



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

To the County Commission  
and  
Officeholders of Pike County, Missouri

The Office of the State Auditor, in cooperation with Pike County, 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 Devereux and Krauss LLP, 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. 2010-136

**PIKE COUNTY, MISSOURI**  
**FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2009 AND 2008**

PIKE COUNTY, MISSOURI

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## FINANCIAL SECTION

Auditors' Report

**Devereux and Krauss LLP**  
**Certified Public Accountants**

307 North Main – St Charles, MO 63301  
636-448-7355  
FAX 636-947-3155

JAMES P. DEVEREUX, C.P.A., P.C.  
GARY L. KRAUSS, P.C., C.P.A.

INDEPENDENT AUDITORS' REPORT

To the County Commission  
and  
Officeholders of Pike County, Missouri

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

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. 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 audit provides a reasonable basis for our opinion.

As described in Note 1, Pike County, Missouri has prepared these financial statements 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. 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 Pike County, Missouri, as of December 31, 2009 and 2008, or the changes in the financial position for the years then ended.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the cash balances of the funds of Pike 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 1A.

In accordance with *Government Auditing Standards*, we also have issued our report dated August 10, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, 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 audit.

The County has not presented the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America, as applicable to the cash basis of accounting, has determined is necessary to supplement, although not required to be part of the basic financial statements.

The budgetary comparison schedules and other supplementary information on pages 32 through 54 are not a required part of the basic financial statements, but are supplementary information required to accompany those financial statements by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

(Original Signed by Auditor)

Devereux & Krauss, LLP

August 10, 2010

**Devereux and Krauss LLP**  
**Certified Public Accountants**

307 North Main – St Charles, MO 63301  
636-448-7355  
FAX 636-947-3155

JAMES P. DEVEREUX, C.P.A., P.C.  
GARY L. KRAUSS, P.C.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED UPON THE AUDIT PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Pike County, Missouri

We have audited the accompanying financial statements of Pike 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 August 10, 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 the County's internal control over financial reporting as a basis for determining our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Pike County, Missouri's internal control over financial reporting.

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 a 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be a material weakness, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of various funds of Pike County, Missouri, are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants, 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 09-1.

We also noted a certain other matter which are described in the accompanying Management Advisory Report.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County Commission, management, and federal 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)

Devereux & Krauss, LLP

August 10, 2010

## Basic Financial Statements

PIKE COUNTY, MISSOURI  
GOVERNMENT-WIDE STATEMENT OF NET ASSETS - CASH BASIS  
DECEMBER 31, 2009

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>1,943,186</u>
TOTAL ASSETS	\$ <u><u>1,943,186</u></u>
 NET ASSETS	
Unrestricted general fund	\$ 1,252,327
Unrestricted reported in non-major funds	432,834
Restricted special revenue funds	<u>258,025</u>
TOTAL NET ASSETS	\$ <u><u>1,943,186</u></u>

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

PIKE COUNTY, MISSOURI  
 GOVERNMENT-WIDE STATEMENT OF NET ASSETS - CASH BASIS  
 DECEMBER 31, 2008

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>2,531,374</u>
TOTAL ASSETS	\$ <u><u>2,531,374</u></u>
 NET ASSETS	
Unrestricted general fund	\$ 1,339,564
Unrestricted reported in non-major funds	314,024
Restricted special revenue funds	<u>877,786</u>
TOTAL NET ASSETS	\$ <u><u>2,531,374</u></u>

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

PIKE COUNTY, MISSOURI  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - CASH BASIS  
YEAR ENDED DECEMBER 31, 2009

	Disbursements	Receipts		Net (Disbursements) Receipts and Changes in Cash Balances
		Charges for Services	Intergovernmental	Primary Government Governmental Activities
GOVERNMENTAL ACTIVITIES:				
General county government	\$ 1,362,957	\$ 350,836	\$ 107,819	\$ (904,302)
Financial administration	128,228	-	-	(128,228)
Property valuation and recording	95,615	-	200,628	105,013
Administration of justice and law enforcement	2,230,945	51,527	258,543	(1,920,875)
Health and welfare	4,400	-	-	(4,400)
Maintenance of roads	2,423,026	-	896,839	(1,526,187)
Transfers	346,978	-	346,978	-
Other	955,618	63,499	258,442	(633,677)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 7,547,767</u>	<u>\$ 465,862</u>	<u>\$ 2,069,249</u>	<u>\$ (5,012,656)</u>
GENERAL RECEIPTS:				
Taxes:				
Property taxes				\$ 1,080,609
Sales and use taxes				2,908,260
Interest				7,601
Other				427,998
Total General Receipts				<u>\$ 4,424,468</u>
Change in Cash Balances				\$ (588,188)
NET ASSETS, JANUARY 1				<u>2,531,374</u>
NET ASSETS, DECEMBER 31				<u>\$ 1,943,186</u>

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

PIKE COUNTY, MISSOURI  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - CASH BASIS  
YEAR ENDED DECEMBER 31, 2008

		Receipts			Net (Disbursements) Receipts and Changes in Cash Balances
	Disbursements	Charges for Services	Intergovernmental		Primary Governmental Activities
<b>GOVERNMENTAL ACTIVITIES:</b>					
General county government	\$ 1,177,652	\$ 336,317	\$ 106,558	\$	(734,777)
Financial administration	125,337	-	-		(125,337)
Property valuation and recording	92,279	-	220,569		128,290
Administration of justice and law enforcement	1,897,598	61,309	196,964		(1,639,325)
Health and welfare	4,950	-	-		(4,950)
Maintenance of roads	2,303,666	-	1,012,227		(1,291,439)
Transfers	306,978	-	306,978		-
Other	877,766	70,161	141,220		(666,385)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 6,786,226</b>	<b>\$ 467,787</b>	<b>\$ 1,984,516</b>	<b>\$</b>	<b>(4,333,923)</b>
<b>GENERAL RECEIPTS:</b>					
Taxes:					
Property taxes				\$	1,047,011
Sales and use taxes					3,050,801
Interest					11,053
Other					445,763
Total General Receipts				\$	<u>4,554,628</u>
Change in Cash Balances				\$	220,705
NET ASSETS, JANUARY 1					<u>2,310,669</u>
NET ASSETS, DECEMBER 31				\$	<u><u>2,531,374</u></u>

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

PIKE COUNTY, MISSOURI  
 GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS  
 DECEMBER 31, 2009

	General Revenue	Special Road and Bridge	Law Enforcement Sales Tax	Pike County Hospital	Non-Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,252,327	\$ 161,906	\$ 18,650	\$ -	\$ 510,303	\$ 1,943,186
<b>TOTAL ASSETS</b>	<b>\$ 1,252,327</b>	<b>\$ 161,906</b>	<b>\$ 18,650</b>	<b>\$ -</b>	<b>\$ 510,303</b>	<b>\$ 1,943,186</b>
FUND BALANCES						
Unreserved	\$ 1,252,327	\$ -	\$ -	\$ -	\$ -	\$ 1,252,327
Unreserved reported in non-major funds	-	-	-	-	432,834	432,834
Unreserved special revenue funds	-	161,906	18,650	-	77,469	258,025
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,252,327</b>	<b>\$ 161,906</b>	<b>\$ 18,650</b>	<b>\$ -</b>	<b>\$ 510,303</b>	<b>\$ 1,943,186</b>

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

PIKE COUNTY, MISSOURI  
 GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS  
 DECEMBER 31, 2008

