



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Gasconade County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Gasconade County, and issues a separate report on that audit. In addition, 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 Casey-Beard-Boehmer PC, 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. 2010-137

GASCONADE COUNTY, MISSOURI

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INDEPENDENT AUDITORS' REPORT

CASEY-BEARD-BOEHMER PC



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October 4, 2010

INDEPENDENT AUDITORS' REPORT

To the County Commission, Emergency 911 Board,
Community Mental Health Board, and Officeholders
of Gasconade County, Missouri

We have audited the accompanying financial statements of Gasconade County, Missouri, as of and for the years ended December 31, 2009 and 2008, as listed in the table of contents. These financial statements are the responsibility of Gasconade County, Missouri's management. Our responsibility is to express opinions 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. 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 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 opinions.

As described more fully in Note 1, Gasconade 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 effect 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 above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Gasconade County, Missouri, as of December 31, 2009 and 2008, the changes in its financial position, or, where applicable, its cash flows for the years then ended. Further, Gasconade County, Missouri, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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GASCONADE COUNTY, MISSOURI INDEPENDENT AUDITORS' REPORT (CONTINUED)

Gasconade County, Missouri, has not properly reconciled the receipts, disbursements, and ending cash balances of the General Fund or other funds for the years ended December 31, 2009 and 2008. The amount by which the reconciliations would affect the receipts, disbursements, and ending cash balances of the General Revenue Fund or other funds is material but not readily determinable.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2010 on our consideration of Gasconade County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

This report is intended solely for the information and use of management, County Commission and other applicable boards, others within the organization, and the Missouri State Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Casey-Beard-Boehmer PC

Casey-Beard-Boehmer PC
Certified Public Accountants
Columbia, Missouri

FINANCIAL STATEMENTS

GASCONADE COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
DECEMBER 31, 2009 AND 2008

Fund	Cash			Cash			Cash
	January 1, 2008	Receipts	Disbursements	December 31, 2008	Receipts	Disbursements	December 31, 2009
General Revenue	\$ 490,730	1,961,903	2,212,415	240,218	1,911,533	1,936,304	215,447
Special Road and Bridge	344,637	1,864,527	1,818,092	391,072	1,834,153	1,828,572	396,653
Assessment	181,214	249,684	221,862	209,036	212,868	187,558	234,346
Union Electric	32,718	63,676	46,712	49,682	128,425	105,862	72,245
Law Enforcement Training	906	2,192	2,676	422	2,537	2,671	288
Prosecuting Attorney Training	285	347	240	392	389	459	322
Prosecuting Attorney Bad Check	14,134	10,706	12,401	12,439	11,976	16,080	8,335
Deputy Sheriff Salary Supplement	-	1,170	1,170	-	9,838	9,838	-
Family Service and Justice	40,036	5,684	2,040	43,680	6,351	2,310	47,721
Collector's Tax Maintenance	51,110	22,989	12,159	61,940	25,759	13,703	73,996
Election Technology	872	2,656	2,813	715	3,933	2,879	1,769
Sheriff's Revolving CCW Fee	8,180	8,843	6,298	10,725	8,903	5,601	14,027
Recorder's Technology	29,689	5,916	13,772	21,833	6,007	7,749	20,091
Recorder's Records Retention	20,500	11,310	18,324	13,486	14,913	19,940	8,459
Election Services	3,465	16,464	11,101	8,828	6,796	13,267	2,357
Domestic Violence	431	446	650	227	632	-	859
Sheriff Department Law Enforcement	16,138	41,269	38,240	19,167	43,446	42,495	20,118
Local Records Grant	7	-	-	7	-	-	7
Public Safety Grant	-	-	-	-	12,258	8,008	4,250
Community Mental Health	104,578	194,257	159,817	139,018	194,071	138,370	194,719
Emergency 911	118,634	582,191	579,537	121,288	543,922	532,752	132,458
Totals	\$ 1,458,264	5,046,230	5,160,319	1,344,175	4,978,710	4,874,418	1,448,467

THE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

GASCONADE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	General Revenue Fund					
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Property taxes	\$ 317,000	328,723	11,723	\$ 280,700	292,399	11,699
Sales taxes	1,037,500	975,707	(61,793)	1,187,500	1,038,605	(148,895)
Intergovernmental	40,700	5,571	(35,129)	123,350	48,228	(75,122)
Charges for services	450,300	450,529	229	457,890	448,723	(9,167)
Interest	12,800	10,758	(2,042)	15,000	17,183	2,183
Other	27,560	38,393	10,833	15,100	43,212	28,112
Transfers in	86,546	101,852	15,306	104,948	73,553	(31,395)
Total Receipts	<u>\$ 1,972,406</u>	<u>1,911,533</u>	<u>(60,873)</u>	<u>\$ 2,184,488</u>	<u>1,961,903</u>	<u>(222,585)</u>
DISBURSEMENTS						
General County Government-						
County Commission	\$ 131,283	130,246	(1,037)	\$ 137,483	131,616	(5,867)
County Clerk	76,054	75,172	(882)	79,705	79,732	27
Buildings and grounds	71,783	66,685	(5,098)	173,329	166,796	(6,533)
County Collector	147,607	141,872	(5,735)	142,992	131,609	(11,383)
County Treasurer	59,750	56,729	(3,021)	61,611	59,964	(1,647)
Circuit Clerk / Recorder	51,538	41,768	(9,770)	61,934	54,221	(7,713)
Swiss Shed	16,275	16,294	19	-	-	-
Public Administrator	47,272	46,034	(1,238)	47,987	45,704	(2,283)
Surveyor	14,600	8,746	(5,854)	14,700	10,656	(4,044)
Elections	59,867	57,451	(2,416)	144,742	145,281	539
Public safety-						
Sheriff	600,658	566,282	(34,376)	608,284	613,389	5,105
Jail	238,795	305,619	66,824	246,033	246,505	472
Prosecuting Attorney	175,598	155,780	(19,818)	173,158	155,371	(17,787)
Juvenile Officer	46,666	22,669	(23,997)	50,178	28,103	(22,075)
County Coroner	33,075	27,847	(5,228)	31,344	29,414	(1,930)
Associate Circuit Judge	63,948	36,945	(27,003)	65,936	38,804	(27,132)
Circuit Court Judges	3,813	335	(3,478)	4,100	945	(3,155)
Operating expenses	236,144	179,830	(56,314)	389,444	274,305	(115,139)
Emergency fund	59,172	-	(59,172)	65,535	-	(65,535)
Total Disbursements	<u>\$ 2,133,898</u>	<u>1,936,304</u>	<u>(197,594)</u>	<u>\$ 2,498,495</u>	<u>2,212,415</u>	<u>(286,080)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(161,492)	(24,771)	136,721	(314,007)	(250,512)	63,495
CASH, JANUARY 1	240,218	240,218	-	490,730	490,730	-
CASH, DECEMBER 31	<u>\$ 78,726</u>	<u>215,447</u>	<u>136,721</u>	<u>\$ 176,723</u>	<u>240,218</u>	<u>63,495</u>

