



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Clinton County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Clinton 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 Davis, Lynn & Moots, P.C., 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. 2010-147

CLINTON COUNTY, MISSOURI

FINANCIAL STATEMENTS

Years Ended December 31, 2009 and 2008

CLINTON COUNTY, MISSOURI

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INDEPENDENT AUDITORS' REPORT

Clinton County Commission
Clinton County
Plattsburg, Missouri

We have audited the accompanying financial statements of Clinton County, Missouri, as of and for the years ended December 31, 2009 and 2008, which collectively comprise the County's financial statements as identified in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express 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 misstatements. 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 in Note A, 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 Clinton County, Missouri, as of December 31, 2009 and 2008, or the changes in financial position for the years then ended.

Clinton County Commission
Clinton County
Plattsburg, Missouri

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 Clinton 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 A.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 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, 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-Profit Organizations*, and is not a required part of the 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 A.

Davis, Lynn & Moots, PC

DAVIS, LYNN & MOOTS, P.C.
September 13, 2010

CLINTON COUNTY, 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 Investment Balance | Receipts | Disbursements | Cash and Investment Balance |
|-------------------------------------|-----------------------------------|---------------------|---------------------|-----------------------------------|
| | January 1 | | | December 31 |
| General Revenue | \$ 77,197 | \$ 2,222,776 | \$ 2,285,114 | \$ 14,859 |
| Special Road and Bridge | 299,421 | 1,710,985 | 1,940,102 | 70,304 |
| Assessment | 215,949 | 311,491 | 246,369 | 281,071 |
| Law Enforcement | 10,000 | 650 | 8,286 | 2,364 |
| Law Enforcement Training | 8,456 | 5,037 | 11,225 | 2,268 |
| Law Enforcement Restitution | - | 3,507 | - | 3,507 |
| Prosecuting Attorney Training | 4,203 | 1,302 | 871 | 4,634 |
| Capital Improvement | 1,143,722 | 1,336,501 | 1,709,913 | 770,310 |
| Prosecuting Attorney Child Support | 2,066 | 132,267 | 134,333 | - |
| Recorder User Fee | 622 | 14,420 | 14,493 | 549 |
| Emergency Management | 70,627 | 757 | - | 71,384 |
| Local Emergency Planning Commission | 4,052 | 4,446 | 3,508 | 4,990 |
| Peace Officer Standards Training | 1,026 | 2,605 | 2,615 | 1,016 |
| Sheriff Civil Fee | 16,045 | 31,764 | 30,655 | 17,154 |
| A.C.C.D. 911 Mapping Improvement | 12,750 | 228 | - | 12,978 |
| Election Services | 23,718 | 4,469 | 1,310 | 26,877 |
| PA Victims of Crime Advocate | 11,836 | 37,379 | 37,456 | 11,759 |
| Victims of Domestic Violence | - | 2,871 | 2,871 | - |
| Prosecuting Attorney Delinquent Tax | 3,579 | 46 | - | 3,625 |
| Law Library | 29,231 | 9,603 | 3,989 | 34,845 |
| Collector's Tax Maintenance | 39,751 | 40,207 | 67,447 | 12,511 |
| Sheriff's Revolving | 15,242 | 13,779 | 3,117 | 25,904 |
| Subdivisions | 5,360 | 57 | - | 5,417 |
| Youth Building Memorial | 12,167 | 227 | - | 12,394 |
| Road and Bridge Escrow | 41,592 | 427 | 2,500 | 39,519 |
| Clinton Estates Escrow | 17,209 | 593 | - | 17,802 |
| Alpha Ridge Escrow | 10,332 | 111 | - | 10,443 |
| Shrewsbury Escrow | 5,091 | 55 | - | 5,146 |
| Feasability Study | 18 | - | 18 | - |
| Senate Bill 40 Board | 235,099 | 239,069 | 260,990 | 213,178 |
| CDBG | 1 | 80,853 | 78,274 | 2,580 |
| Health Reimbursement | 1,281 | 35 | 1,316 | - |
| TransCanada/ Keystone Escrow | - | 402,676 | - | 402,676 |
| TOTAL | \$ 2,317,643 | \$ 6,611,193 | \$ 6,846,772 | \$ 2,082,064 |

See accompanying notes.