	<u>General Revenue</u>	<u>Special Road and Bridge</u>	<u>Law Enforcement Sales Tax</u>	<u>Pike County Hospital</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	\$ 1,339,564	\$ 463,299	\$ 156,467	\$ 86,508	\$ 485,536	\$ 2,531,374
<b>TOTAL ASSETS</b>	<b><u>\$ 1,339,564</u></b>	<b><u>\$ 463,299</u></b>	<b><u>\$ 156,467</u></b>	<b><u>\$ 86,508</u></b>	<b><u>\$ 485,536</u></b>	<b><u>\$ 2,531,374</u></b>
FUND BALANCES						
Unreserved	\$ 1,339,564	\$ -	\$ -	\$ -	\$ -	\$ 1,339,564
Unreserved reported in non-major funds	-	-	-	-	314,024	314,024
Unreserved special revenue funds	-	463,299	156,467	86,508	171,512	877,786
<b>TOTAL FUND BALANCES</b>	<b><u>\$ 1,339,564</u></b>	<b><u>\$ 463,299</u></b>	<b><u>\$ 156,467</u></b>	<b><u>\$ 86,508</u></b>	<b><u>\$ 485,536</u></b>	<b><u>\$ 2,531,374</u></b>

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

PIKE COUNTY, MISSOURI  
GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES - CASH BASIS  
YEAR ENDED DECEMBER 31, 2009

	General Revenue	Special Road and Bridge	Law Enforcement Sales Tax	Pike County Hospital	Non-Major Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>						
Property taxes	\$ 646,080	\$ 434,529	\$ -	\$ -	\$ -	\$ 1,080,609
Sales and use taxes	691,971	760,350	760,370	695,569	-	2,908,260
Intergovernmental	107,819	896,839	258,543	-	459,070	1,722,271
Charges for services	350,836	-	51,527	-	63,499	465,862
Interest	-	5,202	982	-	1,417	7,601
Other	124,960	24,713	60,609	-	217,716	427,998
Total Receipts	<u>\$ 1,921,666</u>	<u>\$ 2,121,633</u>	<u>\$ 1,132,031</u>	<u>\$ 695,569</u>	<u>\$ 741,702</u>	<u>\$ 6,612,601</u>
<b>DISBURSEMENTS</b>						
General county government	\$ 1,035,793	\$ -	\$ -	\$ -	\$ 28,446	\$ 1,064,239
Financial administration	128,228	-	-	-	-	128,228
Property valuation and recording	71,241	-	-	-	323,092	394,333
Administration of justice and enforcement	422,263	-	1,569,848	-	238,834	2,230,945
Health and welfare	4,400	-	-	-	-	4,400
Maintenance of roads	-	2,423,026	-	-	-	2,423,026
Other	-	-	-	782,077	173,541	955,618
Total Disbursements	<u>\$ 1,661,925</u>	<u>\$ 2,423,026</u>	<u>\$ 1,569,848</u>	<u>\$ 782,077</u>	<u>\$ 763,913</u>	<u>\$ 7,200,789</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 259,741	\$ (301,393)	\$ (437,817)	\$ (86,508)	\$ (22,211)	\$ (588,188)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	300,000	-	46,978	346,978
Transfers out	(346,978)	-	-	-	-	(346,978)
Net Other Financing Sources (Uses)	<u>\$ (346,978)</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 46,978</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ (87,237)	\$ (301,393)	\$ (137,817)	\$ (86,508)	\$ 24,767	\$ (588,188)
CASH BALANCES, JANUARY 1	<u>1,339,564</u>	<u>463,299</u>	<u>156,467</u>	<u>86,508</u>	<u>485,536</u>	<u>2,531,374</u>
CASH BALANCES, DECEMBER 31	<u><u>\$ 1,252,327</u></u>	<u><u>\$ 161,906</u></u>	<u><u>\$ 18,650</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 510,303</u></u>	<u><u>\$ 1,943,186</u></u>

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

PIKE COUNTY, MISSOURI  
GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES - CASH BASIS  
YEAR ENDED DECEMBER 31, 2008

	General Revenue	Special Road and Bridge	Law Enforcement Sales Tax	Pike County Hospital	Non-Major Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>						
Property taxes	\$ 623,607	\$ 423,404	\$ -	\$ -	\$ -	\$ 1,047,011
Sales and use taxes	725,620	796,185	796,282	732,714	-	3,050,801
Intergovernmental	106,558	1,012,227	196,964	-	361,789	1,677,538
Charges for services	336,317	-	61,309	-	70,161	467,787
Interest	-	8,192	1,106	-	1,755	11,053
Other	183,299	17,645	34,199	-	210,620	445,763
Total Receipts	<u>\$ 1,975,401</u>	<u>\$ 2,257,653</u>	<u>\$ 1,089,860</u>	<u>\$ 732,714</u>	<u>\$ 644,325</u>	<u>\$ 6,699,953</u>
<b>DISBURSEMENTS</b>						
General county government	\$ 814,740	\$ -	\$ -	\$ -	\$ 85,104	\$ 899,844
Financial administration	125,337	-	-	-	-	125,337
Property valuation and recording	67,645	-	-	-	302,442	370,087
Administration of justice and enforcement	365,029	-	1,318,275	-	214,294	1,897,598
Health and welfare	4,950	-	-	-	-	4,950
Maintenance of roads	-	2,303,666	-	-	-	2,303,666
Other	-	-	-	749,011	128,755	877,766
Total Disbursements	<u>\$ 1,377,701</u>	<u>\$ 2,303,666</u>	<u>\$ 1,318,275</u>	<u>\$ 749,011</u>	<u>\$ 730,595</u>	<u>\$ 6,479,248</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 597,700	\$ (46,013)	\$ (228,415)	\$ (16,297)	\$ (86,270)	\$ 220,705
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	260,000	-	46,978	306,978
Transfers out	(306,978)	-	-	-	-	(306,978)
Net Other Financing Sources (Uses)	<u>\$ (306,978)</u>	<u>\$ -</u>	<u>\$ 260,000</u>	<u>\$ -</u>	<u>\$ 46,978</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ 290,722	\$ (46,013)	\$ 31,585	\$ (16,297)	\$ (39,292)	\$ 220,705
CASH BALANCES, JANUARY 1	<u>1,048,842</u>	<u>509,312</u>	<u>124,882</u>	<u>102,805</u>	<u>524,828</u>	<u>2,310,669</u>
CASH BALANCES, DECEMBER 31	<u>\$ 1,339,564</u>	<u>\$ 463,299</u>	<u>\$ 156,467</u>	<u>\$ 86,508</u>	<u>\$ 485,536</u>	<u>\$ 2,531,374</u>

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

PIKE COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY NET ASSETS - CASH BASIS  
DECEMBER 31, 2009

ASSETS	
Cash and cash equivalents	\$ <u>93,597</u>
TOTAL ASSETS	\$ <u><u>93,597</u></u>
NET ASSETS	
Restricted	\$ <u>93,597</u>
TOTAL NET ASSETS	\$ <u><u>93,597</u></u>

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

PIKE COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY NET ASSETS - CASH BASIS  
DECEMBER 31, 2008

ASSETS	
Cash and cash equivalents	\$ <u>102,835</u>
TOTAL ASSETS	\$ <u><u>102,835</u></u>
NET ASSETS	
Restricted	\$ <u>102,835</u>
TOTAL NET ASSETS	\$ <u><u>102,835</u></u>

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

Notes to the Financial Statements

PIKE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County of Pike, Missouri (“County”) is governed by a three-member board of commissioners, established in 1818. In addition to the three board members, there are six elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Sheriff, and Prosecuting Attorney.

These financial statements are presented on the cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Government Accounting Standards Board (GASB) pronouncements. In the Government-Wide Financial Statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

**A. Reporting Entity**

These financial statements present financial accountability of Pike County, Missouri as applied using the cash basis of accounting.

The County’s operations include tax assessments and collections, state/county courts, county recorder, police and fire protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Pike County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity.

**B. Basis of Presentation**

*Government-Wide Financial Statements:*

The Statement of Net Assets-Cash Basis and the Statement of Activities-Cash Basis present financial information about the primary government of Pike County, Missouri only and not any of its component units. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The County does not have any business type activities. These Government-Wide Financial Statements exclude fiduciary activity.