THE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

GASCONADE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Special Road and Bridge Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Property taxes	\$ 558,200	527,072	(31,128)	\$ 502,500	514,862	12,362
Sales taxes	622,500	585,426	(37,074)	712,500	623,164	(89,336)
Intergovernmental	839,881	584,213	(255,668)	896,050	566,241	(329,809)
Interest	11,000	9,020	(1,980)	10,000	15,490	5,490
Other	115,160	128,422	13,262	96,900	144,770	47,870
Total Receipts	<u>\$ 2,146,741</u>	<u>1,834,153</u>	<u>(312,588)</u>	<u>\$ 2,217,950</u>	<u>1,864,527</u>	<u>(353,423)</u>
DISBURSEMENTS						
Salaries	\$ 413,005	414,820	1,815	\$ 448,536	430,744	(17,792)
Employee fringe benefits	145,563	142,535	(3,028)	151,274	140,038	(11,236)
Office expenses	17,125	9,942	(7,183)	16,625	12,853	(3,772)
Road & bridge materials	1,352,500	819,056	(533,444)	1,405,193	864,797	(540,396)
Equipment purchases	385,000	355,408	(29,592)	335,000	308,262	(26,738)
Transfers out	69,396	86,811	17,415	79,693	61,398	(18,295)
Total Disbursements	<u>\$ 2,382,589</u>	<u>1,828,572</u>	<u>(554,017)</u>	<u>\$ 2,436,321</u>	<u>1,818,092</u>	<u>(618,229)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(235,848)	5,581	241,429	(218,371)	46,435	264,806
CASH, JANUARY 1	391,072	391,072	-	344,637	344,637	-
CASH, DECEMBER 31	<u>\$ 155,224</u>	<u>396,653</u>	<u>241,429</u>	<u>\$ 126,266</u>	<u>391,072</u>	<u>264,806</u>

Assessment Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Intergovernmental	\$ 141,000	144,831	3,831	\$ 133,450	137,235	3,785
Charges for services	90,480	64,198	(26,282)	102,289	108,664	6,375
Interest	2,500	3,839	1,339	3,000	3,785	785
Total Receipts	<u>\$ 233,980</u>	<u>212,868</u>	<u>(21,112)</u>	<u>\$ 238,739</u>	<u>249,684</u>	<u>10,945</u>
DISBURSEMENTS						
Salaries	\$ 118,801	115,182	(3,619)	\$ 106,187	100,498	(5,689)
Fringe benefits	40,094	37,989	(2,105)	31,390	29,525	(1,865)
Office expense	56,250	23,296	(32,954)	100,220	81,873	(18,347)
Equipment maintenance	25,000	11,091	(13,909)	45,400	9,966	(35,434)
Total Disbursements	<u>\$ 240,145</u>	<u>187,558</u>	<u>(52,587)</u>	<u>\$ 283,197</u>	<u>221,862</u>	<u>(61,335)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,165)	25,310	31,475	(44,458)	27,822	72,280
CASH, JANUARY 1	209,036	209,036	-	181,214	181,214	-
CASH, DECEMBER 31	<u>\$ 202,871</u>	<u>234,346</u>	<u>31,475</u>	<u>\$ 136,756</u>	<u>209,036</u>	<u>72,280</u>

THE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

GASCONADE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Union Electric Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Charges for services	\$ 122,500	128,000	5,500	\$ 56,500	63,238	6,738
Interest	300	401	101	200	316	116
Other	-	24	24	112	122	10
Total Receipts	<u>\$ 122,800</u>	<u>128,425</u>	<u>5,625</u>	<u>\$ 56,812</u>	<u>63,676</u>	<u>6,864</u>
DISBURSEMENTS						
Salaries	\$ 22,058	22,058	-	\$ 21,964	21,964	-
Fringe benefits	2,570	2,570	-	2,542	2,257	(285)
Office expense	79,700	72,766	(6,934)	29,700	7,378	(22,322)
Equipment maintenance	4,000	3,427	(573)	10,000	13,608	3,608
Transfers out	3,250	5,041	1,791	1,505	1,505	-
Total Disbursements	<u>\$ 111,578</u>	<u>105,862</u>	<u>(5,716)</u>	<u>\$ 65,711</u>	<u>46,712</u>	<u>(18,999)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	11,222	22,563	11,341	(8,899)	16,964	25,863
CASH, JANUARY 1	49,682	49,682	-	32,718	32,718	-
CASH, DECEMBER 31	<u>\$ 60,904</u>	<u>72,245</u>	<u>11,341</u>	<u>\$ 23,819</u>	<u>49,682</u>	<u>25,863</u>

Law Enforcement Training Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Charges for services	\$ 1,425	1,531	106	\$ 2,080	1,349	(731)
Interest	15	2	(13)	15	2	(13)
Other	1,000	1,004	4	1,000	841	(159)
Total Receipts	<u>\$ 2,440</u>	<u>2,537</u>	<u>97</u>	<u>\$ 3,095</u>	<u>2,192</u>	<u>(903)</u>
DISBURSEMENTS						
Training expenditures	\$ 2,800	2,671	(129)	\$ 3,200	2,676	(524)
Total Disbursements	<u>\$ 2,800</u>	<u>2,671</u>	<u>(129)</u>	<u>\$ 3,200</u>	<u>2,676</u>	<u>(524)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(360)	(134)	226	(105)	(484)	(379)
CASH, JANUARY 1	422	422	-	906	906	-
CASH, DECEMBER 31	<u>\$ 62</u>	<u>288</u>	<u>226</u>	<u>\$ 801</u>	<u>422</u>	<u>(379)</u>