CLINTON COUNTY, 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 Investment Balance | Receipts | Disbursements | Cash and Investment Balance |
|-------------------------------------|-----------------------------------|---------------------|---------------------|-----------------------------------|
| | January 1 | | | December 31 |
| General Revenue | \$ 191,575 | \$ 2,485,058 | \$ 2,599,436 | \$ 77,197 |
| Special Road and Bridge | 603,558 | 1,829,775 | 2,133,912 | 299,421 |
| Assessment | 173,771 | 263,807 | 221,629 | 215,949 |
| Law Enforcement | - | 10,000 | - | 10,000 |
| Law Enforcement Training | 13,543 | 5,568 | 10,655 | 8,456 |
| Prosecuting Attorney Training | 2,996 | 1,338 | 131 | 4,203 |
| Capital Improvement | 1,073,472 | 618,857 | 548,607 | 1,143,722 |
| Prosecuting Attorney Child Support | 4,266 | 130,091 | 132,291 | 2,066 |
| Recorder User Fee | 386 | 14,036 | 13,800 | 622 |
| Emergency Management | 93,579 | 177,048 | 200,000 | 70,627 |
| Local Emergency Planning Commission | 4,321 | 4,415 | 4,684 | 4,052 |
| Peace Officer Standards Training | 1,203 | 2,977 | 3,154 | 1,026 |
| Sheriff Civil Fee | 3,768 | 33,072 | 20,795 | 16,045 |
| A.C.C.D. 911 Mapping Improvement | 12,395 | 355 | - | 12,750 |
| Election Services | 18,842 | 7,497 | 2,621 | 23,718 |
| PA Victims of Crime Advocate | 8,579 | 41,975 | 38,718 | 11,836 |
| Victims of Domestic Violence | - | 2,368 | 2,368 | - |
| Prosecuting Attorney Delinquent Tax | 3,184 | 395 | - | 3,579 |
| Law Library | 26,505 | 9,574 | 6,848 | 29,231 |
| Collector's Tax Maintenance | 46,819 | 38,919 | 45,987 | 39,751 |
| Sheriff's Revolving | 9,351 | 7,990 | 2,099 | 15,242 |
| Subdivisions | 5,234 | 126 | - | 5,360 |
| Youth Building Memorial | 11,829 | 338 | - | 12,167 |
| Road and Bridge Escrow | 30,859 | 15,733 | 5,000 | 41,592 |
| Clinton Estates Escrow | 16,849 | 360 | - | 17,209 |
| Alpha Ridge Escrow | 10,090 | 242 | - | 10,332 |
| Shrewsbury Escrow | - | 5,091 | - | 5,091 |
| Feasability Study | 4,900 | 100 | 4,982 | 18 |
| Senate Bill 40 Board | 239,669 | 201,112 | 205,682 | 235,099 |
| CDBG | - | 1 | - | 1 |
| Health Reimbursement | 2,091 | 32,651 | 33,461 | 1,281 |
| TOTAL | \$ 2,613,634 | \$ 5,940,869 | \$ 6,236,860 | \$ 2,317,643 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|------------------|----------------------------------|------------------|------------------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| GENERAL REVENUE FUND | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | \$ 667,720 | \$ 577,996 | \$ (89,724) | \$ 606,794 | \$ 567,488 | \$ (39,306) |
| Sales taxes | 651,800 | 678,690 | 26,890 | 635,000 | 683,457 | 48,457 |
| Intergovernmental | 93,500 | 124,000 | 30,500 | 311,580 | 90,213 | (221,367) |
| Charges for services | 615,730 | 671,096 | 55,366 | 449,894 | 594,388 | 144,494 |
| Interest | 10,200 | 3,374 | (6,826) | 13,500 | 5,987 | (7,513) |
| Other | 22,000 | 23,282 | 1,282 | 39,850 | 220,325 | 180,475 |
| Transfers in | 145,500 | 144,338 | (1,162) | 178,210 | 323,200 | 144,990 |
| TOTAL RECEIPTS | 2,206,450 | 2,222,776 | 16,326 | 2,234,828 | 2,485,058 | 250,230 |
| DISBURSEMENTS | | | | | | |
| County Commission | 89,412 | 89,273 | 139 | 89,237 | 94,143 | (4,906) |
| County Clerk | 50,560 | 46,980 | 3,580 | 90,311 | 51,267 | 39,044 |
| Elections | 35,171 | 23,313 | 11,858 | 73,371 | 57,826 | 15,545 |
| Buildings and grounds | 181,900 | 129,619 | 52,281 | 193,246 | 364,167 | (170,921) |
| Employee fringe benefit | 325,200 | 324,067 | 1,133 | 341,000 | 256,703 | 84,297 |
| County Treasurer | 54,360 | 52,028 | 2,332 | 54,485 | 56,984 | (2,499) |
| County Collector | 88,200 | 77,841 | 10,359 | 88,200 | 79,405 | 8,795 |
| Circuit Clerk | 64,787 | 46,654 | 18,133 | 65,387 | 43,519 | 21,868 |
| Associate Circuit Court | 6,300 | 4,766 | 1,534 | 6,700 | 4,659 | 2,041 |
| Court administration | 15,424 | 4,313 | 11,111 | 15,450 | 2,418 | 13,032 |
| Public Administrator | 57,160 | 56,004 | 1,156 | 39,000 | 39,876 | (876) |
| Sheriff | 564,440 | 431,710 | 132,730 | 486,176 | 472,378 | 13,798 |
| Jail | 356,682 | 423,888 | (67,206) | 269,019 | 381,044 | (112,025) |
| Prosecuting Attorney | 130,851 | 129,152 | 1,699 | 145,481 | 143,938 | 1,543 |
| Juvenile Officer | 25,732 | 16,736 | 8,996 | 26,195 | 25,564 | 631 |
| County Coroner | 33,283 | 22,030 | 11,253 | 27,458 | 29,560 | (2,102) |
| Property insurance and bonds | 55,000 | 44,252 | 10,748 | 59,600 | 45,080 | 14,520 |
| Publication costs | 15,000 | 11,091 | 3,909 | 10,000 | 12,867 | (2,867) |
| Emergency Management | 12,000 | 9,469 | 2,531 | 12,000 | 6,511 | 5,489 |
| Zoning | 43,859 | 36,653 | 7,206 | 55,259 | 41,082 | 14,177 |
| Dispach | 196,328 | 173,189 | 23,139 | 187,461 | 189,080 | (1,619) |
| Investigating squad | 47,093 | 31,267 | 15,826 | 47,093 | 34,460 | 12,633 |
| Other | 232,156 | 100,819 | 131,337 | 249,156 | 166,905 | 82,251 |
| TOTAL DISBURSEMENTS | 2,680,898 | 2,285,114 | 395,784 | 2,631,285 | 2,599,436 | 31,849 |
| RECEIPTS (UNDER) | (474,448) | (62,338) | 412,110 | (396,457) | (114,378) | 282,079 |
| DISBURSEMENTS | | | | | | |
| CASH AND INVESTMENT BALANCE, January 1 | 77,197 | 77,197 | - | 191,575 | 191,575 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ (397,251) | \$ 14,859 | \$ 412,110 | \$ (204,882) | \$ 77,197 | \$ 282,079 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY
 BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|--------------|----------------------------------|--------------|------------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>SPECIAL ROAD AND BRIDGE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | \$ 1,639,980 | \$ 1,062,129 | \$ (577,851) | \$ 1,573,974 | \$ 899,802 | \$ (674,172) |
| Other taxes | 71,300 | 76,337 | 5,037 | 71,200 | 88,968 | 17,768 |
| Intergovernmental | 453,000 | 491,656 | 38,656 | 493,000 | 494,050 | 1,050 |
| Interest | 20,000 | 7,793 | (12,207) | 45,000 | 24,669 | (20,331) |
| Other | 90,000 | 73,070 | (16,930) | 347,551 | 322,286 | (25,265) |
| TOTAL RECEIPTS | 2,274,280 | 1,710,985 | (563,295) | 2,530,725 | 1,829,775 | (700,950) |
| DISBURSEMENTS | | | | | | |
| Salaries | 550,000 | 481,730 | 68,270 | 532,918 | 509,785 | 23,133 |
| Employee fringe benefit | 179,750 | 150,619 | 29,131 | 158,450 | 128,213 | 30,237 |
| Road and bridge materials | 263,500 | 165,427 | 98,073 | 100,500 | 25,314 | 75,186 |
| Equipment purchases | 150,000 | 96,479 | 53,521 | 282,000 | 171,969 | 110,031 |
| Equipment rentals | 500 | - | 500 | 8,000 | 826 | 7,174 |
| Equipment repairs | 110,000 | 126,150 | (16,150) | 94,000 | 107,663 | (13,663) |
| Construction, repair, and maintenance | 750,000 | 637,682 | 112,318 | 890,162 | 826,533 | 63,629 |
| Supplies | 263,000 | 149,555 | 113,445 | 205,247 | 203,227 | 2,020 |
| Insurance | 37,500 | 28,107 | 9,393 | 37,000 | 28,790 | 8,210 |
| Other | 70,500 | 18,015 | 52,485 | 66,524 | 31,392 | 35,132 |
| Transfers out | 118,000 | 86,338 | 31,662 | 102,000 | 100,200 | 1,800 |
| TOTAL DISBURSEMENTS | 2,492,750 | 1,940,102 | 552,648 | 2,476,801 | 2,133,912 | 342,889 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (218,470) | (229,117) | (10,647) | 53,924 | (304,137) | (358,061) |
| CASH AND INVESTMENT BALANCE, January 1 | 299,421 | 299,421 | - | 603,558 | 603,558 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 80,951 | \$ 70,304 | \$ (10,647) | \$ 657,482 | \$ 299,421 | \$ (358,061) |
| <u>ASSESSMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 289,055 | \$ 300,765 | \$ 11,710 | \$ 289,055 | \$ 259,110 | \$ (29,945) |
| Charges for services | 362 | - | (362) | 362 | 10 | (352) |
| Interest | 8,000 | 4,073 | (3,927) | 8,000 | 3,152 | (4,848) |
| Other | 1,808 | 6,653 | 4,845 | 1,808 | 1,535 | (273) |
| TOTAL RECEIPTS | 299,225 | 311,491 | 12,266 | 299,225 | 263,807 | (35,418) |
| DISBURSEMENTS | | | | | | |
| Assessor | 299,225 | 246,369 | 52,856 | 275,809 | 221,629 | 54,180 |
| TOTAL DISBURSEMENTS | 299,225 | 246,369 | 52,856 | 275,809 | 221,629 | 54,180 |
| RECEIPTS OVER DISBURSEMENTS | - | 65,122 | 65,122 | 23,416 | 42,178 | 18,762 |
| CASH AND INVESTMENT BALANCE, January 1 | 215,949 | 215,949 | - | 173,771 | 173,771 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 215,949 | \$ 281,071 | \$ 65,122 | \$ 197,187 | \$ 215,949 | \$ 18,762 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|----------|----------------------------------|----------|-----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>LAW ENFORCEMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ - | \$ 75 | \$ 75 | \$ - | \$ - | \$ - |
| Other | - | 575 | 575 | - | 10,000 | 10,000 |
| TOTAL RECEIPTS | - | 650 | 650 | - | 10,000 | 10,000 |
| DISBURSEMENTS | | | | | | |
| Sheriff | 10,000 | 8,286 | 1,714 | - | - | - |
| TOTAL DISBURSEMENTS | 10,000 | 8,286 | 1,714 | - | - | - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (10,000) | (7,636) | 2,364 | - | 10,000 | 10,000 |
| CASH AND INVESTMENT BALANCE, January 1 | 10,000 | 10,000 | - | - | - | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ - | \$ 2,364 | \$ 2,364 | \$ - | \$ 10,000 | \$ 10,000 |
| <u>LAW ENFORCEMENT TRAINING FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 9,345 | \$ 4,954 | \$ (4,391) | \$ 6,700 | \$ 4,966 | \$ (1,734) |
| Interest | 175 | 67 | (108) | 750 | 289 | (461) |
| Other | - | 16 | 16 | - | 313 | 313 |
| TOTAL RECEIPTS | 9,520 | 5,037 | (4,483) | 7,450 | 5,568 | (1,882) |
| DISBURSEMENTS | | | | | | |
| Sheriff | 17,000 | 11,225 | 5,775 | 18,000 | 10,655 | 7,345 |
| TOTAL DISBURSEMENTS | 17,000 | 11,225 | 5,775 | 18,000 | 10,655 | 7,345 |
| RECEIPTS (UNDER) DISBURSEMENTS | (7,480) | (6,188) | 1,292 | (10,550) | (5,087) | 5,463 |
| CASH AND INVESTMENT BALANCE, January 1 | 8,456 | 8,456 | - | 13,543 | 13,543 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 976 | \$ 2,268 | \$ 1,292 | \$ 2,993 | \$ 8,456 | \$ 5,463 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|----------|----------------------------------|----------|----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>LAW ENFORCEMENT</u> | | | | | | |
| <u>RESTITUTION FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ - | \$ 3,494 | \$ 3,494 | | | |
| Interest | - | 13 | 13 | | | |
| TOTAL RECEIPTS | - | 3,507 | 3,507 | | | |
| DISBURSEMENTS | | | | | | |
| Sheriff | - | - | - | | | |
| TOTAL DISBURSEMENTS | - | - | - | | | |
| RECEIPTS OVER DISBURSEMENTS | - | 3,507 | 3,507 | | | |
| CASH AND INVESTMENT BALANCE, January 1 | | | | | | |
| | - | - | - | | | |
| CASH AND INVESTMENT BALANCE, December 31 | | | | | | |
| | \$ - | \$ 3,507 | \$ 3,507 | | | |
| <u>PROSECUTING ATTORNEY</u> | | | | | | |
| <u>TRAINING FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 1,050 | \$ 1,243 | \$ 193 | \$ 1,500 | \$ 1,240 | \$ (260) |