PIKE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

B. Basis of Presentation (continued)

The Statement of Net Assets-Cash Basis presents the financial condition of the governmental activities of the primary government of Pike County, Missouri at year-end. The Statement of Activities-Cash Basis presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Amounts reported as *program revenues* (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes, unrestricted interest earnings, gains, and other miscellaneous revenue not properly included among *program revenues* are presented instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

*Fund Financial Statements:*

Following the government-wide financial statements are separate financial statements for governmental funds and fiduciary funds. The County does not have proprietary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The County has determined that the General Revenue Fund, Special Road and Bridge, Law Enforcement Sales Tax, and Pike County Hospital are major governmental funds. All other governmental funds are reported in one column labeled "Non-major Governmental Funds." If applicable, the total fund balances for all governmental funds is reconciled to total net assets. The net change in fund balance for all governmental funds, if applicable, is reconciled to the total change in net assets as shown on the Government-Wide Statement of Activities-Cash Basis in the basic financial statements.

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund balances/net assets, revenues and expenditures.

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. The various funds, summarized by type, are in the basic financial statements. The following fund types are used by the County:

*Governmental Fund Types:*

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

PIKE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

B. Basis of Presentation (continued)

The following are the County's governmental major funds:

General Revenue Fund – The General Revenue Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Road and Bridge Fund – A special revenue fund used to account for receipts of the County property tax levy and related expenditures for road maintenance and improvement projects.

Law Enforcement Sales Tax Fund – A special revenue fund used to account for receipts of the County property tax levy and related expenditures for the law enforcement complex.

Pike County Hospital Fund – The fund collects and disburses to the hospital, taxes collected for hospital use.

The other governmental funds of the County are considered non-major funds. They include special revenue funds, which account for the proceeds of specific revenue sources that generally are legally restricted to expenditures for specific purposes.

*Fiduciary Fund Types:*

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations. Fiduciary funds ending cash balances are as follows:

	<u>2009</u>	<u>2008</u>
Clarksville TIFF	\$42,504	\$20,271
Treasurer's Miscellaneous Funds	<u>51,093</u>	<u>82,564</u>
	<u>\$93,597</u>	<u>\$102,835</u>

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and fund financial statements are prepared using the cash basis of accounting. This basis of accounting recognizes assets, liabilities, net assets/fund equity, revenues, and expenditures when they result from cash transactions except that the purchase of investments are recorded as assets; funds collected through the agency funds, not yet remitted, are recorded as liabilities and as receivables and revenue in the fund statements as applicable; and receipts of proceeds of tax anticipation notes are recorded as liabilities. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

PIKE COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2009 AND 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

C. Basis of Accounting (continued)

As a result of the use of this cash basis of accounting, assets (such as accounts receivable and capital assets), revenues (such as revenue for billed or provided services not yet collected), liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar years 2009 and 2008, for purposes of taxation were:

	<u>2009</u>	<u>2008</u>
Real Estate	\$134,839,040	\$131,361,795
Personal Property	\$ 59,519,387	\$ 55,882,354
Railroad and Utilities	\$ 34,550,733	\$ 34,549,713

The County Commission approved tax levies per \$100 of assessed valuation of tangible taxable property for the calendar years for purposes of County taxation, as follows.

	<u>2009</u>	<u>2008</u>
General Revenue Fund	.2637	.2755
Road and Bridge	.3071	.3084
Health	.2396	.2406
Hospital	.2180	.2117
SB 40	.1907	.1915

E. Deposits and Investments

Disclosures are provided below to comply with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

PIKE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

E. Deposits and Investments (continued)

Deposits

In addition to depositing in demand accounts, political subdivisions such as counties have the authority to place excess funds in certificates of deposit. To protect the safety of County deposits, depositories are required to pledge collateral securities to secure deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities must be of the types specified by Missouri statutes, for collateralization of state funds and held by either the County or a financial institution other than the depository bank. Certificates of deposit must also be insured by the FDIC for 100 percent of their principal and accrued interest. Custodial credit risk is the risk that, if a depository bank fails, Pike County, Missouri will not be able to recover its deposits or recover collateral securities that are in an outside party's possession.

Investments

Section 110.270, RSMo, 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. At December 31, 2009 and 2008, the County had no such investments. In addition, Section 30.950, RSMo, 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 is to commit a political subdivision 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. The County has adopted such a policy.

F. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are classified as "Due from other funds" or "Due to other funds" on the Governmental Funds Balance Sheet—Cash Basis.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Elimination of interfund activity has been made for governmental activities in the government-wide financial statements.

G. Restricted Fund Balance

Restricted fund balance represents the portion of fund balance that is not available for appropriation or is legally restricted for a specific purpose.

PIKE COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2009 AND 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

H. Net Assets

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net assets are reported as unrestricted. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

I. Use of Estimates in Financial Statements

Preparation of these financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various County funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the County budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the County did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Family Farm Opportunity Grant	2008
Domestic Violence	2009 and 2008
Surplus Land Sales	2009 and 2008
Law Enforcement Restitution	2009 and 2008
Sheriff's Revolving	2009

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets. However, total expenditures exceeded total budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Pike County Hospital	2009 and 2008
Recorder	2009
Prosecuting Attorney Training	2009 and 2008
5% Statute Cost Election	2008
Special Election	2008
Law Enforcement Training	2009 and 2008
Family Farm Opportunity Grant	2008
Domestic Violence	2009 and 2008
Surplus Land Sales	2009 and 2008
Sheriff's Revolving	2009

PIKE COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2009 AND 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

J. Budgets and Budgetary Practices (continued)

Although Section 50.740, RSMo, requires a balanced budget, the 911 Fund presented a deficit budget balance for 2008, after including other resources available, such as beginning cash balances.

K. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the County. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the County's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Domestic Violence	2009 and 2008
Surplus Land Sales	2009 and 2008
Law Enforcement Restitution	2009 and 2008
Sheriff's Revolving	2009

**2. DEPOSITS 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 Governmental Funds Balance Sheet-Cash Basis arising from cash transactions as "Cash and Equivalents" 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, the carrying amount of the County's deposits was \$2,037,874; the bank balance was \$2,243,115. At December 31, 2008, the carrying amount of the County's deposits was \$2,584,135; the bank balance was \$2,878,942.

**SUMMARY OF CARRYING VALUES**

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2009 and 2008, as follows:

PIKE COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2009 AND 2008

**2. DEPOSITS AND INVESTMENTS (continued)**

**SUMMARY OF CARRYING VALUES (continued)**

	2009 and 2008 <u>Maturity</u>	2009 Book <u>Balance</u>	2008 Book <u>Balance</u>
Deposits:			
Checking and Now Accounts	N/A	\$2,037,874	\$2,584,135
Investments	N/A	<u>0</u>	<u>0</u>
Total Deposits		<u>\$2,037,874</u>	<u>\$2,584,135</u>
Included in the following fund financial statement captions:			
Governmental Funds Balance Sheet – Cash Basis			
Cash and Cash Equivalents		\$2,037,874	\$2,584,135
Investments		<u>0</u>	<u>0</u>
Total		<u>\$2,037,874</u>	<u>\$2,584,135</u>

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be guaranteed. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk at year end.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, not registered in the name of the government, or held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. The County's investments are not exposed to custodial credit risk at December 31, 2009 and 2008.

Investment Interest Rate Risk

The County does not have a policy in place that minimizes the risk that the market value of securities in the portfolio will decline due to changes in interest rates. Structuring the investments portfolio so that securities mature to meet cash requirements for ongoing operations would avoid the need to sell securities on the open market prior to maturity. Maturities of investments held at December 31, 2009 and 2008 are provided in the above schedules.

Investment Credit Risk

The County does not have a policy in place to minimize credit risk or the risk of loss due to the failure of the security.