Prosecuting Attorney Training Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Charges for services	\$ 330	389	59	\$ 420	347	(73)
Total Receipts	<u>\$ 330</u>	<u>389</u>	<u>59</u>	<u>\$ 420</u>	<u>347</u>	<u>(73)</u>
DISBURSEMENTS						
Training expenditures	\$ 500	459	(41)	\$ 600	240	(360)
Total Disbursements	<u>\$ 500</u>	<u>459</u>	<u>(41)</u>	<u>\$ 600</u>	<u>240</u>	<u>(360)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(170)	(70)	100	(180)	107	287
CASH, JANUARY 1	392	392	-	285	285	-
CASH, DECEMBER 31	<u>\$ 222</u>	<u>322</u>	<u>100</u>	<u>\$ 105</u>	<u>392</u>	<u>287</u>

GASCONADE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Prosecuting Attorney Bad Check Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Charges for services	\$ 7,500	11,903	4,403	\$ 7,000	10,624	3,624
Interest	100	73	(27)	100	82	(18)
Total Receipts	\$ 7,600	11,976	4,376	\$ 7,100	10,706	3,606
DISBURSEMENTS						
Office	6,750	5,116	(1,634)	8,000	1,463	(6,537)
Training expenses	1,250	964	(286)	1,000	938	(62)
Transfers out	10,000	10,000	-	10,000	10,000	-
Total Disbursements	\$ 18,000	16,080	(1,920)	\$ 19,000	12,401	(6,599)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,400)	(4,104)	6,296	(11,900)	(1,695)	10,205
CASH, JANUARY 1	12,439	12,439	-	14,134	14,134	-
CASH, DECEMBER 31	\$ 2,039	8,335	6,296	\$ 2,234	12,439	10,205

Deputy Sheriff's Salary Supplement Fund			
	2009		
	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS			
Charges for services	\$ 3,510	9,838	6,328
Total Receipts	\$ 3,510	9,838	6,328
DISBURSEMENTS			
State of Missouri	\$ 3,510	9,838	6,328
Total Disbursements	\$ 3,510	9,838	6,328
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	-	-

Family Service and Justice Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Interest	\$ 200	176	(24)	\$ 175	197	22
Other	5,500	6,175	675	5,800	5,487	(313)
Total Receipts	\$ 5,700	6,351	651	\$ 5,975	5,684	(291)
DISBURSEMENTS						
Family court	\$ 4,000	2,310	(1,690)	\$ 4,900	2,040	(2,860)
Total Disbursements	\$ 4,000	2,310	(1,690)	\$ 4,900	2,040	(2,860)
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,700	4,041	2,341	1,075	3,644	2,569
CASH, JANUARY 1	43,680	43,680	-	40,036	40,036	-
CASH, DECEMBER 31	\$ 45,380	47,721	2,341	\$ 41,111	43,680	2,569

THE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

GASCONADE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Collector's Tax Maintenance Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Property taxes	\$ 22,300	23,816	1,516	\$ 22,500	22,041	(459)
Interest	200	226	26	300	298	(2)
Other	-	1,717	1,717	-	650	650
Total Receipts	<u>\$ 22,500</u>	<u>25,759</u>	<u>3,259</u>	<u>\$ 22,800</u>	<u>22,989</u>	<u>189</u>
DISBURSEMENTS						
Supplies	\$ 12,000	5,203	(6,797)	\$ 11,000	1,168	(9,832)
Equipment	22,800	8,500	(14,300)	25,525	10,991	(14,534)
Total Disbursements	<u>\$ 34,800</u>	<u>13,703</u>	<u>(21,097)</u>	<u>\$ 36,525</u>	<u>12,159</u>	<u>(24,366)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,300)	12,056	24,356	(13,725)	10,830	24,555
CASH, JANUARY 1	61,940	61,940	-	51,110	51,110	-
CASH, DECEMBER 31	<u>\$ 49,640</u>	<u>73,996</u>	<u>24,356</u>	<u>\$ 37,385</u>	<u>61,940</u>	<u>24,555</u>

Election Technology Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Intergovernmental	\$ 3,050	3,928	878	\$ 5,000	2,649	(2,351)
Interest	5	5	-	10	7	(3)
Total Receipts	<u>\$ 3,055</u>	<u>3,933</u>	<u>878</u>	<u>\$ 5,010</u>	<u>2,656</u>	<u>(2,354)</u>
DISBURSEMENTS						
Equipment	\$ -	-	-	\$ 2,500	-	(2,500)
Maintenance	3,550	2,879	(671)	3,370	2,813	(557)
Total Disbursements	<u>\$ 3,550</u>	<u>2,879</u>	<u>(671)</u>	<u>\$ 5,870</u>	<u>2,813</u>	<u>(3,057)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(495)	1,054	1,549	(860)	(157)	703
CASH, JANUARY 1	715	715	-	872	872	-
CASH, DECEMBER 31	<u>\$ 220</u>	<u>1,769</u>	<u>1,549</u>	<u>\$ 12</u>	<u>715</u>	<u>703</u>

Sheriff's Revolving CCW Fee Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Charges for services	\$ 7,500	8,842	1,342	\$ 4,868	8,797	3,929
Interest	38	61	23	35	46	11
Total Receipts	<u>\$ 7,538</u>	<u>8,903</u>	<u>1,365</u>	<u>\$ 4,903</u>	<u>8,843</u>	<u>3,940</u>
DISBURSEMENTS						
Labor	\$ 2,600	2,627	27	\$ 1,200	2,692	1,492
Equipment	6,600	2,974	(3,626)	8,000	3,606	(4,394)
Training	1,100	-	(1,100)	1,100	-	(1,100)
Total Disbursements	<u>\$ 10,300</u>	<u>5,601</u>	<u>(4,699)</u>	<u>\$ 10,300</u>	<u>6,298</u>	<u>(4,002)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,762)	3,302	6,064	(5,397)	2,545	7,942
CASH, JANUARY 1	10,725	10,725	-	8,180	8,180	-
CASH, DECEMBER 31	<u>\$ 7,963</u>	<u>14,027</u>	<u>6,064</u>	<u>\$ 2,783</u>	<u>10,725</u>	<u>7,942</u>