| Interest | 50 | 59 | 9 | - | 98 | 98 |
| TOTAL RECEIPTS | 1,100 | 1,302 | 202 | 1,500 | 1,338 | (162) |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 1,100 | 871 | 229 | 1,500 | 131 | 1,369 |
| TOTAL DISBURSEMENTS | 1,100 | 871 | 229 | 1,500 | 131 | 1,369 |
| RECEIPTS OVER DISBURSEMENTS | - | 431 | 431 | - | 1,207 | 1,207 |
| CASH AND INVESTMENT BALANCE, January 1 | | | | | | |
| | 4,203 | 4,203 | - | 2,996 | 2,996 | - |
| CASH AND INVESTMENT BALANCE, December 31 | | | | | | |
| | \$ 4,203 | \$ 4,634 | \$ 431 | \$ 2,996 | \$ 4,203 | \$ 1,207 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|------------|----------------------------------|------------|--------------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>CAPITAL IMPROVEMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 760,368 | \$ 839,694 | \$ 79,326 | \$ 240,000 | \$ 54,735 | \$ (185,265) |
| Sales taxes | 500,000 | 480,747 | (19,253) | 500,000 | 518,860 | 18,860 |
| Interest | 25,000 | 11,752 | (13,248) | 50,000 | 33,288 | (16,712) |
| Other | - | 4,308 | 4,308 | - | 11,974 | 11,974 |
| TOTAL RECEIPTS | 1,285,368 | 1,336,501 | 51,133 | 790,000 | 618,857 | (171,143) |
| DISBURSEMENTS | | | | | | |
| Special road district | 230,000 | 192,299 | 37,701 | 230,000 | 207,544 | 22,456 |
| Equipment repairs | 5,000 | 2,512 | 2,488 | 5,000 | 2,083 | 2,917 |
| Equipment rentals | 120,000 | 81,967 | 38,033 | 120,000 | - | 120,000 |
| Travel | 10,000 | - | 10,000 | 10,000 | 6,123 | 3,877 |
| Construction, repair, and maintenance | 600,000 | 476,068 | 123,932 | 500,000 | 212,481 | 287,519 |
| Professional services | 90,000 | 30,271 | 59,729 | 90,000 | 81,704 | 8,296 |
| BRO projects | 800,000 | 867,650 | (67,650) | 300,000 | 11,780 | 288,220 |
| Other | 18,000 | 1,146 | 16,854 | 18,000 | 3,892 | 14,108 |
| Transfers out | 93,650 | 58,000 | 35,650 | 58,000 | 23,000 | 35,000 |
| TOTAL DISBURSEMENTS | 1,966,650 | 1,709,913 | 256,737 | 1,331,000 | 548,607 | 782,393 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (681,282) | (373,412) | 307,870 | (541,000) | 70,250 | 611,250 |
| CASH AND INVESTMENT BALANCE, January 1 | 1,143,722 | 1,143,722 | - | 1,073,472 | 1,073,472 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 462,440 | \$ 770,310 | \$ 307,870 | \$ 532,472 | \$ 1,143,722 | \$ 611,250 |
| <u>PROSECUTING ATTORNEY</u> | | | | | | |
| <u>CHILD SUPPORT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 135,557 | \$ 130,069 | \$ (5,488) | \$ 131,663 | \$ 129,419 | \$ (2,244) |
| Interest | 105 | 47 | (58) | 200 | 596 | 396 |
| Other | 75 | 2,151 | 2,076 | - | 76 | 76 |
| TOTAL RECEIPTS | 135,737 | 132,267 | (3,470) | 131,863 | 130,091 | (1,772) |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 136,366 | 134,333 | 2,033 | 131,663 | 132,291 | (628) |
| TOTAL DISBURSEMENTS | 136,366 | 134,333 | 2,033 | 131,663 | 132,291 | (628) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (629) | (2,066) | (1,437) | 200 | (2,200) | (2,400) |
| CASH AND INVESTMENT BALANCE, January 1 | 2,066 | 2,066 | - | 4,266 | 4,266 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 1,437 | \$ - | \$ (1,437) | \$ 4,466 | \$ 2,066 | \$ (2,400) |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|-----------|----------------------------------|----------|------------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>RECORDER USER FEE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 6,000 | \$ 6,468 | \$ 468 | \$ 9,938 | \$ 6,123 | \$ (3,815) |
| Interest | 30 | 10 | (20) | 62 | 7 | (55) |
| Other | 7,900 | 7,942 | 42 | 11,000 | 7,906 | (3,094) |
| TOTAL RECEIPTS | 13,930 | 14,420 | 490 | 21,000 | 14,036 | (6,964) |
| DISBURSEMENTS | | | | | | |
| Recorder of Deed | 13,200 | 14,493 | (1,293) | 21,000 | 13,800 | 7,200 |
| TOTAL DISBURSEMENTS | 13,200 | 14,493 | (1,293) | 21,000 | 13,800 | 7,200 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | | | |
| | 730 | (73) | (803) | - | 236 | 236 |
| CASH AND INVESTMENT BALANCE, January 1 | | | | | | |
| | 622 | 622 | - | 386 | 386 | - |
| CASH AND INVESTMENT BALANCE, December 31 | | | | | | |
| | \$ 1,352 | \$ 549 | \$ (803) | \$ 386 | \$ 622 | \$ 236 |
| <u>EMERGENCY MANAGEMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ 175,377 | \$ 175,377 |
| Interest | 500 | 757 | 257 | 70 | 1,671 | 1,601 |
| Transfers in | 71,000 | - | (71,000) | - | - | - |
| TOTAL RECEIPTS | 71,500 | 757 | (70,743) | 70 | 177,048 | 176,978 |
| DISBURSEMENTS | | | | | | |
| Transfers out | - | - | - | 91,906 | 200,000 | (108,094) |
| TOTAL DISBURSEMENTS | - | - | - | 91,906 | 200,000 | (108,094) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | | | |
| | 71,500 | 757 | (70,743) | (91,836) | (22,952) | 68,884 |
| CASH AND INVESTMENT BALANCE, January 1 | | | | | | |
| | 70,627 | 70,627 | - | 93,579 | 93,579 | - |
| CASH AND INVESTMENT BALANCE, December 31 | | | | | | |
| | \$ 142,127 | \$ 71,384 | \$ (70,743) | \$ 1,743 | \$ 70,627 | \$ 68,884 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|----------|----------------------------------|---------|----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>LOCAL EMERGENCY PLANNING</u> | | | | | | |
| <u>COMMISSION FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ 4,298 | \$ 4,298 |
| Interest | 150 | 66 | (84) | 150 | 117 | (33) |
| Other | 4,000 | 3,380 | (620) | 4,000 | - | (4,000) |
| TOTAL RECEIPTS | 5,150 | 4,446 | (704) | 4,150 | 4,415 | 265 |
| DISBURSEMENTS | | | | | | |
| Emergency planning | 7,000 | 3,508 | 3,492 | 8,300 | 4,684 | 3,616 |
| TOTAL DISBURSEMENTS | 7,000 | 3,508 | 3,492 | 8,300 | 4,684 | 3,616 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (1,850) | 938 | 2,788 | (4,150) | (269) | 3,881 |
| CASH AND INVESTMENT BALANCE, January 1 | | | | | | |
| | 4,052 | 4,052 | - | 4,321 | 4,321 | - |
| CASH AND INVESTMENT BALANCE, December 31 | | | | | | |
| | \$ 2,202 | \$ 4,990 | \$ 2,788 | \$ 171 | \$ 4,052 | \$ 3,881 |
| <u>PEACE OFFICER STANDARDS</u> | | | | | | |
| <u>TRAINING FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ - | \$ 2,589 | \$ 2,589 | \$ - | \$ 2,939 | \$ 2,939 |
| Charges for services | 3,250 | - | (3,250) | 3,200 | - | (3,200) |
| Interest | 15 | 16 | 1 | 60 | 38 | (22) |
| TOTAL RECEIPTS | 3,265 | 2,605 | (660) | 3,260 | 2,977 | (283) |
| DISBURSEMENTS | | | | | | |
| POST | 4,250 | 2,615 | 1,635 | 4,400 | 3,154 | 1,246 |
| TOTAL DISBURSEMENTS | 4,250 | 2,615 | 1,635 | 4,400 | 3,154 | 1,246 |
| RECEIPTS (UNDER) DISBURSEMENTS | (985) | (10) | 975 | (1,140) | (177) | 963 |
| CASH AND INVESTMENT BALANCE, January 1 | | | | | | |
| | 1,026 | 1,026 | - | 1,203 | 1,203 | - |
| CASH AND INVESTMENT BALANCE, December 31 | | | | | | |
| | \$ 41 | \$ 1,016 | \$ 975 | \$ 63 | \$ 1,026 | \$ 963 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|--------------------------------------------------|-------------------------|-----------|----------------------------------|-----------|-----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>SHERIFF CIVIL FEE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 24,000 | \$ 31,522 | \$ 7,522 | \$ 30,767 | \$ 32,765 | \$ 1,998 |
| Interest | 225 | 242 | 17 | 1,500 | 307 | (1,193) |
| TOTAL RECEIPTS | 24,225 | 31,764 | 7,539 | 32,267 | 33,072 | 805 |
| DISBURSEMENTS | | | | | | |
| Sheriff | 35,000 | 30,655 | 4,345 | 32,267 | 20,795 | 11,472 |
| TOTAL DISBURSEMENTS | 35,000 | 30,655 | 4,345 | 32,267 | 20,795 | 11,472 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (10,775) | 1,109 | 11,884 | - | 12,277 | 12,277 |
| CASH AND INVESTMENT BALANCE, January 1 | 16,045 | 16,045 | - | 3,768 | 3,768 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 5,270 | \$ 17,154 | \$ 11,884 | \$ 3,768 | \$ 16,045 | \$ 12,277 |
| <u>A.C.C.D. 911 MAPPING IMPROVEMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 250 | \$ 166 | \$ (84) | \$ 650 | \$ 355 | \$ (295) |
| Other | 13,045 | 62 | (12,983) | 13,045 | - | (13,045) |
| TOTAL RECEIPTS | 13,295 | 228 | (13,067) | 13,695 | 355 | (13,340) |
| DISBURSEMENTS | | | | | | |
| Mapping | 12,999 | - | 12,999 | - | - | - |
| TOTAL DISBURSEMENTS | 12,999 | - | 12,999 | - | - | - |
| RECEIPTS OVER DISBURSEMENTS | 296 | 228 | (68) | 13,695 | 355 | (13,340) |
| CASH AND INVESTMENT BALANCE, January 1 | 12,750 | 12,750 | - | 12,395 | 12,395 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 13,046 | \$ 12,978 | \$ (68) | \$ 26,090 | \$ 12,750 | \$ (13,340) |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|----------------------------------------------------------------|-------------------------|-----------|----------------------------------|-----------|-----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>ELECTION SERVICES FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 1,000 | \$ 351 | \$ (649) | \$ 1,000 | \$ 973 | \$ (27) |
| Charges for services | 850 | 3,785 | 2,935 | 2,500 | 5,941 | 3,441 |
| Interest | 300 | 333 | 33 | 500 | 583 | 83 |
| TOTAL RECEIPTS | 2,150 | 4,469 | 2,319 | 4,000 | 7,497 | 3,497 |
| DISBURSEMENTS | | | | | | |
| Elections | 24,000 | 1,310 | 22,690 | 22,500 | 2,621 | 19,879 |
| TOTAL DISBURSEMENTS | 24,000 | 1,310 | 22,690 | 22,500 | 2,621 | 19,879 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (21,850) | 3,159 | 25,009 | (18,500) | 4,876 | 23,376 |
| CASH AND INVESTMENT BALANCE, January 1 | 23,718 | 23,718 | - | 18,842 | 18,842 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 1,868 | \$ 26,877 | \$ 25,009 | \$ 342 | \$ 23,718 | \$ 23,376 |
| <u>PROSECUTING ATTORNEY VICTIMS OF CRIME ADVOCATE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 28,000 | \$ 37,270 | \$ 9,270 | \$ 28,339 | \$ 28,132 | \$ (207) |
| Interest | 150 | 109 | (41) | 150 | 343 | 193 |
| Other | 13,500 | - | (13,500) | 11,000 | 13,500 | 2,500 |
| TOTAL RECEIPTS | 41,650 | 37,379 | (4,271) | 39,489 | 41,975 | 2,486 |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 45,881 | 37,456 | 8,425 | 44,590 | 38,718 | 5,872 |
| TOTAL DISBURSEMENTS | 45,881 | 37,456 | 8,425 | 44,590 | 38,718 | 5,872 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (4,231) | (77) | 4,154 | (5,101) | 3,257 | 8,358 |
| CASH AND INVESTMENT BALANCE, January 1 | 11,836 | 11,836 | - | 8,579 | 8,579 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 7,605 | \$ 11,759 | \$ 4,154 | \$ 3,478 | \$ 11,836 | \$ 8,358 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|-----------------------------------------------------|-------------------------|----------|----------------------------------|----------|----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>VICTIMS OF DOMESTIC VIOLENCE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Other | \$ 2,000 | \$ 2,866 | \$ 866 | \$ 2,500 | \$ 2,363 | \$ (137) |
| Interest | - | 5 | 5 | 10 | 5 | (5) |
| TOTAL RECEIPTS | 2,000 | 2,871 | 871 | 2,510 | 2,368 | (142) |