PIKE COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2009 AND 2008

**2. DEPOSITS AND INVESTMENTS (continued)**

Concentration of Investment Credit Risk

Concentration of credit risk must be disclosed for any single investment that represents 5% or more of total investments (excluding investments issued by or guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments).

The County does not have a policy in place to minimize the risk of loss resulting from over concentration of assets.

**3. INTERFUND TRANSFERS**

Transfers between funds for the years ended December 31, 2009 and 2008 are as follows:

	2009 <u>Transfers In (Out)</u>	2008 <u>Transfers In (Out)</u>
Major Funds		
General Revenue	\$(346,978)	\$(306,978)
Law Enforcement Sales Tax	300,000	260,000
Non-major governmental	<u>46,978</u>	<u>46,978</u>
Total	<u>\$ -0-</u>	<u>\$ -0-</u>

**4. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

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

A. 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 (1,000) one thousand 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.

PIKE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008

**4. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (continued)**

B. 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 any active member upon member's death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement at age fifty-five with reduced benefit is allowed for the police department, all other departments in the County the age is 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.

C. Funding Policy

In accordance with State Statutes, the Plan is funded through fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in the CERF. During 2009 and 2008, the County collected and remitted to CERF, employee contributions of \$37,125 for 2009 and \$36,768 for 2008.

**5. PROSECUTING ATTORNEY RETIREMENT FUND**

In accordance with State Statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$7,106 for the year ended December 31, 2009 and \$7,752 for 2008.

**6. 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.

PIKE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008

**7. CLAIMS, COMMITMENTS, AND CONTINGENCIES**

A. Litigation

The County does not have any material litigation issues for years ended December 31, 2009 and 2008.

B. Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuing service. Upon termination from County employment, an employee is not reimbursed for unused vacation and overtime if applicable. Sick time is accrued at one half a day per month after the first 90 days of employment. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not appropriate expenditures under the grant agreements. 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. A provision has not been made in the accompanying financial statements for any potential refund of grant monies.

**8. 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 not been any 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 a corporate and political body created pursuant to State Statute (Chapter 537.70 RSMo. 1986). 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 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.

PIKE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008

**9. SUBSEQUENT EVENTS**

The County evaluates subsequent events through the date that the County's financial statements are issued. As of August 10, 2010, there were no subsequent events. The adoption of FASB ASC 855-10-50-1 did not have a material impact on the County's financial statements.

**10. COMPLIANCE AND ACCOUNTABILITY**

The County incurred no material violations of finance related legal and contractual provisions.

Required Supplementary Schedule

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - VARIOUS FUNDS - CASH BASIS  
 SUMMARY OF VARIOUS FUNDS  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>TOTALS - VARIOUS FUNDS</u></b>						
RECEIPTS	\$ 7,570,402	\$ 6,959,579	\$ (610,823)	\$ 7,253,861	\$ 7,006,931	\$ (246,930)
DISBURSEMENTS	<u>8,126,550</u>	<u>7,547,767</u>	<u>578,783</u>	<u>8,127,511</u>	<u>6,786,226</u>	<u>1,341,285</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (556,148)	\$ (588,188)	\$ (32,040)	\$ (873,650)	\$ 220,705	\$ 1,094,355
CASH, JANUARY 1	<u>2,531,374</u>	<u>2,531,374</u>	<u>0</u>	<u>2,310,669</u>	<u>2,310,669</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 1,975,226</u>	<u>\$ 1,943,186</u>	<u>\$ (32,040)</u>	<u>\$ 1,437,019</u>	<u>\$ 2,531,374</u>	<u>\$ 1,094,355</u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 GENERAL REVENUE FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009				2008			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>GENERAL REVENUE FUND</b>								
<b>RECEIPTS</b>								
Property taxes	\$ 620,000	\$ 620,000	\$ 646,080	\$ 26,080	\$ 600,000	\$ 600,000	\$ 623,607	\$ 23,607
Sales and use taxes	700,000	700,000	691,971	(8,029)	690,000	690,000	725,620	35,620
Intergovernmental	105,000	105,000	107,819	2,819	102,600	102,600	106,558	3,958
Charges for services	329,550	329,550	350,836	21,286	342,100	342,100	336,317	(5,783)
Other	452,022	452,022	124,960	(327,062)	160,822	160,822	183,299	22,477
Transfers in	60,000	60,000	0	(60,000)	60,000	60,000	0	(60,000)
Total Receipts	<u>\$ 2,266,572</u>	<u>\$ 2,266,572</u>	<u>\$ 1,921,666</u>	<u>\$ (344,906)</u>	<u>\$ 1,955,522</u>	<u>\$ 1,955,522</u>	<u>\$ 1,975,401</u>	<u>\$ 19,879</u>
<b>DISBURSEMENTS</b>								
County commission	\$ 99,829	\$ 99,829	\$ 102,077	\$ (2,248)	\$ 94,630	\$ 94,630	\$ 93,398	\$ 1,232
County clerk	78,636	78,636	81,201	(2,565)	77,756	77,756	74,807	2,949
Elections	66,256	66,256	81,507	(15,251)	75,676	75,676	73,789	1,887
Buildings and grounds	73,880	73,880	87,820	(13,940)	87,000	87,000	63,065	23,935
Employee fringe benefits	204,628	204,628	186,314	18,314	181,508	181,508	169,727	11,781
County treasurer	52,436	52,436	48,139	4,297	52,436	52,436	45,891	6,545
County collector	104,144	104,144	80,089	24,055	104,779	104,779	79,446	25,333
Recorder of deeds	70,088	70,088	71,241	(1,153)	68,508	68,508	67,645	863
Circuit clerk	43,212	43,212	33,959	9,253	44,927	44,927	33,747	11,180
Court administration	89,450	89,450	71,160	18,290	86,950	86,950	54,164	32,786

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 GENERAL REVENUE FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009				2008			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
DISBURSEMENTS - CONTINUED								
Public administrator	\$ 47,076	\$ 47,076	\$ 48,550	\$ (1,474)	\$ 44,849	\$ 44,849	44,235	614
Prosecuting attorney	228,563	228,563	222,931	5,632	232,461	232,461	195,014	37,447
Juvenile officer	65,564	65,564	56,596	8,968	65,209	65,209	57,199	8,010
County coroner	44,300	44,300	29,445	14,855	44,600	44,600	24,905	19,695
General county government	123,272	123,272	110,137	13,135	110,214	110,214	97,588	12,626
Miscellaneous	380,183	380,183	330,253	49,930	336,450	336,450	181,066	155,384
Public defender	4,800	4,800	8,172	(3,372)	4,800	4,800	0	4,800
Public health and welfare services	6,000	6,000	4,400	1,600	6,000	6,000	4,950	1,050
Transfers out	446,978	472,746	346,978	125,768	446,978	446,978	306,978	140,000
Emergency fund	57,000	57,000	7,934	49,066	55,000	55,000	17,065	37,935
Total Disbursements	\$ 2,286,295	\$ 2,312,063	\$ 2,008,903	\$ 303,160	\$ 2,220,731	\$ 2,220,731	\$ 1,684,679	\$ 536,052
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (19,723)	\$ (45,491)	\$ (87,237)	\$ (41,746)	\$ (265,209)	\$ (265,209)	\$ 290,722	\$ 555,931
CASH, JANUARY 1	1,339,564	1,339,564	1,339,564	0	1,048,842	1,048,842	1,048,842	0
CASH, DECEMBER 31	\$ 1,319,841	\$ 1,294,073	\$ 1,252,327	\$ (41,746)	\$ 783,633	\$ 783,633	\$ 1,339,564	\$ 555,931