THE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

GASCONADE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Recorder's Technology Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Interest	\$ 275	252	(23)	\$ 300	274	(26)
Other	5,325	5,755	430	5,100	5,642	542
Total Receipts	<u>\$ 5,600</u>	<u>6,007</u>	<u>407</u>	<u>\$ 5,400</u>	<u>5,916</u>	<u>516</u>
DISBURSEMENTS						
Equipment	\$ 10,800	7,749	(3,051)	\$ 14,000	13,772	(228)
Total Disbursements	<u>\$ 10,800</u>	<u>7,749</u>	<u>(3,051)</u>	<u>\$ 14,000</u>	<u>13,772</u>	<u>(228)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,200)	(1,742)	3,458	(8,600)	(7,856)	744
CASH, JANUARY 1	21,833	21,833	-	29,689	29,689	-
CASH, DECEMBER 31	<u>\$ 16,633</u>	<u>20,091</u>	<u>3,458</u>	<u>\$ 21,089</u>	<u>21,833</u>	<u>744</u>

Recorder's Records Retention Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Interest	\$ 250	96	(154)	\$ 200	236	36
Other	13,607	14,817	1,210	12,000	11,074	(926)
Total Receipts	<u>\$ 13,857</u>	<u>14,913</u>	<u>1,056</u>	<u>\$ 12,200</u>	<u>11,310</u>	<u>(890)</u>
DISBURSEMENTS						
Equipment	\$ 17,300	19,940	2,640	\$ 21,250	18,324	(2,926)
Total Disbursements	<u>\$ 17,300</u>	<u>19,940</u>	<u>2,640</u>	<u>\$ 21,250</u>	<u>18,324</u>	<u>(2,926)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,443)	(5,027)	(1,584)	(9,050)	(7,014)	2,036
CASH, JANUARY 1	13,486	13,486	-	20,500	20,500	-
CASH, DECEMBER 31	<u>\$ 10,043</u>	<u>8,459</u>	<u>(1,584)</u>	<u>\$ 11,450</u>	<u>13,486</u>	<u>2,036</u>

Election Services Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Intergovernmental	\$ 3,099	5,324	2,225	\$ 10,600	9,341	(1,259)
Interest	20	21	1	35	20	(15)
Fees	1,500	1,451	(49)	7,100	7,103	3
Total Receipts	<u>\$ 4,619</u>	<u>6,796</u>	<u>2,177</u>	<u>\$ 17,735</u>	<u>16,464</u>	<u>(1,271)</u>
DISBURSEMENTS						
Equipment	3,000	2,307	(693)	2,000	368	(1,632)
Training expenses	-	-	-	2,000	1,933	(67)
Canvass	-	-	-	4,200	3,636	(564)
Other	10,410	10,960	550	11,010	5,164	(5,846)
Total Disbursements	<u>\$ 13,410</u>	<u>13,267</u>	<u>(143)</u>	<u>\$ 19,210</u>	<u>11,101</u>	<u>(8,109)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,791)	(6,471)	2,320	(1,475)	5,363	6,838
CASH, JANUARY 1	8,828	8,828	-	3,465	3,465	-
CASH, DECEMBER 31	<u>\$ 37</u>	<u>2,357</u>	<u>2,320</u>	<u>\$ 1,990</u>	<u>8,828</u>	<u>6,838</u>

THE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS

GASCONADE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Domestic Violence Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Interest	\$ -	2	2	\$ 2	1	(1)
Other	500	630	130	500	445	(55)
Total Receipts	\$ 500	632	132	\$ 502	446	(56)
DISBURSEMENTS						
Transfers out	\$ 500	-	(500)	\$ 750	650	(100)
Total Disbursements	\$ 500	-	(500)	\$ 750	650	(100)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	632	632	(248)	(204)	44
CASH, JANUARY 1	227	227	-	431	431	-
CASH, DECEMBER 31	\$ 227	859	632	\$ 183	227	44

Sheriff Department Law Enforcement Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Charges for services	\$ 38,000	42,969	4,969	\$ 37,160	36,844	(316)
Interest	120	115	(5)	88	118	30
Other	-	362	362	-	4,307	4,307
Total Receipts	\$ 38,120	43,446	5,326	\$ 37,248	41,269	4,021
DISBURSEMENTS						
Equipment	\$ 23,400	17,359	(6,041)	\$ 23,400	14,641	(8,759)
Training	2,500	2,421	(79)	2,500	-	(2,500)
Vehicles	26,400	19,237	(7,163)	23,400	22,533	(867)
Legal	1,000	600	(400)	1,000	-	(1,000)
Office expenses	3,000	2,878	(122)	3,000	1,066	(1,934)
Total Disbursements	\$ 56,300	42,495	(13,805)	\$ 53,300	38,240	(15,060)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(18,180)	951	19,131	(16,052)	3,029	19,081
CASH, JANUARY 1	19,167	19,167	-	16,138	16,138	-
CASH, DECEMBER 31	\$ 987	20,118	19,131	\$ 86	19,167	19,081

Local Records Grant Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Intergovernmental	\$ -	-	-	\$ -	-	-
Total Receipts	\$ -	-	-	\$ -	-	-
DISBURSEMENTS						
Other	\$ -	-	-	\$ -	-	-
Total Disbursements	\$ -	-	-	\$ -	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	-	-
CASH, JANUARY 1	7	7	-	7	7	-
CASH, DECEMBER 31	\$ 7	7	-	\$ 7	7	-

GASCONADE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Community Mental Health Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Property taxes	\$ 180,000	190,094	10,094	\$ 180,000	189,364	9,364
Interest	4,000	3,977	(23)	3,000	4,893	1,893
Total Receipts	<u>\$ 184,000</u>	<u>194,071</u>	<u>10,071</u>	<u>\$ 183,000</u>	<u>194,257</u>	<u>11,257</u>
DISBURSEMENTS						
Contracts	\$ 150,000	135,251	(14,749)	\$ 150,000	153,929	3,929
Contingency	10,000	-	(10,000)	10,000	-	(10,000)
Operating expenses	13,751	3,119	(10,632)	13,601	5,888	(7,713)
Total Disbursements	<u>\$ 173,751</u>	<u>138,370</u>	<u>(35,381)</u>	<u>\$ 173,601</u>	<u>159,817</u>	<u>(13,784)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	10,249	55,701	45,452	9,399	34,440	25,041
CASH, JANUARY 1	139,018	139,018	-	104,578	104,578	-
CASH, DECEMBER 31	<u>\$ 149,267</u>	<u>194,719</u>	<u>45,452</u>	<u>\$ 113,977</u>	<u>139,018</u>	<u>25,041</u>