| DISBURSEMENTS | | | | | | |
| Domestic violence shelter | 2,000 | 2,871 | (871) | 2,510 | 2,368 | 142 |
| TOTAL DISBURSEMENTS | 2,000 | 2,871 | (871) | 2,510 | 2,368 | 142 |
| RECEIPTS OVER DISBURSEMENTS | | | | | | |
| | - | - | - | - | - | - |
| CASH AND INVESTMENT BALANCE, January 1 | | | | | | |
| | - | - | - | - | - | - |
| CASH AND INVESTMENT BALANCE, December 31 | | | | | | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>PROSECUTING ATTORNEY DELINQUENT TAX FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 75 | \$ 46 | \$ (29) | \$ - | \$ 95 | \$ 95 |
| Other | 425 | - | (425) | 500 | 300 | (200) |
| TOTAL RECEIPTS | 500 | 46 | (454) | 500 | 395 | (105) |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 4,000 | - | 4,000 | 3,600 | - | 3,600 |
| TOTAL DISBURSEMENTS | 4,000 | - | 4,000 | 3,600 | - | 3,600 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | | | |
| | (3,500) | 46 | 3,546 | (3,100) | 395 | 3,495 |
| CASH AND INVESTMENT BALANCE, January 1 | | | | | | |
| | 3,579 | 3,579 | - | 3,184 | 3,184 | - |
| CASH AND INVESTMENT BALANCE, December 31 | | | | | | |
| | \$ 79 | \$ 3,625 | \$ 3,546 | \$ 84 | \$ 3,579 | \$ 3,495 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|-----------|----------------------------------|-----------|-----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>LAW LIBRARY FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 6,000 | \$ 9,294 | \$ 3,294 | \$ 7,500 | \$ 8,965 | \$ 1,465 |
| Interest | - | 309 | 309 | - | 609 | 609 |
| TOTAL RECEIPTS | 6,000 | 9,603 | 3,603 | 7,500 | 9,574 | 2,074 |
| DISBURSEMENTS | | | | | | |
| Law library | 6,000 | 3,989 | 2,011 | 5,000 | 6,848 | (1,848) |
| TOTAL DISBURSEMENTS | 6,000 | 3,989 | 2,011 | 5,000 | 6,848 | (1,848) |
| RECEIPTS OVER DISBURSEMENTS | - | 5,614 | 5,614 | 2,500 | 2,726 | 226 |
| CASH AND INVESTMENT BALANCE, January 1 | 29,231 | 29,231 | - | 26,505 | 26,505 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 29,231 | \$ 34,845 | \$ 5,614 | \$ 29,005 | \$ 29,231 | \$ 226 |
| <u>COLLECTOR'S TAX MAINTENANCE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 34,000 | \$ 39,774 | \$ 5,774 | \$ 31,500 | \$ 37,634 | \$ 6,134 |
| Interest | 1,000 | 433 | (567) | 2,500 | 1,285 | (1,215) |
| TOTAL RECEIPTS | 35,000 | 40,207 | 5,207 | 34,000 | 38,919 | 4,919 |
| DISBURSEMENTS | | | | | | |
| Collector | 70,000 | 67,447 | 2,553 | 75,000 | 45,987 | 29,013 |
| TOTAL DISBURSEMENTS | 70,000 | 67,447 | 2,553 | 75,000 | 45,987 | 29,013 |
| RECEIPTS (UNDER) DISBURSEMENTS | (35,000) | (27,240) | 7,760 | (41,000) | (7,068) | 33,932 |
| CASH AND INVESTMENT BALANCE, January 1 | 39,751 | 39,751 | - | 46,819 | 46,819 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 4,751 | \$ 12,511 | \$ 7,760 | \$ 5,819 | \$ 39,751 | \$ 33,932 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|-----------|----------------------------------|-----------|-----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>SHERIFF'S REVOLVING FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 9,000 | \$ 13,499 | \$ 4,499 | \$ 12,500 | \$ 7,670 | \$ (4,830) |
| Interest | 220 | 280 | 60 | 90 | 320 | 230 |
| TOTAL RECEIPTS | 9,220 | 13,779 | 4,559 | 12,590 | 7,990 | (4,600) |
| DISBURSEMENTS | | | | | | |
| Sheriff | 21,000 | 3,117 | 17,883 | 12,500 | 2,099 | 10,401 |
| TOTAL DISBURSEMENTS | 21,000 | 3,117 | 17,883 | 12,500 | 2,099 | 10,401 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (11,780) | 10,662 | 22,442 | 90 | 5,891 | 5,801 |
| CASH AND INVESTMENT BALANCE, January 1 | 15,242 | 15,242 | - | 9,351 | 9,351 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 3,462 | \$ 25,904 | \$ 22,442 | \$ 9,441 | \$ 15,242 | \$ 5,801 |
| <u>SUBDIVISIONS FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 35 | \$ 57 | \$ 22 | \$ 200 | \$ 126 | \$ (74) |
| TOTAL RECEIPTS | 35 | 57 | 22 | 200 | 126 | (74) |
| DISBURSEMENTS | | | | | | |
| Subdivisions | 5,247 | - | 5,247 | 5,200 | - | 5,200 |
| TOTAL DISBURSEMENTS | 5,247 | - | 5,247 | 5,200 | - | 5,200 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (5,212) | 57 | 5,269 | (5,000) | 126 | 5,126 |
| CASH AND INVESTMENT BALANCE, January 1 | 5,360 | 5,360 | - | 5,234 | 5,234 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 148 | \$ 5,417 | \$ 5,269 | \$ 234 | \$ 5,360 | \$ 5,126 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|-----------|----------------------------------|-----------|-----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>YOUTH BUILDING MEMORIAL FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 250 | \$ 159 | \$ (91) | \$ 600 | \$ 338 | \$ (262) |
| Other | 2,767 | 68 | (2,699) | 2,429 | - | (2,429) |
| TOTAL RECEIPTS | 3,017 | 227 | (2,790) | 3,029 | 338 | (2,691) |
| DISBURSEMENTS | | | | | | |
| Youth Building | - | - | - | - | - | - |
| TOTAL DISBURSEMENTS | - | - | - | - | - | - |
| RECEIPTS OVER DISBURSEMENTS | 3,017 | 227 | (2,790) | 3,029 | 338 | (2,691) |
| CASH AND INVESTMENT BALANCE, January 1 | 12,167 | 12,167 | - | 11,829 | 11,829 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 15,184 | \$ 12,394 | \$ (2,790) | \$ 14,858 | \$ 12,167 | \$ (2,691) |
| <u>ROAD AND BRIDGE ESCROW FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 650 | \$ 427 | \$ (223) | \$ 1,500 | \$ 733 | \$ (767) |
| Other | 15,000 | - | (15,000) | 5,000 | 15,000 | 10,000 |
| TOTAL RECEIPTS | 15,650 | 427 | (15,223) | 6,500 | 15,733 | 9,233 |
| DISBURSEMENTS | | | | | | |
| Road and bridge | 15,000 | 2,500 | 12,500 | 20,000 | 5,000 | 15,000 |
| TOTAL DISBURSEMENTS | 15,000 | 2,500 | 12,500 | 20,000 | 5,000 | 15,000 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 650 | (2,073) | (2,723) | (13,500) | 10,733 | 24,233 |
| CASH AND INVESTMENT BALANCE, January 1 | 41,592 | 41,592 | - | 30,859 | 30,859 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 42,242 | \$ 39,519 | \$ (2,723) | \$ 17,359 | \$ 41,592 | \$ 24,233 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|-----------|----------------------------------|----------|-----------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>CLINTON ESTATES ESCROW FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 300 | \$ 593 | \$ 293 | \$ 800 | \$ 360 | \$ (440) |
| TOTAL RECEIPTS | 300 | 593 | 293 | 800 | 360 | (440) |
| DISBURSEMENTS | | | | | | |
| Road improvements | 17,616 | - | 17,616 | 18,000 | - | 18,000 |
| TOTAL DISBURSEMENTS | 17,616 | - | 17,616 | 18,000 | - | 18,000 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (17,316) | 593 | 17,909 | (17,200) | 360 | 17,560 |
| CASH AND INVESTMENT BALANCE, January 1 | 17,209 | 17,209 | - | 16,849 | 16,849 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ (107) | \$ 17,802 | \$ 17,909 | \$ (351) | \$ 17,209 | \$ 17,560 |
| <u>ALPHA RIDGE ESCROW FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 100 | \$ 111 | \$ 11 | \$ 50 | \$ 242 | \$ 192 |
| TOTAL RECEIPTS | 100 | 111 | 11 | 50 | 242 | 192 |
| DISBURSEMENTS | | | | | | |
| Road improvements | 10,332 | - | 10,332 | 10,130 | - | 10,130 |
| TOTAL DISBURSEMENTS | 10,332 | - | 10,332 | 10,130 | - | 10,130 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (10,232) | 111 | 10,343 | (10,080) | 242 | 10,322 |
| CASH AND INVESTMENT BALANCE, January 1 | 10,332 | 10,332 | - | 10,090 | 10,090 | - |
| CASH AND INVESTMENT BALANCE, December 31 | \$ 100 | \$ 10,443 | \$ 10,343 | \$ 10 | \$ 10,332 | \$ 10,322 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|---------------------------------------------|-------------------------|-----------------|----------------------------------|-------------|-----------------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>SHREWSBURY ESCROW FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 50 | \$ 55 | \$ 5 | \$ - | \$ 50 | \$ 50 |
| Other | 5,141 | - | (5,141) | - | 5,041 | 5,041 |
| TOTAL RECEIPTS | 5,191 | 55 | (5,136) | - | 5,091 | 5,091 |
| DISBURSEMENTS | | | | | | |
| Road Improvements | - | - | - | - | - | - |
| TOTAL DISBURSEMENTS | - | - | - | - | - | - |
| RECEIPTS OVER DISBURSEMENTS | 5,191 | 55 | (5,136) | - | 5,091 | 5,091 |
| CASH AND INVESTMENT BALANCE, January 1 | 5,091 | 5,091 | - | - | - | - |
| CASH AND INVESTMENT BALANCE, December 31 | <u>\$ 10,282</u> | <u>\$ 5,146</u> | <u>\$ (5,136)</u> | <u>\$ -</u> | <u>\$ 5,091</u> | <u>\$ 5,091</u> |
| <u>FEASIBILITY STUDY FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | \$ 100 | \$ - | \$ (100) | \$ 100 | \$ - | \$ (100) |
| Other | 5,000 | - | (5,000) | 5,000 | 100 | (4,900) |
| TOTAL RECEIPTS | 5,100 | - | (5,100) | 5,100 | 100 | (5,000) |
| DISBURSEMENTS | | | | | | |
| Feasibility study | 18 | 18 | - | 10,000 | 4,982 | 5,018 |
| TOTAL DISBURSEMENTS | 18 | 18 | - | 10,000 | 4,982 | 5,018 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 5,082 | (18) | (5,100) | (4,900) | (4,882) | 18 |
| CASH AND INVESTMENT BALANCE, January 1 | 18 | 18 | - | 4,900 | 4,900 | - |
| CASH AND INVESTMENT BALANCE, December 31 | <u>\$ 5,100</u> | <u>\$ -</u> | <u>\$ (5,100)</u> | <u>\$ -</u> | <u>\$ 18</u> | <u>\$ 18</u> |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|----------------------------------|-------------------------|------------|----------------------------------|------------|------------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>SENATE BILL 40 BOARD FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Property Taxes | \$ 220,335 | \$ 234,768 | \$ 14,433 | \$ 206,840 | \$ 194,270 | \$ (12,570) |
| Interest | 6,500 | 4,301 | (2,199) | 8,200 | 6,842 | (1,358) |
| TOTAL RECEIPTS | 226,835 | 239,069 | 12,234 | 215,040 | 201,112 | (13,928) |
| DISBURSEMENTS | | | | | | |
| Contracted services | 270,000 | 260,990 | 9,010 | 238,000 | 205,682 | 32,318 |
| TOTAL DISBURSEMENTS | 270,000 | 260,990 | 9,010 | 238,000 | 205,682 | 32,318 |
| RECEIPTS (UNDER) | | | | | | |
| DISBURSEMENTS | (43,165) | (21,921) | 21,244 | (22,960) | (4,570) | 18,390 |
| CASH, January 1 | 235,099 | 235,099 | - | 239,669 | 239,669 | - |
| CASH, December 31 | \$ 191,934 | \$ 213,178 | \$ 21,244 | \$ 216,709 | \$ 235,099 | \$ 18,390 |
| <u>CDBG FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ - | \$ 80,853 | \$ 80,853 | \$ - | \$ 1 | \$ 1 |
| TOTAL RECEIPTS | - | 80,853 | 80,853 | - | 1 | 1 |
| DISBURSEMENTS | | | | | | |
| CDBG | - | 78,274 | (78,274) | - | - | - |
| TOTAL DISBURSEMENTS | - | 78,274 | (78,274) | - | - | - |
| RECEIPTS OVER | | | | | | |
| DISBURSEMENTS | - | 2,579 | 2,579 | - | 1 | 1 |
| CASH AND INVESTMENT | | | | | | |
| BALANCE, January 1 | 1 | 1 | - | - | - | - |
| CASH AND INVESTMENT | \$ 1 | \$ 2,580 | \$ 2,579 | \$ - | \$ 1 | \$ 1 |
| BALANCE, December 31 | | | | | | |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND
 INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS –
 REGULATORY BASIS (CONTINUED)