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 SPECIAL ROAD AND BRIDGE FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009				2008			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>SPECIAL ROAD AND BRIDGE FUND</b>								
<b>RECEIPTS</b>								
Property taxes	\$ 425,000	\$ 425,000	\$ 434,529	\$ 9,529	\$ 440,000	\$ 440,000	\$ 423,404	\$ (16,596)
Sales and use taxes	750,000	750,000	760,350	10,350	675,000	675,000	796,185	121,185
Intergovernmental	1,289,000	1,289,000	896,839	(392,161)	1,473,500	1,473,500	1,012,227	(461,273)
Interest	8,000	8,000	5,202	(2,798)	9,000	9,000	8,192	(808)
Other	10,000	10,000	24,713	14,713	8,350	8,350	17,645	9,295
Total Receipts	<u>\$ 2,482,000</u>	<u>\$ 2,482,000</u>	<u>\$ 2,121,633</u>	<u>\$ (360,367)</u>	<u>\$ 2,605,850</u>	<u>\$ 2,605,850</u>	<u>\$ 2,257,653</u>	<u>\$ (348,197)</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 538,283	\$ 538,283	\$ 575,779	\$ (37,496)	\$ 545,414	\$ 545,414	\$ 510,975	\$ 34,439
Employee fringe benefits	130,887	130,887	163,229	(32,342)	164,285	164,285	153,265	11,020
Supplies	219,500	219,500	142,483	77,017	181,500	181,500	259,069	(77,569)
Insurance	68,000	68,000	45,777	22,223	75,000	75,000	63,346	11,654
Road and bridge materials	720,000	720,000	821,396	(101,396)	500,000	500,000	685,481	(185,481)
Equipment repairs	80,000	80,000	82,169	(2,169)	60,000	60,000	81,264	(21,264)
Equipment rentals	2,500	2,500	455	2,045	6,000	6,000	4,450	1,550
Equipment purchases	300,000	300,000	307,693	(7,693)	150,000	150,000	87,512	62,488
Construction, repair and maintenance	435,000	570,000	265,835	304,165	1,025,000	1,025,000	445,696	579,304
Other	13,000	13,000	18,210	(5,210)	13,000	13,000	12,608	392
Transfers out	60,000	60,000	0	60,000	60,000	60,000	0	60,000
Total Disbursements	<u>\$ 2,567,170</u>	<u>\$ 2,702,170</u>	<u>\$ 2,423,026</u>	<u>\$ 279,144</u>	<u>\$ 2,780,199</u>	<u>\$ 2,780,199</u>	<u>\$ 2,303,666</u>	<u>\$ 476,533</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (85,170)	\$ (220,170)	\$ (301,393)	\$ (81,223)	\$ (174,349)	\$ (174,349)	\$ (46,013)	\$ 128,336
CASH, JANUARY 1	463,299	463,299	463,299	0	509,312	509,312	509,312	0
CASH, DECEMBER 31	<u>\$ 378,129</u>	<u>\$ 243,129</u>	<u>\$ 161,906</u>	<u>\$ (81,223)</u>	<u>\$ 334,963</u>	<u>\$ 334,963</u>	<u>\$ 463,299</u>	<u>\$ 128,336</u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 LAW ENFORCEMENT SALES TAX FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009				2008			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT SALES TAX FUND</u></b>								
<b>RECEIPTS</b>								
Sales tax revenues	\$ 765,000	\$ 765,000	\$ 760,370	\$ (4,630)	\$ 700,000	\$ 700,000	\$ 796,282	\$ 96,282
Intergovernmental	205,972	205,972	258,543	52,571	150,800	150,800	196,964	46,164
Charges for services	59,000	59,000	51,527	(7,473)	53,500	53,500	61,309	7,809
Interest	1,106	1,106	982	(124)	1,500	1,500	1,106	(394)
Other	43,285	43,285	60,609	17,324	32,100	32,100	34,199	2,099
Transfers in	425,000	425,000	300,000	(125,000)	400,000	400,000	260,000	(140,000)
Total Receipts	<u>\$ 1,499,363</u>	<u>\$ 1,499,363</u>	<u>\$ 1,432,031</u>	<u>\$ (67,332)</u>	<u>\$ 1,337,900</u>	<u>\$ 1,337,900</u>	<u>\$ 1,349,860</u>	<u>\$ 11,960</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 864,928	\$ 869,379	\$ 867,873	\$ 1,506	\$ 786,886	\$ 786,886	\$ 761,191	\$ 25,695
Fringe benefits	271,515	255,378	241,401	13,977	230,841	230,841	188,385	42,456
Office	254,300	290,934	291,506	(572)	221,500	221,500	213,837	7,663
Jail operations	155,000	161,353	169,068	(7,715)	160,672	160,672	154,862	5,810
Total Disbursements	<u>\$ 1,545,743</u>	<u>\$ 1,577,044</u>	<u>\$ 1,569,848</u>	<u>\$ 7,196</u>	<u>\$ 1,399,899</u>	<u>\$ 1,399,899</u>	<u>\$ 1,318,275</u>	<u>\$ 81,624</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (46,380)	\$ (77,681)	\$ (137,817)	\$ (60,136)	\$ (61,999)	\$ (61,999)	\$ 31,585	\$ 93,584
CASH, JANUARY 1	156,467	156,467	156,467	0	124,882	124,882	124,882	0
CASH, DECEMBER 31	<u>\$ 110,087</u>	<u>\$ 78,786</u>	<u>\$ 18,650</u>	<u>\$ (60,136)</u>	<u>\$ 62,883</u>	<u>\$ 62,883</u>	<u>\$ 156,467</u>	<u>\$ 93,584</u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 PIKE COUNTY HOSPITAL FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009				2008			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PIKE COUNTY HOSPITAL FUND</u></b>								
<b>RECEIPTS</b>								
Sales taxes	\$ 630,000	\$ 630,000	\$ 695,569	\$ 65,569	\$ 670,000	\$ 670,000	\$ 732,714	\$ 62,714
Total Receipts	\$ 630,000	\$ 630,000	\$ 695,569	\$ 65,569	\$ 670,000	\$ 670,000	\$ 732,714	\$ 62,714
<b>DISBURSEMENTS</b>								
Construction payments	\$ 435,000	\$ 435,000	\$ 544,761	\$ (109,761)	\$ 435,000	\$ 435,000	\$ 419,109	\$ 15,891
Other	230,000	230,000	237,316	(7,316)	230,000	230,000	329,902	(99,902)
Total Disbursements	\$ 665,000	\$ 665,000	\$ 782,077	\$ (117,077)	\$ 665,000	\$ 665,000	\$ 749,011	\$ (84,011)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (35,000)	\$ (35,000)	\$ (86,508)	\$ (51,508)	\$ 5,000	\$ 5,000	\$ (16,297)	\$ (21,297)
CASH, JANUARY 1	86,508	86,508	86,508	0	102,805	102,805	102,805	0
CASH, DECEMBER 31	\$ 51,508	\$ 51,508	\$ 0	\$ (51,508)	\$ 107,805	\$ 107,805	\$ 86,508	\$ (21,297)