Emergency 911 Fund						
	2009			2008		
	Final Budget	Actual	Actual Over (Under) Budget	Final Budget	Actual	Actual Over (Under) Budget
RECEIPTS						
Sales Tax	\$ 579,000	536,952	(42,048)	\$ 604,000	579,629	(24,371)
Interest	3,000	1,462	(1,538)	3,000	1,645	(1,355)
Other	-	5,508	5,508	-	917	917
Total Receipts	<u>\$ 582,000</u>	<u>543,922</u>	<u>(38,078)</u>	<u>\$ 607,000</u>	<u>582,191</u>	<u>(24,809)</u>
DISBURSEMENTS						
Salaries and benefits	\$ 419,350	397,740	(21,610)	\$ 408,772	404,340	(4,432)
Office expenses	11,900	9,525	(2,375)	19,450	13,469	(5,981)
Equipment	45,823	43,206	(2,617)	49,200	41,605	(7,595)
Phone system	35,900	37,514	1,614	35,596	35,656	60
Mileage and training	8,000	8,241	241	21,000	8,356	(12,644)
Rentals	19,000	19,320	320	19,440	18,960	(480)
Insurance	14,400	8,648	(5,752)	12,500	13,988	1,488
Other	26,895	8,558	(18,337)	58,794	43,163	(15,631)
Total Disbursements	<u>\$ 581,268</u>	<u>532,752</u>	<u>(48,516)</u>	<u>\$ 624,752</u>	<u>579,537</u>	<u>(45,215)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	732	11,170	10,438	(17,752)	2,654	20,406
CASH, JANUARY 1	121,288	121,288	-	118,634	118,634	-
CASH, DECEMBER 31	<u>\$ 122,020</u>	<u>132,458</u>	<u>10,438</u>	<u>\$ 100,882</u>	<u>121,288</u>	<u>20,406</u>

NOTES TO FINANCIAL STATEMENTS

GASCONADE COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

As discussed further in Note 1.C., 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.

1. A. REPORTING ENTITY

The county's operations include tax assessments and collections, state/county courts administration, county recorder, public safety, economic development, road and bridge maintenance, and social and human services. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Emergency 911 Board or Community Mental Health Board.

The financial statements referred to above include the primary government of Gasconade County, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered by the Missouri State Auditor's Office to comprise the county's legal entity. The Community Mental Health Fund and Emergency 911 Fund controlled by separate elected boards are also included under the control of Gasconade County.

The Senate Bill 40 Board Fund (Gasconade County Special Services), although a major fund of the county with a separate appointed board, is separately audited by an independent certified public accountant and, therefore, is not included in the audit report.

1. 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.

Fiduciary (Agency) Funds - Certain county officials, particularly the County Collector, Treasurer, Recorder, Sheriff, and Public Administrator collect and hold monies in a trustee capacity as an agent for individuals, taxing units, or other governments. These assets, which are held for the benefit of external parties, are held in fiduciary (agency) funds which are custodial in nature, and are not reported on the accompanying financial statements.

1. 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.

GASCONADE COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

1. 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. Prior to January, each elected officer or 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. Administrative officers of the various boards submit a budget to the applicable board for review and approval. All boards submit the final approved budget to the County Commission.
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.
5. A public hearing is conducted to obtain public comment on the budget documents. Prior to approval by the County Commission and the applicable boards, the budget documents are 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 or other applicable boards.
7. Subsequent to formal approval of the budget, the County Commission or applicable boards have the authority to make necessary adjustments to the budget by formal vote. Budgeted amounts are as originally adopted, or as amended by the County Commission or applicable boards during the year. The County Commission amended budgets during 2008 but did not in 2009.
8. Budgets are prepared and adopted on the cash basis of accounting by the County Commission and applicable boards.
9. Adoption of a formal budget is required by law. The county did not adopt a budget for the Deputy Sheriff's Salary Supplement Fund for 2008 and for the federal funds (public safety grant) received and controlled by the Sheriff in 2009.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Because a budget was not included for the funds listed in Note 1.D.9, expenditures in the funds exceeded budgetary authority to the extent that budgets were not adopted. The Deputy Sheriff's Supplement Fund and the Recorder's Retention Fund had expenditures in 2009 that exceeded the total appropriation.

GASCONADE COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

1. E. USE OF ESTIMATES

The preparation of financial statements in conformity with the cash basis of accounting used by the county requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

1. F. PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied in September and payable by December 31. Taxes paid after December 31 are delinquent and subject to penalties. The county bills and collects its own property taxes and also taxes for most other local governments in the county. Collections for other governments and remittances to those governments by the County Treasurer are accounted for in various County Treasurer's fiduciary funds and, therefore, not presented.

The assessed valuation of the tangible property for the calendar year 2009 and 2008 for purposes of local taxation was \$209,161,024 and \$210,344,282, respectively. The county-wide levy per \$100 of the assessed valuation of tangible property for the calendar year 2009 and 2008 for purposes of local taxation was as follows:

		<u>2009</u>		<u>2008</u>
General Revenue Fund	\$	0.1709	\$	0.1535
Special Road and Bridge Fund	\$	0.2625	\$	0.2570
Senate Bill 40	\$	0.0953	\$	0.0934
County Health Department	\$	0.0953	\$	0.0934
Community Mental Health	\$	0.0800	\$	0.0934
Surtax	\$	0.3100	\$	0.3100

The Special Road and Bridge Fund retains all tax proceeds from areas not within special road districts and also receives one-fifth of the tax proceeds of the tax collections on one special road district for administrative purposes.

1. G. 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; however, nonnegotiable certificates of deposit with original maturity of greater than ninety days is considered as cash equivalents. 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.

**GASCONADE COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

1. H. 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.

1. I. PUBLISHED FINANCIAL STATEMENTS

Under Section 50.800 and 50.810, RSMo 2000, 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. For the year ended December 31, 2009 and 2008, the published financial statements included all funds, including financial information for the various boards such as the Senate Bill 40 Board, Community Mental Health Board, and the Emergency 911 Board.

NOTE 2. CASH AND INVESTMENTS

Section 110.270, RSMo 2000, 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 2000, requires political subdivisions with existing 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 purchases 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, Community Mental Health Board, and Emergency 911 boards have not adopted such a policy.

The county has determined through experiences that checking accounts, savings accounts, negotiable order withdrawal (NOW) accounts, money market accounts, and certificates of deposits are appropriate types of accounts or instruments for its needs. 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 included on the financial statements as "Cash" under each fund's caption.

Disclosures are provided below regarding the risk of potential loss of cash deposits. For the purpose of the 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.

