



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

To the County Commission  
and  
Officeholders of Scott County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Scott 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 Daniel Jones & Associates, Certified Public Accountants, is attached.

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

Susan Montee, JD, CPA  
State Auditor

November 2010  
Report No. 2010-143

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORTS  
AND SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2009 & 2008

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## **FINANCIAL SECTION**



**Daniel Jones  
& Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF  
MISSOURI SOCIETY OF CPA'S  
AMERICAN INSTITUTE OF CPA'S

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INDEPENDENT AUDITOR'S REPORT

To the County Commission  
The County of Scott, Missouri

We have audited the accompanying financial statements of the County of Scott ("County"), Missouri, as of and for the years ended December 31, 2009 and 2008, which collectively comprise the County's 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 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 more fully in Note I, these financial statements were prepared 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 Scott County, Missouri, at December 31, 2009 and 2008, or the changes in financial position for the years then ended.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and investment balances of the governmental and agency funds of Scott County, Missouri, as of and for the years ended December 31, 2009 and 2008, and the receipts, disbursements and budgetary results of the governmental funds for the years then ended, on the basis of accounting described in Note I.

As described in Note XI, the County of Scott has converted from a modified cash (GASB 34) basis of accounting to the regulatory basis of accounting which differs from accounting principles generally accepted in the United States of America, as of and for the years ended December 31, 2009 and December 31, 2008.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements, taken as a whole that are referred to in the first paragraph. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profits Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole, that were prepared on the basis of accounting described in Note I.

*Daniel Jones & Associates*

DANIEL JONES & ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

September 16, 2010

## **FINANCIAL STATEMENTS**

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2009

| FUND                         | CASH AND<br>INVESTMENT<br>BALANCES<br>JANUARY 1, 2009 | RECEIPTS<br>2009       | DISBURSEMENTS<br>2009  | CASH AND<br>INVESTMENT<br>BALANCES<br>DECEMBER 31, 2009 |
|------------------------------|---|------------------------|------------------------|---|
| General Revenue              | \$ 1,055,919.65                                       | \$ 3,697,330.99        | \$ 3,977,333.13        | \$ 775,917.51   |
| Special Road & Bridge        | 333,074.92  | 1,401,295.39           | 1,342,787.64           | 391,582.67  |
| Assessment                   | 38,165.43   | 449,714.48             | 396,335.09             | 91,544.82   |
| LETF                         | 122.95  | 3,520.85               | 3,187.37               | 456.43  |
| Law Enforcement              | -   | 2,511,233.50           | 2,511,233.50           | -   |
| Sheriff's Revolving          | 13,947.09   | 24,764.63              | 21,323.55              | 17,388.17   |
| PA Training                  | 1,214.91  | 923.68                 | 882.40                 | 1,256.19  |
| Election Services            | 9,208.29  | 2,487.08               | 5,016.04               | 6,679.33  |
| Housing & County Development | 560,675.32  | 5,995.88               | 13,318.16              | 553,353.04  |
| PA Bad Check                 | 25,953.09   | 46,959.05              | 63,708.05              | 9,204.09  |
| Landfill                     | 71,776.57   | 829.82                 | 9,005.64               | 63,600.75   |
| Johnson Grass                | 7,195.98  | 41,433.55              | 38,002.21              | 10,627.32   |
| Recorder User                | 61,934.64   | 22,729.13              | 35,492.83              | 49,170.94   |
| HAVA                         | (4,472.34)  | 6,024.82               | 1,552.48               | -   |
| 911 Communications Center    | -   | 405,396.67             | 405,396.67             | -   |
| Domestic Violence            | 18.34   | 7,634.47               | 7,651.46               | 1.35  |
| Sheriff's Post               | 2,400.83  | 2,009.33               | 2,902.46               | 1,507.70  |
| Sheriff's Special            | 13,112.33   | 50,067.01              | 57,086.52              | 6,092.82  |
| LE Restitution               | 29,985.28   | 49,154.18              | 28,067.14              | 51,072.32   |
| Tif Special Allocation       | -   | 14,571.00              | 14,571.00              | -   |
| Federal Seizure              | 5,212.28  | 6.57                   | 5,068.69               | 150.16  |
| Emergency Response Team      | 299.97  | 1,603.02               | 818.81                 | 1,084.18  |
| JAG                          | 47.31   | 0.21                   | -                      | 47.52   |
| D.A.R.E.                     | 1,276.48  | 1,106.75               | 140.85                 | 2,242.38  |
| Inmate Security              | 2,605.28  | 2,910.85               | 2,000.00               | 3,516.13  |
| Collector's Maintenance      | 74,207.95   | 52,103.99              | 61,588.95              | 64,722.99   |
| PA Delinquent Tax            | 4,677.66  | 3,128.24               | 1,548.32               | 6,257.58  |
| Truancy                      | 123,716.17  | 33,393.89              | 24,503.20              | 132,606.86  |
| SB40                         | 296,135.83  | 174,515.91             | 146,884.01             | 323,767.73  |
| <b>TOTAL</b>                 | <b>\$ 2,728,412.21</b>                                | <b>\$ 9,012,844.94</b> | <b>\$ 9,177,406.17</b> | <b>\$ 2,563,850.98</b>                                  |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2008

| FUND                         | CASH AND<br>INVESTMENT<br>BALANCES<br>JANUARY 1, 2008 | RECEIPTS<br>2008       | DISBURSEMENTS<br>2008  | CASH AND<br>INVESTMENT<br>BALANCES<br>DECEMBER 31, 2008 |
|------------------------------|---|------------------------|------------------------|---|
| General Revenue              | \$ 1,351,778.13                                       | \$ 3,208,266.16        | \$ 3,504,124.64        | \$ 1,055,919.65   |
| Special Road & Bridge        | 129,594.45  | 1,323,137.73           | 1,119,657.26           | 333,074.92  |
| Assessment                   | 34,031.91   | 439,987.04             | 435,853.52             | 38,165.43   |
| LETF                         | 2,040.78  | 4,189.55               | 6,107.38               | 122.95  |
| Law Enforcement              | -   | 3,690,428.18           | 3,690,428.18           | -   |
| Sheriff's Revolving          | 9,529.76  | 12,291.33              | 7,874.00               | 13,947.09   |
| PA Training                  | 2,168.13  | 1,075.47               | 2,028.69               | 1,214.91  |
| Election Services            | 3,730.77  | 8,692.70               | 3,215.18               | 9,208.29  |
| Housing & County Development | 565,118.70  | 9,879.49               | 14,322.87              | 560,675.32  |
| PA Bad Check                 | 48,923.06   | 59,646.39              | 82,616.36              | 25,953.09   |
| Landfill                     | 79,372.98   | 1,410.19               | 9,006.60               | 71,776.57   |
| Johnson Grass                | 5,726.06  | 39,944.03              | 38,474.11              | 7,195.98  |
| Recorder User                | 63,211.48   | 24,935.35              | 26,212.19              | 61,934.64   |
| HAVA                         | -   | 1,248.00               | 5,720.34               | (4,472.34)  |
| 911 Communications Center    | -   | 419,740.95             | 419,740.95             | -   |
| Domestic Violence            | 76.51   | 8,799.75               | 8,857.92               | 18.34   |
| Sheriff's Post               | 2,098.26  | 1,839.08               | 1,536.51               | 2,400.83  |
| Sheriff's Special            | 1,232.26  | 50,000.00              | 38,119.93              | 13,112.33   |
| LE Restitution               | 15,924.68   | 30,626.02              | 16,565.42              | 29,985.28   |
| Tif Special Allocation       | 496.23  | 26,282.92              | 26,779.15              | -   |
| Federal Seizure              | 73.53   | 61,016.40              | 55,877.65              | 5,212.28  |
| Emergency Response Team      | 0.01  | 502.88                 | 202.92                 | 299.97  |
| JAG                          | 62.34   | 0.96                   | 15.99                  | 47.31   |
| D.A.R.E.                     | 1,243.44  | 815.72                 | 782.68                 | 1,276.48  |
| Inmate Security              | 348.84  | 2,256.44               | -                      | 2,605.28  |
| Collector's Maintenance      | 90,931.10   | 46,424.90              | 63,148.05              | 74,207.95   |
| PA Delinquent Tax            | 2,261.36  | 4,802.33               | 2,386.03               | 4,677.66  |
| Truancy                      | 103,356.56  | 51,211.30              | 30,851.69              | 123,716.17  |
| SB40                         | 280,976.13  | 169,726.30             | 154,566.60             | 296,135.83  |
| <b>TOTAL</b>                 | <b>\$ 2,794,307.46</b>                                | <b>\$ 9,699,177.56</b> | <b>\$ 9,765,072.81</b> | <b>\$ 2,728,412.21</b>                                  |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2009 AND 2008

|   | GENERAL REVENUE FUND |                      |                      |                        |
|---|----------------------|----------------------|----------------------|------------------------|
|   | 2009                 |                      | 2008                 |                        |
|   | BUDGET               | ACTUAL               | BUDGET               | ACTUAL                 |
| <b>RECEIPTS</b>                                       |                      |                      |                      |                        |
| Property Taxes  | \$ 379,495.00        | \$ 378,912.80        | \$ 460,289.00        | \$ 422,253.06          |
| Sales Taxes   | 2,155,130.00         | 2,155,129.14         | 1,700,000.00         | 1,655,929.52           |
| Intergovernmental                                     | 485,216.10           | 384,408.83           | 470,753.00           | 392,703.22             |
| Charges for Services                                  | 559,736.00           | 558,784.53           | 584,100.00           | 558,643.58             |
| Interest  | 12,000.00            | 11,248.13            | 40,000.00            | 37,789.68              |
| Other   | 89,453.00            | 128,347.56           | 93,255.00            | 84,135.95              |
| Transfers In  | 80,500.00            | 80,500.00            | 56,812.00            | 56,811.15              |
| <b>TOTAL RECEIPTS</b>                                 | <b>3,761,530.10</b>  | <b>3,697,330.99</b>  | <b>3,405,209.00</b>  | <b>3,208,266.16</b>    |
| <b>DISBURSEMENTS</b>                                  |                      |                      |                      |                        |
| County Commission                                     | 103,823.00           | 103,757.34           | 104,523.00           | 103,153.01             |
| County Clerk  | 80,374.00            | 79,072.17            | 80,374.00            | 78,492.64              |
| Elections   | 75,800.00            | 52,443.44            | 147,600.00           | 127,505.54             |
| Buildings and Grounds                                 | 357,273.00           | 166,749.43           | 338,523.00           | 131,290.73             |
| Employee Fringe Benefits                              | 335,000.00           | 304,933.59           | 316,000.00           | 277,533.69             |
| County Treasurer                                      | 73,283.00            | 72,003.81            | 73,283.00            | 71,850.51              |
| Collector   | 129,071.00           | 126,151.41           | 129,071.00           | 124,108.49             |
| Recorder of Deeds                                     | 106,771.00           | 105,350.48           | 106,771.00           | 104,850.90             |
| Circuit Clerk   | 47,500.00            | 45,149.58            | 53,518.00            | 49,623.45              |
| Associate Circuit Court                               | -                    | -                    | -                    | -                      |
| Court Administration                                  | 5,700.00             | 2,520.32             | 6,400.00             | 2,511.68               |
| Public Administrator                                  | 94,759.00            | 90,327.57            | 85,965.00            | 85,303.36              |
| Sheriff   | -                    | -                    | -                    | -                      |
| Jail  | -                    | -                    | -                    | -                      |
| Prosecuting Attorney                                  | 305,284.00           | 301,601.89           | 308,192.00           | 308,183.90             |
| Juvenile Officer                                      | 130,000.00           | 105,432.54           | 130,000.00           | 108,243.64             |
| Coroner   | 45,418.00            | 43,809.36            | 45,171.00            | 28,004.50              |
| Emergency Management                                  | 58,257.75            | 55,018.82            | 64,757.75            | 45,118.12              |
| PA Child Support                                      | 53,316.00            | 43,306.40            | 53,048.00            | 44,337.92              |
| Reimbursable Grants                                   | 272,513.10           | 196,937.84           | 236,668.00           | 177,348.66             |
| General County  | 356,525.00           | 246,473.84           | 395,846.00           | 281,194.14             |
| Health and Welfare                                    | 10,000.00            | 1,636.82             | 10,000.00            | 4,256.41               |
| Debt Service  | -                    | -                    | -                    | -                      |
| Transfers Out   | 1,884,885.00         | 1,834,656.48         | 1,388,571.10         | 1,351,213.35           |
| Emergency Fund  | 125,000.00           | -                    | 200,000.00           | -                      |
| <b>TOTAL DISBURSEMENTS</b>                            | <b>4,650,552.85</b>  | <b>3,977,333.13</b>  | <b>4,274,281.85</b>  | <b>3,504,124.64</b>    |
| <b>RECEIPTS OVER (UNDER)<br/>DISBURSEMENTS</b>        | <b>(889,022.75)</b>  | <b>(280,002.14)</b>  | <b>(869,072.85)</b>  | <b>(295,858.48)</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, JANUARY 1</b>    | <b>1,055,919.65</b>  | <b>1,055,919.65</b>  | <b>1,351,778.13</b>  | <b>1,351,778.13</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, DECEMBER 31,</b> | <b>\$ 166,896.90</b> | <b>\$ 775,917.51</b> | <b>\$ 482,705.28</b> | <b>\$ 1,055,919.65</b> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2009 AND 2008

