



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Miller County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Miller County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2013, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

September 2014
Report No. 2014-072

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2013 AND 2012

**THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
TABLE OF CONTENTS**

<u>FINANCIAL SECTION</u>	PAGE
Independent Auditor's Report.....	1-3
 <u>FINANCIAL STATEMENTS</u>	
Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds- Regulatory Basis	
Year Ended December 31, 2013.....	4
Year Ended December 31, 2012.....	5
Comparative Statements of Receipts, Disbursements and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds – Regulatory Basis	
Years Ended December 31, 2013 and 2012.....	6-25
 <i>Fiduciary Funds:</i>	
Statements of Assets and Liabilities Arising From Cash Transactions – Agency Funds - Regulatory Basis	
As of December 31, 2013.....	26
As of December 31, 2012.....	27
Notes to the Financial Statements.....	28-47
 <u>SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT</u>	
 <u>STATE COMPLIANCE SECTION</u>	
Schedule of State Findings.....	48
 <u>FEDERAL COMPLIANCE SECTION</u>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	49-50
Report on Compliance for Each Major Federal Program; and Report on Internal Control Over Compliance.....	51-53
Schedule of Expenditures of Federal Awards.....	54
Notes to the Schedule of Expenditures of Federal Awards.....	55
Schedule of Findings and Questioned Costs Years Ended December 31, 2013 and 2012.....	56-62
Summary Schedule of Prior Year Findings and Questioned Costs.....	63-70

FINANCIAL SECTION



Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Miller, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Miller ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2013, and 2012, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2013, and 2012, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2013, and 2012, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Miller’s basic financial statements. The schedule of expenditures of federal awards, as required by *Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2014, on our consideration of the County of Miller's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Miller's internal control over financial reporting and compliance.

Daniel Jones & Associates

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

June 13, 2014

FINANCIAL STATEMENTS

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

FUND	CASH AND INVESTMENT BALANCES		RECEIPTS	DISBURSEMENTS	CASH AND INVESTMENT BALANCES			
	ANUARY 1, 2013		2013	2013	DECEMBER 31, 2013			
GENERAL REVENUE FUND	\$	124,874.49	\$	3,095,214.97	\$	3,022,122.56	\$	197,966.90
SPECIAL ROAD AND BRIDGE FUND		96,160.25		2,012,426.29		2,055,461.53		53,125.01
ASSESSMENT FUND		214,313.83		361,946.84		345,579.26		230,681.41
LAW ENFORCEMENT TRAINING FUND		2,489.56		6,311.57		8,375.16		425.97
PROSECUTING ATTORNEY TRAINING FUND		6,319.92		1,299.39		568.50		7,050.81
PROSECUTING ATTORNEY BAD CHECK FUND		96,404.56		26,401.85		21,493.00		101,313.41
EMERGENCY MANAGEMENT FUND		2,370.44		13,809.89		16,104.51		75.82
911 FUND		(22,468.58)		561,413.47		674,349.05		(135,404.16)
CAPITAL IMPROVEMENT FUND		241,870.68		1,795,278.29		1,456,162.60		580,986.37
SENIOR CITIZENS SERVICE FUND		114,337.83		172,828.48		174,856.78		112,309.53
SHERIFF'S DISCRETIONARY FUND		9,938.62		57,457.54		44,348.92		23,047.24
PROSECUTING ATTORNEY DELINQUENT SALES TAX FUND		18,182.09		542.58		-		18,724.67
SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE FUND		32,032.98		6,851.92		-		38,884.90
HOUSE BILL 786 FUND		21,050.57		14,081.24		22,860.00		12,271.81
MARINA TAX FUND		43,440.27		14,844.44		21,880.83		36,403.88
LAKE JA-HA NID FUND		210.25		4,360.09		4,238.91		331.43
FAMILY ACCESS MOTION FUND		496.54		14.82		-		511.36
DRUG AWARENESS AND RESISTANCE EDUCATION FUND		38.19		3,882.48		2,995.57		925.10
W-12 CONSTRUCTION MAINTENANCE FUND		30,128.26		22,843.11		34,813.69		18,157.68
PORT BAGNELL ROAD NID FUND		19,679.74		42,527.88		39,315.00		22,892.62
FEMA DISASTER MONEY FUND		206,414.64		21,955.36		195,499.66		32,870.34
NORMAN ROAD/HAND LANE NID FUND		2,753.33		14,722.91		14,850.00		2,626.24
SHERIFF'S DEPUTY SALARY SUPPLEMENT FUND		(2,743.99)		104,549.54		109,501.45		(7,695.90)
TIF 3 - OSAGE NATIONAL RETAIL OUTLET FUND		603.94		1,015.71		1,259.22		360.43
W-15C NID FUND		15,262.72		12,256.51		14,650.00		12,869.23
BAGNELL SPECIAL MARINA TAX FUND		76,512.21		43,904.14		33,565.67		86,850.68
KAISER SPECIAL ROAD DISTRICT MARINA TAX FUND		13,054.50		2,103.40		-		15,157.90
LOCAL EMERGENCY PREPAREDNESS FUND		18,687.07		558.11		1,478.13		17,767.05
MILLER COUNTY COLLECTOR TAX MAINTENANCE FUND		113,064.67		44,162.00		37,440.07		119,786.60
POST COMMISSION FUND		2,026.62		2,105.89		-		4,132.51
ELECTION SERVICES FUND		25,447.06		6,020.94		837.56		30,630.44
OAK TERRACE NID FUND		552.74		8,748.53		8,800.00		501.27
RECORDER'S TECHNOLOGY FUND		36,605.58		7,339.48		16,572.41		27,372.65
JAIL FUND		(43,503.19)		1,073,804.58		1,161,154.75		(130,853.36)
INMATE SECURITY FUND		8,039.92		8,327.71		7,481.01		8,886.62
TIME PAYMENT FEE FUND		107.19		3.19		-		110.38
NORMAN ROAD/HAND LANE MAINTENANCE NID FUND		2,466.49		1,878.72		2,240.00		2,105.21
TIF - SPECIAL ACCOUNT FOR DEVELOPER FUND		7.66		0.16		-		7.82
TOTAL	\$	1,527,229.65	\$	9,567,794.02	\$	9,550,855.80	\$	1,544,167.87

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2012	RECEIPTS 2012	DISBURSEMENTS 2012	CASH AND INVESTMENT BALANCES DECEMBER 31, 2012
GENERAL REVENUE FUND	\$ 187,578.39	\$ 2,954,739.56	\$ 3,017,443.46	\$ 124,874.49
SPECIAL ROAD AND BRIDGE FUND	78,933.84	2,436,430.44	2,419,204.03	96,160.25
ASSESSMENT FUND	177,251.74	373,770.70	336,708.61	214,313.83
LAW ENFORCEMENT TRAINING FUND	8,388.41	4,514.65	10,413.50	2,489.56
PROSECUTING ATTORNEY TRAINING FUND	5,034.69	1,285.23	-	6,319.92
PROSECUTING ATTORNEY BAD CHECK FUND	92,303.80	25,756.28	21,655.52	96,404.56
EMERGENCY MANAGEMENT FUND	(986.65)	27,142.96	23,785.87	2,370.44
911 FUND	(3,115.26)	613,760.30	633,113.62	(22,468.58)
CAPITAL IMPROVEMENT FUND	280,612.57	1,660,191.97	1,698,933.86	241,870.68
SENIOR CITIZENS SERVICE FUND	119,154.68	179,332.19	184,149.04	114,337.83
SHERIFF'S DISCRETIONARY FUND	8,100.13	50,734.75	48,896.26	9,938.62
PROSECUTING ATTORNEY DELINQUENT SALES TAX FUND	17,346.66	835.43	-	18,182.09
SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE FUND	25,323.88	6,709.10	-	32,032.98
HOUSE BILL 786 FUND	9,767.15	34,143.42	22,860.00	21,050.57
MARINA TAX FUND	30,228.36	17,669.65	4,457.74	43,440.27
LAKE JA-HA NID FUND	103.67	4,353.82	4,247.24	210.25
FAMILY ACCESS MOTION FUND	478.83	17.71	-	496.54
DRUG AWARENESS AND RESISTANCE EDUCATION FUND	42.24	3,413.03	3,417.08	38.19
W-12 CONSTRUCTION MAINTENANCE FUND	44,638.98	22,496.85	37,007.57	30,128.26
PORT BAGNELL ROAD NID FUND	17,607.64	46,887.10	44,815.00	19,679.74
FEMA DISASTER MONEY FUND	3,601.15	317,044.00	114,230.51	206,414.64
NORMAN ROAD/HAND LANE NID FUND	3,219.50	16,608.83	17,075.00	2,753.33
SHERIFF'S DEPUTY SALARY SUPPLEMENT FUND	1,595.34	102,590.72	106,930.05	(2,743.99)
TIF 3 - OSAGE NATIONAL RETAIL OUTLET FUND	938.57	23.67	358.30	603.94
W-15C NID FUND	20,609.47	9,953.25	15,300.00	15,262.72
BAGNELL SPECIAL MARINA TAX FUND	56,313.84	52,518.56	32,320.19	76,512.21
KAISER SPECIAL ROAD DISTRICT MARINA TAX FUND	10,589.51	2,464.99	-	13,054.50
LOCAL EMERGENCY PREPAREDNESS FUND	19,168.90	711.58	1,193.41	18,687.07
MILLER COUNTY COLLECTOR TAX MAINTENANCE FUND	94,402.00	44,705.00	26,042.33	113,064.67
POST COMMISSION FUND	1.40	2,175.22	150.00	2,026.62
ELECTION SERVICES FUND	11,890.11	13,556.95	-	25,447.06
OAK TERRACE NID FUND	1,476.50	8,226.24	9,150.00	552.74
RECORDER'S TECHNOLOGY FUND	32,145.64	7,849.03	3,389.09	36,605.58
JAIL FUND	(6,581.67)	1,083,648.66	1,120,570.18	(43,503.19)
INMATE SECURITY FUND	6,919.68	4,458.38	3,338.14	8,039.92
TIME PAYMENT FEE FUND	103.36	3.83	-	107.19
NORMAN ROAD/HAND LANE MAINTENANCE NID FUND	-	3,612.49	1,146.00	2,466.49
TIF - SPECIAL ACCOUNT FOR DEVELOPER FUND	7.48	0.18	-	7.66
TOTAL	\$ 1,355,194.53	\$ 10,134,336.72	\$ 9,962,301.60	\$ 1,527,229.65