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 \$1,121,290 and \$1,083,869, respectively, and the bank balances for the county's bank accounts at the depository bank were \$1,257,488 and \$1,225,270 respectively. Of the bank balances, \$250,000 for December 31, 2009 and December 31, 2008, respectively, were covered by federal depository insurance and \$1,007,488 and \$975,270, respectively, were covered by collateral held at the Federal Reserve Bank and the county's safekeeping bank agent in the county's name or by its agent in the county's name.

GASCONADE COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

The Community Mental Health Fund Board's bank accounts and certificate of deposit held in separate banking institutions totaling \$200,928 and \$153,287, at December 31, 2009 and 2008, respectively, were not exposed to custodial credit risk because they were entirely covered by federal depository insurance. The carrying amount of its deposits at December 31, 2009 and 2008 was \$194,719 and \$139,018, respectively.

The Emergency 911 Board's bank accounts held at one banking institution totaling \$135,577 and \$135,480 at December 31, 2009 and 2008, respectively, were not exposed to custodial credit risk because they were entirely covered by federal depository insurance. The carrying amount of its deposits at December 31, 2009 and 2008 was \$132,458 and \$121,288, respectively.

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS

The following information is presented in accordance with the Governmental Accounting Standards Board Statement 27 (GASB 27), "Accounting for Pensions by State and Local Governmental Employees":

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Gasconade County and the Gasconade County Emergency 911 Board participate 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 is tax exempt. The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334.

2) Pension Benefits

Upon termination of employment, any member who is vested is entitled to either an unreduced benefit annuity, payable at age sixty (police and fire fighters, age fifty-five), or a reduced benefit annuity, payable at age fifty-five (police and fire fighters, age fifty). Any member with less than five years of credited service will be refunded accumulated plan contributions.

3) Funding Policy

Gasconade County's, and the Emergency 911 Board's, full-time employees do not contribute to the pension plan since the plan is non-contributory with the employees' part paid by the county and Emergency 911 Board. The county is required to contribute at an actuarially determined rate; the current rate at December 31, 2009 is 4.6% (general) and 3.9% (police) of annual covered payroll. The Emergency 911 Board's rate as of December 31, 2009 is 6.0%. The County Commission and Emergency 911 Board determine the contribution requirements of plan members. The contribution provisions of the county and Emergency 911 Board are established by state statute.

4) Annual Pension Cost

For 2009 and 2008, total payments to LAGERS by the county were \$106,508 and \$117,077, respectively, and for the Emergency 911 Board were \$15,785 and \$16,994, respectively.

**GASCONADE COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

NOTE 3. COUNTY EMPLOYEES' RETIREMENT PLANS (CONTINUED)

B. 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 or a reduced benefit annuity at age fifty-five. 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.

3) Funding Policy

Participation in the plan is required for part-time employees that work over 1,000 hours in a calendar year. Enrollment in the plan occurs at the next open enrollment date, in either January or June. For part-time eligible employees hired before February 25, 2002, the County contributes 4% to the employees' retirement fund. CERF is partially funded from a portion of delinquent property tax penalties and other penalties and fees. The source of funding of these contributions is determined by each county.

4) Annual Pension Cost

During 2009 and 2008, the county collected and remitted to CERF employee contributions of approximately \$20,060 and \$18,947, respectively, for the years then ended.

NOTE 4. COMPENSATED ABSENCES AND POST- EMPLOYMENT BENEFITS

The county provides vacation leave to its employees. Full-time county employees accrue vacation leave of 5 days after the first year of service, if the employee's start date is July 1 or after they will be entitled to 3 days of vacation; 10 days after two years of service; and 15 days after nine years of service.

GASCONADE COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

NOTE 4. COMPENSATED ABSENCES AND POST- EMPLOYMENT BENEFITS (CONTINUED)

Employees may not carry vacation leave over to the following year except for special circumstances approved by the County Commission. Any employee with benefits leaving county service shall be compensated for unused accrued vacation.

Full-time county employees accrue personal leave (sick leave) at 4 hours monthly. Personal leave can be accumulated to a maximum of fifty days. Unused vacation or personal leave is paid upon termination of employment with the county. Vacation and personal leave amounts are reported as disbursements when they are paid.

The county does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Under the COBRA the county provides health care benefits to eligible former employees and their dependents. The premiums are paid by the former employees. The county incurs no cost for these benefits.

NOTE 5. CLAIMS, COMMITMENTS AND CONTINGENCIES

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.

Legal Matters

The county is involved in various threatened litigations at which time the probable outcome is not readily obtainable. The county's management and legal counsel anticipate that the potential claims against the county not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the county.

NOTE 6. RISK MANAGEMENT

The county carries commercial insurance for various risks of loss to which it is exposed, including risks related to torts; theft of, damage to, or destruction of assets; natural disasters; errors and omissions; injuries to employees; and employees' health and life. County management believes such coverage is sufficient to preclude any significant uninsured losses to the county. Settled claims have not exceeded this insurance coverage in any of the past three years.

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

NOTE 7. LEASE PURCHASE AGREEMENTS

- A. The Circuit Clerk and Recorder entered into an agreement on August 28, 2008 for the lease-purchase of computer hardware and software for the purpose of indexing and imaging

**GASCONADE COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

NOTE 7. LEASE PURCHASE AGREEMENTS (CONTINUED)

documents electronically. The agreement provides for the one time hardware purchase for \$13,772 with the total lease being for 60 months at \$2,100 per month for a total of \$126,000 through August 2013.

- B. The County Commission and the Sheriff's Office entered into an agreement on January 18, 2008 for the lease-purchase of two 2008 vehicles. The total lease for the two vehicles is for 36 months at \$3,432 per quarter for a total of \$41,184 through October 2010.
- C. The County Commission and the Sheriff's Office entered into an agreement on May 31, 2007 for the lease-purchase of a 2007 vehicle. The total lease is for 36 months at \$2,051 per quarter for a total of \$21,857 through February 2010.
- D. The County Commission and the Sheriff's Office entered into an agreement on December 5, 2008 for the lease-purchase of a 2009 vehicle. The total lease is for 36 months at \$1,753 per quarter for a total of \$21,034 through September 2011.

NOTE 8. EMERGENCY 911 BOARD BANK LOAN

The Emergency 911 Board took out a \$200,000 loan from a local bank in September 2005 at a rate of 5.3% for a period of 10 years to be renewed on an annual basis. The loan was to be used for the purchase of equipment with the equipment to be secured for the amount of the loan. The loan provides for a monthly payment of principal and interest of \$2,152 per month. The principal balance of the loan at December 31, 2009 was \$150,723.