| | Year Ended December 31, | | | | | |
|-----------------------------------------------|-------------------------|-------------------|----------------------------------|-----------------|-----------------|----------------------------------|
| | 2009 | | | 2008 | | |
| | Budget | Actual | Variance With Final Budget | Budget | Actual | Variance With Final Budget |
| <u>HEALTH REIMBURSEMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Other | \$ - | \$ 35 | \$ 35 | \$ - | \$ 32,651 | \$ 32,651 |
| TOTAL RECEIPTS | - | 35 | 35 | - | 32,651 | 32,651 |
| DISBURSEMENTS | | | | | | |
| Reimbursement | - | 1,316 | (1,316) | - | 33,461 | (33,461) |
| TOTAL DISBURSEMENTS | - | 1,316 | (1,316) | - | 33,461 | (33,461) |
| RECEIPTS (UNDER) | | | | | | |
| DISBURSEMENTS | - | (1,281) | (1,281) | - | (810) | (810) |
| CASH AND INVESTMENT BALANCE, January 1 | 1,281 | 1,281 | - | 2,091 | 2,091 | - |
| CASH AND INVESTMENT BALANCE, December 31 | <u>\$ 1,281</u> | <u>\$ -</u> | <u>\$ (1,281)</u> | <u>\$ 2,091</u> | <u>\$ 1,281</u> | <u>\$ (810)</u> |
| <u>TRANSCANADA / KEYSTONE ESCROW FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Construction bond receipt | \$ - | \$ 400,000 | \$ 400,000 | | | |
| Interest | - | 2,676 | 2,676 | | | |
| TOTAL RECEIPTS | - | 402,676 | 402,676 | | | |
| DISBURSEMENTS | | | | | | |
| Transcanada / Keystone | - | - | - | | | |
| TOTAL DISBURSEMENTS | - | - | - | | | |
| RECEIPTS OVER DISBURSEMENTS | - | 402,676 | 402,676 | | | |
| CASH AND INVESTMENT BALANCE, January 1 | - | - | - | | | |
| CASH AND INVESTMENT BALANCE, December 31 | <u>\$ -</u> | <u>\$ 402,676</u> | <u>\$ 402,676</u> | | | |