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	GENERAL REVENUE FUND			
	2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 255,000.00	\$ 337,375.29	\$ 236,000.00	\$ 318,592.48
Sales Taxes	1,730,000.00	1,734,557.27	1,613,000.00	1,498,109.21
Intergovernmental	450,231.53	409,935.93	387,230.53	477,539.14
Charges for Services	611,000.00	568,774.47	649,500.00	615,371.52
Interest	5,405.00	12,155.81	5,070.37	10,275.26
Other	36,000.00	32,168.77	21,000.00	34,426.97
Transfers In	-	247.43	-	424.98
TOTAL RECEIPTS	3,087,636.53	3,095,214.97	2,911,800.90	2,954,739.56
DISBURSEMENTS				
County Commission	130,250.00	131,271.38	127,573.61	126,465.59
County Clerk	100,286.56	104,972.46	97,886.56	98,459.84
Elections	97,179.23	86,208.95	228,779.23	193,309.04
Buildings and Grounds	216,600.00	311,393.44	200,806.80	160,515.75
Employee Fringe Benefits	422,025.00	433,728.79	416,472.00	436,914.47
County Treasurer	48,100.00	48,175.01	49,690.84	49,349.95
County Collector	118,065.00	117,015.33	117,705.00	119,284.62
Recorder of Deeds	70,025.00	69,143.50	68,457.00	68,862.83
Circuit Clerk	15,400.00	6,587.99	15,583.36	8,002.86
Associate Circuit Court	63,000.00	17,282.24	38,000.00	15,135.76
Court Administration	14,527.62	9,662.15	14,527.62	8,110.60
Public Administrator	35,529.39	34,138.06	31,700.00	31,395.15
Other General County Government	229,337.00	190,460.36	237,388.80	236,989.47
Sheriff	600,328.80	664,181.87	615,057.84	720,000.71
Prosecuting Attorney	225,437.39	217,011.35	219,417.55	224,841.83
Juvenile Officer	92,194.25	60,609.04	75,000.00	80,375.53
County Coroner	26,147.11	22,461.01	26,452.92	26,949.10
Health and Welfare	-	-	-	-
Emergency Fund	92,629.10	-	87,354.03	-
Transfers Out	152,000.00	152,822.98	105,000.00	88,400.22
Other	315,000.00	344,996.65	-	324,080.14
TOTAL DISBURSEMENTS	3,064,061.45	3,022,122.56	2,772,853.16	3,017,443.46
RECEIPTS OVER (UNDER) DISBURSEMENTS	23,575.08	73,092.41	138,947.74	(62,703.90)
CASH AND INVESTMENT BALANCES, JANUARY 1	124,874.49	124,874.49	187,578.39	187,578.39
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 148,449.57	\$ 197,966.90	\$ 326,526.13	\$ 124,874.49

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	SPECIAL ROAD AND BRIDGE FUND			
	2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 560,000.00	\$ 525,288.33	\$ 555,000.00	\$ 539,079.50
Intergovernmental	1,257,051.04	1,085,440.78	1,615,350.00	1,759,396.54
Charges for Services	-	-	-	-
Interest	8,545.00	9,401.11	6,000.00	9,566.18
Other	25,000.00	56,259.68	108,000.00	53,388.22
Transfers In	205,000.00	336,036.39	155,000.00	75,000.00
TOTAL RECEIPTS	2,055,596.04	2,012,426.29	2,439,350.00	2,436,430.44
DISBURSEMENTS				
Salaries	500,000.00	478,385.18	480,000.00	465,667.98
Employee Fringe Benefits	242,400.00	279,591.41	237,981.36	250,005.06
Supplies	377,000.00	402,426.23	388,000.00	381,014.01
Insurance	16,000.00	17,103.52	20,619.72	16,257.03
Road and Bridge Materials	140,000.00	84,037.41	50,000.00	28,991.31
Equipment Repairs	175,000.00	161,689.51	135,000.00	180,411.13
Rentals	-	-	-	-
Equipment Purchases	344,000.00	332,995.84	340,000.00	297,705.83
Road and Bridge Construction	315,000.00	267,351.87	773,000.00	783,040.89
Other Expenditures	14,080.13	31,880.56	10,100.00	16,110.79
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	2,123,480.13	2,055,461.53	2,434,701.08	2,419,204.03
RECEIPTS OVER (UNDER) DISBURSEMENTS	(67,884.09)	(43,035.24)	4,648.92	17,226.41
CASH AND INVESTMENT BALANCES, JANUARY 1	96,160.25	96,160.25	78,933.84	78,933.84
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 28,276.16	\$ 53,125.01	\$ 83,582.76	\$ 96,160.25

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	ASSESSMENT FUND				LAW ENFORCEMENT TRAINING FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 29,000.00	\$ 30,002.41	\$ 25,000.00	\$ 29,870.44	\$ -	\$ -	\$ -	\$ -
Intergovernmental	370,300.00	322,311.71	338,951.00	327,993.74	-	-	-	-
Charges for Services	-	-	-	-	5,400.00	6,265.26	3,700.00	4,250.00
Interest	8,000.00	9,594.07	6,000.00	9,732.14	250.00	46.31	179.00	264.65
Other	1,000.00	38.65	500.00	6,174.38	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	408,300.00	361,946.84	370,451.00	373,770.70	5,650.00	6,311.57	3,879.00	4,514.65
DISBURSEMENTS								
Assessor	406,062.00	345,579.26	362,586.18	336,708.61	-	-	-	-
Sheriff	-	-	-	-	8,050.00	8,375.16	8,050.00	10,413.50
Transfers Out	1,000.00	-	500.00	-	-	-	-	-
TOTAL DISBURSEMENTS	407,062.00	345,579.26	363,086.18	336,708.61	8,050.00	8,375.16	8,050.00	10,413.50
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,238.00	16,367.58	7,364.82	37,062.09	(2,400.00)	(2,063.59)	(4,171.00)	(5,898.85)
CASH AND INVESTMENT BALANCES, JANUARY 1	214,313.83	214,313.83	177,251.74	177,251.74	2,489.56	2,489.56	8,388.41	8,388.41
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 215,551.83	\$ 230,681.41	\$ 184,616.56	\$ 214,313.83	\$ 89.56	\$ 425.97	\$ 4,217.41	\$ 2,489.56

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY BAD CHECK FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 1,000.00	\$ 1,108.86	\$ 950.00	\$ 1,080.20	\$ 22,500.00	\$ 23,358.14	\$ 34,500.00	\$ 22,265.56
Interest	125.00	190.53	-	205.03	3,000.00	3,043.71	3,000.00	3,490.72
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,125.00	1,299.39	950.00	1,285.23	25,500.00	26,401.85	37,500.00	25,756.28
DISBURSEMENTS								
Prosecuting Attorney	2,000.00	568.50	2,000.00	-	87,000.00	21,493.00	89,230.00	21,655.52
Transfers Out	1,085.00	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	3,085.00	568.50	2,000.00	-	87,000.00	21,493.00	89,230.00	21,655.52
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,960.00)	730.89	(1,050.00)	1,285.23	(61,500.00)	4,908.85	(51,730.00)	4,100.76
CASH AND INVESTMENT BALANCES, JANUARY 1	6,319.92	6,319.92	5,034.69	5,034.69	96,404.56	96,404.56	92,303.80	92,303.80
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 4,359.92	\$ 7,050.81	\$ 3,984.69	\$ 6,319.92	\$ 34,904.56	\$ 101,313.41	\$ 40,573.80	\$ 96,404.56

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	EMERGENCY MANAGEMENT FUND				911 FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Phone Taxes	\$ -	\$ -	\$ -	\$ -	\$ 234,684.90	\$ 220,336.76	\$270,000.00	\$ 234,684.90
Intergovernmental	1,500.00	-	-	3,734.88	20,025.00	18,479.71	20,500.00	15,243.72
Charges for Services	-	-	-	-	-	-	-	-
Interest	6.00	66.48	-	12.47	49.65	-	40.00	49.65
Other	8,402.60	13,743.41	50.00	12,230.39	13,782.03	5,527.00	500.00	13,782.03
Transfers In	15,900.00	-	15,900.00	11,165.22	400,000.00	317,070.00	340,000.00	350,000.00
TOTAL RECEIPTS	25,808.60	13,809.89	15,950.00	27,142.96	668,541.58	561,413.47	631,040.00	613,760.30
DISBURSEMENTS								
Emergency Management	18,941.05	16,104.51	14,952.24	23,785.87	-	-	-	-
911	-	-	-	-	644,239.34	674,101.62	627,718.62	632,688.64
Transfers Out	-	-	-	-	-	247.43	-	424.98
TOTAL DISBURSEMENTS	18,941.05	16,104.51	14,952.24	23,785.87	644,239.34	674,349.05	627,718.62	633,113.62
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,867.55	(2,294.62)	997.76	3,357.09	24,302.24	(112,935.58)	3,321.38	(19,353.32)
CASH AND INVESTMENT BALANCES, JANUARY 1	2,370.44	2,370.44	(986.65)	(986.65)	(22,468.58)	(22,468.58)	(3,115.26)	(3,115.26)
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 9,237.99</u>	<u>\$ 75.82</u>	<u>\$ 11.11</u>	<u>\$ 2,370.44</u>	<u>\$ 1,833.66</u>	<u>\$ (135,404.16)</u>	<u>\$ 206.12</u>	<u>\$ (22,468.58)</u>