SUPPLEMENTARY INFORMATION

CASEY-BEARD-BOEHMER PC



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October 4, 2010

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, Community Mental Health Board,
Emergency 911 Board and Officeholders
of Gasconade County, Missouri

We have audited the financial statements of Gasconade County, Missouri, as of and for the years ended December 31, 2009 and 2008, which collectively comprise Gasconade County's basic financial statements and have issued our report thereon dated October 4, 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 of the financial statements of Gasconade County, Missouri, as of and for the years ended December 31, 2009 and 2008, in accordance with auditing standards generally accepted in the United States of America, we considered Gasconade County'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 the county's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the county'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 discussed below, 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency in the county's internal control described in the accompanying schedule of findings and responses to be a material weakness (09-01).

MEMBER
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Public
Accountants

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Missouri
Society of
Certified
Public
Accountants

**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* (CONTINUED)**

A *significant deficiency* is a deficiency or a 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 responses to be significant deficiencies (09-02; 09-03; and 09-04).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gasconade County's financial statements are free of material misstatement, we performed tests of its 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and responses as items 09-05; 09-06; and 09-07.

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

This report is intended solely for the information and use of the management of Gasconade County, Missouri, County Commission and other boards, 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. However, this report is a matter of public record and its distribution is not limited.

Casey-Beard-Boehmer PC

Casey-Beard-Boehmer PC
Certified Public Accountants
Columbia, Missouri

**GASCONADE COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

FINANCIAL STATEMENT FINDINGS:

09-01 Bank Reconciliations Performed by County Treasurer

Condition: The County Treasurer has not performed proper monthly bank reconciliations to agree reconciled cash balances to various funds maintained under his control. Bank reconciliations performed during the audit at December 31, 2009 and December 31, 2008 showed an unreconciled difference between the bank accounts and various county funds of \$19,711 and \$32,881, respectively, which cannot be properly identified. The reconciliations showed more monies available in the bank accounts than what was shown in the total book balances for the various funds.

Criteria: Strong internal controls over financial statements require that monthly bank reconciliations be accurately performed to ensure the bank accounts properly reconcile to the county's fund balances.

Cause: The County Treasurer has had much difficulty preparing accurate bank reconciliations since assuming office in January 2008 and has not had much training or assistance in performing the bank reconciliations.

Effect: The receipts, disbursements, and cash balances of various county funds may not be accurately stated for 2008 and 2009 and leads to a material misstatement in the county's financial statements.

Recommendation:

The County Treasurer should properly prepare monthly bank reconciliations between the bank accounts and the appropriate county funds to ensure no differences exist. Any differences noted should be located and corrected immediately. Continued bank reconciliation training or outside assistance should also be obtained for additional guidance if necessary.

Response: *The County Treasurer responded as follows:*

I have met with the County Commission and with the state auditors and following their recommendation I have moved school, recorder's retention and recorder's technology banking accounts into the general treasurer's checking account, thus eliminating numerous separate banking accounts.

I have followed the recommendation of the state auditors and I plan to do a one-time adjustment to match funds with the bank balance, since there was not an accurate balance of the June 2006 and December 2006 semi-annual statements prior to the beginning of my term of office. I did not go back further than one year prior to the former treasurer leaving office. The commissioners have approved the one-time adjustment that will be done after transferring all accounts into one account and receipt of a bank statement showing former accounts cleared.

I have requested the County Commission approve the purchase of a software program for my office by the start of 2011 that would show a balance of all funds for commission accessibility each week. I am currently requesting bids for such software that will enable the County Clerk's office to use a shared program and enable us to balance weekly and once a month to balance all funds and accounts. Using a software program will also help with the overall budget review. Until such time, I will continue working with the County Commission utilizing the warrant account.

**GASCONADE COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

09-02 Invoices Not Always Approved or Cancelled

Condition: Invoices do not always indicate the approval or authorization for payment of the elected official and are not cancelled after payment by having it stamped as being paid or initialed. A test of thirty invoices noted that six invoices (20%) were not indicated as approved by an elected official and not properly cancelled or stamped paid after payment was made.

Criteria: Strong internal control procedures require that all invoices have proper approval before payment is made and that the invoice is properly cancelled after a warrant has been written.

Cause: The county thought that their process of reviewing and approving expenditures was sufficient.

Effect: County expenditures have been paid without proper authorization. Invoices that are not properly authorized and cancelled upon payment are more likely to be paid more than once resulting in a loss of county assets.

Recommendation: The County Commission should ensure that all invoices have appropriate authorization by elected officials and also ensure that the invoices are properly cancelled after payment is made.

Response: *The County Clerk responded and County Commission concurred as follows:*

Additional documents were given to the auditors after this report was issued that shows the Commission definitely initials approval of payment of invoices (these documents were not requested during audit work). It is a summary list and is stamped paid with the date. All invoices are given to one commissioner to review and the other two commissioners prefer to only review the summary; their reasoning being the elected official responsible for the invoice has the authority to approve for payment in accordance with the budget adopted in January by the Commission.

09-03 Conflicts of Interest

Condition: The Presiding Commissioner approved receiving reports for the receipt of tires and initialed invoices for the purchase of tires from a vendor that is also a related party. The Presiding Commissioner did abstain from voting on the bids for the purchase of tires by the county.

Criteria: All county transactions should be conducted independently to avoid any conflicts of interest.

Cause: Tires do not appear to be received by an independent county employee.

Effect: County expenditures have been paid without proper approval from an unrelated party, which could lead to a potential misuse of county assets.

Recommendation: The County Commission should implement policies and procedures to avoid conflicts of interest situations.

**GASCONADE COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

Response: The Presiding Commissioner agreed to no longer approve receipt of tires or initial invoices for tire purchases from a vendor that is a related party.

09-04 Federal Grant not Properly Controlled through County

Condition: The county received a federal grant from the Department of Justice for \$12,258 in 2009 for law enforcement purposes. The grant monies were given by the County Commission to the Sheriff for use in accordance with grant requirements. The grant monies were placed in a separate bank account under the control of the Sheriff instead of being placed with the County Treasurer and expenditures made were not approved by the County Commission.

Criteria: Strong internal controls require that federal funds be under the custody of the County Treasurer and expenditures approved by the County Commission similar to the regular internal control procedures of the county.

