Finding No. 2.*

2. Reconciliations of cash balances between the records of the County Clerk and the County Treasurer were incomplete.

*Status – Resolved.*

3. Documentation was not available to verify that the County Clerk maintains records to summarize property tax transactions and uses those records to verify the County Collector's monthly or annual settlements.

*Status- Not Resolved. See Finding No. 3.*

4. Actual disbursements exceeded budgeted amounts for several funds.

*Status- Not Resolved. See Finding No. 4.*

5. The Treasurer's bank reconciliation at December 31, 2007 included 23 checks totaling \$1,155 that were outstanding between one and three years.

*Status- Not Resolved. See Finding No. 6.*