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	CAPITAL IMPROVEMENT FUND				SENIOR CITIZENS SERVICE FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$150,000.00	\$ 143,426.79	\$169,000.00	\$ 149,069.55
Sales Taxes	1,500,000.00	1,444,306.00	1,453,000.00	1,352,807.14	-	-	-	-
Intergovernmental	330,000.00	319,919.19	-	285,087.79	24,000.96	23,452.28	20,173.96	23,774.60
Charges for Services	-	-	-	-	-	-	-	-
Interest	12,500.00	12,039.70	11,500.00	12,823.17	6,540.50	5,949.41	5,345.34	6,488.04
Other	10,000.00	19,013.40	247,000.00	9,473.87	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,852,500.00	1,795,278.29	1,711,500.00	1,660,191.97	180,541.46	172,828.48	194,519.30	179,332.19
DISBURSEMENTS								
Capital Improvements	1,834,377.50	691,631.60	1,665,160.00	698,933.86	-	-	-	-
Senior Citizens Service Expenses	-	-	-	-	236,447.00	174,856.78	219,740.00	184,149.04
Transfers Out	-	764,531.00	-	1,000,000.00	-	-	-	-
TOTAL DISBURSEMENTS	1,834,377.50	1,456,162.60	1,665,160.00	1,698,933.86	236,447.00	174,856.78	219,740.00	184,149.04
RECEIPTS OVER (UNDER) DISBURSEMENTS	18,122.50	339,115.69	46,340.00	(38,741.89)	(55,905.54)	(2,028.30)	(25,220.70)	(4,816.85)
CASH AND INVESTMENT BALANCES, JANUARY 1	241,870.68	241,870.68	280,612.57	280,612.57	114,337.83	114,337.83	119,154.68	119,154.68
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 259,993.18	\$ 580,986.37	\$ 326,952.57	\$ 241,870.68	\$ 58,432.29	\$ 112,309.53	\$ 93,933.98	\$ 114,337.83

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	SHERIFF'S DISCRETIONARY FUND				PROSECUTING ATTORNEY DELINQUENT SALES TAX FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 50,000.00	\$ 56,638.30	\$ 50,968.00	\$ 50,260.99	\$ 150.00	\$ -	\$ 200.00	\$ 189.26
Charges for Services	275.00	-	-	-	-	-	-	-
Interest	-	559.75	275.00	278.86	500.00	542.58	500.00	646.17
Other	200.00	259.49	200.00	194.90	-	-	-	-
TOTAL RECEIPTS	50,475.00	57,457.54	51,443.00	50,734.75	650.00	542.58	700.00	835.43
DISBURSEMENTS								
Sheriff	60,350.00	44,348.92	59,000.00	48,896.26	-	-	-	-
Prosecuting Attorney	-	-	-	-	5,000.00	-	4,500.00	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	60,350.00	44,348.92	59,000.00	48,896.26	5,000.00	-	4,500.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,875.00)	13,108.62	(7,557.00)	1,838.49	(4,350.00)	542.58	(3,800.00)	835.43
CASH AND INVESTMENT BALANCES, JANUARY 1	9,938.62	9,938.62	8,100.13	8,100.13	18,182.09	18,182.09	17,346.66	17,346.66
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 63.62	\$ 23,047.24	\$ 543.13	\$ 9,938.62	\$ 13,832.09	\$ 18,724.67	\$ 13,546.66	\$ 18,182.09

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE FUND				HOUSE BILL 786 FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 5,675.49	\$ 5,833.50	\$ 4,930.00	\$ 5,675.49	\$ 13,500.00	\$ 13,549.17	\$ 13,500.00	\$ 33,277.61
Charges for Services	-	-	-	-	-	-	-	-
Interest	1,033.61	1,018.42	600.00	1,033.61	800.00	532.07	1,063.00	865.81
TOTAL RECEIPTS	6,709.10	6,851.92	5,530.00	6,709.10	14,300.00	14,081.24	14,563.00	34,143.42
DISBURSEMENTS								
Domestic Violence	38,000.00	-	29,000.00	-	-	-	-	-
House Bill 786	-	-	-	-	31,860.00	22,860.00	22,860.00	22,860.00
TOTAL DISBURSEMENTS	38,000.00	-	29,000.00	-	31,860.00	22,860.00	22,860.00	22,860.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(31,290.90)	6,851.92	(23,470.00)	6,709.10	(17,560.00)	(8,778.76)	(8,297.00)	11,283.42
CASH AND INVESTMENT BALANCES, JANUARY 1	32,032.98	32,032.98	25,323.88	25,323.88	21,050.57	21,050.57	9,767.15	9,767.15
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 742.08	\$ 38,884.90	\$ 1,853.88	\$ 32,032.98	\$ 3,490.57	\$ 12,271.81	\$ 1,470.15	\$ 21,050.57

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	MARINA TAX FUND				LAKE JA-HA NID FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Marina Taxes	\$ 17,000.00	\$ 13,645.52	\$ 15,000.00	\$ 16,379.08	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	1,000.00	1,198.92	692.00	1,290.57	28.00	45.09	28.00	38.82
Other	-	-	-	-	4,626.00	4,315.00	4,626.00	4,315.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	18,000.00	14,844.44	15,692.00	17,669.65	4,654.00	4,360.09	4,654.00	4,353.82
DISBURSEMENTS								
Marina Tax	54,000.00	21,880.83	18,000.00	4,457.74	-	-	-	-
Lake Ja-Ha NID	-	-	-	-	4,757.00	4,238.91	4,757.00	4,247.24
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	54,000.00	21,880.83	18,000.00	4,457.74	4,757.00	4,238.91	4,757.00	4,247.24
RECEIPTS OVER (UNDER) DISBURSEMENTS	(36,000.00)	(7,036.39)	(2,308.00)	13,211.91	(103.00)	121.18	(103.00)	106.58
CASH AND INVESTMENT BALANCES, JANUARY 1	43,440.27	43,440.27	30,228.36	30,228.36	210.25	210.25	103.67	103.67
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 7,440.27	\$ 36,403.88	\$ 27,920.36	\$ 43,440.27	\$ 107.25	\$ 331.43	\$ 0.67	\$ 210.25

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	FAMILY ACCESS MOTION FUND				DRUG AWARENESS AND RESISTANCE EDUCATION FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 2,130.11	\$ 4,200.00	\$ 2,961.94
Charges for Services	-	-	-	-	-	-	-	-
Interest	17.00	14.82	14.00	17.71	10.00	7.37	24.00	6.09
Other	-	-	-	-	445.00	1,745.00	1,800.00	445.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	17.00	14.82	14.00	17.71	5,455.00	3,882.48	6,024.00	3,413.03
DISBURSEMENTS								
Family Access Motion	400.00	-	400.00	-	-	-	-	-
D.A.R.E.	-	-	-	-	5,400.00	2,995.57	5,000.00	3,417.08
TOTAL DISBURSEMENTS	400.00	-	400.00	-	5,400.00	2,995.57	5,000.00	3,417.08
RECEIPTS OVER (UNDER) DISBURSEMENTS	(383.00)	14.82	(386.00)	17.71	55.00	886.91	1,024.00	(4.05)
CASH AND INVESTMENT BALANCES, JANUARY 1	496.54	496.54	478.83	478.83	38.19	38.19	42.24	42.24
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 113.54	\$ 511.36	\$ 92.83	\$ 496.54	\$ 93.19	\$ 925.10	\$ 1,066.24	\$ 38.19

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	W-12 CONSTRUCTION MAINTENANCE FUND				PORT BAGNELL ROAD NID FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 24,000.00	\$ 22,082.61	\$ 24,000.00	\$ 21,213.58	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,660.00	-	1,660.00	-	46,100.00	41,737.84	44,581.81	46,014.25
Interest	1,432.00	760.50	1,432.00	1,283.27	731.00	790.04	524.00	872.85
Other	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	27,092.00	22,843.11	27,092.00	22,496.85	46,831.00	42,527.88	45,105.81	46,887.10
DISBURSEMENTS								
W-12	56,350.00	34,813.69	71,050.00	37,007.57	-	-	-	-
Port Bagnell NID	-	-	-	-	65,655.00	39,315.00	61,655.00	44,815.00
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	56,350.00	34,813.69	71,050.00	37,007.57	65,655.00	39,315.00	61,655.00	44,815.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(29,258.00)	(11,970.58)	(43,958.00)	(14,510.72)	(18,824.00)	3,212.88	(16,549.19)	2,072.10
CASH AND INVESTMENT BALANCES, JANUARY 1	30,128.26	30,128.26	44,638.98	44,638.98	19,679.74	19,679.74	17,607.64	17,607.64
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 870.26	\$ 18,157.68	\$ 680.98	\$ 30,128.26	\$ 855.74	\$ 22,892.62	\$ 1,058.45	\$ 19,679.74

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	FEMA DISASTER MONEY FUND				NORMAN ROAD/HAND LANE NID FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$206,731.00	\$ 21,955.36	\$ 229,500.00	\$317,044.00	\$16,300.00	\$14,401.02	\$16,000.00	\$16,223.58
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	380.00	321.89	-	385.25
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	206,731.00	21,955.36	229,500.00	317,044.00	16,680.00	14,722.91	16,000.00	16,608.83
DISBURSEMENTS								
Federal Disasters	206,031.93	64,463.27	229,500.00	114,230.51	-	-	-	-
Norman Road/ Hand Lane NID	-	-	-	-	19,000.00	14,850.00	19,000.00	17,075.00
Transfers Out	-	131,036.39	-	-	-	-	-	-
TOTAL DISBURSEMENTS	206,031.93	195,499.66	229,500.00	114,230.51	19,000.00	14,850.00	19,000.00	17,075.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	699.07	(173,544.30)	-	202,813.49	(2,320.00)	(127.09)	(3,000.00)	(466.17)
CASH AND INVESTMENT BALANCES, JANUARY 1	206,414.64	206,414.64	3,601.15	3,601.15	2,753.33	2,753.33	3,219.50	3,219.50
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$207,113.71	\$ 32,870.34	\$ 3,601.15	\$206,414.64	\$ 433.33	\$ 2,626.24	\$ 219.50	\$ 2,753.33