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 ASSESSMENT FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>ASSESSMENT FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 201,080	\$ 200,628	\$ (452)	\$ 208,189	\$ 220,569	\$ 12,380
Interest	1,700	1,413	(287)	1,000	1,748	748
Other	9,334	12,619	3,285	9,875	15,385	5,510
Transfers in	46,746	45,978	(768)	45,978	45,978	0
Total Receipts	<u>\$ 258,860</u>	<u>\$ 260,638</u>	<u>\$ 1,778</u>	<u>\$ 265,042</u>	<u>\$ 283,680</u>	<u>\$ 18,638</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 187,617	\$ 193,539	\$ (5,922)	\$ 188,325	\$ 179,124	\$ 9,201
Employee fringe benefits	55,478	41,091	14,387	55,876	41,269	14,607
Office	87,500	64,088	23,412	103,800	57,415	46,385
Total Disbursements	<u>\$ 330,595</u>	<u>\$ 298,718</u>	<u>\$ 31,877</u>	<u>\$ 348,001</u>	<u>\$ 277,808</u>	<u>\$ 70,193</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (71,735)	\$ (38,080)	\$ 33,655	\$ (82,959)	\$ 5,872	\$ 88,831
CASH, JANUARY 1	<u>102,794</u>	<u>102,794</u>	<u>0</u>	<u>96,922</u>	<u>96,922</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 31,059</u>	<u>\$ 64,714</u>	<u>\$ 33,655</u>	<u>\$ 13,963</u>	<u>\$ 102,794</u>	<u>\$ 88,831</u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 911 FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>911 FUND</b>						
<b>RECEIPTS</b>						
Other	\$ 140,000	\$ 138,117	\$ (1,883)	\$ 140,000	\$ 131,965	\$ (8,035)
Total Receipts	\$ 140,000	\$ 138,117	\$ (1,883)	\$ 140,000	\$ 131,965	\$ (8,035)
<b>DISBURSEMENTS</b>						
Salaries	\$ 24,083	\$ 24,988	\$ (905)	\$ 23,108	\$ 23,084	\$ 24
Employee fringe benefits	7,380	6,100	1,280	7,132	6,939	193
Other	162,865	162,992	(127)	316,741	160,167	156,574
Total Disbursements	\$ 194,328	\$ 194,080	\$ 248	\$ 346,981	\$ 190,190	\$ 156,791
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (54,328)	\$ (55,963)	\$ (1,635)	\$ (206,981)	\$ (58,225)	\$ 148,756
CASH, JANUARY 1	68,718	68,718	0	126,943	126,943	0
CASH, DECEMBER 31	\$ 14,390	\$ 12,755	\$ (1,635)	\$ (80,038)	\$ 68,718	\$ 148,756

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 RECORDER FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>RECORDER FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 14,000	\$ 11,938	\$ (2,062)	\$ 14,000	\$ 14,689	\$ 689
Total Receipts	<u>\$ 14,000</u>	<u>\$ 11,938</u>	<u>\$ (2,062)</u>	<u>\$ 14,000</u>	<u>\$ 14,689</u>	<u>\$ 689</u>
<b>DISBURSEMENTS</b>						
Recorder of deeds' office	\$ 16,000	\$ 18,288	\$ (2,288)	\$ 18,000	\$ 13,613	\$ 4,387
Total Disbursements	<u>\$ 16,000</u>	<u>\$ 18,288</u>	<u>\$ (2,288)</u>	<u>\$ 18,000</u>	<u>\$ 13,613</u>	<u>\$ 4,387</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,000)	\$ (6,350)	\$ (4,350)	\$ (4,000)	\$ 1,076	\$ 5,076
CASH, JANUARY 1	75,627	75,627	0	74,551	74,551	0
CASH, DECEMBER 31	<u><u>\$ 73,627</u></u>	<u><u>\$ 69,277</u></u>	<u><u>\$ (4,350)</u></u>	<u><u>\$ 70,551</u></u>	<u><u>\$ 75,627</u></u>	<u><u>\$ 5,076</u></u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 PROSECUTING ATTORNEY BAD CHECK FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY BAD CHECK FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 59,492	\$ 19,177	\$ (40,315)	\$ 25,532	\$ 27,060	\$ 1,528
Interest	240	0	(240)	0	0	0
Total Receipts	\$ 59,732	\$ 19,177	\$ (40,555)	\$ 25,532	\$ 27,060	\$ 1,528
<b>DISBURSEMENTS</b>						
Prosecuting attorney's office	\$ 40,000	\$ 20,197	\$ 19,803	\$ 25,000	\$ 10,064	\$ 14,936
Total Disbursements	\$ 40,000	\$ 20,197	\$ 19,803	\$ 25,000	\$ 10,064	\$ 14,936
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 19,732	\$ (1,020)	\$ (20,752)	\$ 532	\$ 16,996	\$ 16,464
CASH, JANUARY 1	39,458	39,458	0	22,462	22,462	0
CASH, DECEMBER 31	\$ 59,190	\$ 38,438	\$ (20,752)	\$ 22,994	\$ 39,458	\$ 16,464

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 PROSECUTING ATTORNEY TRAINING FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY TRAINING FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 850	\$ 2,749	\$ 1,899	\$ 990	\$ 1,173	\$ 183
Total Receipts	<u>\$ 850</u>	<u>\$ 2,749</u>	<u>\$ 1,899</u>	<u>\$ 990</u>	<u>\$ 1,173</u>	<u>\$ 183</u>
<b>DISBURSEMENTS</b>						
Training	\$ 850	\$ 2,051	\$ (1,201)	\$ 2,500	\$ 2,968	\$ (468)
Total Disbursements	<u>\$ 850</u>	<u>\$ 2,051</u>	<u>\$ (1,201)</u>	<u>\$ 2,500</u>	<u>\$ 2,968</u>	<u>\$ (468)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 698	\$ 698	\$ (1,510)	\$ (1,795)	\$ (285)
CASH, JANUARY 1	523	523	0	2,318	2,318	0
CASH, DECEMBER 31	<u><u>\$ 523</u></u>	<u><u>\$ 1,221</u></u>	<u><u>\$ 698</u></u>	<u><u>\$ 808</u></u>	<u><u>\$ 523</u></u>	<u><u>\$ (285)</u></u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 PROSECUTING ATTORNEY SALES TAX FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY SALES TAX FUND</u></b>						
<b>RECEIPTS</b>						
Other	\$ 0	\$ 0	\$ 0	\$ 100	\$ 100	\$ 0
Total Receipts	\$ 0	\$ 0	\$ 0	\$ 100	\$ 100	\$ 0
<b>DISBURSEMENTS</b>						
Other	\$ 500	\$ 106	\$ 394	\$ 500	\$ 0	\$ 500
Total Disbursements	\$ 500	\$ 106	\$ 394	\$ 500	\$ 0	\$ 500
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (500)	\$ (106)	\$ 394	\$ (400)	\$ 100	\$ 500
CASH, JANUARY 1	1,327	1,327	0	1,227	1,227	0
CASH, DECEMBER 31	\$ 827	\$ 1,221	\$ 394	\$ 827	\$ 1,327	\$ 500