|  | SPECIAL ROAD & BRIDGE FUND |                      |                      |                      |
|--|----------------------------|----------------------|----------------------|----------------------|
|  | 2009                       |                      | 2008                 |                      |
|  | BUDGET                     | ACTUAL               | BUDGET               | ACTUAL               |
| <b>RECEIPTS</b>                                      |                            |                      |                      |                      |
| Property Taxes                                       | \$ 564,850.00              | \$ 564,352.47        | \$ 560,398.00        | \$ 553,680.86        |
| Intergovernmental                                    | 972,965.00                 | 771,153.68           | 770,800.00           | 697,246.46           |
| Charges for Services                                 | 46,000.00                  | 46,000.00            | 46,000.00            | 46,000.00            |
| Interest   | 5,000.00                   | 4,886.71             | 8,500.00             | 7,933.03             |
| Other  | 16,000.00                  | 14,902.53            | 20,500.00            | 18,277.38            |
| <b>TOTAL RECEIPTS</b>                                | <b>1,604,815.00</b>        | <b>1,401,295.39</b>  | <b>1,406,198.00</b>  | <b>1,323,137.73</b>  |
| <b>DISBURSEMENTS</b>                                 |                            |                      |                      |                      |
| Salaries   | 315,000.00                 | 305,550.53           | 287,000.00           | 265,077.73           |
| Employee Fringe Benefits                             | 125,000.00                 | 82,208.16            | 123,000.00           | 97,413.44            |
| Supplies   | 105,750.00                 | 83,863.75            | 108,000.00           | 133,201.18           |
| Insurance  | 50,000.00                  | 30,033.93            | 45,000.00            | 27,891.00            |
| Road & Bridge Materials                              | 767,000.00                 | 659,963.10           | 458,000.00           | 462,132.90           |
| Equipment Repairs                                    | 40,000.00                  | 30,767.22            | 25,000.00            | 20,839.61            |
| Rentals  | 1,000.00                   | -                    | 1,000.00             | 109.50               |
| Equipment Purchases                                  | 100,000.00                 | 85,656.00            | 67,612.00            | 94,586.98            |
| R&B Construction                                     | -                          | -                    | 10,000.00            | -                    |
| Other Expenditures                                   | 67,950.00                  | 39,744.95            | 47,800.00            | 18,404.92            |
| Operating Transfers                                  | 25,000.00                  | 25,000.00            | -                    | -                    |
| <b>TOTAL DISBURSEMENTS</b>                           | <b>1,596,700.00</b>        | <b>1,342,787.64</b>  | <b>1,172,412.00</b>  | <b>1,119,657.26</b>  |
| <b>RECEIPTS OVER (UNDER)<br/>DISBURSEMENTS</b>       | <b>8,115.00</b>            | <b>58,507.75</b>     | <b>233,786.00</b>    | <b>203,480.47</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, JANUARY 1</b>   | <b>333,074.92</b>          | <b>333,074.92</b>    | <b>129,594.45</b>    | <b>129,594.45</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, DECEMBER 31</b> | <b>\$ 341,189.92</b>       | <b>\$ 391,582.67</b> | <b>\$ 363,380.45</b> | <b>\$ 333,074.92</b> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2009 AND 2008

|   | ASSESSMENT FUND     |                     |                     |                     | LETF FUND       |                  |                 |                  |
|---|---------------------|---------------------|---------------------|---------------------|-----------------|------------------|-----------------|------------------|
|   | 2009                |                     | 2008                |                     | 2009            |                  | 2008            |                  |
|   | BUDGET              | ACTUAL              | BUDGET              | ACTUAL              | BUDGET          | ACTUAL           | BUDGET          | ACTUAL           |
| RECEIPTS                                  |                     |                     |                     |                     |                 |                  |                 |                  |
| Intergovernmental                         | \$ 438,862.00       | \$ 429,647.17       | \$ 424,467.00       | \$ 417,331.01       | \$ 1,450.00     | \$ 1,002.00      | \$ 1,425.00     | \$ 1,226.00      |
| Charges for Services                      | 10,600.00           | 7,801.32            | 9,600.00            | 8,283.12            | 2,900.00        | 2,505.41         | 2,900.00        | 2,785.25         |
| Interest                                  | 4,000.00            | 1,772.73            | 5,000.00            | 3,136.91            | 50.00           | 2.72             | 100.00          | 38.30            |
| Other                                     | 500.00              | 44.76               | 800.00              | 579.00              | -               | 10.72            | -               | 140.00           |
| Transfers In                              | 10,448.50           | 10,448.50           | 10,657.00           | 10,657.00           | -               | -                | -               | -                |
| <b>TOTAL RECEIPTS</b>                     | <b>464,410.50</b>   | <b>449,714.48</b>   | <b>450,524.00</b>   | <b>439,987.04</b>   | <b>4,400.00</b> | <b>3,520.85</b>  | <b>4,425.00</b> | <b>4,189.55</b>  |
| DISBURSEMENTS                             |                     |                     |                     |                     |                 |                  |                 |                  |
| Assessor Expenses                         | 442,657.00          | 396,335.09          | 458,094.00          | 435,853.52          | -               | -                | -               | -                |
|   | -                   | -                   | -                   | -                   | 4,522.00        | 3,187.37         | 6,450.00        | 6,107.38         |
| <b>TOTAL DISBURSEMENTS</b>                | <b>442,657.00</b>   | <b>396,335.09</b>   | <b>458,094.00</b>   | <b>435,853.52</b>   | <b>4,522.00</b> | <b>3,187.37</b>  | <b>6,450.00</b> | <b>6,107.38</b>  |
| RECEIPTS OVER (UNDER) DISBURSEMENTS       | 21,753.50           | 53,379.39           | (7,570.00)          | 4,133.52            | (122.00)        | 333.48           | (2,025.00)      | (1,917.83)       |
| CASH AND INVESTMENT BALANCES, JANUARY 1   | 38,165.43           | 38,165.43           | 34,031.91           | 34,031.91           | 122.95          | 122.95           | 2,040.78        | 2,040.78         |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 59,918.93</u> | <u>\$ 91,544.82</u> | <u>\$ 26,461.91</u> | <u>\$ 38,165.43</u> | <u>\$ 0.95</u>  | <u>\$ 456.43</u> | <u>\$ 15.78</u> | <u>\$ 122.95</u> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
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|  | LAW ENFORCEMENT FUND |                     |                     |                     | SHERIFF'S REVOLVING FUND |                  |                  |                  |
|--|----------------------|---------------------|---------------------|---------------------|--------------------------|------------------|------------------|------------------|
|  | 2009                 |                     | 2008                |                     | 2009                     |                  | 2008             |                  |
|  | BUDGET               | ACTUAL              | BUDGET              | ACTUAL              | BUDGET                   | ACTUAL           | BUDGET           | ACTUAL           |
| <b>RECEIPTS</b>                              |                      |                     |                     |                     |                          |                  |                  |                  |
| Sales Taxes                                  | \$ 15,000.00         | \$ 18,447.80        | \$ 1,500,000.00     | \$ 1,526,073.32     | -                        | -                | -                | -                |
| Intergovernmental                            | 780,212.00           | 623,259.10          | 861,887.00          | 845,402.20          | -                        | -                | -                | -                |
| Charges for Services                         | 116,000.00           | 90,545.29           | 106,600.00          | 105,562.94          | -                        | -                | -                | -                |
| Interest                                     | 1,000.00             | 54.62               | 1,600.00            | 1,371.50            | 200.00                   | 94.63            | 200.00           | 181.33           |
| Other  | 87,449.79            | 90,614.22           | 131,000.00          | 55,347.84           | 23,500.00                | 24,670.00        | 12,000.00        | 12,110.00        |
| Transfers In                                 | 1,698,435.50         | 1,688,312.47        | 1,311,322.00        | 1,156,670.38        | -                        | -                | -                | -                |
| <b>TOTAL RECEIPTS</b>                        | <b>2,698,097.29</b>  | <b>2,511,233.50</b> | <b>3,912,409.00</b> | <b>3,690,428.18</b> | <b>23,700.00</b>         | <b>24,764.63</b> | <b>12,200.00</b> | <b>12,291.33</b> |
| <b>DISBURSEMENTS</b>                         |                      |                     |                     |                     |                          |                  |                  |                  |
| Sheriff                                      | 788,397.00           | 744,807.12          | 806,613.00          | 792,412.61          | -                        | -                | -                | -                |
| Jail   | 669,104.00           | 688,119.42          | 694,984.00          | 678,409.91          | -                        | -                | -                | -                |
| Vehicles                                     | 306,399.79           | 268,562.16          | 292,450.00          | 315,970.52          | -                        | -                | -                | -                |
| Expenses                                     | -                    | -                   | -                   | -                   | 37,647.00                | 21,323.55        | 21,725.00        | 7,874.00         |
| Buildings & Other                            | 492,625.00           | 395,827.69          | 1,454,625.00        | 1,330,840.40        | -                        | -                | -                | -                |
| Fringes                                      | 441,571.50           | 349,792.11          | 540,187.00          | 508,669.74          | -                        | -                | -                | -                |
| Transfers Out                                | 64,125.00            | 64,125.00           | 64,125.00           | 64,125.00           | -                        | -                | -                | -                |
| <b>TOTAL DISBURSEMENTS</b>                   | <b>2,762,222.29</b>  | <b>2,511,233.50</b> | <b>3,852,984.00</b> | <b>3,690,428.18</b> | <b>37,647.00</b>         | <b>21,323.55</b> | <b>21,725.00</b> | <b>7,874.00</b>  |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS       | (64,125.00)          | -                   | 59,425.00           | -                   | (13,947.00)              | 3,441.08         | (9,525.00)       | 4,417.33         |
| CASH AND INVESTMENT<br>BALANCES, JANUARY 1   | -                    | -                   | -                   | -                   | 13,947.09                | 13,947.09        | 9,529.76         | 9,529.76         |
| CASH AND INVESTMENT<br>BALANCES, DECEMBER 31 | \$ (64,125.00)       | \$ -                | \$ 59,425.00        | \$ -                | \$ 0.09                  | \$ 17,388.17     | \$ 4.76          | \$ 13,947.09     |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
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|  | PA TRAINING FUND  |                    |                   |                    | ELECTION SERVICES FUND |                    |                   |                    |
|--|-------------------|--------------------|-------------------|--------------------|------------------------|--------------------|-------------------|--------------------|
|  | 2009              |                    | 2008              |                    | 2009                   |                    | 2008              |                    |
|  | BUDGET            | ACTUAL             | BUDGET            | ACTUAL             | BUDGET                 | ACTUAL             | BUDGET            | ACTUAL             |
| <b>RECEIPTS</b>                                      |                   |                    |                   |                    |                        |                    |                   |                    |
| Intergovernmental                                    | \$ 350.00         | \$ 342.14          | \$ 504.00         | \$ 307.50          | \$ -                   | \$ -               | \$ -              | \$ 1,525.00        |
| Charges for Services                                 | 800.00            | 572.79             | 800.00            | 732.14             | 3,500.00               | 1,845.44           | 7,100.00          | 7,089.66           |
| Interest   | 40.00             | 8.75               | 90.00             | 35.83              | 400.00                 | 74.40              | 100.00            | 78.04              |
| Other  | -                 | -                  | -                 | -                  | -                      | 567.24             | -                 | -                  |
| Transfers In   | -                 | -                  | -                 | -                  | -                      | -                  | -                 | -                  |
| <b>TOTAL RECEIPTS</b>                                | <b>1,190.00</b>   | <b>923.68</b>      | <b>1,394.00</b>   | <b>1,075.47</b>    | <b>3,900.00</b>        | <b>2,487.08</b>    | <b>7,200.00</b>   | <b>8,692.70</b>    |
| <b>DISBURSEMENTS</b>                                 |                   |                    |                   |                    |                        |                    |                   |                    |
| Election Services                                    | -                 | -                  | -                 | -                  | -                      | -                  | -                 | -                  |
| Training   | -                 | -                  | -                 | -                  | -                      | -                  | -                 | -                  |
| Office   | -                 | -                  | -                 | -                  | -                      | -                  | -                 | -                  |
| Other  | -                 | -                  | -                 | -                  | -                      | -                  | -                 | -                  |
| Expenses   | 2,400.00          | 882.40             | 3,562.00          | 2,028.69           | 13,000.00              | 5,016.04           | 10,200.00         | 3,215.18           |
| <b>TOTAL DISBURSEMENTS</b>                           | <b>2,400.00</b>   | <b>882.40</b>      | <b>3,562.00</b>   | <b>2,028.69</b>    | <b>13,000.00</b>       | <b>5,016.04</b>    | <b>10,200.00</b>  | <b>3,215.18</b>    |
| <b>RECEIPTS OVER (UNDER)<br/>DISBURSEMENTS</b>       | <b>(1,210.00)</b> | <b>41.28</b>       | <b>(2,168.00)</b> | <b>(953.22)</b>    | <b>(9,100.00)</b>      | <b>(2,528.96)</b>  | <b>(3,000.00)</b> | <b>5,477.52</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, JANUARY 1</b>   | <b>1,214.91</b>   | <b>1,214.91</b>    | <b>2,168.13</b>   | <b>2,168.13</b>    | <b>9,208.29</b>        | <b>9,208.29</b>    | <b>3,730.77</b>   | <b>3,730.77</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, DECEMBER 31</b> | <b>\$ 4.91</b>    | <b>\$ 1,256.19</b> | <b>\$ 0.13</b>    | <b>\$ 1,214.91</b> | <b>\$ 108.29</b>       | <b>\$ 6,679.33</b> | <b>\$ 730.77</b>  | <b>\$ 9,208.29</b> |