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	SHERIFFS DEPUTY SALARY SUPPLEMENT FUND				TIF 3 - OSAGE NATIONAL RETAIL OUTLET FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
Intergovernmental	167,500.00	104,549.54	152,500.00	102,590.72	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	39.00	15.71	39.00	23.67
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	167,500.00	104,549.54	152,500.00	102,590.72	39.00	1,015.71	39.00	23.67
DISBURSEMENTS								
Sheriff's Deputy Salary Supplement	164,172.41	109,501.45	142,172.41	106,930.05	-	-	-	-
TIF 3 - Osage National Retail Outlet	-	-	-	-	4,000.00	1,259.22	3,000.00	358.30
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	164,172.41	109,501.45	142,172.41	106,930.05	4,000.00	1,259.22	3,000.00	358.30
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,327.59	(4,951.91)	10,327.59	(4,339.33)	(3,961.00)	(243.51)	(2,961.00)	(334.63)
CASH AND INVESTMENT BALANCES, JANUARY 1	(2,743.99)	(2,743.99)	1,595.34	1,595.34	603.94	603.94	938.57	938.57
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 583.60	\$ (7,695.90)	\$ 11,922.93	\$ (2,743.99)	\$ (3,357.06)	\$ 360.43	\$ (2,022.43)	\$ 603.94

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	W-15C NID FUND				BAGNELL SPECIAL MARINA TAX FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 15,000.00	\$ 11,543.72	\$ 15,000.00	\$ 9,299.90	\$50,000.00	\$41,505.12	\$53,000.00	\$ 49,819.70
Charges for Services	-	-	-	-	-	-	-	-
Interest	583.00	476.08	583.00	653.35	2,000.00	2,399.02	1,600.00	2,698.86
Other	-	236.71	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	15,583.00	12,256.51	15,583.00	9,953.25	52,000.00	43,904.14	54,600.00	52,518.56
DISBURSEMENTS								
W-15C NID	30,787.50	14,650.00	35,787.50	15,300.00	-	-	-	-
Bagnell Special Marina Tax	-	-	-	-	120,000.00	33,565.67	110,000.00	32,320.19
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	30,787.50	14,650.00	35,787.50	15,300.00	120,000.00	33,565.67	110,000.00	32,320.19
RECEIPTS OVER (UNDER) DISBURSEMENTS	(15,204.50)	(2,393.49)	(20,204.50)	(5,346.75)	(68,000.00)	10,338.47	(55,400.00)	20,198.37
CASH AND INVESTMENT BALANCES, JANUARY 1	15,262.72	15,262.72	20,609.47	20,609.47	76,512.21	76,512.21	56,313.84	56,313.84
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 58.22	\$ 12,869.23	\$ 404.97	\$ 15,262.72	\$ 8,512.21	\$86,850.68	\$ 913.84	\$ 76,512.21

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	KAISER SPECIAL ROAD DISTRICT MARINA TAX FUND				LOCAL EMERGENCY PREPAREDNESS FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Marina Taxes	\$ 2,000.00	\$ 1,705.69	\$ 2,100.00	\$ 2,047.38	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	5,840.00	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	400.00	397.71	260.00	417.61	600.00	541.11	-	690.58
Other	-	-	-	-	-	17.00	-	21.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,400.00	2,103.40	2,360.00	2,464.99	600.00	558.11	5,840.00	711.58
DISBURSEMENTS								
Kaiser Special Road District Marina Tax	14,900.00	-	12,900.00	-	-	-	-	-
Local Emergency Preparedness	-	-	-	-	1,850.00	1,478.13	25,000.00	1,193.41
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	14,900.00	-	12,900.00	-	1,850.00	1,478.13	25,000.00	1,193.41
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,500.00)	2,103.40	(10,540.00)	2,464.99	(1,250.00)	(920.02)	(19,160.00)	(481.83)
CASH AND INVESTMENT BALANCES, JANUARY 1	13,054.50	13,054.50	10,589.51	10,589.51	18,687.07	18,687.07	19,168.90	19,168.90
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 554.50	\$ 15,157.90	\$ 49.51	\$ 13,054.50	\$ 17,437.07	\$ 17,767.05	\$ 8.90	\$ 18,687.07

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	MILLER COUNTY COLLECTOR TAX MAINTENANCE FUND				POST COMMISSION FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,039.40	\$ 1,600.00	\$ 2,012.21
Charges for Services	40,600.00	41,085.00	43,203.00	41,325.00	-	-	-	-
Interest	3,400.00	3,077.00	2,800.00	3,380.00	13.00	66.49	2.00	13.01
Other	-	-	-	-	-	-	-	150.00
Transfers In	-	-	-	-	5,900.00	-	5,900.00	-
TOTAL RECEIPTS	44,000.00	44,162.00	46,003.00	44,705.00	7,913.00	2,105.89	7,502.00	2,175.22
DISBURSEMENTS								
Collector	36,000.00	37,440.07	38,003.00	26,042.33	-	-	-	-
Post Commission	-	-	-	-	7,500.00	-	7,500.00	150.00
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	36,000.00	37,440.07	38,003.00	26,042.33	7,500.00	-	7,500.00	150.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	8,000.00	6,721.93	8,000.00	18,662.67	413.00	2,105.89	2.00	2,025.22
CASH AND INVESTMENT BALANCES, JANUARY 1	113,064.67	113,064.67	94,402.00	94,402.00	2,026.62	2,026.62	1.40	1.40
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 121,064.67	\$ 119,786.60	\$ 102,402.00	\$ 113,064.67	\$ 2,439.62	\$ 4,132.51	\$ 3.40	\$ 2,026.62

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	ELECTION SERVICES FUND				OAK TERRACE NID FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ 5,195.10	\$ 2,231.45	\$ 12,784.79	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-	-	-
Interest	650.00	825.84	-	-	10.50	26.83	10.50	29.04
Other	-	-	285.00	772.16	8,100.00	5,898.72	8,100.00	5,962.20
Transfers In	-	-	-	-	1,000.00	2,822.98	-	2,235.00
TOTAL RECEIPTS	650.00	6,020.94	2,516.45	13,556.95	9,110.50	8,748.53	8,110.50	8,226.24
DISBURSEMENTS								
Election Services	26,066.00	837.56	14,400.00	-	-	-	-	-
Oak Terrace NID	-	-	-	-	9,500.00	8,800.00	9,500.00	9,150.00
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	26,066.00	837.56	14,400.00	-	9,500.00	8,800.00	9,500.00	9,150.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(25,416.00)	5,183.38	(11,883.55)	13,556.95	(389.50)	(51.47)	(1,389.50)	(923.76)
CASH AND INVESTMENT BALANCES, JANUARY 1	25,447.06	25,447.06	11,890.11	11,890.11	552.74	552.74	1,476.50	1,476.50
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 31.06	\$ 30,630.44	\$ 6.56	\$ 25,447.06	\$ 163.24	\$ 501.27	\$ 87.00	\$ 552.74

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	RECORDER'S TECHNOLOGY FUND				JAIL FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 6,600.00	\$ 6,364.01	\$ 8,200.00	\$ 6,591.68	\$ 446,375.00	\$ 642,222.48	\$ 400,475.00	\$ 393,981.76
Charges for Services	-	-	-	-	-	-	-	-
Interest	1,260.00	975.47	1,095.00	1,257.35	-	-	5.00	-
Other	-	-	-	-	40,400.00	39,121.10	26,200.00	39,666.90
Transfers In	-	-	-	-	625,630.00	392,461.00	650,000.00	650,000.00
TOTAL RECEIPTS	7,860.00	7,339.48	9,295.00	7,849.03	1,112,405.00	1,073,804.58	1,076,680.00	1,083,648.66
DISBURSEMENTS								
Recorder's Technology	41,150.00	16,572.41	31,150.00	3,389.09	-	-	-	-
Jail	-	-	-	-	1,068,901.00	1,161,154.75	1,070,559.16	1,120,570.18
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	41,150.00	16,572.41	31,150.00	3,389.09	1,068,901.00	1,161,154.75	1,070,559.16	1,120,570.18
RECEIPTS OVER (UNDER) DISBURSEMENTS	(33,290.00)	(9,232.93)	(21,855.00)	4,459.94	43,504.00	(87,350.17)	6,120.84	(36,921.52)
CASH AND INVESTMENT BALANCES, JANUARY 1	36,605.58	36,605.58	32,145.64	32,145.64	(43,503.19)	(43,503.19)	(6,581.67)	(6,581.67)
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 3,315.58	\$ 27,372.65	\$ 10,290.64	\$ 36,605.58	\$ 0.81	\$ (130,853.36)	\$ (460.83)	\$ (43,503.19)

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	INMATE SECURITY FUND				TIME PAYMENT FEE FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 4,200.00	\$ 8,086.99	\$ 3,650.00	\$ 4,192.50	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-	-	-
Interest	270.00	240.72	200.00	265.88	3.50	3.19	3.02	3.83
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>4,470.00</u>	<u>8,327.71</u>	<u>3,850.00</u>	<u>4,458.38</u>	<u>3.50</u>	<u>3.19</u>	<u>3.02</u>	<u>3.83</u>
DISBURSEMENTS								
Inmate Security	12,250.00	7,481.01	10,000.00	3,338.14	-	-	-	-
Time Payment Fee	-	-	-	-	110.34	-	103.34	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>12,250.00</u>	<u>7,481.01</u>	<u>10,000.00</u>	<u>3,338.14</u>	<u>110.34</u>	<u>-</u>	<u>103.34</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,780.00)	846.70	(6,150.00)	1,120.24	(106.84)	3.19	(100.32)	3.83
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>8,039.92</u>	<u>8,039.92</u>	<u>6,919.68</u>	<u>6,919.68</u>	<u>107.19</u>	<u>107.19</u>	<u>103.36</u>	<u>103.36</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 259.92</u>	<u>\$ 8,886.62</u>	<u>\$ 769.68</u>	<u>\$ 8,039.92</u>	<u>\$ 0.35</u>	<u>\$ 110.38</u>	<u>\$ 3.04</u>	<u>\$ 107.19</u>