See accompanying notes.

CLINTON COUNTY, MISSOURI

STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS

December 31, 2009

| | Prosecuting Attorney's Bad Check Fund | Collector of Revenue Fund | Collector's Protested Tax Fund | Collector's Partial Payment Fund | Unclaimed Fees Fund | County Clerk Fees Fund | Special Election Fund |
|--------------------------|------------------------------------------------|---------------------------------|-----------------------------------------|-------------------------------------------|---------------------------|---------------------------------|-----------------------------|
| ASSETS | | | | | | | |
| Cash and investments | \$ 18,425 | \$ 15,368,161 | \$ 8,254 | \$ 52,003 | \$ 79 | \$ 5 | \$ 103 |
| TOTAL ASSETS | <u>\$ 18,425</u> | <u>\$ 15,368,161</u> | <u>\$ 8,254</u> | <u>\$ 52,003</u> | <u>\$ 79</u> | <u>\$ 5</u> | <u>\$ 103</u> |
| LIABILITIES | | | | | | | |
| Due to others | \$ 18,425 | \$ 1,315,921 | \$ 8,254 | \$ - | \$ 79 | \$ 5 | \$ - |
| Due to other governments | - | 14,052,240 | - | 52,003 | - | - | 103 |
| TOTAL LIABILITIES | <u>\$ 18,425</u> | <u>\$ 15,368,161</u> | <u>\$ 8,254</u> | <u>\$ 52,003</u> | <u>\$ 79</u> | <u>\$ 5</u> | <u>\$ 103</u> |

See accompanying notes.

CLINTON COUNTY, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
(CONTINUED)
December 31, 2009

| | Recorder of Deed's Fund | Inmate Trust Fund | School's Fund | School's Trust Fund | Sheriff's Fund | Total |
|--------------------------|-------------------------------|-------------------------|------------------|---------------------------|-------------------|----------------------|
| ASSETS | | | | | | |
| Cash and investments | \$ 12,378 | \$ 3,957 | \$ 55,358 | \$ 1,453 | \$ 14,078 | \$ 15,534,254 |
| TOTAL ASSETS | <u>\$ 12,378</u> | <u>\$ 3,957</u> | <u>\$ 55,358</u> | <u>\$ 1,453</u> | <u>\$ 14,078</u> | <u>\$ 15,534,254</u> |
| LIABILITIES | | | | | | |
| Due to others | \$ - | \$ 3,957 | \$ - | \$ - | \$ - | \$ 1,346,641 |
| Due to other governments | 12,378 | - | 55,358 | 1,453 | 14,078 | 14,187,613 |
| TOTAL LIABILITIES | <u>\$ 12,378</u> | <u>\$ 3,957</u> | <u>\$ 55,358</u> | <u>\$ 1,453</u> | <u>\$ 14,078</u> | <u>\$ 15,534,254</u> |

See accompanying notes.

CLINTON COUNTY, MISSOURI

STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS

December 31, 2008

| | Prosecuting Attorney's Bad Check Fund | Collector of Revenue Fund | Collector's Protested Tax Fund | Collector's Partial Payment Fund | Unclaimed Fees Fund | County Clerk Fees Fund | Special Election Fund |
|--------------------------|------------------------------------------------|---------------------------------|-----------------------------------------|-------------------------------------------|---------------------------|---------------------------------|-----------------------------|
| ASSETS | | | | | | | |
| Cash and investments | \$ 26,038 | \$ 15,192,718 | \$ 7,138 | \$ 52,644 | \$ 78 | \$ 380 | \$ 3,373 |
| TOTAL ASSETS | \$ 26,038 | \$ 15,192,718 | \$ 7,138 | \$ 52,644 | \$ 78 | \$ 380 | \$ 3,373 |
| LIABILITIES | | | | | | | |
| Due to others | \$ 26,038 | \$ 1,783,431 | \$ 7,138 | \$ - | \$ 78 | \$ 380 | \$ - |
| Due to other governments | - | 13,409,287 | - | 52,644 | - | - | 3,373 |
| TOTAL LIABILITIES | \$ 26,038 | \$ 15,192,718 | \$ 7,138 | \$ 52,644 | \$ 78 | \$ 380 | \$ 3,373 |

See accompanying notes.

CLINTON COUNTY, MISSOURI
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
 (CONTINUED)
 December 31, 2008

| | Recorder of Deed's Fund | Inmate Trust Fund | School's Fund | School's Trust Fund | School Building Revenue Fund | Sheriff's Fund | Total |
|--------------------------|-------------------------------|-------------------------|------------------|---------------------------|---------------------------------------|-------------------|----------------------|
| ASSETS | | | | | | | |
| Cash and investments | \$ 13,261 | \$ 4,285 | \$ 59,627 | \$ 4,201 | \$ 502 | \$ 8,593 | \$ 15,372,838 |
| TOTAL ASSETS | <u>\$ 13,261</u> | <u>\$ 4,285</u> | <u>\$ 59,627</u> | <u>\$ 4,201</u> | <u>\$ 502</u> | <u>\$ 8,593</u> | <u>\$ 15,372,838</u> |
| LIABILITIES | | | | | | | |
| Due to others | \$ - | \$ 4,285 | \$ - | \$ - | \$ - | \$ - | \$ 1,821,350 |
| Due to other governments | 13,261 | - | 59,627 | 4,201 | 502 | 8,593 | 13,551,488 |
| TOTAL LIABILITIES | <u>\$ 13,261</u> | <u>\$ 4,285</u> | <u>\$ 59,627</u> | <u>\$ 4,201</u> | <u>\$ 502</u> | <u>\$ 8,593</u> | <u>\$ 15,372,838</u> |

See accompanying notes.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

As discussed further in Note A, 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).

Reporting Entity

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

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

Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by the Missouri State Auditor’s Office, which include a Statements 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 funds are used by the County:

Governmental Funds – Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds (agency funds) are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, or other governmental units. 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 and other officeholders.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

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

Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County adopts a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Adjustments made during the year were not significant and 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.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted expenditures for several funds of the County.

Cash and Investments

The County pools cash and investment resources of various funds in the County Treasurer's office in order to facilitate the management of cash and investments. Cash and investments applicable to a particular fund is readily identifiable. Some County offices also hold cash and investments in their own separate bank accounts as required by state statute. The balance in the pooled cash account is available to meet current operating requirements.

NOTE B – CASH AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed as "Cash and investments". In addition, cash and investments are separately held by several of the County's funds and the Senate Bill 40 Board Fund. Investments of the County consist of certificates of deposit with local banking institutions. State statutes require that County deposits be fully collateralized in the name of the County. As of December 31, 2009, all bank balances and certificates of deposit are entirely insured or collateralized with securities. At December 31, 2008, \$764,499 of the County's bank balances and certificates of deposit were uninsured and undercollateralized.

NOTE C – CLAIMS, JUDGMENTS AND CONTINGENCIES

Federal and State Grants

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Disbursements financed by grants are subject to audit by the appropriate grantor government. If disbursements are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2009 and 2008, significant amounts of grant disbursements have not been audited by grantor governments, but the County believes that disallowed disbursements, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

NOTE D – PENSION PLAN – CERF

STATE OF MISSOURI COUNTY EMPLOYEES' RETIREMENT FUND

Plan Description

Clinton County participates in the County Employees' Retirement Fund (CERF), a cost-sharing multiple-employer pension plan. CERF is a defined benefit pension plan which provides retirement and death benefits to plan members and beneficiaries. CERF was created and is governed by state statute, RSMo 50.1000 to 50.1300. 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 County Employees' Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to CERF, Boone County National Bank, P.O. Box 577, Columbia, MO 65202 or by calling 1-800-357-8557.

Funding Policy

Clinton County's full-time employees hired before February 25, 2002, are required by state statute to contribute 2% of annual payroll to the pension plan. Clinton County's full-time employees hired after February 25, 2002, are required by state statute to contribute 6% of annual covered payroll to the pension plan. The County is required by state statute to remit the fees collected under RSMo Sections 52.290, 150.150, 137.280, 137.345 and Chapters 59 and 54, RSMo, plus interest. The required contributions have been made.