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THE COUNTY OF SCOTT  
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|  | HOUSING & COUNTY DEVELOPMENT FUND |                      |                      |                      | PA BAD CHECK FUND |                    |                   |                     |
|--|-----------------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-------------------|---------------------|
|  | 2009                              |                      | 2008                 |                      | 2009              |                    | 2008              |                     |
|  | BUDGET                            | ACTUAL               | BUDGET               | ACTUAL               | BUDGET            | ACTUAL             | BUDGET            | ACTUAL              |
| RECEIPTS                                     |                                   |                      |                      |                      |                   |                    |                   |                     |
| Charges for Services                         | \$ -                              | \$ -                 | \$ -                 | \$ -                 | \$ 50,000.00      | \$ 46,234.36       | \$ 71,000.00      | \$ 58,495.09        |
| Interest                                     | 12,000.00                         | 5,970.88             | 29,000.00            | 9,879.49             | 800.00            | 327.83             | 2,500.00          | 772.99              |
| Other  | -                                 | 25.00                | -                    | -                    | -                 | 396.86             | -                 | 378.31              |
| <b>TOTAL RECEIPTS</b>                        | <b>12,000.00</b>                  | <b>5,995.88</b>      | <b>29,000.00</b>     | <b>9,879.49</b>      | <b>50,800.00</b>  | <b>46,959.05</b>   | <b>73,500.00</b>  | <b>59,646.39</b>    |
| DISBURSEMENTS                                |                                   |                      |                      |                      |                   |                    |                   |                     |
| Expenses                                     | 18,019.25                         | 13,318.16            | 18,769.25            | 14,322.87            | 71,253.00         | 58,208.05          | 96,923.00         | 77,116.36           |
| Mileage                                      | -                                 | -                    | -                    | -                    | -                 | -                  | 20,000.00         | -                   |
| Transfers Out                                |                                   |                      |                      |                      | 5,500.00          | 5,500.00           | 5,500.00          | 5,500.00            |
| <b>TOTAL DISBURSEMENTS</b>                   | <b>18,019.25</b>                  | <b>13,318.16</b>     | <b>18,769.25</b>     | <b>14,322.87</b>     | <b>76,753.00</b>  | <b>63,708.05</b>   | <b>122,423.00</b> | <b>82,616.36</b>    |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS       | (6,019.25)                        | (7,322.28)           | 10,230.75            | (4,443.38)           | (25,953.00)       | (16,749.00)        | (48,923.00)       | (22,969.97)         |
| CASH AND INVESTMENT<br>BALANCES, JANUARY 1   | 560,675.32                        | 560,675.32           | 565,118.70           | 565,118.70           | 25,953.09         | 25,953.09          | 48,923.06         | 48,923.06           |
| CASH AND INVESTMENT<br>BALANCES, DECEMBER 31 | <u>\$ 554,656.07</u>              | <u>\$ 553,353.04</u> | <u>\$ 575,349.45</u> | <u>\$ 560,675.32</u> | <u>\$ 0.09</u>    | <u>\$ 9,204.09</u> | <u>\$ 0.06</u>    | <u>\$ 25,953.09</u> |

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THE COUNTY OF SCOTT  
BENTON, MISSOURI  
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|  | LANDFILL FUND       |                     |                     |                     | JOHNSON GRASS FUND  |                     |                    |                    |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
|  | 2009                |                     | 2008                |                     | 2009                |                     | 2008               |                    |
|  | BUDGET              | ACTUAL              | BUDGET              | ACTUAL              | BUDGET              | ACTUAL              | BUDGET             | ACTUAL             |
| RECEIPTS                                     |                     |                     |                     |                     |                     |                     |                    |                    |
| Property Taxes                               | \$ -                | \$ -                | \$ -                | \$ -                | \$ 43,000.00        | \$ 40,459.69        | \$ 39,000.00       | \$ 39,283.32       |
| Sales Taxes                                  | 100.00              | 56.61               | -                   | 13.57               | -                   | -                   | -                  | -                  |
| Intergovernmental                            | -                   | -                   | -                   | -                   | 200.00              | 99.78               | 250.00             | 7.68               |
| Interest                                     | 3,000.00            | 773.21              | 4,200.00            | 1,396.62            | 2,500.00            | 874.08              | 1,600.00           | 653.03             |
| Other  | -                   | -                   | -                   | -                   | -                   | -                   | -                  | -                  |
| <b>TOTAL RECEIPTS</b>                        | <b>3,100.00</b>     | <b>829.82</b>       | <b>4,200.00</b>     | <b>1,410.19</b>     | <b>45,700.00</b>    | <b>41,433.55</b>    | <b>40,850.00</b>   | <b>39,944.03</b>   |
| DISBURSEMENTS                                |                     |                     |                     |                     |                     |                     |                    |                    |
| Expenses                                     | 59,050.00           | 9,005.64            | 59,050.00           | 9,006.60            | 42,050.00           | 38,002.21           | 42,050.00          | 38,474.11          |
| Misc   | -                   | -                   | -                   | -                   | -                   | -                   | -                  | -                  |
| <b>TOTAL DISBURSEMENTS</b>                   | <b>59,050.00</b>    | <b>9,005.64</b>     | <b>59,050.00</b>    | <b>9,006.60</b>     | <b>42,050.00</b>    | <b>38,002.21</b>    | <b>42,050.00</b>   | <b>38,474.11</b>   |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS       | (55,950.00)         | (8,175.82)          | (54,850.00)         | (7,596.41)          | 3,650.00            | 3,431.34            | (1,200.00)         | 1,469.92           |
| CASH AND INVESTMENT<br>BALANCES, JANUARY 1   | 71,776.57           | 71,776.57           | 79,372.98           | 79,372.98           | 7,195.98            | 7,195.98            | 5,726.06           | 5,726.06           |
| CASH AND INVESTMENT<br>BALANCES, DECEMBER 31 | <u>\$ 15,826.57</u> | <u>\$ 63,600.75</u> | <u>\$ 24,522.98</u> | <u>\$ 71,776.57</u> | <u>\$ 10,845.98</u> | <u>\$ 10,627.32</u> | <u>\$ 4,526.06</u> | <u>\$ 7,195.98</u> |

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THE COUNTY OF SCOTT  
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|  | RECORDER USER FUND |                     |                    |                     | HAVA FUND       |                 |                  |                      |
|--|--------------------|---------------------|--------------------|---------------------|-----------------|-----------------|------------------|----------------------|
|  | 2009               |                     | 2008               |                     | 2009            |                 | 2008             |                      |
|  | BUDGET             | ACTUAL              | BUDGET             | ACTUAL              | BUDGET          | ACTUAL          | BUDGET           | ACTUAL               |
| <b>RECEIPTS</b>                              |                    |                     |                    |                     |                 |                 |                  |                      |
| Intergovernmental                            | \$ -               | \$ -                | \$ -               | \$ -                | \$ 6,472.50     | \$ 4,759.45     | \$ 50,000.00     | \$ 1,248.00          |
| Charges for Services                         | 27,800.00          | 22,095.25           | 24,500.00          | 23,771.25           | -               | -               | -                | -                    |
| Interest                                     | 2,500.00           | 542.21              | 3,000.00           | 1,164.10            | -               | -               | 1,000.00         | -                    |
| Other  | -                  | 91.67               | -                  | -                   | 180.50          | 1,265.37        | -                | -                    |
| <b>TOTAL RECEIPTS</b>                        | <b>30,300.00</b>   | <b>22,729.13</b>    | <b>27,500.00</b>   | <b>24,935.35</b>    | <b>6,653.00</b> | <b>6,024.82</b> | <b>51,000.00</b> | <b>1,248.00</b>      |
| <b>DISBURSEMENTS</b>                         |                    |                     |                    |                     |                 |                 |                  |                      |
| Expenses                                     | 85,000.00          | 35,492.83           | 85,000.00          | 26,212.19           | 2,100.00        | 1,552.48        | 51,000.00        | 5,720.34             |
| Office Expenditures                          | -                  | -                   | -                  | -                   | -               | -               | -                | -                    |
| Equipment                                    | -                  | -                   | -                  | -                   | -               | -               | -                | -                    |
| Other  | -                  | -                   | -                  | -                   | -               | -               | -                | -                    |
| <b>TOTAL DISBURSEMENTS</b>                   | <b>85,000.00</b>   | <b>35,492.83</b>    | <b>85,000.00</b>   | <b>26,212.19</b>    | <b>2,100.00</b> | <b>1,552.48</b> | <b>51,000.00</b> | <b>5,720.34</b>      |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS       | (54,700.00)        | (12,763.70)         | (57,500.00)        | (1,276.84)          | 4,553.00        | 4,472.34        | -                | (4,472.34)           |
| CASH AND INVESTMENT<br>BALANCES, JANUARY 1   | 61,934.64          | 61,934.64           | 63,211.48          | 63,211.48           | (4,472.34)      | (4,472.34)      | -                | -                    |
| CASH AND INVESTMENT<br>BALANCES, DECEMBER 31 | <u>\$ 7,234.64</u> | <u>\$ 49,170.94</u> | <u>\$ 5,711.48</u> | <u>\$ 61,934.64</u> | <u>\$ 80.66</u> | <u>\$ -</u>     | <u>\$ -</u>      | <u>\$ (4,472.34)</u> |