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	NORMAN ROAD/HAND LANE MAINTENANCE NID FUND				TIF-SPECIAL ACCOUNT FOR DEVELOPER FUND			
	2013		2012		2013		2012	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 3,600.00	\$ 1,800.00	\$ -	\$ 3,600.00	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-	-	-
Interest	12.49	78.72	-	12.49	0.18	0.16	0.17	0.18
TOTAL RECEIPTS	3,612.49	1,878.72	-	3,612.49	0.18	0.16	0.17	0.18
DISBURSEMENTS								
Norman Road/Hand Lane Maintenance NID	5,600.00	2,240.00	-	1,146.00	-	-	-	-
TIF-Special Account For Developer	-	-	-	-	7.84	-	7.65	-
TOTAL DISBURSEMENTS	5,600.00	2,240.00	-	1,146.00	7.84	-	7.65	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,987.51)	(361.28)	-	2,466.49	(7.66)	0.16	(7.48)	0.18
CASH AND INVESTMENT BALANCES, JANUARY 1	2,466.49	2,466.49	-	-	7.66	7.66	7.48	7.48
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 478.98	\$ 2,105.21	\$ -	\$ 2,466.49	\$ -	\$ 7.82	\$ -	\$ 7.66

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2013

	<u>CLERK</u>	<u>TIF 1 NORTHPOINT</u>	<u>TIF 2 PREWITT'S POINT</u>	<u>MARY'S HOME SEWER CDBG GRANT</u>	<u>FINANCIAL INSTITUTION TAX</u>
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 7,340.58
Investments	5,276.65	-	-	-	-
Total Assets	5,276.65	-	-	-	7,340.58
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	-	-	-	-	-
UNRESERVED FUND BALANCES	5,276.65	-	-	-	7,340.58
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,276.65</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,340.58</u>
	<u>OVER PLUS</u>	<u>SCHOOL FUND</u>	<u>UNCLAIMED FEES</u>	<u>CERF</u>	<u>SHERIFF</u>
ASSETS					
Cash and Cash Equivalents	\$ 19,008.99	\$ 237,895.13	\$ 6,387.73	\$ -	\$ 30,407.88
Investments	-	-	-	-	-
Total Assets	19,008.99	237,895.13	6,387.73	-	30,407.88
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	-	-	-	-	-
UNRESERVED FUND BALANCES	19,008.99	237,895.13	6,387.73	-	30,407.88
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 19,008.99</u>	<u>\$ 237,895.13</u>	<u>\$ 6,387.73</u>	<u>\$ -</u>	<u>\$ 30,407.88</u>
	<u>PROSECUTING ATTORNEY</u>	<u>COLLECTOR</u>	<u>RECORDER</u>	<u>TOTAL AGENCY FUNDS</u>	
ASSETS					
Cash and Cash Equivalents	\$ 35,445.95	\$ 17,243,839.02	\$ 13,651.47	\$ 17,593,976.75	
Investments	-	-	-	5,276.65	
Total Assets	35,445.95	17,243,839.02	13,651.47	17,599,253.40	
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	-	-	-	-	
UNRESERVED FUND BALANCES	35,445.95	17,243,839.02	13,651.47	17,599,253.40	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 35,445.95</u>	<u>\$ 17,243,839.02</u>	<u>\$ 13,651.47</u>	<u>\$ 17,599,253.40</u>	

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2012

	<u>CLERK</u>	<u>TIF 1 NORTHPOINT</u>	<u>TIF 2 PREWITT'S POINT</u>	<u>MARY'S HOME SEWER CDBG GRANT</u>	<u>FINANCIAL INSTITUTION TAX</u>
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 20,510.71
Investments	5,272.67	-	-	-	-
Total Assets	5,272.67	-	-	-	20,510.71
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	-	-	-	-	-
UNRESERVED FUND BALANCES	5,272.67	-	-	-	20,510.71
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,272.67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,510.71</u>
	<u>OVER PLUS</u>	<u>SCHOOL FUND</u>	<u>UNCLAIMED FEES</u>	<u>CERF</u>	<u>SHERIFF</u>
ASSETS					
Cash and Cash Equivalents	\$ 37,842.70	\$ 33,849.82	\$ 223.98	\$ -	\$ 38,038.98
Investments	-	-	-	-	-
Total Assets	37,842.70	33,849.82	223.98	-	38,038.98
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	-	-	-	-	-
UNRESERVED FUND BALANCES	37,842.70	33,849.82	223.98	-	38,038.98
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 37,842.70</u>	<u>\$ 33,849.82</u>	<u>\$ 223.98</u>	<u>\$ -</u>	<u>\$ 38,038.98</u>
	<u>PROSECUTING ATTORNEY</u>	<u>COLLECTOR</u>	<u>RECORDER</u>	<u>TOTAL AGENCY FUNDS</u>	
ASSETS					
Cash and Cash Equivalents	\$ 34,683.59	\$ 12,786,579.59	\$ 18,129.45	\$ 12,969,858.82	
Investments	-	-	-	5,272.67	
Total Assets	34,683.59	12,786,579.59	18,129.45	12,975,131.49	
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	-	-	-	-	
UNRESERVED FUND BALANCES	34,683.59	12,786,579.59	18,129.45	12,975,131.49	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 34,683.59</u>	<u>\$ 12,786,579.59</u>	<u>\$ 18,129.45</u>	<u>\$ 12,975,131.49</u>	

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Miller, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1837 by an Act of the Missouri Territory. In addition to the three Commissioners, there are 11 elected constitutional officers: County Clerk, Treasurer, Circuit Clerk, Collector of Revenue, County Surveyor, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

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

A. Reporting Entity

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

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

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

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, a Comparative Statement of Receipts and Disbursements – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

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

Fiduciary Fund Types

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

C. Basis of Accounting

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

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

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

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

E. Property Taxes

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2013 and 2012, for purposes of taxation was:

	2013	2012
Real Estate	\$ 307,234,386	\$ 301,732,230
Personal Property	80,802,849	74,858,615
Railroad and Utilities	18,348,790	17,883,740
	\$ 406,386,025	\$ 394,474,585

The County Commission approved a \$0.4861 and \$0.3886, respectively, tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2013 and 2012, for purposes of County taxation, as follows:

	2013	2012
General Revenue Fund	\$ 0.1840	\$ 0.0845
Special Road and Bridge Fund	0.2559	0.2557
Senior Citizens Service Fund	0.0462	0.0484
	\$ 0.4861	\$ 0.3886

F. 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 are 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.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

II. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash and investments are separately held by several of the County's funds. Investments of the County consist of certificates of deposit with local banking institutions.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2013, and 2012, the carrying amount of the County's deposits was \$1,544,167.87 and \$1,527,229.65, and the bank balance was \$11,074,468.45 and \$10,500,390.78, respectively. The total bank balances as of December 31, 2013, and 2012 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2013, as follows:

Included in the following fund financial statement captions:

Statement of Receipts, Disbursements and Changes in Cash and Investment Balances -	
Deposits	\$ 1,544,167.87
Investments	-
	<hr/>
Total Deposits and Investments as of December 31, 2013	\$ <u>1,544,167.87</u>

The carrying values of deposits and investments at December 31, 2012, are as follows:

Included in the following fund financial statement captions:

Statement of Receipts, Disbursements and Changes in Cash and Investment Balances -	
Deposits	\$ 1,527,229.65
Investments	-
	<hr/>
Total Deposits and Investments as of December 31, 2012	\$ <u>1,527,229.65</u>

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

II. CASH AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2013, and 2012.

Custodial Credit Risk – Investments

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

Investment Interest Rate Risk

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

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the years ended December 31, 2013, and 2012.

III. CAPITAL LEASES

In May of 2005, a capital lease of \$339,736.80 was obtained for a John Deere Grader. The lease matured on June 1, 2013, and the interest rate was 4.55%.

In August of 2008, a capital lease of \$405,750 was obtained for a John Deer Grader. The lease matures on August 22, 2015, and the interest rate is 5.15%.

In March of 2009, a capital lease of \$27,836.40 was obtained for a 2009 Chevrolet truck. The lease matured on May 24, 2012, and the interest rate was 4.25%.

In June of 2011, a capital lease of \$94,100 was obtained for a John Deere Grader. The lease matures on June 29, 2016, and the interest rate is 3.55%.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

III. CAPITAL LEASES (continued)

In October of 2011, a capital lease of \$80,000 was obtained for a 2013 International 7500 SFA. The lease matures on October 31, 2016, and the interest rate is 3.523%.

In November of 2012, a capital lease of \$35,872 was obtained for a 2012 Chevrolet truck. The lease matures on July 15, 2017, and the interest rate is 3.50%.

In January of 2013, a capital lease of \$25,576.50 was obtained for 2013 Chevrolet truck. The lease matures on January 9, 2014, and the interest rate is 3.00%.

In June of 2013, a capital lease of \$145,901 was obtained for a John Deere Grader. The lease matures on May 1, 2018, and the interest rate is 2.80%.

The change in capital lease obligations for the year ended December 31, 2013 is as follows:

Capital Leases	Balance 12/31/12	Additions	Payments	Balance 12/31/13	Interest Paid
John Deere Grader - 2005	\$ 36,932.95	\$ -	\$ 36,932.95	\$ -	\$ 1,715.94
John Deere Grader - 2008	191,871.66	-	60,699.69	131,171.97	10,118.10
Chevrolet Truck - 2009	-	-	-	-	-
John Deere Grader - 2011	76,590.08	-	18,141.76	58,448.32	2,763.62
2013 International - 2012	65,105.32	-	15,427.91	49,677.41	2,330.76
Chevrolet Truck - 2012	35,872.00	-	7,247.96	28,624.04	746.44
Chevrolet Truck - 2013	-	25,576.50	12,693.87	12,882.63	672.69
John Deere Grader - 2013	-	145,901.00	-	145,901.00	-
	<u>\$406,372.01</u>	<u>\$171,477.50</u>	<u>\$151,144.14</u>	<u>\$426,705.37</u>	<u>\$18,347.55</u>

As of December 31, 2013, the schedule of future payments for the capital leases of the County is as follows:

Year Ending December 31,	Interest	Principal	Total
2014	\$ 16,036.83	\$ 146,159.63	\$ 162,196.46
2015	10,311.03	138,626.32	148,937.35
2016	4,415.57	73,703.06	78,118.63
2017	1,989.26	37,465.34	39,454.60
2018	870.15	30,751.02	31,621.17
	<u>\$ 33,622.84</u>	<u>\$ 426,705.37</u>	<u>\$ 460,328.21</u>

The change in capital lease obligations for the year ended December 31, 2012 is as follows:

Capital Leases	Balance 12/31/11	Additions	Payments	Balance 12/31/12	Interest Paid
John Deere Grader - 2005	\$ 72,500.00	\$ -	\$ 35,567.05	\$ 36,932.95	\$ 3,081.84
John Deere Grader - 2008	249,530.78	-	57,659.12	191,871.66	13,158.67
Chevrolet Truck - 2009	7,061.73	-	7,061.73	-	412.74
John Deere Grader - 2011	94,100.00	-	17,509.92	76,590.08	3,395.46
2013 International - 2012	80,000.00	-	14,894.68	65,105.32	2,863.99
Chevrolet Truck - 2012	-	35,872.00	-	35,872.00	-
	<u>\$503,192.51</u>	<u>\$35,872.00</u>	<u>\$132,692.50</u>	<u>\$406,372.01</u>	<u>\$22,912.70</u>

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

III. CAPITAL LEASES (concluded)

As of December 31, 2012, the schedule of future payments for the capital leases of the County is as follows:

Year Ending December 31,	Interest	Principal	Total
2013	\$ 17,781.07	\$ 138,344.06	\$ 156,125.13
2014	11,826.36	105,487.75	117,314.11
2015	6964.13	110,351.02	117,315.15
2016	1,870.62	44,625.80	46,496.42
2017	268.99	7,563.38	7,832.37
	<u>\$ 38,711.17</u>	<u>\$ 406,372.01</u>	<u>\$ 445,083.18</u>

IV. LONG-TERM DEBT

Lease Certificates of Participation:

Series 2010 Lease Certificates of Participation were issued on November 1, 2010 between the County and BOK Financial for \$4,295,000 for the Miller County Courthouse and Jail Project. The C.O.P. matures fully in October 2030 with an interest rate varying from 1.75% to 4.80%.

The change in C.O.P.'s debt obligations for the year ended December 31, 2013 is as follows:

Description	Balance 12/31/2012	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2013	Interest Paid Current Year
SERIES 2010	\$ 4,140,000.00	\$ -	\$ 165,000.00	\$ 3,975,000.00	\$ 169,847.50
TOTAL	<u>\$ 4,140,000.00</u>	<u>\$ -</u>	<u>\$ 165,000.00</u>	<u>\$ 3,975,000.00</u>	<u>\$ 169,847.50</u>

As of December 31, 2013, the schedule of future payments of C.O.P.'s is as follows:

C.O.P. Summary			
Year Ending December 31,	Interest	Principal	Total
2014	\$ 166,547.50	\$ 170,000.00	\$ 336,547.50
2015	162,552.50	175,000.00	337,552.50
2016	158,002.50	180,000.00	338,002.50
2017	152,602.50	190,000.00	342,602.50
2018	146,427.50	195,000.00	341,427.50
2019-2023	611,312.50	1,115,000.00	1,726,312.50
2024-2028	338,925.00	1,365,000.00	1,703,925.00
2029-2030	42,240.00	585,000.00	627,240.00
TOTAL	<u>\$ 1,778,610.00</u>	<u>\$ 3,975,000.00</u>	<u>\$ 5,753,610.00</u>

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

IV. LONG-TERM DEBT (continued)

Lease Certificate of Participation: (concluded)

The change in C.O.P.'s debt obligations for the year ended December 31, 2012 is as follows:

Description	Balance 12/31/2011	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2012	Interest Paid Current Year
SERIES 2010	\$ 4,295,000.00	\$ -	\$ 155,000.00	\$ 4,140,000.00	\$ 172,560.00
TOTAL	\$ 4,295,000.00	\$ -	\$ 155,000.00	\$ 4,140,000.00	\$ 172,560.00

As of December 31, 2012, the schedule of future payments of C.O.P.'s is as follows:

C.O.P. Summary			
Year Ending December 31,	Interest	Principal	Total
2013	\$ 169,847.50	\$ 165,000.00	\$ 334,847.50
2014	166,547.50	170,000.00	336,547.50
2015	162,552.50	175,000.00	337,552.50
2016	158,002.50	180,000.00	338,002.50
2017	152,602.50	190,000.00	342,602.50
2018-2022	654,675.00	1,065,000.00	1,719,675.00
2023-2027	399,990.00	1,320,000.00	1,719,990.00
2028-2030	84,240.00	875,000.00	959,240.00
TOTAL	\$ 1,948,457.50	\$ 4,140,000.00	\$ 6,088,457.50

Neighborhood Improvement District Bonds:

Series 1994 Neighborhood Improvement District Bonds were issued in March of 1995, to fund the W-12 Road Project in the amount of \$262,500. The interest rates vary from 5.25% to 7.50%, and the bonds mature on March 1, 2014.

Series 1999 Neighborhood Improvement District Bonds were issued in November of 1999, to fund the W-15C street improvements in the amount of \$135,000. The interest rate is 6.50% and the bonds mature on March 1, 2019.

Series 2003 Neighborhood Improvement District Bonds were issued in October of 2003, to fund the Lake Ja-Ha Subdivision Sewer project in the amount of \$51,500. The interest rate is 5.50% and the bonds mature on March 1, 2023.

Series 2006 Neighborhood Improvement District Bonds were issued in January of 2006, to fund the Oak Terrace Homeowner's Association project in the amount of \$66,000. The interest rate is 5.00% and the bonds mature on March 1, 2016.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

IV. LONG-TERM DEBT (continued)

Neighborhood Improvement District Bonds: (continued)

Series 2007 Neighborhood Improvement District Bonds were issued in October of 2006, to fund the Norman Road Hand Lane project in the amount of \$110,000. The interest rate varies from 4.25% to 4.50%, and the bonds mature on September 1, 2017.

Series 2008 Neighborhood Improvement District Bonds were issued in April of 2008, to fund the Port Bagnell project in the amount of \$317,000. The interest rate varies from 3.80% to 4.90%, and the bonds mature on March 1, 2018.

The change in Neighborhood Improvement District Bonds debt obligations for the year ended December 31, 2013 is as follows:

Description	Balance 12/31/2012	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2013	Interest Paid Current Year
SERIES 1994	\$ 70,000.00	\$ -	\$ 30,000.00	\$ 40,000.00	\$ 4,125.00
SERIES 1999	70,000.00	-	10,000.00	60,000.00	4,225.00
SERIES 2003	34,777.00	-	2,365.00	32,412.00	1,873.91
SERIES 2006	31,000.00	-	7,000.00	24,000.00	1,375.00
SERIES 2007	60,000.00	-	10,000.00	50,000.00	2,700.00
SERIES 2008	210,000.00	-	30,000.00	180,000.00	8,890.00
TOTAL	\$ 475,777.00	-	\$ 89,365.00	\$ 386,412.00	\$ 23,188.91

As of December 31, 2013, the schedule of future payments of Neighborhood Improvement District Bonds is as follows:

N.I.D. Summary

Year Ending December 31,	Interest	Principal	Total
2014	\$ 17,698.94	\$ 100,499.00	\$ 118,197.94
2015	13,157.62	65,640.00	78,797.62
2016	9,933.29	70,790.00	80,723.29
2017	6,485.49	67,948.00	74,433.49
2018	3,053.79	53,114.00	56,167.79
2019-2023	2,969.22	28,421.00	31,390.22
TOTAL	\$ 53,298.35	\$ 386,412.00	\$ 439,710.35

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

IV. LONG-TERM DEBT (continued)

Neighborhood Improvement District Bonds: (concluded)

The change in Neighborhood Improvement District Bonds debt obligations for the year ended December 31, 2012 is as follows:

Description	Balance 12/31/2011	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2012	Interest Paid Current Year
SERIES 1994	\$ 100,000.00	\$ -	\$ 30,000.00	\$ 70,000.00	\$ 6,375.00
SERIES 1999	80,000.00	-	10,000.00	70,000.00	4,875.00
SERIES 2003	37,016.00	-	2,239.00	34,777.00	2,008.24
SERIES 2006	38,000.00	-	7,000.00	31,000.00	1,725.00
SERIES 2007	70,000.00	-	10,000.00	60,000.00	3,125.00
SERIES 2008	240,000.00	-	30,000.00	210,000.00	10,075.00
TOTAL	\$ 565,016.00	-	\$ 89,239.00	\$ 475,777.00	\$ 28,183.24

As of December 31, 2012, the schedule of future payments of Neighborhood Improvement District Bonds is as follows:

N.I.D. Summary			
Year Ending December 31,	Interest	Principal	Total
2013	\$ 23,188.91	\$ 89,365.00	\$ 112,553.91
2014	17,698.94	100,499.00	118,197.94
2015	13,157.62	65,640.00	78,797.62
2016	9,933.29	70,790.00	80,723.29
2017	6,485.49	67,948.00	74,433.49
2018-2022	5,910.26	77,435.00	83,345.26
2023	112.75	4,100.00	4,212.75
TOTAL	\$ 76,487.26	\$ 475,777.00	\$ 552,264.26

Line of Credit

The County opened a line of credit from Citizen's Bank of Eldon in March of 2003. The total amount of credit issued to the County was \$750,000 with variable interest rates ranging from 2.58% to 4.25%. As of December 31, 2013, and 2012 the balance was \$296,931.49 and \$256,767.66, respectively.

The change in line of credit obligations for the year ended December 31, 2013 is as follows:

Description	Balance 12/31/2012	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2013	Interest Paid Current Year
L.O.C. - 2003	\$ 256,767.66	\$ 116,017.00	\$ 75,853.17	\$ 296,931.49	\$ 7,373.35
TOTAL	\$ 256,767.66	116,017.00	\$ 75,853.17	\$ 296,931.49	\$ 7,373.35

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

IV. LONG-TERM DEBT (concluded)

Line of Credit: (concluded)

The change in line of credit obligations for the year ended December 31, 2012 is as follows:

Description	Balance 12/31/2011	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2012	Interest Paid Current Year
L.O.C. - 2003	\$ 180,957.66	\$ 85,810.00	\$ 10,000.00	\$ 256,767.66	\$ 7,204.90
TOTAL	\$ 180,957.66	85,810.00	\$ 10,000.00	\$ 256,767.66	\$ 7,204.90

The County opened a line of credit from Citizen's Bank of Eldon in March 2013 to purchase five 2013 vehicles for the Sheriff's office. The total amount of credit issued to the County was \$142,700 with interest rate of 2.58%. As of December 31, 2013, the balance was \$113,176.85.