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 5% STATUTE COST ELECTION FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>5% STATUTE COST ELECTION FUND</u></b>						
<b>RECEIPTS</b>						
Other	\$ 1,000	\$ 3,340	\$ 2,340	\$ 900	\$ 25	\$ (875)
Total Receipts	<u>\$ 1,000</u>	<u>\$ 3,340</u>	<u>\$ 2,340</u>	<u>\$ 900</u>	<u>\$ 25</u>	<u>\$ (875)</u>
<b>DISBURSEMENTS</b>						
Other	\$ 500	\$ 0	\$ 500	\$ 1,000	\$ 2,459	\$ (1,459)
Total Disbursements	<u>\$ 500</u>	<u>\$ 0</u>	<u>\$ 500</u>	<u>\$ 1,000</u>	<u>\$ 2,459</u>	<u>\$ (1,459)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 500	\$ 3,340	\$ 2,840	\$ (100)	\$ (2,434)	\$ (2,334)
CASH, JANUARY 1	794	794	0	3,228	3,228	0
CASH, DECEMBER 31	<u>\$ 1,294</u>	<u>\$ 4,134</u>	<u>\$ 2,840</u>	<u>\$ 3,128</u>	<u>\$ 794</u>	<u>\$ (2,334)</u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 SPECIAL ELECTION FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SPECIAL ELECTION FUND</u></b>						
<b>RECEIPTS</b>						
Other	\$ 40,000	\$ 63,640	\$ 23,640	\$ 60,000	\$ 63,145	\$ 3,145
Total Receipts	<u>\$ 40,000</u>	<u>\$ 63,640</u>	<u>\$ 23,640</u>	<u>\$ 60,000</u>	<u>\$ 63,145</u>	<u>\$ 3,145</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 20,000	\$ 10,799	\$ 9,201	\$ 40,000	\$ 31,844	\$ 8,156
Rent of polls	1,000	1,000	0	1,200	1,600	(400)
Canvassing, etc.	1,000	0	1,000	8,000	1,016	6,984
Publication	5,000	5,939	(939)	11,500	20,349	(8,849)
Supplies	15,000	10,708	4,292	20,000	27,036	(7,036)
Total Disbursements	<u>\$ 42,000</u>	<u>\$ 28,446</u>	<u>\$ 13,554</u>	<u>\$ 80,700</u>	<u>\$ 81,845</u>	<u>\$ (1,145)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,000)	\$ 35,194	\$ 37,194	\$ (20,700)	\$ (18,700)	\$ 2,000
CASH, JANUARY 1	<u>2,681</u>	<u>2,681</u>	<u>0</u>	<u>21,381</u>	<u>21,381</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 681</u></u>	<u><u>\$ 37,875</u></u>	<u><u>\$ 37,194</u></u>	<u><u>\$ 681</u></u>	<u><u>\$ 2,681</u></u>	<u><u>\$ 2,000</u></u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 FINES FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>FINES FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 150,000	\$ 241,704	\$ 91,704	\$ 150,000	\$ 133,324	\$ (16,676)
Total Receipts	<u>\$ 150,000</u>	<u>\$ 241,704</u>	<u>\$ 91,704</u>	<u>\$ 150,000</u>	<u>\$ 133,324</u>	<u>\$ (16,676)</u>
<b>DISBURSEMENTS</b>						
Payments	\$ 210,000	\$ 173,541	\$ 36,459	\$ 210,000	\$ 128,755	\$ 81,245
Total Disbursements	<u>\$ 210,000</u>	<u>\$ 173,541</u>	<u>\$ 36,459</u>	<u>\$ 210,000</u>	<u>\$ 128,755</u>	<u>\$ 81,245</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (60,000)	\$ 68,163	\$ 128,163	\$ (60,000)	\$ 4,569	\$ 64,569
CASH, JANUARY 1	<u>67,523</u>	<u>67,523</u>	<u>0</u>	<u>62,954</u>	<u>62,954</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 7,523</u></u>	<u><u>\$ 135,686</u></u>	<u><u>\$ 128,163</u></u>	<u><u>\$ 2,954</u></u>	<u><u>\$ 67,523</u></u>	<u><u>\$ 64,569</u></u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 TAX MAINTENANCE FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>TAX MAINTENANCE FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 19,000	\$ 21,856	\$ 2,856	\$ 17,000	\$ 22,486	\$ 5,486
Total Receipts	\$ 19,000	\$ 21,856	\$ 2,856	\$ 17,000	\$ 22,486	\$ 5,486
<b>DISBURSEMENTS</b>						
Office	\$ 20,000	\$ 5,779	\$ 14,221	\$ 20,000	\$ 7,424	\$ 12,576
Total Disbursements	\$ 20,000	\$ 5,779	\$ 14,221	\$ 20,000	\$ 7,424	\$ 12,576
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,000)	\$ 16,077	\$ 17,077	\$ (3,000)	\$ 15,062	\$ 18,062
CASH, JANUARY 1	86,718	86,718	0	71,656	71,656	0
CASH, DECEMBER 31	\$ 85,718	\$ 102,795	\$ 17,077	\$ 68,656	\$ 86,718	\$ 18,062

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 LAW ENFORCEMENT TRAINING FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT TRAINING FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 5,000	\$ 7,779	\$ 2,779	\$ 7,000	\$ 4,753	\$ (2,247)
Transfers in	1,000	1,000	0	1,000	1,000	0
Total Receipts	\$ 6,000	\$ 8,779	\$ 2,779	\$ 8,000	\$ 5,753	\$ (2,247)
<b>DISBURSEMENTS</b>						
Sheriff's office	\$ 12,500	\$ 16,773	\$ (4,273)	\$ 6,000	\$ 7,882	\$ (1,882)
Total Disbursements	\$ 12,500	\$ 16,773	\$ (4,273)	\$ 6,000	\$ 7,882	\$ (1,882)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,500)	\$ (7,994)	\$ (1,494)	\$ 2,000	\$ (2,129)	\$ (4,129)
CASH, JANUARY 1	32,189	32,189	0	34,318	34,318	0
CASH, DECEMBER 31	\$ 25,689	\$ 24,195	\$ (1,494)	\$ 36,318	\$ 32,189	\$ (4,129)

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 HAVA GRANT FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>HAVA GRANT FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 3,000	\$ 480	\$ (2,520)	\$ 3,000	\$ 515	\$ (2,485)
Interest	25	4	(21)	25	7	(18)
Total Receipts	<u>\$ 3,025</u>	<u>\$ 484</u>	<u>\$ (2,541)</u>	<u>\$ 3,025</u>	<u>\$ 522</u>	<u>\$ (2,503)</u>
<b>DISBURSEMENTS</b>						
Help America Vote Act expenses	\$ 3,000	\$ 0	\$ 3,000	\$ 3,000	\$ 0	\$ 3,000
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$ 3,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 25	\$ 484	\$ 459	\$ 25	\$ 522	\$ 497
CASH, JANUARY 1	536	536	0	14	14	0
CASH, DECEMBER 31	<u><u>\$ 561</u></u>	<u><u>\$ 1,020</u></u>	<u><u>\$ 459</u></u>	<u><u>\$ 39</u></u>	<u><u>\$ 536</u></u>	<u><u>\$ 497</u></u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 FAMILY FARM OPPORTUNITY GRANT FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>FAMILY FARM OPPORTUNITY GRANT FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800	\$ 800
Total Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 800</u>	<u>\$ 800</u>
<b>DISBURSEMENTS</b>						
Revolving loan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800	\$ (800)
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 800</u>	<u>\$ (800)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CASH, JANUARY 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 DOMESTIC VIOLENCE FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>DOMESTIC VIOLENCE FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 0	\$ 7,186	\$ 7,186	\$ 0	\$ 4,730	\$ 4,730
Total Receipts	<u>\$ 0</u>	<u>\$ 7,186</u>	<u>\$ 7,186</u>	<u>\$ 0</u>	<u>\$ 4,730</u>	<u>\$ 4,730</u>
<b>DISBURSEMENTS</b>						
Other	\$ 0	\$ 5,128	\$ (5,128)	\$ 0	\$ 3,190	\$ (3,190)
Total Disbursements	<u>\$ 0</u>	<u>\$ 5,128</u>	<u>\$ (5,128)</u>	<u>\$ 0</u>	<u>\$ 3,190</u>	<u>\$ (3,190)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 2,058	\$ 2,058	\$ 0	\$ 1,540	\$ 1,540
CASH, JANUARY 1	4,085	4,085	0	2,545	2,545	0
CASH, DECEMBER 31	<u>\$ 4,085</u>	<u>\$ 6,143</u>	<u>\$ 2,058</u>	<u>\$ 2,545</u>	<u>\$ 4,085</u>	<u>\$ 1,540</u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 SURPLUS LAND SALES FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SURPLUS LAND SALES FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 651	\$ 651
Total Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 651</u>	<u>\$ 651</u>
<b>DISBURSEMENTS</b>						
Other	\$ 0	\$ 307	\$ (307)	\$ 0	\$ 3,597	\$ (3,597)
Total Disbursements	<u>\$ 0</u>	<u>\$ 307</u>	<u>\$ (307)</u>	<u>\$ 0</u>	<u>\$ 3,597</u>	<u>\$ (3,597)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ (307)	\$ (307)	\$ 0	\$ (2,946)	\$ (2,946)
CASH, JANUARY 1	1,363	1,363	0	4,309	4,309	0
CASH, DECEMBER 31	<u>\$ 1,363</u>	<u>\$ 1,056</u>	<u>\$ (307)</u>	<u>\$ 4,309</u>	<u>\$ 1,363</u>	<u>\$ (2,946)</u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 LAW ENFORCEMENT RESTITUTION FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT RESTITUTION FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 0	\$ 5,916	\$ 5,916	\$ 0	\$ 1,200	\$ 1,200
Total Receipts	<u>\$ 0</u>	<u>\$ 5,916</u>	<u>\$ 5,916</u>	<u>\$ 0</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>
<b>DISBURSEMENTS</b>						
Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 5,916	\$ 5,916	\$ 0	\$ 1,200	\$ 1,200
CASH, JANUARY 1	1,200	1,200	0	0	0	0
CASH, DECEMBER 31	<u>\$ 1,200</u>	<u>\$ 7,116</u>	<u>\$ 5,916</u>	<u>\$ 0</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>