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|  | 911 COMMUNICATIONS CENTER FUND |                   |                   |                   | DOMESTIC VIOLENCE FUND |                 |                  |                 |
|--|--------------------------------|-------------------|-------------------|-------------------|------------------------|-----------------|------------------|-----------------|
|  | 2009                           |                   | 2008              |                   | 2009                   |                 | 2008             |                 |
|  | BUDGET                         | ACTUAL            | BUDGET            | ACTUAL            | BUDGET                 | ACTUAL          | BUDGET           | ACTUAL          |
| <b>RECEIPTS</b>                              |                                |                   |                   |                   |                        |                 |                  |                 |
| Property Taxes                               | \$ -                           | \$ -              | \$ -              | \$ -              | \$ -                   | \$ -            | \$ -             | \$ -            |
| Intergovernmental Revenues                   | -                              | 3,967.98          | 3,735.00          | 3,734.61          | -                      | -               | -                | -               |
| Charges for Services                         | 34,375.00                      | 36,666.72         | 27,500.00         | 20,625.03         | 9,900.00               | 7,609.14        | 11,750.00        | 8,736.00        |
| Interest                                     | 100.00                         | 22.15             | 100.00            | 52.52             | 100.00                 | 25.33           | 400.00           | 63.75           |
| Other  | 169,725.00                     | 157,317.81        | 168,025.00        | 165,744.92        | -                      | -               | -                | -               |
| Transfers In                                 | 221,526.00                     | 207,422.01        | 239,790.00        | 229,583.87        | -                      | -               | -                | -               |
| <b>TOTAL RECEIPTS</b>                        | <b>425,726.00</b>              | <b>405,396.67</b> | <b>439,150.00</b> | <b>419,740.95</b> | <b>10,000.00</b>       | <b>7,634.47</b> | <b>12,150.00</b> | <b>8,799.75</b> |
| <b>DISBURSEMENTS</b>                         |                                |                   |                   |                   |                        |                 |                  |                 |
| Expenses                                     | 425,726.00                     | 405,396.67        | 439,150.00        | 419,740.95        | 10,015.00              | 7,651.46        | 12,225.00        | 8,857.92        |
| Other  | -                              | -                 | -                 | -                 | -                      | -               | -                | -               |
| Transfers Out                                | -                              | -                 | -                 | -                 | -                      | -               | -                | -               |
| <b>TOTAL DISBURSEMENTS</b>                   | <b>425,726.00</b>              | <b>405,396.67</b> | <b>439,150.00</b> | <b>419,740.95</b> | <b>10,015.00</b>       | <b>7,651.46</b> | <b>12,225.00</b> | <b>8,857.92</b> |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS       | -                              | -                 | -                 | -                 | (15.00)                | (16.99)         | (75.00)          | (58.17)         |
| CASH AND INVESTMENT<br>BALANCES, JANUARY 1   | -                              | -                 | -                 | -                 | 18.34                  | 18.34           | 76.51            | 76.51           |
| CASH AND INVESTMENT<br>BALANCES, DECEMBER 31 | <u>\$ -</u>                    | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ 3.34</u>         | <u>\$ 1.35</u>  | <u>\$ 1.51</u>   | <u>\$ 18.34</u> |

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|  | SHERIFF'S POST FUND |                    |                   |                    | SHERIFF'S SPECIAL FUND |                    |                   |                     |
|--|---------------------|--------------------|-------------------|--------------------|------------------------|--------------------|-------------------|---------------------|
|  | 2009                |                    | 2008              |                    | 2009                   |                    | 2008              |                     |
|  | BUDGET              | ACTUAL             | BUDGET            | ACTUAL             | BUDGET                 | ACTUAL             | BUDGET            | ACTUAL              |
| <b>RECEIPTS</b>                                      |                     |                    |                   |                    |                        |                    |                   |                     |
| Property Taxes                                       | \$ -                | \$ -               | \$ -              | \$ -               | \$ -                   | \$ -               | \$ -              | \$ -                |
| Charges for Services                                 | 2,000.00            | 2,005.70           | 2,000.00          | 1,808.24           | 49,825.00              | 49,844.02          | 49,200.00         | 49,789.75           |
| Interest   | 100.00              | 3.63               | 100.00            | 30.84              | 100.00                 | 118.92             | 730.00            | 129.71              |
| Other  | -                   | -                  | -                 | -                  | 75.00                  | 104.07             | 70.00             | 80.54               |
| Transfers In   | -                   | -                  | -                 | -                  | -                      | -                  | -                 | -                   |
| <b>TOTAL RECEIPTS</b>                                | <b>2,100.00</b>     | <b>2,009.33</b>    | <b>2,100.00</b>   | <b>1,839.08</b>    | <b>50,000.00</b>       | <b>50,067.01</b>   | <b>50,000.00</b>  | <b>50,000.00</b>    |
| <b>DISBURSEMENTS</b>                                 |                     |                    |                   |                    |                        |                    |                   |                     |
| Expenses   | 4,500.00            | 2,902.46           | 4,198.00          | 1,536.51           | 57,212.00              | 51,186.52          | 51,232.26         | 38,119.93           |
| Other  | -                   | -                  | -                 | -                  | -                      | -                  | -                 | -                   |
| Transfers Out  | -                   | -                  | -                 | -                  | 5,900.00               | 5,900.00           | -                 | -                   |
| <b>TOTAL DISBURSEMENTS</b>                           | <b>4,500.00</b>     | <b>2,902.46</b>    | <b>4,198.00</b>   | <b>1,536.51</b>    | <b>63,112.00</b>       | <b>57,086.52</b>   | <b>51,232.26</b>  | <b>38,119.93</b>    |
| <b>RECEIPTS OVER (UNDER)<br/>DISBURSEMENTS</b>       | <b>(2,400.00)</b>   | <b>(893.13)</b>    | <b>(2,098.00)</b> | <b>302.57</b>      | <b>(13,112.00)</b>     | <b>(7,019.51)</b>  | <b>(1,232.26)</b> | <b>11,880.07</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, JANUARY 1</b>   | <b>2,400.83</b>     | <b>2,400.83</b>    | <b>2,098.26</b>   | <b>2,098.26</b>    | <b>13,112.33</b>       | <b>13,112.33</b>   | <b>1,232.26</b>   | <b>1,232.26</b>     |
| <b>CASH AND INVESTMENT<br/>BALANCES, DECEMBER 31</b> | <b>\$ 0.83</b>      | <b>\$ 1,507.70</b> | <b>\$ 0.26</b>    | <b>\$ 2,400.83</b> | <b>\$ 0.33</b>         | <b>\$ 6,092.82</b> | <b>\$ (0.00)</b>  | <b>\$ 13,112.33</b> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2009 AND 2008

|  | LAW ENFORCEMENT RESTITUTION FUND |                     |                    |                     | TIF SPECIAL ALLOCATION FUND |                  |                  |                  |
|--|----------------------------------|---------------------|--------------------|---------------------|-----------------------------|------------------|------------------|------------------|
|  | 2009                             |                     | 2008               |                     | 2009                        |                  | 2008             |                  |
|  | BUDGET                           | ACTUAL              | BUDGET             | ACTUAL              | BUDGET                      | ACTUAL           | BUDGET           | ACTUAL           |
| <b>RECEIPTS</b>                                      |                                  |                     |                    |                     |                             |                  |                  |                  |
| Property Taxes                                       | \$ -                             | \$ -                | \$ -               | \$ -                | \$ -                        | \$ -             | \$ -             | \$ -             |
| Intergovernmental                                    | -                                | -                   | -                  | -                   | 25,429.00                   | -                | -                | -                |
| Charges for Services                                 | 53,000.00                        | 48,981.17           | 50,000.00          | 30,217.38           | -                           | -                | -                | -                |
| Interest   | 450.00                           | 173.01              | 1,500.00           | 408.64              | 100.00                      | -                | 5.82             | 5.82             |
| Other  | -                                | -                   | -                  | -                   | -                           | -                | -                | -                |
| Transfer In  | -                                | -                   | -                  | -                   | 14,571.00                   | 14,571.00        | 26,277.10        | 26,277.10        |
| <b>TOTAL RECEIPTS</b>                                | <b>53,450.00</b>                 | <b>49,154.18</b>    | <b>51,500.00</b>   | <b>30,626.02</b>    | <b>40,100.00</b>            | <b>14,571.00</b> | <b>26,282.92</b> | <b>26,282.92</b> |
| <b>DISBURSEMENTS</b>                                 |                                  |                     |                    |                     |                             |                  |                  |                  |
| LE Restitution                                       | -                                | -                   | -                  | -                   | -                           | -                | -                | -                |
| Expenses   | 71,427.50                        | 16,094.64           | 67,424.00          | 16,565.42           | 25,529.00                   | 14,571.00        | 25,468.00        | 25,468.00        |
| Other  | -                                | -                   | -                  | -                   | -                           | -                | -                | -                |
| Transfer Out   | 11,972.50                        | 11,972.50           | -                  | -                   | 14,571.00                   | -                | 1,311.15         | 1,311.15         |
| <b>TOTAL DISBURSEMENTS</b>                           | <b>83,400.00</b>                 | <b>28,067.14</b>    | <b>67,424.00</b>   | <b>16,565.42</b>    | <b>40,100.00</b>            | <b>14,571.00</b> | <b>26,779.15</b> | <b>26,779.15</b> |
| <b>RECEIPTS OVER (UNDER)<br/>DISBURSEMENTS</b>       | <b>(29,950.00)</b>               | <b>21,087.04</b>    | <b>(15,924.00)</b> | <b>14,060.60</b>    | <b>-</b>                    | <b>-</b>         | <b>(496.23)</b>  | <b>(496.23)</b>  |
| <b>CASH AND INVESTMENT<br/>BALANCES, JANUARY 1</b>   | <b>29,985.28</b>                 | <b>29,985.28</b>    | <b>15,924.68</b>   | <b>15,924.68</b>    | <b>-</b>                    | <b>-</b>         | <b>496.23</b>    | <b>496.23</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, DECEMBER 31</b> | <b>\$ 35.28</b>                  | <b>\$ 51,072.32</b> | <b>\$ 0.68</b>     | <b>\$ 29,985.28</b> | <b>\$ -</b>                 | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2009 AND 2008

|  | FEDERAL SEIZURE FUND |                  |                  |                    | SHERIFF'S EMERGENCY RESPONSE TEAM FUND |                    |                 |                  |
|--|----------------------|------------------|------------------|--------------------|--|--------------------|-----------------|------------------|
|  | 2009                 |                  | 2008             |                    | 2009                                   |                    | 2008            |                  |
|  | BUDGET               | ACTUAL           | BUDGET           | ACTUAL             | BUDGET                                 | ACTUAL             | BUDGET          | ACTUAL           |
| <b>RECEIPTS</b>                              |                      |                  |                  |                    |  |                    |                 |                  |
| Property Taxes                               | \$ -                 | \$ -             | \$ -             | \$ -               | \$ -                                   | \$ -               | \$ -            | \$ -             |
| Intergovernmental                            | -                    | -                | 71,000.00        | 60,683.16          | -                                      | -                  | -               | -                |
| Interest                                     | 50.00                | 6.57             | 400.00           | 333.24             | 5.00                                   | 3.02               | 125.00          | 2.88             |
| Other  | -                    | -                | -                | -                  | 2,500.00                               | 1,600.00           | 1,000.00        | 500.00           |
| Transfers In                                 | -                    | -                | -                | -                  | -                                      | -                  | -               | -                |
| <b>TOTAL RECEIPTS</b>                        | <b>50.00</b>         | <b>6.57</b>      | <b>71,400.00</b> | <b>61,016.40</b>   | <b>2,505.00</b>                        | <b>1,603.02</b>    | <b>1,125.00</b> | <b>502.88</b>    |
| <b>DISBURSEMENTS</b>                         |                      |                  |                  |                    |  |                    |                 |                  |
| Expenses                                     | 1,162.00             | 968.69           | 63,623.00        | 48,027.65          | 2,804.00                               | 818.81             | 1,125.00        | 202.92           |
| Other  | -                    | -                | -                | -                  | -                                      | -                  | -               | -                |
| Transfers Out                                | 4,100.00             | 4,100.00         | 7,850.00         | 7,850.00           | -                                      | -                  | -               | -                |
| <b>TOTAL DISBURSEMENTS</b>                   | <b>5,262.00</b>      | <b>5,068.69</b>  | <b>71,473.00</b> | <b>55,877.65</b>   | <b>2,804.00</b>                        | <b>818.81</b>      | <b>1,125.00</b> | <b>202.92</b>    |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS       | (5,212.00)           | (5,062.12)       | (73.00)          | 5,138.75           | (299.00)                               | 784.21             | -               | 299.96           |
| CASH AND INVESTMENT<br>BALANCES, JANUARY 1   | 5,212.28             | 5,212.28         | 73.53            | 73.53              | 299.97                                 | 299.97             | 0.01            | 0.01             |
| CASH AND INVESTMENT<br>BALANCES, DECEMBER 31 | <u>\$ 0.28</u>       | <u>\$ 150.16</u> | <u>\$ 0.53</u>   | <u>\$ 5,212.28</u> | <u>\$ 0.97</u>                         | <u>\$ 1,084.18</u> | <u>\$ 0.01</u>  | <u>\$ 299.97</u> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2009 AND 2008