The change in line of credit obligations for the year ended December 31, 2013 is as follows:

Description	Balance 12/31/2012	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2013	Interest Paid Current Year
L.O.C. - 2013	\$ -	\$ 141,716.85	\$ 28,540.00	\$ 113,176.85	\$ 1,664.42
TOTAL	\$ -	141,716.85	\$ 28,540.00	\$ 113,176.85	\$ 1,664.42

V. OPERATING LEASES

On December 31, 2013, the County entered into a 48-month financing agreement with Gibbs Technology Company for a Ricoh Aficio copier. The lease payments are made quarterly for \$150.00.

On August 22, 2012, the County entered into a 60-month financing agreement with Ricoh USA to lease a MPC 400SR copier. The monthly payment for the lease is \$198.00.

On January 5, 2013, the County entered into a 60-month financing agreement with Ricoh USA to lease a MPC 5002 copier. The monthly payment for the lease is \$147.27.

On May 2, 2013, the County entered into a 60-month financing agreement with Ricoh USA to lease a Ricoh Aficio copier. The monthly payment for the lease is \$156.48.

On November 15, 2013, the County entered into a 48-month financing agreement with GreatAmerican Financial Services for a Lemark XM7163 copier. The monthly payment for the lease is \$117.00.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

V. OPERATING LEASES (concluded)

The future payments for operating leases entered into by the County for the year ended December 31, 2013, are as follows:

Year Ending December 31,	Future Lease Payments
2014	\$ 7,875.00
2015	7,425.00
2016	7,425.00
2017	6,516.00
2018	929.67
TOTAL	\$ <u>30,171.67</u>

The future payments for operating leases entered into by the County for the year ended December 31, 2012, are as follows:

Year Ending December 31,	Future Lease Payments
2013	\$ 5,808.33
2014	7,875.00
2015	7,425.00
2016	7,425.00
2017	6,516.00
2018	929.67
TOTAL	\$ <u>35,979.00</u>

VI. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2013, and 2012 are as follows:

	2013		2012	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 247.43	\$ 152,822.98	\$ 424.98	\$ 88,400.22
Special Road and Bridge Fund	336,036.39	-	75,000.00	-
Emergency Management Fund	-	-	11,165.22	-
911 Fund	317,070.00	247.43	350,000.00	424.98
Capital Improvement Fund	-	764,531.00	-	1,000,000.00
FEMA Disaster Money Fund	-	131,036.39	-	-
Oak Terrace NID Fund	2,822.98	-	2,235.00	-
Jail Fund	392,461.00	-	650,000.00	-
TOTAL	\$ <u>1,048,637.80</u>	\$ <u>1,048,637.80</u>	\$ <u>1,088,825.20</u>	\$ <u>1,088,825.20</u>

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

VI. INTERFUND TRANSFERS (concluded)

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 Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

VII. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

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

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

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

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

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

B. Contributions (concluded)

6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2013, and 2012 were \$99,586.39 and \$102,646.20, respectively.

VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

A. Plan Description

Miller County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

LAGERS was created and governed by statute section RSMo. 70.600 - 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax exempt.

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

B. Funding Status

Full-time employees of Miller County contribute 4% of their gross pay to the pension plan. The June 30th statutorily required contribution rates are 8.2% (General) and 0.3% (Police) for 2013 and 8.5% (General) and 0.3% (Police) for 2012, of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

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

C. Annual Pension Cost (APC) and Net Pension Obligation (NPO)

The subdivision's annual pension cost and net pension obligation for the current years 2013 and 2012 were as follows:

<u>2013</u>	
Annual required contribution	\$ 159,114
Interest on net pension obligation	5,301
Adjustment to annual required contribution	(7,581)
Annual pension cost	<u>156,834</u>
Actual contributions	<u>155,454</u>
Increase (decrease) in NPO	1,380
NPO beginning of year	<u>73,122</u>
NPO end of year	<u>\$ 74,502</u>

The annual required contribution (ARC) was determined as part of the February 28, 2011 and February 29, 2012 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2013, included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 28, 2011 was 30 years for the General division and 19 years for the Police division. The amortization period as of February 29, 2012 was 1 year for the General division and 18 years for the Police division.

THREE-YEAR TREND INFORMATION

Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 165,809	79.4%	\$ 55,491
2012	168,706	89.5	73,122
2013	156,834	99.1	74,502

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

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

C. Annual Pension Cost (APC) and Net Pension Obligation (NPO) (continued)

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a) / c] UAL as a Percentage of Covered Payroll
2/28/2011	\$3,449,271	\$3,161,836	\$ (287,435)	109%	\$2,145,830	
2/29/2012	3,659,628	3,311,929	(347,699)	110	2,117,274	
2/28/2013	3,742,233	3,318,012	(424,221)	113	2,133,050	

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

2012

Annual required contribution	\$ 168,988
Interest on net pension obligation	4,023
Adjustment to annual required contribution	(4,305)
Annual pension cost	<u>168,706</u>
Actual contributions	<u>151,075</u>
Increase (decrease) in NPO	17,631
NPO beginning of year	<u>55,491</u>
NPO end of year	<u>\$ 73,122</u>

The annual required contribution (ARC) was determined as part of the February 28, 2010 and February 28, 2011 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 29, 2012 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy Table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 28, 2010 was 30 years for the General division and 14 years for the Police division. The amortization period as of February 28, 2011 was 30 years for the General division and 19 years for the Police division.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

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

C. Annual Pension Cost (APC) and Net Pension Obligation (NPO) (concluded)

THREE-YEAR TREND INFORMATION

Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2010	\$ 139,882	84.7%	\$ 21,402
2011	165,809	79.4	55,491
2012	168,706	89.5	73,122

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a) / c] UAL as a Percentage of Covered Payroll
2/28/2010	\$3,170,999	\$2,937,186	\$ (233,813)	108%	\$2,184,284	
2/28/2011	3,449,271	3,161,836	(287,435)	109	2,145,830	
2/29/2012	3,659,628	3,311,929	(347,699)	110	2,117,274	

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with February 28, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

IX. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County had two COBRA participants at December 31, 2013, and two participants at December 31, 2012.

X. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$7,752 and \$7,752, respectively, for the years ended December 31, 2013 and 2012.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

XI. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in pending litigation as of the audit report date.

B. Compensated Absences

The County provides employees with annual leave. Each employee earns leave based upon his or her term of service with the County earning one day per month for the first ten years, 1.25 days per month for 10-15 years of service, 1.5 days per month for 15-20 years of service, 1.75 days per month for 20-25 years of service, and 2 days per month for over 25 years of service. Annual leave must be used in the year it is earned; however, 100 hours leave may be carried over from year to year for employees with 1-5 years of service, 180 hours for employees with 6-15 years of service, and 240 hours for employees with over 15 years of service. Any unused leave time in excess of these amounts will be forfeited at the end of the calendar year. Annual leave accrual shall commence with the employee's date of employment with Miller County.

In the event an employee becomes ill and requires the use of accrued vacation time along with sick leave, he or she may do so with the understanding that accrued vacation time cannot be used in excess of what is remaining and due given the employees' tenure and the aforementioned schedule. During a scheduled vacation, sick leave shall not be granted. As vacation is granted for a period of recreation, no employee shall be permitted to waive such leave for the purpose of receiving double pay. Upon termination of employment, any employee who has accumulated vacation time shall be paid for unused time at the final regular rate received by such employee. This terminates all prior service with the County. Sick time is not reimbursable upon termination of employment with the County.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

XII. RISK MANAGEMENT

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

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

XII. RISK MANAGEMENT (concluded)

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Chapter 537.70 RSMo. 1986). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

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

XIII. SUBSEQUENT EVENTS

Miller County entered into a line of credit with the Citizen's Bank of Eldon on February 28, 2014 for a maximum principal balance of \$460,000 with an interest rate of 2.58% paid on the outstanding principal balance at December 31, 2014. The County has borrowed \$119,923.17 of the line as of the audit report date.

The County also entered into a lease agreement with the Central Trust Bank on January 17, 2014, to purchase a Chevrolet C3500 Truck, for a principal balance of \$33,310.60 and an annual interest rate of 2.75%. Two annual payments of \$17,345.43 are payable starting January 17, 2015.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2013 AND 2012

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2013, the TIF 3 – Osage National Retail Outlet Fund was deficit budgeted. For the year ended December 31, 2012 the TIF 3 – Osage National Retail Outlet Fund and the Jail Fund were deficit budgeted.
- B. For the year ended December 31, 2013, expenditures exceeded those budgeted for the following funds: Law Enforcement Training Fund, 911 Fund, Miller County Collector Tax Maintenance Fund, Jail Fund.
- C. For the year ended December 31, 2012, expenditures exceeded those budgeted for the following funds: General Revenue Fund, Law Enforcement Training Fund, Emergency Management Fund, 911 Fund, Capital Improvement Fund, Jail Fund.
- D. For the year ended December 31, 2012, the County did not prepare a budget for the following fund: Norman Road/Hand Lane Maintenance NID Fund.
- E. For the year ended December 31, 2013, the County’s budgets were not properly amended to reflect the available cash balances of the County, resulting in unreconciled differences in the Special Road and Bridge Fund, 911 Fund, Jail Fund.
- F. For the year ended December 31, 2012, the County’s budgets were not properly amended to reflect the available cash balances of the County, resulting in unreconciled differences in the Emergency Management Fund.