CLINTON COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2009

NOTE E – ASSESSED VALUATION, TAX LEVY AND LEGAL DEBT MARGIN

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1, and are payable by December 31.

The 2009 and 2008 assessed valuation of the tangible taxable property (excluding railroad and utilities) and the tax levies per \$100 assessed valuation of that property were as follows:

| | <u>2009</u> | <u>2008</u> |
|---------------------------|-----------------------|-----------------------|
| ASSESSED VALUATION | | |
| Real estate | \$ 190,946,060 | \$ 189,314,160 |
| Personal property | <u>47,572,582</u> | <u>52,475,680</u> |
| | <u>\$ 238,518,642</u> | <u>\$ 241,789,840</u> |
| TAX LEVY | | |
| General Fund | \$.2699 | \$.2035 |
| Special Road & Bridge | .2605 | .2574 |
| Senate Bill 40 Board | <u>.0868</u> | <u>.0855</u> |
| | <u>\$.6172</u> | <u>\$.5464</u> |

The legal debt margin at December 31, 2009 and December 31, 2008, is computed as follows:

| | <u>2009</u> | <u>2008</u> |
|----------------------------------|----------------------|----------------------|
| Constitutional debt limit | \$ 23,851,864 | \$ 24,178,984 |
| General obligation bonds payable | <u>-</u> | <u>-</u> |
| LEGAL DEBT MARGIN | <u>\$ 23,851,864</u> | <u>\$ 24,178,984</u> |

Under Article VI, Section 26(b) and (c), Missouri Constitution, the County, by a vote of its qualified electors voting therein, may incur an indebtedness for any purpose authorized by law of the County or by any general law of the State of Missouri. The borrowings authorized by this section shall not exceed ten percent of the value of the taxable tangible property in the County.

CLINTON COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2009

NOTE F – 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. The County has transferred its risk by obtaining coverage from commercial insurance companies. In addition, it has effectively managed risk through various employee education and prevention programs. There has been no significant reduction in insurance coverage from the previous year.

NOTE G – INTERFUND TRANSFERS

Interfund transfers for the years ended December 31, 2009 and 2008, consisted of the following:

| | Transfers In (Out) | |
|------------------------------|--------------------|-------------|
| | 2008 | 2009 |
| General Fund | \$ 323,200 | \$ 144,338 |
| Special Road and Bridge Fund | (100,200) | (86,338) |
| Capital Improvement Fund | (23,000) | (58,000) |
| Emergency Management Fund | (200,000) | - |
| | <u>\$ -</u> | <u>\$ -</u> |

Transfers are used to (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.

NOTE H – LONG-TERM DEBT

Long-term debt for the County at December 31, 2009, consists of a DNR loan, three capital leases, and compensated absences payable.

CLINTON COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2009

NOTE H – LONG-TERM DEBT (continued)

Capital Lease Obligations

In 2007, the County entered into a cancelable lease purchase agreement to finance the purchase of a 2007 Dodge truck at a cost of \$21,685. The agreement requires annual payments of \$7,907, which includes interest at 5.9 % until 2010.

In 2009, the County entered into a cancelable lease purchase agreement to finance the purchase of a 2009 Chevy Tahoe at a cost of \$27,600. The agreement requires annual payments of \$15,168, which includes interest at 4.5% until 2011.

In 2008, the County entered into a cancelable lease purchase agreement to finance the purchase of computer software at a cost of \$76,863. The agreement requires annual payments of \$22,476, which includes interest at 4.25% until 2011.

The annual requirements to amortize the principal of the leases and loan are as follows:

| Year Ended December 31, | 2007 Dodge Truck Lease | 2009 Chevy Tahoe Lease | Incode Software Lease | Total Lease Payments |
|------------------------------------|---------------------------------|---------------------------------|-----------------------------|----------------------------|
| 2010 | \$ 1,976 | \$ 15,168 | \$ 22,476 | \$ 39,620 |
| 2011 | - | 15,168 | 22,476 | 37,644 |
| | 1,976 | 30,336 | 44,952 | 77,264 |
| Less Portion Representing Interest | (19) | (8,927) | (8,971) | (17,917) |
| Minimum Future Payments | <u>\$ 1,957</u> | <u>\$ 21,409</u> | <u>\$ 35,981</u> | <u>\$ 59,347</u> |

Department of Natural Resources Loan

The District entered into a loan with the Missouri Department of Natural Resources (DNR) on July 3, 2007, for \$183,820 to finance various energy savings projects. The 4.15% loan will be repaid with semi-annual payments of \$9,663 through August 1, 2020. The following is a schedule of future payments:

CLINTON COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
December 31, 2009

NOTE H – LONG-TERM DEBT (continued)

| Year Ended December 31, | Amount Due | | |
|----------------------------|-------------------|------------------|-------------------|
| | Principal | Interest | Total |
| 2010 | \$ 12,650 | \$ 6,577 | \$ 19,227 |
| 2011 | 13,180 | 6,047 | 19,227 |
| 2012 | 13,733 | 5,494 | 19,227 |
| 2013 | 14,308 | 4,919 | 19,227 |
| 2014 | 14,908 | 4,319 | 19,227 |
| 2015 | 15,534 | 3,693 | 19,227 |
| 2016 | 16,185 | 3,042 | 19,227 |
| 2017 | 16,864 | 2,363 | 19,227 |
| 2018 | 17,571 | 1,656 | 19,227 |
| 2019 | 18,307 | 920 | 19,227 |
| 2020 | 10,789 | 252 | 11,041 |
| | <u>\$ 164,029</u> | <u>\$ 39,282</u> | <u>\$ 203,311</u> |

The following is the change in long-term debt for the years ending December 31, 2009 and 2008.

| | Balance December 31, | | | Balance December 31, | | | Balance December 31, |
|---------------------------|-------------------------|-------------------|------------------|-------------------------|-----------------|------------------|-------------------------|
| | 2007 | Additions | Retirements | 2008 | Additions | Retirements | 2009 |
| Capital Lease Obligations | | | | | | | |
| 2005 Dodge truck lease | \$ 4,052 | \$ - | \$ 4,052 | \$ - | \$ - | \$ - | \$ - |
| 2007 Dodge truck lease | 16,619 | - | 7,114 | 9,505 | - | 7,548 | 1,957 |
| 2009 Chevy tahoe lease | - | 27,600 | - | 27,600 | - | 6,191 | 21,409 |
| Incode software lease | - | 76,863 | 21,093 | 55,770 | - | 19,789 | 35,981 |
| DNR loan | - | 183,820 | 7,650 | 176,170 | - | 12,141 | 164,029 |
| Compensated absences | 39,507 | 6,097 | - | 45,604 | 3,517 | - | 49,121 |
| | <u>\$ 56,126</u> | <u>\$ 294,380</u> | <u>\$ 35,857</u> | <u>\$ 314,649</u> | <u>\$ 3,517</u> | <u>\$ 45,669</u> | <u>\$ 272,497</u> |

SUPPLEMENTARY SCHEDULE



DAVIS, LYNN &
MOOTS, P.C.
Certified Public
Accountants

LARRY M. BROWN, CPA
LAWRENCE W. DAVIS, CPA
ANTHONY D. LYNN, CPA
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**INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

County Commission
Clinton County
Plattsburg, Missouri

We have audited the accompanying financial statements of Clinton County, Missouri, as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated September 13, 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 of the financial statements of Clinton County, Missouri, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clinton County, Missouri's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

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. We consider deficiencies 09-1 and 09-2 described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Compliance and Other Matters

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

We noted certain other matters that we have reported to management of Clinton County in a separate letter dated September 13, 2010.

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

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

Davis, Lynn; Moots, PC

DAVIS, LYNN & MOOTS, P.C.
September 13, 2010



DAVIS, LYNN &
MOOTS, P.C.
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**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

County Commission
Clinton County
Plattsburg, Missouri

Compliance

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

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

Internal Control Over Compliance

Management of Clinton County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's 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, but not for the purpose of expressing an opinion on the effectiveness of the County's 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 the County Commission, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Davis, Lynn & Moots, PC