|  | JAG FUND    |                 |             |                 | D.A.R.E. FUND  |                    |                |                    |
|--|-------------|-----------------|-------------|-----------------|----------------|--------------------|----------------|--------------------|
|  | 2009        |                 | 2008        |                 | 2009           |                    | 2008           |                    |
|  | BUDGET      | ACTUAL          | BUDGET      | ACTUAL          | BUDGET         | ACTUAL             | BUDGET         | ACTUAL             |
| RECEIPTS                                     |             |                 |             |                 |                |                    |                |                    |
| Property Taxes                               | \$ -        | \$ -            | \$ -        | \$ -            | \$ -           | \$ -               | \$ -           | \$ -               |
| Intergovernmental                            | -           | -               | -           | -               | -              | -                  | -              | -                  |
| Interest                                     | 0.69        | 0.21            | 25.00       | 0.96            | 25.00          | 7.75               | 100.00         | 23.22              |
| Other  | -           | -               | -           | -               | 1,500.00       | 1,099.00           | 800.00         | 792.50             |
| Transfers In                                 | -           | -               | -           | -               | -              | -                  | -              | -                  |
| TOTAL RECEIPTS                               | 0.69        | 0.21            | 25.00       | 0.96            | 1,525.00       | 1,106.75           | 900.00         | 815.72             |
| DISBURSEMENTS                                |             |                 |             |                 |                |                    |                |                    |
| Expenses                                     | 48.00       | -               | 87.34       | 15.99           | 2,801.00       | 140.85             | 2,140.00       | 782.68             |
| Other  | -           | -               | -           | -               | -              | -                  | -              | -                  |
| TOTAL DISBURSEMENTS                          | 48.00       | -               | 87.34       | 15.99           | 2,801.00       | 140.85             | 2,140.00       | 782.68             |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS       | (47.31)     | 0.21            | (62.34)     | (15.03)         | (1,276.00)     | 965.90             | (1,240.00)     | 33.04              |
| CASH AND INVESTMENT<br>BALANCES, JANUARY 1   | 47.31       | 47.31           | 62.34       | 62.34           | 1,276.48       | 1,276.48           | 1,243.44       | 1,243.44           |
| CASH AND INVESTMENT<br>BALANCES, DECEMBER 31 | <u>\$ -</u> | <u>\$ 47.52</u> | <u>\$ -</u> | <u>\$ 47.31</u> | <u>\$ 0.48</u> | <u>\$ 2,242.38</u> | <u>\$ 3.44</u> | <u>\$ 1,276.48</u> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2009 AND 2008

|  | INMATE SECURITY FUND |                    |                |                    | COLLECTOR'S MAINTENANCE FUND |                     |                    |                     |
|--|----------------------|--------------------|----------------|--------------------|------------------------------|---------------------|--------------------|---------------------|
|  | 2009                 |                    | 2008           |                    | 2009                         |                     | 2008               |                     |
|  | BUDGET               | ACTUAL             | BUDGET         | ACTUAL             | BUDGET                       | ACTUAL              | BUDGET             | ACTUAL              |
| RECEIPTS                                     |                      |                    |                |                    |                              |                     |                    |                     |
| Property Taxes                               | \$ -                 | \$ -               | \$ -           | \$ -               | \$ -                         | \$ -                | \$ -               | \$ -                |
| Interest                                     | 25.00                | 13.51              | 100.00         | 19.94              | 800.00                       | 753.89              | 5,000.00           | 1,857.16            |
| Other  | 3,000.00             | 2,897.34           | 2,500.00       | 2,236.50           | 52,000.00                    | 51,350.10           | 48,000.00          | 44,567.74           |
| Transfers In                                 | -                    | -                  | -              | -                  | -                            | -                   | -                  | -                   |
| TOTAL RECEIPTS                               | 3,025.00             | 2,910.85           | 2,600.00       | 2,256.44           | 52,800.00                    | 52,103.99           | 53,000.00          | 46,424.90           |
| DISBURSEMENTS                                |                      |                    |                |                    |                              |                     |                    |                     |
| Expenses                                     | 5,630.00             | 2,000.00           | 2,948.00       | -                  | 69,000.00                    | 11,588.95           | 90,900.00          | 13,148.05           |
| Other  | -                    | -                  | -              | -                  | -                            | -                   | -                  | -                   |
| Transfers Out                                | -                    | -                  | -              | -                  | 50,000.00                    | 50,000.00           | 50,000.00          | 50,000.00           |
| TOTAL DISBURSEMENTS                          | 5,630.00             | 2,000.00           | 2,948.00       | -                  | 119,000.00                   | 61,588.95           | 140,900.00         | 63,148.05           |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS       | (2,605.00)           | 910.85             | (348.00)       | 2,256.44           | (66,200.00)                  | (9,484.96)          | (87,900.00)        | (16,723.15)         |
| CASH AND INVESTMENT<br>BALANCES, JANUARY 1   | 2,605.28             | 2,605.28           | 348.84         | 348.84             | 74,207.95                    | 74,207.95           | 90,931.10          | 90,931.10           |
| CASH AND INVESTMENT<br>BALANCES, DECEMBER 31 | <u>\$ 0.28</u>       | <u>\$ 3,516.13</u> | <u>\$ 0.84</u> | <u>\$ 2,605.28</u> | <u>\$ 8,007.95</u>           | <u>\$ 64,722.99</u> | <u>\$ 3,031.10</u> | <u>\$ 74,207.95</u> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2009 AND 2008

|  | PA DELINQUENT TAX FUND |                    |                   |                    | TRUANCY FUND        |                      |                      |                      |
|--|------------------------|--------------------|-------------------|--------------------|---------------------|----------------------|----------------------|----------------------|
|  | 2009                   |                    | 2008              |                    | 2009                |                      | 2008                 |                      |
|  | BUDGET                 | ACTUAL             | BUDGET            | ACTUAL             | BUDGET              | ACTUAL               | BUDGET               | ACTUAL               |
| <b>RECEIPTS</b>                                      |                        |                    |                   |                    |                     |                      |                      |                      |
| Property Taxes                                       | \$ -                   | \$ -               | \$ -              | \$ -               | \$ -                | \$ -                 | \$ -                 | \$ -                 |
| Intergovernmental                                    | 3,500.00               | 3,097.09           | 6,000.00          | 4,742.07           | -                   | -                    | 5,895.50             | 5,895.50             |
| Charges for Services                                 | -                      | -                  | -                 | -                  | 34,500.00           | 32,805.54            | 37,000.00            | 34,499.98            |
| Interest   | 65.00                  | 31.15              | 120.00            | 60.26              | 2,000.00            | 588.35               | 2,500.00             | 1,938.66             |
| Other  | -                      | -                  | -                 | -                  | -                   | -                    | -                    | 8,877.16             |
| Transfers In   | -                      | -                  | -                 | -                  | -                   | -                    | -                    | -                    |
| <b>TOTAL RECEIPTS</b>                                | <b>3,565.00</b>        | <b>3,128.24</b>    | <b>6,120.00</b>   | <b>4,802.33</b>    | <b>36,500.00</b>    | <b>33,393.89</b>     | <b>45,395.50</b>     | <b>51,211.30</b>     |
| <b>DISBURSEMENTS</b>                                 |                        |                    |                   |                    |                     |                      |                      |                      |
| Expenses   | 8,227.00               | 1,548.32           | 8,381.36          | 2,386.03           | 80,000.00           | 24,503.20            | 45,895.50            | 30,851.69            |
| Other  | -                      | -                  | -                 | -                  | -                   | -                    | -                    | -                    |
| <b>TOTAL DISBURSEMENTS</b>                           | <b>8,227.00</b>        | <b>1,548.32</b>    | <b>8,381.36</b>   | <b>2,386.03</b>    | <b>80,000.00</b>    | <b>24,503.20</b>     | <b>45,895.50</b>     | <b>30,851.69</b>     |
| <b>RECEIPTS OVER (UNDER)<br/>DISBURSEMENTS</b>       | <b>(4,662.00)</b>      | <b>1,579.92</b>    | <b>(2,261.36)</b> | <b>2,416.30</b>    | <b>(43,500.00)</b>  | <b>8,890.69</b>      | <b>(500.00)</b>      | <b>20,359.61</b>     |
| <b>CASH AND INVESTMENT<br/>BALANCES, JANUARY 1</b>   | <b>4,677.66</b>        | <b>4,677.66</b>    | <b>2,261.36</b>   | <b>2,261.36</b>    | <b>123,716.17</b>   | <b>123,716.17</b>    | <b>103,356.56</b>    | <b>103,356.56</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, DECEMBER 31</b> | <b>\$ 15.66</b>        | <b>\$ 6,257.58</b> | <b>\$ -</b>       | <b>\$ 4,677.66</b> | <b>\$ 80,216.17</b> | <b>\$ 132,606.86</b> | <b>\$ 102,856.56</b> | <b>\$ 123,716.17</b> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
 BENTON, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
 CASH AND INVESTMENT BALANCES  
 ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2009

|  | SB40                 |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|
|  | 2009                 |                      | 2008                 |                      |
|  | BUDGET               | ACTUAL               | BUDGET               | ACTUAL               |
| <b>RECEIPTS</b>                                      |                      |                      |                      |                      |
| Property Taxes                                       | \$ 165,000.00        | \$ 169,020.75        | \$ 156,000.00        | \$ 163,123.96        |
| Intergovernmental                                    | 100.00               | 399.14               | 1,000.00             | 30.73                |
| Interest   | 7,000.00             | 3,527.97             | 16,000.00            | 6,063.14             |
| Other  | 505.00               | 1,568.05             | 505.00               | 508.47               |
| Transfers In   | -                    | -                    | -                    | -                    |
| <b>TOTAL RECEIPTS</b>                                | <b>172,605.00</b>    | <b>174,515.91</b>    | <b>173,505.00</b>    | <b>169,726.30</b>    |
| <b>DISBURSEMENTS</b>                                 |                      |                      |                      |                      |
| Funds Distributed-Contracts                          | 160,136.00           | 118,909.29           | 129,000.00           | 124,912.43           |
| Funds Distributed-Other Projects                     | 39,295.00            | 25,516.65            | 30,500.00            | 27,523.73            |
| Other  | 4,500.00             | 2,458.07             | 3,450.00             | 2,130.44             |
| <b>TOTAL DISBURSEMENTS</b>                           | <b>203,931.00</b>    | <b>146,884.01</b>    | <b>162,950.00</b>    | <b>154,566.60</b>    |
| <b>RECEIPTS OVER (UNDER)<br/>DISBURSEMENTS</b>       | <b>(31,326.00)</b>   | <b>27,631.90</b>     | <b>10,555.00</b>     | <b>15,159.70</b>     |
| <b>CASH AND INVESTMENT<br/>BALANCES, JANUARY 1</b>   | <b>296,135.83</b>    | <b>296,135.83</b>    | <b>280,976.13</b>    | <b>280,976.13</b>    |
| <b>CASH AND INVESTMENT<br/>BALANCES, DECEMBER 31</b> | <b>\$ 264,809.83</b> | <b>\$ 323,767.73</b> | <b>\$ 291,531.13</b> | <b>\$ 296,135.83</b> |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
AGENCY FUNDS - REGULATORY BASIS  
DECEMBER 31, 2009

|  | <u>School<br/>Fines</u> | <u>Fees Due<br/>to Others</u> | <u>So. Co<br/>Ambulance</u> | <u>Overplus<br/>Fund</u> | <u>Consolidate<br/>D#1</u> |
|--|-------------------------|-------------------------------|-----------------------------|--------------------------|----------------------------|
| <b>ASSETS</b>                          |                         |                               |                             |                          |                            |
| Cash and Cash Equivalents              | \$ 53,605.15            | \$ 1,452.27                   | \$ -                        | \$ 1,276.02              | \$ 21,559.53               |
| Total Assets                           | 53,605.15               | 1,452.27                      | -                           | 1,276.02                 | 21,559.53                  |
| <b>LIABILITIES AND FUND BALANCES</b>   |                         |                               |                             |                          |                            |
| TOTAL LIABILITIES                      | -                       | -                             | -                           | -                        | -                          |
| UNRESERVED FUND BALANCES               | 53,605.15               | 1,452.27                      | -                           | 1,276.02                 | 21,559.53                  |
| TOTAL LIABILITIES AND<br>FUND BALANCES | <u>\$ 53,605.15</u>     | <u>\$ 1,452.27</u>            | <u>\$ -</u>                 | <u>\$ 1,276.02</u>       | <u>\$ 21,559.53</u>        |