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

PIKE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 SHERIFF'S REVOLVING FUND  
 YEARS ENDED DECEMBER 31, 2009 AND 2008  
 UNAUDITED

	2009			2008		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SHERIFF'S REVOLVING FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 0	\$ 3,156	\$ 3,156	\$ 0	\$ 0	\$ 0
Total Receipts	<u>\$ 0</u>	<u>\$ 3,156</u>	<u>\$ 3,156</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>DISBURSEMENTS</b>						
Other	\$ 0	\$ 499	\$ (499)	\$ 0	\$ 0	\$ 0
Total Disbursements	<u>\$ 0</u>	<u>\$ 499</u>	<u>\$ (499)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 2,657	\$ 2,657	\$ 0	\$ 0	\$ 0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	<u>\$ 0</u>	<u>\$ 2,657</u>	<u>\$ 2,657</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

Other Supplementary Information

PIKE COUNTY, MISSOURI  
 SCHEDULE OF 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 weaknesses identified: \_\_\_\_\_ yes      X   no

Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ yes      X   none reported

Noncompliance material to the financial statements noted? \_\_\_\_\_ yes      X   no

**Section II – Financial Statement Findings**

This section includes the audit finding that *Government Auditing Standards* requires to be reported for an audit of financial statements.

**09-1 Budgetary Practices and Published Financial Statements**

Budgets were not prepared for several County funds, funds reported expenditures in excess of amounts budgeted, funds were prepared with deficit balances, and funds were not included in the published financial statements.

A. Formal budgets were not prepared for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Family Farm Opportunity Grant	2008
Domestic Violence	2009 and 2008
Surplus Land Sales	2009 and 2008
Law Enforcement Restitution	2009 and 2008
Sheriff's Revolving	2009

Chapter 50, RSMo 2000, requires preparation of annual budgets for all county funds to present a complete financial plan for the ensuing year. By preparing and obtaining budgets for all County funds and activities, the County Commission is able to more effectively evaluate all county financial resources.

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

**09-1 Budgetary Practices and Published Financial Statements (continued)**

B. Expenditures exceeded budgeted amounts on the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Pike County Hospital	2009 and 2008
Recorder	2009
Prosecuting Attorney Training	2009 and 2008
5% Statute Cost Election	2008
Special Election	2008
Law Enforcement Training	2009 and 2008
Family Farm Opportunity Grant	2008
Domestic Violence	2009 and 2008
Surplus Land Sales	2009 and 2008
Sheriff's Revolving	2009

C. Balanced budgets are required. A deficit budget was presented for 2008 for the 911 Fund after including other resources available, such as beginning cash balances.

D. The County's annual published financial statements did not include the financial activity for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Domestic Violence	2009 and 2008
Surplus Land Sales	2009 and 2008
Law Enforcement Restitution	2009 and 2008
Sheriff's Revolving	2009

The total beginning cash, receipts, disbursements, and ending cash balance for the funds not included for the years ended December 31, 2009 and 2008, are presented in the table below.

	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 6,647	\$6,853
Receipts	16,258	6,581
Disbursements	<u>5,934</u>	<u>6,787</u>
Ending Cash Balance	<u>\$16,971</u>	<u>\$6,647</u>

Sections 50.800 and 50.810, RSMo 2000, require the County financial statements to be prepared and published in a local newspaper and show actual receipts or revenues, disbursements or expenditures, and beginning and ending balances for each county fund.

For the published financial statements to meet statutory requirements and adequately inform the citizens of the County's financial activities and operations, all monies received and disbursed by the County should be included.

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

**09-1 Budgetary Practices and Published Financial Statements (continued)**

**WE RECOMMEND** the County Commission:

- A. Ensure budgets are prepared and obtained from other County officials or boards for all County funds as required by state law.
- B. Ensure disbursements are not authorized in excess of budgeted amounts. If a necessity exists to exceed a budget, the appropriate procedures should be followed to amend the appropriate budget.
- C. Ensure deficit budgeting is discontinued.
- D. Publish financial statements in accordance with state law and ensure all required financial information for all County funds is properly included.

**AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION**

*A,B,C,&D The County Commission and County Clerk indicated they agree with the recommendations and they will be implemented when the next budgets are prepared.*

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

PIKE COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*  
DECEMBER 31, 2009 AND 2008

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Pike County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the two years ended December 31, 2007. Any prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the County should consider implementing those recommendations.

**07-1 Budgetary Practices and Published Financial Statements**

Budgets were not prepared on several county funds and many of the same funds were not included in the published financial statements.

**Recommendation:**

The County prepare budgets for all funds and ensure published financial statements include all County funds.

**Status:**

Not Implemented

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report-  
Auditors' Findings

PIKE COUNTY, MISSOURI  
MANAGEMENT ADVISORY REPORT  
DECEMBER 31, 2009 AND 2008

We have audited the accompanying Government-Wide Statements of Net Assets-Cash Basis, Government-Wide Statements of Activities-Cash Basis, Governmental Funds Balance Sheets-Cash Basis, Governmental Funds Statements of Receipts, Disbursements, and Changes in Cash Balances-Cash Basis, and Statements of Fiduciary Net Assets-Cash Basis of Pike County, Missouri, and of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated August 10, 2010.

We obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

Because the Pike County Hospital Board, Senate Bill 40 Board, and Lincoln County Housing Authority (which serves as the administrative agent for all Housing and Urban Development grants passed through to Pike County, Missouri the signatory county for the Lincoln County Housing Authority) are audited and separately reported on by other independent auditors, the related funds are not presented in the financial statements. However, we reviewed those audits and other applicable information for the Pike County Hospital Board for the years ended June 30, 2009 and 2008, for the Senate Bill 40 Board for the years ended December 31, 2009 and 2008, and for the Lincoln County Public Housing Authority for the years ended September 30, 2009 and 2008.

Software

Currently the County uses Government Fund Management System software. The County has expressed concern about requesting changes and the cost associated with any change. In addition there is not a manual associated with the software. Further, there could be a problem should the designer of the program experience problems causing an inability to service clients such as Pike County, Missouri.

**WE RECOMMEND**

While several counties currently use this software, exploring “shelf” software where support is readily available would seem prudent. This is a repeat finding.

**AUDITEE’S RESPONSE**

Pike County feels no problem exists, however, they recognize the limitations they currently have and feel the matter worth consideration.

## Follow-Up on Prior Audit Findings

PIKE COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS  
DECEMBER 31, 2009 AND 2008

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Pike County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the year ended December 31, 2007. Any prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. The County should consider implementing those recommendations.

Estimated Hours

Hours are estimated for last day of pay period creating additional monitoring to avoid over or under payment of wages.

Recommendation

Delay issuance of payroll checks to calculate actual hours worked.

Status

Implemented

Software

County issues software which no manuals associated with software are available. Concerns are requesting changes, costs associated with change, and possible inability to provide service should designer experience program problems.

Recommendation

Explore "shelf" software with support readily available

Status

Not Implemented