DAVIS, LYNN & MOOTS, P.C.
September 13, 2010

CLINTON COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Years Ended December 31, 2009 and 2008

| Federal Grantor Pass Through Grantor/ Program Title | Federal CFDA Number | Pass-through Grantor's Number | Federal Expenditures | |
|-------------------------------------------------------------|---------------------------|----------------------------------|---------------------------------|--------------|
| | | | Year Ended December 31, 2008 | 2009 |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | | |
| Missouri Sheriff's Association | | | | |
| Local Law Enforcement Block Grant | 16.738 | 2006-LBGJ-1064 | \$ 3,038 | \$ - |
| Missouri Department of Public Safety | | | | |
| Crime Victim Assistance | 16.575 | 2006-VOCA-0003 | 21,182 | - |
| | 16.575 | 2006-VOCA-0098 | 6,674 | 19,271 |
| | 16.575 | 2008-VOCA-0013 | - | 6,509 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | 30,894 | 25,780 |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | | |
| Missouri Highway and Transportation Commission | | | | |
| Highway Planning and Construction | 20.205 | BRO-BO25(18) | 18,275 | - |
| | | BRO-BO25(19) | 36,459 | 839,692 |
| Missouri Department of Public Safty | | | | |
| Interagency Hazardous Materials Public | | | | |
| Sector Training and Planning Grants | 20.703 | HEMP | 1,401 | 1,000 |
| | | CEPF | 2,897 | 2,861 |
| | | LEPC | - | 1,519 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | 59,032 | 845,072 |
| <u>ELECTION ASSISTANCE COMMISSION</u> | | | | |
| Missouri Office of the Secretary of State | | | | |
| Help America Vote Act Requirements Payments | 90.401 | C206026001 | 645 | - |
| | | SOSE8P208Z | 292 | - |
| | | SOSECE208Z | 624 | - |
| | | SOSEWC208Z | 381 | 264 |
| TOTAL ELECTION ASSISTANCE COMMISSION | | | 1,942 | 264 |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | |
| Missouri Department of Social Services | | | | |
| Child Support Enforcement | 93.563 | N/A | 129,778 | 135,444 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 129,778 | 135,444 |
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | | |
| Missouri Dept of Economic Development | | | | |
| Community Development Block Grant | 14.228 | 2008-PF-20 | - | 78,274 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | - | 78,274 |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | | |
| Missouri State Emergency Management Agency | | | | |
| Disaster Grants - Public Assistance | 97.036 | FEMA 1736-DR-MO | 217,551 | - |
| Emergency Management Performance Grant | 97.042 | FY2008 | 3,000 | - |
| | | 2009-EP-E9-001 | - | 4,309 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | 220,551 | 4,309 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 442,197 | \$ 1,089,143 |

N/A - Not Applicable

CLINTON COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE
Years ended December 31, 2009 and 2008

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 federal 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 Clinton 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.

2. Subrecipients

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

CLINTON COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Years ended December 31, 2009 and 2008

Summary of Auditor's Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? X Yes No

Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to the financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

Material weaknesses identified? Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditors' report issued on compliance for major program(s): Unqualified

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

Identification of major program(s):

CFDA or Other

Identifying Number Program Title

20.205 Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B program: \$ 300,000

Auditee qualified as a low -risk auditee? Yes X No

Financial Statement Findings

09-1 Segregation of Duties

Condition: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Criteria: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Response: The limited number of available personnel prohibits segregation of incompatible duties.

09-2 Reconciliation of Cash and Investments

Condition: The County's Treasurer is responsible for the maintenance of the cash and investment accounts of the County. Part of this maintenance includes the necessary and vital control of performing monthly reconciliations of all cash and investment accounts to the general ledger. During 2008 and 2009, cash was not properly reconciled on a monthly basis. In addition, the reconciliations provided at year-end were performed manually rather than within the County's centralized accounting system.

Criteria: The County Treasurer should perform monthly reconciliations of cash and investments from bank statements to the general ledger.

Effect: Due to the absence of monthly bank reconciliations by the County Treasurer, the reported year-end cash balances included unreconciled amounts of \$10,742 and \$10,824 at December 31, 2008 and 2009, respectively.

Recommendation: The County Treasurer recognize the importance of cash and investment reconciliations in the internal control processes of County operations and begin preparing proper monthly reconciliations within the County's centralized accounting system.

CLINTON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
Years ended December 31, 2009 and 2008

Financial Statement Findings (continued)

09-2 Reconciliation of Cash and Investments (continued)

Response: The County understands the necessity of performing monthly bank reconciliations and will ensure that they are performed in the future.

CLINTON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
Years ended December 31, 2009 and 2008

Federal Award Findings and Questioned Costs

None

CLINTON COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

This section represents the summary schedule of prior audit findings. The prior audit report issued for the two years ended December 31, 2005, included no audit findings that are required to be reported in accordance with OMB Circular A-133.



DAVIS, LYNN &
MOOTS, P.C.
Certified Public
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Clinton County Commission
Clinton County
Plattsburg, Missouri

In planning and performing our audit of the basic financial statements of Clinton County, Missouri for the years ended December 31, 2009 and 2008, we considered the County's internal control to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on the internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed in the 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*, we identified deficiencies in internal control over financial reporting that we consider to be material weaknesses.

In addition to the material weaknesses discussed in the 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*, we became aware of additional matters to bring to your attention. The following paragraphs summarize our comments and suggestions regarding these matters.

1. Budgetary Compliance

The County was not in compliance with the budgetary statute, Chapter 50, RSMo in 2008, as actual disbursements exceeded budgeted disbursements and deficit balances were budgeted in various funds for the years ended December 31, 2008 and 2009. The budgetary statute prohibits actual disbursements exceeding budgeted disbursements.

We Recommend:

The County review expenditures during the year and amend the budget as necessary to ensure actual disbursements do not exceed budgeted disbursements and deficit balances are not budgeted (Chapter 50, RSMo).

2. Bank Reconciliations

Although bank reconciliations were performed for some bank accounts of the County, not all bank accounts were reconciled on a monthly basis to ensure all receipts, disbursements and reconciling items had been properly recorded in the County's financial records.

We Recommend:

The County perform monthly bank reconciliations on all of its accounts. A bank reconciliation is one of the most important internal control features that can be performed by County personnel. Reconciliations must be performed on a monthly basis. These reconciliations ensure that all accounting functions have been properly accomplished and that there are no errors or irregularities in the financial reports and statements. Bank reconciliations are performed by obtaining bank statement data from all banking institutions, adding to these statements any deposits that have been included on the County's financial statements that are not on the bank's statements, and deducting any County disbursements that have not cleared the bank as of the statement date. This amount is then compared to the County's financial statements to ensure that both sources agree. This procedure ensures that all County receipts have been properly deposited into the County's bank accounts and that all disbursement checks have been accounted for and properly recorded in the County's financial statements.

3. Bank Depository Agreements

As a custodian of public monies, we believe the County should review certain elements of depository agreements with the County's banking institutions to ensure proper controls are in place regarding the deposits. The County has a responsibility for the safety of County monies and the depository agreements are often not reviewed and updated appropriately.

We Recommend:

- a. The County determine that the depository agreement with the banking institution has instructions regarding when a check is valid and may be honored by the institution. If more than one signature is required on checks, then the depository agreement should reflect that requirement.
- b. The County determine that the depository agreement specify the persons authorized to make wire transfers and to whom they may be made. This is necessary to prevent unauthorized wire transfers of County funds.
- c. The County determine that the depository agreement has procedures for opening new accounts in order to prevent unauthorized accounts from being opened under the County's name.

4. Approved Vendor List

During our audit we noted that the County does not have policies and procedures in place to require purchases only from approved vendors. Maintenance of an approved vendor list is an excellent procedure to have in place to prevent fraudulent disbursements to fictitious vendors.

We Recommend:

The County develop policies and procedures in order to have an approved vendor list for purchases made by the County.

5. Disbursement Procedures

Currently the County does not require two signatures on checks from some of the County's bank accounts. Coupled with the lack of segregation of duties, this creates an environment in which the County's assets could be misappropriated and the misappropriation would not be discovered in a timely manner.

We Recommend:

The County institute a policy requiring two signatures on all checks for all County disbursements, including all Special Revenue Fund disbursements.

6. Collateralization of County Deposits

County deposits were not adequately secured at various times during the current year in accordance with Sections 110.010 and 110.020 RSMo. The financial institution did not adequately cover the County's deposits in excess of FDIC coverage for the year ended December 31, 2008.

We Recommend:

The County monitor the collateralization during the year and ensure that the County deposits are adequately secured at all times.

7. Decreasing Fund Balances

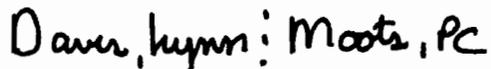
During the year ended December 31, 2009, the County overspent its current receipts and a portion of its beginning fund balance, resulting in a fund balance in the General Fund of \$14,859 at December 31, 2009. The balance in the Road and Bridge Fund at December 31, 2009, was \$70,304. When compared to the County's disbursements, the fund balance represents less than a 1% reserve available for the upcoming year. Reserves of a governmental entity generally are greater than 15% of disbursements for the governmental entity's General Fund.

We Recommend:

The County review all budget items for the 2010 year to ensure that no deficits are budgeted. The County should monitor on an ongoing basis all receipts and disbursements of the County. This would ensure that projected year end results are obtained and that the County remains financially solvent.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

We appreciate this opportunity to serve as Clinton County's independent auditor and the courtesies and assistance extended to us by the County's employees.

A handwritten signature in black ink that reads "Davis, Lynn & Moots, PC". The signature is written in a cursive, slightly slanted style.

DAVIS, LYNN & MOOTS, P.C.
September 13, 2010



DAVIS, LYNN &
MOOTS, P.C.
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County Commission
Clinton County
Plattsburg, Missouri

We have audited the basic financial statements of Clinton County, Missouri for the years ended December 31, 2009 and 2008, and have issued our report thereon dated September 13, 2010. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 12, 2010, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter dated March 12, 2010.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Primary Government of Clinton County, Missouri are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2008 or 2009.

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.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

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. No such misstatements were noted during the course of our audit.

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 13, 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 County'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 County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Clinton County Commission
Clinton County
Plattsburg, Missouri
Page Three

This report is intended solely for the use of the County Commission and management of the Primary Government of Clinton County, Missouri and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Davis, Lynn & Moots, PC". The signature is written in a cursive, slightly slanted style.

DAVIS, LYNN & MOOTS, P.C.
September 13, 2010