|  | <u>Intangible<br/>Tax</u> | <u>Levee<br/>Dist. #2</u> | <u>Collector<br/>Protest</u> | <u>Collector<br/>Main</u> | <u>Sheriff<br/>Inmate</u> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| <b>ASSETS</b>                          |                           |                           |                              |                           |                           |
| Cash and Cash Equivalents              | \$ 32,698.99              | \$ 111,881.35             | \$ -                         | \$ 6,680,951.83           | \$ 16,058.37              |
| Total Assets                           | 32,698.99                 | 111,881.35                | -                            | 6,680,951.83              | 16,058.37                 |
| <b>LIABILITIES AND FUND BALANCES</b>   |                           |                           |                              |                           |                           |
| TOTAL LIABILITIES                      | -                         | -                         | -                            | -                         | -                         |
| UNRESERVED FUND BALANCES               | 32,698.99                 | 111,881.35                | -                            | 6,680,951.83              | 16,058.37                 |
| TOTAL LIABILITIES AND<br>FUND BALANCES | <u>\$ 32,698.99</u>       | <u>\$ 111,881.35</u>      | <u>\$ -</u>                  | <u>\$ 6,680,951.83</u>    | <u>\$ 16,058.37</u>       |

|  | <u>Recorder</u>     | <u>Prosecuting<br/>Attorney</u> | <u>Sheriff<br/>Main</u> | <u>Grand Total<br/>Agency<br/>Funds</u> |
|--|---------------------|---------------------------------|-------------------------|---|
| <b>ASSETS</b>                          |                     |                                 |                         |   |
| Cash and Cash Equivalents              | \$ 23,426.84        | \$ 26,190.51                    | \$ 3,195.00             | \$ 6,972,295.86                         |
| Total Assets                           | 23,426.84           | 26,190.51                       | 3,195.00                | 6,972,295.86                            |
| <b>LIABILITIES AND FUND BALANCES</b>   |                     |                                 |                         |   |
| TOTAL LIABILITIES                      | -                   | -                               | -                       | -                                       |
| UNRESERVED FUND BALANCES               | 23,426.84           | 26,190.51                       | 3,195.00                | 6,972,295.86                            |
| TOTAL LIABILITIES AND<br>FUND BALANCES | <u>\$ 23,426.84</u> | <u>\$ 26,190.51</u>             | <u>\$ 3,195.00</u>      | <u>\$ 6,972,295.86</u>                  |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
AGENCY FUNDS - REGULATORY BASIS  
DECEMBER 31, 2008

|  | <u>School<br/>Fines</u>   | <u>Fees Due<br/>to Others</u>   | <u>So. Co<br/>Ambulance</u> | <u>Overplus<br/>Fund</u>                | <u>Consolidate<br/>D#1</u> |
|--|---------------------------|---------------------------------|-----------------------------|---|----------------------------|
| <b>ASSETS</b>                          |                           |                                 |                             |   |                            |
| Cash and Cash Equivalents              | \$ 84,904.14              | \$ 11.28                        | \$ 496,038.73               | \$ 1,432.07                             | \$ 54,139.57               |
| Total Assets                           | 84,904.14                 | 11.28                           | 496,038.73                  | 1,432.07                                | 54,139.57                  |
| <b>LIABILITIES AND FUND BALANCES</b>   |                           |                                 |                             |   |                            |
| TOTAL LIABILITIES                      | -                         | -                               | -                           | -                                       | -                          |
| UNRESERVED FUND BALANCES               | 84,904.14                 | 11.28                           | 496,038.73                  | 1,432.07                                | 54,139.57                  |
| TOTAL LIABILITIES AND<br>FUND BALANCES | <u>\$ 84,904.14</u>       | <u>\$ 11.28</u>                 | <u>\$ 496,038.73</u>        | <u>\$ 1,432.07</u>                      | <u>\$ 54,139.57</u>        |
| <br>                                   |                           |                                 |                             |   |                            |
|  | <u>Intangible<br/>Tax</u> | <u>Levee<br/>Dist. #2</u>       | <u>Collector<br/>Main</u>   | <u>Collector<br/>Protest</u>            | <u>Sheriff<br/>Inmate</u>  |
| <b>ASSETS</b>                          |                           |                                 |                             |   |                            |
| Cash and Cash Equivalents              | \$ 48,035.64              | \$ 122,237.66                   | \$ 4,599,823.85             | \$ 3.13                                 | \$ 19,318.38               |
| Total Assets                           | 48,035.64                 | 122,237.66                      | 4,599,823.85                | 3.13                                    | 19,318.38                  |
| <b>LIABILITIES AND FUND BALANCES</b>   |                           |                                 |                             |   |                            |
| TOTAL LIABILITIES                      | -                         | -                               | -                           | -                                       | -                          |
| UNRESERVED FUND BALANCES               | 48,035.64                 | 122,237.66                      | 4,599,823.85                | 3.13                                    | 19,318.38                  |
| TOTAL LIABILITIES AND<br>FUND BALANCES | <u>\$ 48,035.64</u>       | <u>\$ 122,237.66</u>            | <u>\$ 4,599,823.85</u>      | <u>\$ 3.13</u>                          | <u>\$ 19,318.38</u>        |
| <br>                                   |                           |                                 |                             |   |                            |
|  | <u>Recorder</u>           | <u>Prosecuting<br/>Attorney</u> | <u>Sheriff<br/>Main</u>     | <u>Grand Total<br/>Agency<br/>Funds</u> |                            |
| <b>ASSETS</b>                          |                           |                                 |                             |   |                            |
| Cash and Cash Equivalents              | \$ 22,236.00              | \$ 26,858.49                    | \$ 950.00                   | \$ 5,475,988.94                         |                            |
| Total Assets                           | 22,236.00                 | 26,858.49                       | 950.00                      | 5,475,988.94                            |                            |
| <b>LIABILITIES AND FUND BALANCES</b>   |                           |                                 |                             |   |                            |
| TOTAL LIABILITIES                      | -                         | -                               | -                           | -                                       |                            |
| UNRESERVED FUND BALANCES               | 22,236.00                 | 26,858.49                       | 950.00                      | 5,475,988.94                            |                            |
| TOTAL LIABILITIES AND<br>FUND BALANCES | <u>\$ 22,236.00</u>       | <u>\$ 26,858.49</u>             | <u>\$ 950.00</u>            | <u>\$ 5,475,988.94</u>                  |                            |

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Scott, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1821 by an Act of the Missouri Territory. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff, and Treasurer.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County’s operations include tax assessments and collections, state/county courts, county recorder, police 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 Scott County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by the Missouri State Auditor’s Office, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances– All Governmental Funds, a Comparative Statement of Receipts and Disbursements – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency 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. 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 are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

**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 funds. 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.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain 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. Budget 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 adopts a budget for each governmental fund.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning the following January 1. The proposed budget included estimated revenues and proposed expenditures 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 unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures. During our audit we noted that the County was in compliance with Missouri budgetary state statute Chapter 50 RSMo.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

E. 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 COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes (concluded)

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

|                        | 2009           | 2008           |
|------------------------|----------------|----------------|
| Real Estate            | \$ 252,962,840 | \$ 250,041,550 |
| Personal Property      | 101,015,330    | 116,688,520    |
| Railroad and Utilities | 40,024,260     | 40,844,783     |
|                        | \$ 394,002,430 | \$ 407,574,853 |

During 2009 and 2008, the County Commission approved a \$0.5489 and \$0.5461 tax levy respectively per \$100 of assessed valuation of tangible taxable property for the calendar year 2009 and 2008, for purpose of County taxation, as follows:

|                      | 2009      | 2008      |
|----------------------|-----------|-----------|
| General Revenue Fund | \$ 0.1000 | \$ 0.1000 |
| Special R&B Fund     | 0.3027    | 0.2993    |
| Johnson Grass Fund   | 0.0100    | 0.0100    |
| Library              | 0.0962    | 0.0968    |
| Sheltered Workshop   | 0.0400    | 0.0400    |
|                      | \$ 0.5489 | \$ 0.5461 |

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of 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 II.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. 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 eliminated due to reporting the financial statements on the regulatory basis of accounting.

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

H. Reserved Fund Balance

Reserved fund balance represents the portion of fund balance that is not available for appropriation or is legally restricted for a specific purpose. Fund balance is unrestricted at December 31, 2009 and 2008.

II. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2009 and 2008, the carrying amount of the County's deposits was \$2,563,850.98 and \$2,728,412.21, and the bank balance was \$9,426,330.05 and \$10,449,033.50 respectively.

SUMMARY OF CARRYING VALUES

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

Included in the following fund financial statement captions:

|   |                        |
|---|------------------------|
| <u>Statements of Receipts, Disbursements and</u><br><u>Changes in Cash and Investments:</u> |                        |
| Deposits  | \$ 2,563,850.98        |
| Restricted Cash   | <u>-</u>               |
| Total Deposits & Investments as of December 31, 2009  | <u>\$ 2,563,850.98</u> |

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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II. DEPOSITS AND INVESTMENTS (concluded)

The carrying values of deposits and investments at December 31, 2008, are as follows:

Included in the following fund financial statement captions:

| <u>Statements of Receipts, Disbursements and<br/>Changes in Cash and Investments:</u> |                        |
|---|------------------------|
| Deposits  | \$ 2,728,412.21        |
| Restricted Cash   | <u>-</u>               |
| Total Deposits & Investments as of December 31, 2008                                  | \$ <u>2,728,412.21</u> |

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2009, and 2008.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are 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.

All investments, evidenced by individual securities, are registered in the name of the County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2009 and 2008.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

III. LONG-TERM DEBT

Long-term debt for the years ended December 31, 2009 and 2008 are as follows:

As of December 31, 2009, Scott County did not incur any debt. As of December 31, 2008, Scott County had paid off their outstanding debt for the year. The following debt was paid off during the 2008 fiscal year:

2000 Series Bonds (Public Facilities Authority Leasehold Revenue Bonds) – This bond is for the Scott County Jail project.

| DEBT         | BALANCE AT<br>12/31/2007 | AMOUNT<br>BORROWED | 2008                     | BALANCE AT<br>12/31/2008 | INTEREST PD<br>DURING YEAR | DUE IN<br>ONE YR. |
|--------------|--------------------------|--------------------|--------------------------|--------------------------|----------------------------|-------------------|
|              |                          |                    | AMOUNT<br>PAID           |                          |                            |                   |
| Series 2000  | \$ 1,250,000.00          | \$ -               | \$ (1,250,000.00)        | \$ -                     | \$ 60,625.00               | \$ -              |
| <b>TOTAL</b> | <u>\$ 1,250,000.00</u>   | <u>\$ -</u>        | <u>\$ (1,250,000.00)</u> | <u>\$ -</u>              | <u>\$ 60,625.00</u>        | <u>\$ -</u>       |

IV. INTERFUND TRANSFERS

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

|                         | 2009                   |                        | 2008                   |                        |
|-------------------------|------------------------|------------------------|------------------------|------------------------|
|                         | TRANSFERS IN           | TRANSFERS OUT          | TRANSFERS IN           | TRANSFERS OUT          |
| General Revenue         | \$ 80,500.00           | \$ 1,834,656.48        | \$ 56,811.15           | \$ 1,351,213.35        |
| Special Road & Bridge   | -                      | 25,000.00              | -                      | -                      |
| Assessment              | 10,448.50              | -                      | 10,657.00              | -                      |
| Center Fund             | 207,422.01             | -                      | 229,583.87             | -                      |
| Law Enforcement         | 1,688,312.47           | 64,125.00              | 1,156,670.38           | 64,125.00              |
| TIF Special Allocation  | 14,571.00              | -                      | 26,277.10              | 1,311.15               |
| Federal Seizure         | -                      | 4,100.00               | -                      | 7,850.00               |
| Sheriff's Special       | -                      | 5,900.00               | -                      | -                      |
| Restitution             | -                      | 11,972.50              | -                      | -                      |
| P.A. Bad Check          | -                      | 5,500.00               | -                      | 5,500.00               |
| Collector's Maintenance | -                      | 50,000.00              | -                      | 50,000.00              |
| <b>TOTAL</b>            | <u>\$ 2,001,253.98</u> | <u>\$ 2,001,253.98</u> | <u>\$ 1,479,999.50</u> | <u>\$ 1,479,999.50</u> |

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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IV. INTERFUND TRANSFERS (concluded)

Transfers are used (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

A. Plan Description

Scott County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, section RSMO. 70.600 - 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401a and it 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. Box 1665, Jefferson City, MO 65102 or by calling 1-800-447-4334.