Cause: The Sheriff thought that he was responsible for the grant and should maintain control of the monies.

Effect: There are no independent controls and approvals over the expenditures of the federal grant monies that could possibly result in misuse of county assets. Also, the monies were not budgeted or reported to the county through the budget process.

Recommendation:
The County Commission should require that all federal funds received be under the custody of the County Treasurer with expenditures to be reported to the County Commission for proper approval. A budget should also be prepared for federal funds that are set up separately and not run through another fund of the county.

Response: The County Clerk responded and the County Commission concurred as follows:

The County Clerk was contacted by the U.S. Department of Justice regarding a bank account number given for the award not being a Gasconade County account; the account was held separately by the Sheriff's department and not acceptable for direct deposit. The check was mailed direct to the county and the Sheriff deposited the check into this separate account. The County Clerk was aware of this problem as she is responsible for reporting grant awards on the federal financial pages of the budget; the numbers needed for reporting were obtained by asking the Sheriff's department. The County Clerk and County Commission agree a budget should have been prepared and funds deposited into an account under the Treasurer's control. The Sheriff will be notified for future reference.

09-05 Budgetary Controls Not in Compliance with State Law

Condition: We noted the following issues with the county's budgeting process during our audit:

- A. The county did not adopt a formal budget for the Deputy Sheriff's Salary Supplement Fund in 2008 or for the federal grant award maintained by the Sheriff in 2009.
- B. The County Commission and other county officials did not exercise adequate budgetary control over two funds during the audit period. Expenditures were approved for payment that exceeded the approved budget for the following funds as shown below:

**GASCONADE COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
 FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

<u>Fund</u>	<u>Year</u>	<u>Amount</u>
Deputy Sheriff's Salary Supplement	2009	\$ 6,328
Recorder's Retention	2009	2,640

Criteria: Section 50.550, RSMo, requires that budget documents be prepared for all county funds. Section 50.740, RSMo, prohibits expenditures in excess of the approved budgets and also requires a balanced budget. State law Section 50.650 states that the accounting officer (County Clerk) is personally liable on his/her bond for the amount of any obligation incurred by the erroneous certification as to the sufficiency of an appropriation or of a cash balance, or for any warrant drawn when there is not a sufficient amount unencumbered in the appropriation.

Cause: County officials did not consider the importance of preparing proper budgets for all county funds.

Effect: County officials did not follow state law on the preparation of budget documents and for overspending appropriations in two county funds.

Recommendation:

- A. The County Commission should ensure that formal budgets are prepared for all funds.
- B. The County Commission should not approve expenditures in excess of budgeted amounts and properly amend the budgets in a public meeting when unforeseen circumstances arise that necessitate increased expenditures in any fund.

Response: *The County Clerk responded and the County Commission concurred as follows:*

The Commission was not aware in January 2008 that funding for the Deputy Sheriff Salary Supplement Fund would be coming to Gasconade County through the court system; the funds received were not spent, only transferred to the State of Missouri as required by law. For 2009, while we agree with the amount expended over budget, it was the same amount as we received; in turn, it was transferred to the State of Missouri as required by law.

The Recorder of Deeds responded as follows:

Regarding the Recorder's Retention Fund over budget, the Recorder forgot that December's bill was not paid until January, so it was not included on the 2009 budget.

09-06 Emergency 911 Board's Budgets and Financial Statements

Condition: We noted the following issues related to the Emergency 911 Board's budget information and financial statements prepared.

- A. The Emergency 911 Board monthly transfers \$1,000 from its checking account to one of its money market accounts and the total transfers for a year are included in the budgeted total expenditures for a year causing the estimated ending cash balance to be \$12,000 lower than what it actually should be since monies are only transferred between bank accounts and not actually spent.

**GASCONADE COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

- B. The \$1,000 monthly transfer between the bank accounts is also included in the operating expenses for the year as presented on its financial statements prepared by an independent accountant thereby causing total operating expenses to be overstated and causing the profit or loss amount to be misstated for the year.

Criteria: Good business practices and sound accounting policies dictate that bank transfers are not actual expenditures to lower the cash balance of the Emergency 911 Fund.

Cause: The board did not realize that this transfer would actually cause a reduction in the estimated budgeted cash balance and the total cash balance for the year.

Effect: The estimated ending cash balance on the annual budget is significantly underestimated and the actual cash balance for the year is misstated before an adjustment is made to properly state the cash balance by the total transfers each year.

Recommendation:

The Emergency 911 Board should exclude the monthly transfer between bank accounts from the estimated expenditures on the budget document and from total operating expenses on its financial statements and the budget document.

Response: We concur and will implement your suggested changes.

09-07 Emergency 911 Board Meeting Minutes and Agendas

Condition: We noted the following issues upon a review of the board meeting minutes and the public notices of the agendas for each board meeting.

- A. The Emergency 911 Board went into a closed session meeting many times in 2008 and several times in 2009 but the minutes did not indicate the subsection of the Sunshine Law at RSMo 610.021 for the reason for holding a closed session meeting. The minutes basically indicated that the reason for holding a closed session was to discuss personnel.
- B. The Emergency 911 Board did not prepare any minutes for the closed session meetings held during 2008 and 2009. The decisions made, if any, were cited in open session after the meetings were held but documentation of the discussions held for the closed session meetings was not prepared and retained.
- C. The board meeting minutes and the public notices (agenda) for each board meeting did not always include the location of the meeting or the location given was not specific as to the actual place where the meeting was held. The board met in different locations for holding its regular board meetings.

Criteria: Section 610.021 RSMo requires that the specific subsection of the state's Sunshine Law be given for the reason for holding a closed session meeting and minutes be kept of the closed session meetings. The Sunshine Law also requires that the board meeting minutes and public notice of the board meetings include the location of the meeting.

Cause: The Emergency 911 Board did not realize the requirements of the Sunshine Law.

Effect: The Emergency 911 Board did not fully comply with the Sunshine Law regarding its public meetings.

**GASCONADE COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

Recommendation:

- A. The Emergency 911 Board should indicate in the board meeting minutes the specific subsection of the Sunshine Law under 610.021 RSMo for holding a closed session meeting.
- B. The Emergency 911 Board should maintain closed session meeting minutes to document the reason held and discussions pertaining to the meetings.
- C. The Emergency 911 Board should include in the monthly board meeting minutes and on the public notices (agendas) the specific location of each board meeting.

Response: We concur and will implement your suggested changes.