B. Funding Status

Scott County's full-time employees do not contribute to the pension plan. The political subdivision is required to contribute at an actuarially determined rate; the current rate is 7.0% (general) and 7.6% (police) for 2009, and for 2008 they are 7.3% (general) and 7.6% (police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

C. Annual Pension Cost

For 2009, the political subdivision's annual pension cost of \$198,588 was equal to the required and actual contributions. The required contribution was determined as part of the February 28, 2007 and/or February 29, 2008 annual actuarial valuation using the entry age actuarial cost method. For 2008, the political subdivision's annual pension cost of \$210,141 was equal to the required and actual contributions. The required contribution was determined as part of the February 28, 2006 and/or February 28, 2007 annual actuarial valuation using the entry age actuarial cost method.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

C. Annual Pension Cost (continued)

The actuarial assumptions as of February 28, 2009, and February 29, 2008, included (a) a rate of return on the investment of present and future assets of 7.5% per year, compounded annually, (b) projected salary increases of 4.0% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on the RP-2000 Combined Healthy Table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on the 1971 Group Annuity Mortality table for males projected to 2000 set back 1 year for men and 7 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at February 28, 2009 and February 29, 2008 was 15 years.

Note: The below assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2006 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

Three-Year Trend Information - 2009

| Fiscal Year<br>Ending | Annual<br>Pension Cost<br>(APC) | Percentage<br>Of APC<br>Contributed | Net Pension<br>Obligation |
|-----------------------|---------------------------------|-------------------------------------|---------------------------|
| 6/30/2007             | \$ 221,782                      | 100%                                | \$ 0                      |
| 6/30/2008             | \$ 210,141                      | 100%                                | \$ 0                      |
| 6/30/2009             | \$ 198,588                      | 100%                                | \$ 0                      |

REQUIRED SUPPLEMENTARY INFORMATION  
Schedule of Funding Progress

| Actuarial<br>Valuation<br>Date | (a)<br>Actuarial<br>Value<br>of Assets | (b)<br>Entry Age<br>Actuarial<br>Liability | (b-a)<br>Unfunded<br>Liability<br>(UAL) | (a/b)<br>Funded<br>Ratio | (c)<br>Annual<br>Covered<br>Payroll | [(b-a)/c]<br>UAL as a<br>Percentage of<br>Covered<br>Payroll |
|--------------------------------|--|--|---|--------------------------|-------------------------------------|--|
| 2/28/2007                      | \$ 4,003,147                           | \$ 3,471,091                               | \$ (532,056)                            | 115%                     | \$ 2,503,923                        |  |
| 2/29/2008                      | 4,437,226                              | 3,784,760                                  | (652,466)                               | 117%                     | 2,610,108                           |  |
| 2/28/2009                      | 3,872,256                              | 4,141,510                                  | 269,254                                 | 93%                      | 2,647,274                           | 10   |

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (concluded)

C. Annual Pension Cost (concluded)

Note: The below assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2006 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

Three-Year Trend Information - 2008

| Fiscal Year<br>Ending | Annual<br>Pension Cost<br>(APC) | Percentage<br>Of APC<br>Contributed | Net Pension<br>Obligation |
|-----------------------|---------------------------------|-------------------------------------|---------------------------|
| 6/30/2006             | \$ 248,330                      | 100%                                | \$ 0                      |
| 6/30/2007             | \$ 221,782                      | 100%                                | \$ 0                      |
| 6/30/2008             | \$ 210,141                      | 100%                                | \$ 0                      |

REQUIRED SUPPLEMENTARY INFORMATION  
Schedule of Funding Progress

| Actuarial<br>Valuation<br>Date | (a)<br>Actuarial<br>Value<br>of Assets | (b)<br>Entry Age<br>Actuarial<br>Accrued<br>Liability | (b-a)<br>Unfunded<br>Accrued<br>Liability<br>(UAL) | (a/b)<br>Funded<br>Ratio | (c)<br>Annual<br>Covered<br>Payroll | [(b-a)/c]<br>UAL as a<br>Percentage of<br>Covered<br>Payroll |
|--------------------------------|--|---|--|--------------------------|-------------------------------------|--|
| 2/28/2006                      | \$ 3,773,257                           | \$ 3,435,194  | \$ (338,063)                                       | 110%                     | \$ 2,565,600                        |  |
| 2/28/2007                      | 4,003,147                              | 3,471,091   | (532,056)  | 115%                     | 2,503,923                           |  |
| 2/29/2008                      | 4,437,226                              | 3,784,760   | (652,466)  | 117%                     | 2,610,108                           |  |

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

A. Plan Description (concluded)

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs.

Until January 1, 2000, employees hired before January 1, 2000 could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

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.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, in addition to the prior contributions requirements, participating county employees hired on or after February 25, 2002 are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2009 and 2008, the County collected and remitted to CERF, employee contributions of approximately \$69,235.54 and \$68,024.45, respectively, for the years then ended.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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VII. 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 \$2,244.00 and \$2,244.00, respectively, for the years ended December 31, 2009 and 2008.

VIII. 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.

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County was not involved in litigation as of the report release date.

B. Compensated Absences (Vacation and Sick Time)

The County provides employees with annual leave. Each employee is entitled to five days annual leave after their first whole year of employment, ten days annual leave after two years of employment, fifteen days annual leave after twelve years of employment, and twenty days annual leave after twenty years of employment. Annual leave must be used by December 31<sup>st</sup> of the year in which it was earned or that time is forfeited. Annual leave accrual shall commence with the employee's date of employment with Scott County. In the event an employee becomes ill during a scheduled vacation, sick leave shall not be granted. As vacation is granted for a period of recreation, no employee shall be permitted to waive such leave for the purpose of receiving double pay. Upon termination of employment, any employee who has accumulated vacation time shall be paid for unused time at the final regular rate received by such employee. This terminates all prior service with the County.

Sick time is accrued at 4 hours for each full month employed, which may accumulate up to six days for the year. A maximum of five-hundred sixty hours of sick leave may be accumulated after adding the prior sick leave and current sick leave. An employee must work 15 days in a given month to earn four hours of current sick leave for that month. Accumulated prior sick leave as of May 31, 2002, will be recorded for each employee. Any sick leave used after May 31, 2002, will be deducted from the prior sick leave amount until it reaches zero. When an employee ends service with Scott County, they will be paid for any unused prior sick leave based on the individuals pay rate as of May 31, 2002. No compensation will be paid for any unused current sick leave accrued after June 1, 2002. This terminates all prior service with the County. Full time employees will be allowed three days off with pay in the event of a death in the immediate family. These measures have not been subjected to auditing procedures.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 & 2008

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IX. CLAIMS COMMITMENTS AND CONTINGENCIES (concluded)

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 inappropriate 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. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

X. RISK MANAGEMENT

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

The County is a member participant in a public entity risk pool which is a corporate and political body 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.

XI. ACCOUNTING CHANGE

For the years ended December 31, 2009 and December 31, 2008, the County has elected to change its accounting method from a modified cash basis to the regulatory basis of Accounting. This basis recognizes assets, liabilities, fund balance, receipts, and disbursements when they result from cash transactions with a provision for investments and settlements pending (if applicable). The regulatory basis differs from the accounting principles generally accepted in the United States of America and is described in Note I of the notes to the financial statements. The new method of accounting presentation was implemented to conform with Missouri State Auditor's regulations

**SUPPLEMENTARY SCHEDULES  
AND  
AUDITOR'S REPORT**

## **STATE COMPLIANCE SECTION**

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
SCHEDULE OF STATE FINDINGS  
DECEMBER 31, 2009 & 2008

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SCHEDULE OF STATE FINDINGS

For the year ended December 31, 2009, none of the funds actual expenditures exceeded their budgeted expenditures.

For the year ended December 31, 2008, none of the funds actual expenditures exceeded their budgeted expenditures.

**FEDERAL COMPLIANCE SECTION**



**Daniel Jones  
& Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF  
MISSOURI SOCIETY OF CPA'S  
AMERICAN INSTITUTE OF CPA'S

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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  
The County of Scott, Missouri

We have audited the financial statements of the County of Scott (“ County”), Missouri as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated September 16, 2010. The financial statements were prepared 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. 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 designing our auditing procedures for the purpose of expressing our opinion 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.

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 entity’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 first paragraph of this section 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 material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting; 08/09-01, 08/09-02, and 08/09-03. 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.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County in a separate letter dated September 16, 2010.

The County's response to the findings identified in our audit is described in the accompany schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, County Officeholders, Missouri State Auditor, 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.

*Daniel Jones & Associates*

DANIEL JONES & ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

September 16, 2010



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

To The County Commission  
The County of Scott  
Benton, Missouri

**Compliance**

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

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2009 and December 31, 2008.

## **Internal Control Over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the County Commission, County Officeholders, Missouri State Auditor, others within the entity, other auditing agencies, 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.

*Daniel Jones & Associates*

DANIEL JONES & ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

September 16, 2010

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2009 & 2008

| FEDERAL<br>CFDA<br>NUMBER | FEDERAL GRANTOR/PASS-THROUGH<br>GRANTOR/PROGRAM TITLE   | PASS-<br>THROUGH<br>ENTITY<br>IDENTIFYING<br>NUMBER | DECEMBER 31,                       |                                    |
|---------------------------|---|---|------------------------------------|------------------------------------|
|                           |   |   | 2009                               | 2008                               |
|                           |   |   | FEDERAL<br>SHARE OF<br>EXPENDITURE | FEDERAL<br>SHARE OF<br>EXPENDITURE |
|                           | U.S. DEPARTMENT OF HOUSING AND URBAN<br>DEVELOPMENT   |   |                                    |                                    |
|                           | Passed through state:   |   |                                    |                                    |
|                           | Department of Economic Development -  |   |                                    |                                    |
| 14.228                    | Community Development Block Grants/<br>State's Program  |   | \$ 94,489.00                       | \$ -                               |
|                           | Department of Social Services -   |   |                                    |                                    |
| 14.231                    | Emergency Shelter Grants Program  | DAEOC   | 27,827.00                          | 28,619.00                          |
|                           |   | HOUSE OF REF  | 6,468.00                           | 5,600.00                           |
|                           | U.S. DEPARTMENT OF JUSTICE  |   |                                    |                                    |
|                           | Direct Programs:  |   |                                    |                                    |
| 16.XXX                    | Cape Girardeau County   | MOSMART   | -                                  | 32,148.00                          |
|                           | U.S. DEPARTMENT OF TRANSPORTATION   |   |                                    |                                    |
| 20.600                    | State & Community Highway Safety  |   | -                                  | 2,518.75                           |
| 20.601                    | Alcohol Traffic Safety & Drunk Driving Prevention   |   | -                                  | 7,043.75                           |
|                           | GENERAL SERVICES ADMINISTRATION   |   |                                    |                                    |
| 90.2XX                    | Delta Regional Authority  |   | 119,644.00                         | -                                  |
|                           | ELECTION ASSISTANCE COMMISSION  |   |                                    |                                    |
|                           | Passed through the Office of Secretary of State -<br>Help America Vote Act Requirements<br>Payments |   |                                    |                                    |
| 90.401                    |   |   | 4,760.00                           | 1,248.00                           |
|                           | U.S. DEPARTMENT OF HEALTH AND HUMAN<br>SERVICES   |   |                                    |                                    |
|                           | Passed through state:   |   |                                    |                                    |
|                           | Department of Social Services -   |   |                                    |                                    |
| 93.563                    | Child Support Enforcement   |   | 85,028.00                          | 97,047.00                          |
|                           | U.S. DEPARTMENT OF HOMELAND SECURITY  |   |                                    |                                    |
|                           | Passed through State Department of Public Safety:   |   |                                    |                                    |
| 97.004                    | State Domestic Preparedness Equipment Support Program   |   | -                                  | 3,995.00                           |
| 97.036                    | Disaster Grants – Public Assistance Grants<br>(Presidentially declared disasters) Sheriff           |   | 294,038.00                         | 227,280.00                         |
| 97.042                    | Emergency Management Performance Grants   |   | 42,424.00                          | 10,803.00                          |
| 97.067                    | Homeland Security Grant Program   |   | -                                  | 30,438.00                          |
|                           | Trailer & Contents (no money was exchanged)   |   | -                                  | 42,927.00                          |
|                           | <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>   |   | <b>\$ 674,678.00</b>               | <b>\$ 489,667.50</b>               |

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
NOTES TO EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2009 & 2008

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each major program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Scott County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

The schedule is presented on the regulatory basis of accounting, which recognizes amounts only when disbursed in cash.

NOTE 2 – SUBRECIPIENTS

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

THE COUNTY OF SCOTT  
 BENTON, MISSOURI  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 DECEMBER 31, 2009 AND 2008

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I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unqualified - Regulatory Basis
2. Internal control over financial reporting:
  - a. Any material weakness(es) identified?
 

|  |      |         |        |  |
|--|------|---------|--------|--|
|  | 2009 | ___ Yes | ___ No |  |
|  | 2008 | ___ Yes | ___ No |  |
  - b. Any significant deficiencies identified that are not considered to be material weaknesses?
 

|  |      |         |                   |  |
|--|------|---------|-------------------|--|
|  | 2009 | ___ Yes | ___ None Reported |  |
|  | 2008 | ___ Yes | ___ None Reported |  |
3. Any noncompliance material to financial statements noted?
 

|  |      |         |        |  |
|--|------|---------|--------|--|
|  | 2009 | ___ Yes | ___ No |  |
|  | 2008 | ___ Yes | ___ No |  |

B. Federal Awards

1. Internal control over major programs:
 

|                                       |      |         |        |  |
|---------------------------------------|------|---------|--------|--|
| Any material weakness(es) identified? | 2009 | ___ Yes | ___ No |  |
|                                       | 2008 | ___ Yes | ___ No |  |
2. Any significant deficiencies identified that are not considered to be material weaknesses?
 

|  |      |         |        |  |
|--|------|---------|--------|--|
|  | 2009 | ___ Yes | ___ No |  |
|  | 2008 | ___ Yes | ___ No |  |
3. Type of auditor's report issued on compliance for major programs:
 

|  |      |               |  |
|--|------|---------------|--|
|  | 2009 | - Unqualified |  |
|  | 2008 | - Unqualified |  |
4. Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of *Circular A-133*?
 

|  |      |         |        |  |
|--|------|---------|--------|--|
|  | 2009 | ___ Yes | ___ No |  |
|  | 2008 | ___ Yes | ___ No |  |



THE COUNTY OF SCOTT  
BENTON, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2009 AND 2008

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II. FINANCIAL STATEMENT FINDINGS (continued)

08/09-02      Criteria: Statement on Auditing Standards (SAS) No. 112, *Communicating Internal Control Related Matters in an Audit*, which is effective for period ending on or after December 15, 2006, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During walkthroughs the County informed us that internal control documentation had not been prepared.

Effect: The new SAS 112 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: Due to the short time frame for the implementation of the new SAS requirements, the County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: The County is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework.

08/09-03      Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During the walkthroughs of the County, we noted there is no formal fraud risk assessment in place.

Context: During walkthroughs the County informed us that the necessary risk assessment documentation had not been prepared.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2009 AND 2008

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II. FINANCIAL STATEMENT FINDINGS (concluded)

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Management Response: The County is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2009 & 2008

There were no findings related to federal awards.

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2009 AND 2008

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I. FOLLOW-UP PRIOR YEAR FINDINGS

There were no prior year findings related to the financial statements at December 31, 2005 and December 31, 2004.

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS – PRIOR YEAR

05-1            Federal Grantor: U.S. Department of Agriculture  
                  Pass-Through Grantor: Department of Health  
                  Federal CFDA Number: 10.557  
                  Program Title: Special Supplemental Nutrition Program for Women,  
                  Infants, and Children

                  Pass-Through Entity  
                  Identifying Number: ERS045-5201  
                  Award Year: 2005 and 2004  
                  Questioned Costs: Not Applicable

                  Federal Grantor: Delta Regional Authority  
                  Pass-Through Grantor: Not Applicable  
                  Federal CFDA Number: 90.200  
                  Program Title: Delta Regional Program  
                  Pass-Through Entity  
                  Identifying Number: Not Applicable  
                  Award Year: 2005 and 2004  
                  Questioned Costs: Not Applicable

                  Federal Grantor: U.S. Department of Health and Human Services  
                  Pass-Through Grantor: Department of Health and Senior Services  
                  Federal CFDA Number: 93.563  
                  Program Title: Child Support Enforcement  
                  Pass-Through Entity  
                  Identifying Number: Not Applicable  
                  Award Year: 2005 and 2004  
                  Questioned Costs: Not Applicable

                  Federal Grantor: U.S. Department of Homeland Security  
                  Pass-Through Grantor: State Department of Public Safety Federal  
                  CFDA Number: 97.004  
                  Program Title: State Domestic Preparedness Equipment Support Program  
                  Pass-Through Entity  
                  Identifying Number: 2004-GE-T4-0049  
                  Award Year: 2005 and 2004  
                  Questioned Costs: Not Applicable

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2009 AND 2008

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS – PRIOR YEAR (continued)

The county and Health Center do not have adequate procedures in place to track federal awards for the preparation of the Schedule of Expenditures of Federal Awards (SEFA), and as a result, the county's SEFA contained several errors and omissions. Expenditures were understated by \$58,168 and by \$157,865 for the years ended December 31, 2005 and 2004, respectively.

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the county to prepare a SEFA for the period covered by the county's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget.

Expenditures relating to several federal grants were reported incorrectly or not included on the schedule. For example, in 2005 and 2004 the County Clerk failed to include \$34,537 for the High Intensity Drug Trafficking Area (HIDTA) Grant. In addition, the Health Center information presented for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) did not agree with expenditures for that program, a difference of \$17,206. The County Clerk indicated she was not aware that the HIDTA monies were required to be reported on the SEFA and the Health Center stated that they had mistakenly reflected revenues instead of expenditures for the WIC program on the SEFA. Compilation of the SEFA requires consulting county financial records and requesting information from other departments and/or officials. The County Commission should take steps to ensure all departments and/or officials properly track federal awards to ensure all federal awards are properly accounted for on the SEFA.

Without an accurate and complete SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

Similar conditions were noted in prior reports. Although the County Clerk and the Health Center indicated they would implement the recommendations, the county has not improved these controls and procedures.

**WE AGAIN RECOMMEND** the County Commission, County Clerk and Health Center work to ensure the SEFA is complete and accurate.

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

*The County Commission and County Clerk indicated:*

*We will continue to try to prepare a complete and accurate SEFA.*

*The Health Center Administrator and Office Manager indicated:*

*The Health Center is now accurately tracking all federal expenditures in the Special Supplemental Nutrition Program Women, Infants, and Children. In the future, we will report all expenditures during the year for each program.*

THE COUNTY OF SCOTT  
BENTON, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2009 AND 2008

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II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS – PRIOR YEAR (concluded)

Auditors Evaluation: This finding appears to be implemented by the County during the 2009 and 2008 audit year.



# Daniel Jones & Associates

MEMBERS OF  
MISSOURI SOCIETY OF CPA'S  
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

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To the County Commissioners  
County of Scott

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control 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 did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 in the County's internal control to be significant deficiencies as noted in section I.

Our comments concerning internal control and other material and significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Changes Impacting Governmental Organizations
- III. Information Required by Professional Standards

County of Scott's management has provided written responses to the comments in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Officeholders, Missouri State Auditor, and others within the County, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Daniel Jones & Associates*

Daniel Jones & Associates, P.C.  
Certified Public Accountants  
September 16, 2010

## I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

**08/09-01** Criteria: Auditors may continue to assist clients with the preparation of the financial statements now and in the future. However, under Statement on Auditing Standards (SAS) No. 112, *Communicating Internal Control Related Matters in an Audit*, which is effective for periods ending on or after December 15, 2006, conditions necessitating the entity's auditor to provide such assistance is at least indicative of a significant deficiency.

Condition: During the current year, auditors of the County assisted with the preparation of the financial statements and the notes to financial statements.

Context: During the audit planning phase of the audit the client informed us that we would be preparing the audited financials.

Effect: Auditors may continue to assist clients with the preparation of the financial statements now and in the future. However, SAS 112 indicates that conditions necessitate the entity's auditor to provide such assistance is at least indicative of a significant deficiency in internal control over financial reporting.

Cause: Due to the short time frame for the implementation of the new SAS requirements, management did not prepare the financial statements or the notes to financial statements.

Recommendation: Due to the changing standards, the County may wish to consider alternatives available that would eliminate this situation.

Management's Response: The County has taken steps to complete the audited financial statements for the next audit period.

**08/09-02** Criteria: Statement on Auditing Standards (SAS) No. 112, *Communicating Internal Control Related Matters in an Audit*, which is effective for periods ending on or after December 15, 2006, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During walkthroughs the County informed us that internal control documentation had not been prepared.

Effect: The new SAS 112 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: Due to the short time frame for the implementation of the new SAS requirements, the County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: The County is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework.

## I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

**08/09-03** Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During walkthroughs the County informed us that the necessary risk assessment documentation had not been prepared.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Management's Response: The County is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework.

## II. CHANGES IMPACTING GOVERNMENTAL ORGANIZATIONS

Governments frequently establish governmental audit requirements for entities to undergo an audit of their compliance with applicable compliance requirements. To address such governmental audit requirements, the Auditing Standards Board has issued Statement on Auditing Standards (SAS) No. 117, *Compliance Audits*, which supersedes SAS No. 74, *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance*. SAS No. 117 was primarily developed in response to the results of a federal study on the quality of audits performed under Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* (also referred to as single audits), which showed that improvements were needed in many areas.

SAS No. 117 establishes standards and provides guidance on performing and reporting (in accordance with GAAS, *Government Auditing Standards*, and a governmental audit requirement that requires an auditor to express an opinion on compliance) on an audit of an entity's compliance with applicable compliance requirements of a governmental audit requirement. Examples of such engagements include single audits and audits performed under the U.S. Department of Housing and Urban Development (HUD) *Consolidated Audit Guide for Audits of HUD Programs*.

SAS No. 117 updates SAS No. 74 to reflect changes in the compliance audit environment and incorporates the risk assessment standards. It requires the auditor to adapt and apply the AU sections of AICPA *Professional Standards* to a compliance audit and provides guidance on how to do so. It identifies the AU sections that are not applicable to a compliance audit, defines terms related to compliance audits and used in the SAS, and identifies the elements to be included in an auditor's report on a compliance audit. The SAS is effective for compliance audits for fiscal periods ending on or after June 15, 2010 with earlier application permitted.

### III. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

#### Our Responsibilities under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 18, 2010, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the regulatory basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered County of Scott's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the 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. Also in accordance with OMB Circular A-133, we examined on a test basis, evidence about the County's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the County's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the County's compliance with those requirements.

#### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on May 18, 2010.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of Scott are described in Note I to the financial statements. As described in Note XI for the years ended December 31, 2009, and December 31, 2008, the County has elected to change its accounting method from a modified cash basis to the regulatory basis of accounting. This basis recognizes assets, liabilities, fund balance, receipts, and disbursements when they result from cash transactions with a provision for investments and settlements pending (if applicable). The regulatory basis differs from the accounting principles generally accepted in the United States of America and is described in Note I of the notes to the financial statements. The new method of accounting presentation was implemented to conform with Missouri State Auditor's regulations. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **III. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)**

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 16, 2010.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the governmental unit's auditors. During the course of our audit we became aware that certain incentive payments were made by the County to non-elected employees. It is not clear at this time whether these payments are within the limitations set forth by the Missouri State Constitution. The County should seek further clarification from oversight agencies before continuing this practice.