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

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

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*

Independent Auditor's Report

To the County Commission
The County of Miller, Missouri

We have audited, in accordance with the 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, the financial statements of the County of Miller ("County") as of and for the years ended December 31, 2013, and 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 13, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [FS 13/12-01, FS 13/12-02, FS 13/12-03, FS 13/12-04, FS 13/12-05, FS 13/12-06]

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniel Jones & Associates

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

June 13, 2014



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

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

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditor's Report

To The County Commission
The County of Miller, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Miller's ("County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2013, and 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2013, and 2012.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item SA 13/12-01. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

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

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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item SA 13/12-01, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Daniel Jones & Associates

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

June 13, 2014

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013 AND 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY NUMBER	FEDERAL EXPENDITURES DECEMBER 31, 2013	FEDERAL EXPENDITURES DECEMBER 31, 2012
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through State:				
Highway and Transportation Commission				
Highway Planning and Construction	20.205	BO66(15)22200181	-	737,632.64
Highway Planning and Construction	20.205	BO66(16)00200051	226,109.27	22,753.16
Highway Planning and Construction	20.205	BO66(17)2120022	10,109.99	-
Highway Planning and Construction	20.205	BO66(18)0590011	10,058.76	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through State:				
Office of the Secretary of State				
Community Development Block Grant	93.569	08-PF-37	-	8,600.00
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through State:				
Department of Public Safety				
Disaster Grants - Public Assistance Grants (Presidentially Declared Disasters)	97.036	DR-1980-PA FED	195,499.66	116,130.91
Emergency Management Performance Grant	97.042	812PGAEM100562	7,469.69	1,193.41
Citizens-Community Resilience Innovation Challenge	97.053		-	3,734.88
			-	-
Total Expenditures of Federal Awards			\$ 449,247.37	\$ 890,045.00

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2013 AND 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose of Schedule and Reporting Entity

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

The schedule includes all federal awards administered by Miller 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, if applicable, noncash awards.

C. Basis of Accounting

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

NOTE 2 – SUB-RECIPIENTS

The County did not provide federal awards to sub-recipients during the years ended December 31, 2013, and 2012.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

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

	2013	___ Yes	___ No	
	2012	___ Yes	___ No	
 - b. Significant deficiencies identified?

	2013	___ Yes	___ None Reported	
	2012	___ Yes	___ None Reported	
3. Noncompliance material to financial statements noted?

	2013	___ Yes	___ No	
	2012	___ Yes	___ No	

B. Federal Awards

1. Internal control over major programs:
 - a. Material weakness(es) identified?

	2013	___ Yes	___ No	
	2012	___ Yes	___ No	
 - b. Significant deficiencies identified?

	2013	___ Yes	___ None Reported	
	2012	___ Yes	___ None Reported	
2. Type of auditor's report issued on compliance for major programs:

	2013	- Unmodified		
	2012	- Unmodified		
3. Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of *Circular A-133*?

	2013	___ Yes	___ No	
	2012	___ Yes	___ No	

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

II. FINANCIAL STATEMENT FINDINGS (continued)

FS 13/12-02 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

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

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

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

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

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

Views of responsible officials and planned corrective actions: The County will begin the process of internal control documentation in 2014. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905.

FS 13/12-03 Criteria: The County should maintain sufficient summary schedules and other related documentation for all debt.

Condition: The County does not maintain a debt schedule detailing all debt owed by the County.

Context: During the audit it became evident that the County did not maintain adequate debt schedules to track the County's debt.

Effect: Lack of documentation resulted in the County making a debt payment twice.

Cause: The County did not maintain proper amortization schedules to properly report and budget debt expenditures nor maintain a debt schedule listing.

Recommendation: We recommend that the County obtain sufficient documentation for all debt leases, notes, short-term notes, etc. to properly record and account for expenditures and to also maintain a debt schedule so that debt may be adequately tracked.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

II. FINANCIAL STATEMENT FINDINGS (continued)

FS 13/12-03 Views of responsible officials and planned corrective actions: The County was able to provide the auditors with all of the documentation required. Going forward the County will actively track and maintain all of its debt. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905.

FS 13/12-04 Criteria: Bank reconciliations must be prepared monthly on a timely basis by all County Offices. Bank reconciliations must include a detail of the reconciling items which may include outstanding checks and deposits in transit.

Condition: During our testing, the Sheriff's administrative office was unable to provide us with bank reconciliations for the Adult Detention Center account for the years ended December 31, 2013 and 2012.

Context: This deficiency became apparent through our testing of cash accounts for the County and Sheriff's accounts.

Effect: Not preparing accurate bank reconciliations does not allow for the timely recognition of errors, therefore errors and differences are not able to be corrected in a timely manner.

Cause: Management does not prepare bank reconciliations in sufficient detail to note all outstanding items.

Recommendation: We recommend that management seek appropriate training to prepare bank reconciliations in a manner useful for making future decisions related to the cash balances of the County Accounts.

Views of Responsible Officials and Planned Corrective Actions: The Sheriff's Department is currently preparing monthly bank reconciliations for this account. The County Sheriff's (William Abbot) office phone number is (573)369-2341.

FS 13/12-05 Criteria: Reconciliations must be performed to ensure proper cash handling and cash management for all funds.

Condition: During our testing, we noted that the 911 Fund, Sheriff's Deputy Salary Supplement Fund and Jail Fund had deficit cash balances at December 31, 2013 and December 31, 2012.

Context: This deficiency became apparent through our testing of cash accounts for the County's accounts.

Effect: Not monitoring accurate cash balances can create a negative balance which could hinder the financial reporting process and cause funds to not be maintained properly.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

II. FINANCIAL STATEMENT FINDINGS (concluded)

FS 13/12-05 Cause: Management does not maintain proper bank reconciliations to ensure the positive fund balances.

Recommendation: We recommend that management maintain positive fund balances within all governmental funds.

Views of Responsible Officials and Planned Corrective Actions: The Treasurer's and Clerk's office will work to maintain positive fund balances in the future by monitoring fund balances. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905 and the Treasurer's (Phil Lawson) office phone number is (573)369-1920.

FS 13/12-06 Criteria: SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit*: An Amendment to SAS No. 55.

Condition: Lack of sufficient segregation of duties within the Treasurer's office.

Context: During the engagement, we noted that an individual is allowed to receive, record, deposit, as well as write, approve, sign and reconcile expenditures and receipts to the bank statement.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within each of the corresponding departments.

Recommendation: These areas should be reviewed periodically and consideration should be given to improving the segregation of duties.

Views of responsible officials and planned corrective actions: The Treasurer's office will continue to be monitored and additional personnel will be added when possible. The Treasurer's (Phil Lawson) office phone number is (573)369-1920.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012

The following findings, recommendations, and questioned costs are the results of the single audit of Miller County, Missouri for the fiscal years ended December 31, 2013 and 2012. Each finding is referenced with a two-digit number representing the fiscal years audited, an "SA" to indicate that it is a single audit finding, and a sequential number. The findings are presented by federal program and are classified according to federal and state department, type of compliance requirement, category of internal control weakness, and category of noncompliance.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012 (continued)

A. Category of Internal Control Weakness (concluded)

If the finding represents a weakness in internal control, one of the following designations will appear:

1. Significant Deficiency: A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.
2. Material Weakness: 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.

B. Category of Noncompliance Findings

If the finding represents an instance of noncompliance, one of the following designations will appear:

1. Material Noncompliance: A material noncompliance finding is a finding related to a major federal program which discusses conditions representing noncompliance with federal laws, regulations, contracts, or grants, the effects of which have a material effect in relation to a type of compliance requirement or audit objective identified in OMB Circular A-133 *Compliance Supplement*.
2. Questioned Cost Finding: A questioned cost finding is a finding which discusses known or likely questioned costs that are greater than \$10,000 for a type of compliance requirement, unless the conditions giving rise to the questioned costs are otherwise reported as a material noncompliance finding.

C. Federal Award Findings and Questioned Costs

SA 13/12-01 Untimely filing of the Schedule of Expenditures of Federal Awards with the Federal Clearinghouse –2011 and 2010 audit

Federal Grantor: U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of Homeland Security and U.S. Department of Housing and Urban Development

Pass-Through Grantor: Department of Public Safety, Highway and Transportation Commission and Office of Secretary of State.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2013 AND 2012 (continued)

C. Federal Award Findings and Questioned Costs (concluded)

SA 13/12-01 Federal CFDA Number: All

Program Title: All programs

Award Years: 2011 and 2010

Criteria: The Office of Management and Budget (OMB) Circular A-133, Subpart C, Section 320 requires the County to submit to the Federal Clearinghouse within the earlier of 30 days after receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Condition: The 2011-2010 audit report was untimely filed to the Federal Clearinghouse.

Questioned Costs: None

Context: The single audit report was not timely filed with the Federal Clearinghouse.

Effect: Federal Clearinghouse submission deadline was not met.

Cause: The prior year submission was untimely due to the lateness of performing the audit.

Recommendation: We recommend the County become familiar with reporting deadlines as it is ultimately responsible for these deadlines.

Views of responsible officials and planned corrective actions: The County is familiar with the reporting deadlines and will strive to report the submission in a timely manner going forward. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

FS 11/10-01 Criteria: Auditors may continue to assist clients with the preparation of the financial statements now and in the future. However, under Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, conditions necessitating the entity's auditor to provide such assistance is at least indicative of a significant deficiency. SAS No. 115 supersedes SAS No. 112.

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

Context: During discussions with management, we noted that we will be assisting the County with the preparation of its audited financial statements and footnotes.

Effect: Auditors may continue to assist clients with the preparation of the financial statements now and in the future. However, SAS 115 indicates that conditions necessitating the entity's auditor to provide such assistance are at least indicative of a significant deficiency in internal control over financial reporting.

Cause: Management did not prepare the financial statements or the notes to the financial statements.

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

Views of responsible officials and planned corrective actions: Miller County will look into corrective Action.

Status: The County resolved this finding in the current year.

FS 11/10-02 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

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

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 115 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (continued)

FS 11/10-02 Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County will look into information regarding internal control.

Status: This finding is repeated in the current year audit as FS 13/12-01.

FS 11/10-03 Criteria: Antifraud programs and controls are the policies and procedures an organization puts in place to ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

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

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

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

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

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

Views of responsible officials and planned corrective actions: The County will look into risk assessments being adopted per office holder.

Status: This finding is repeated in the current year audit as FS 13/12-02.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (continued)

FS 11/10-04 Criteria: The Collector's annual settlement should be filed on the first Monday in March of 2010 and 2011.

Condition: The Collector's annual settlement was filed on December 16, 2011 for the 2010 year and the settlement for 2011 had not been submitted as of the conclusion of field work.

Context: During discussions with the Collector, we noted the annual settlements were not timely filed.

Effect: Because the annual settlements were not filed according to statute deadlines, the Collector's office is not compliant with reporting requirements.

Cause: There have been balancing issues with Equitech that must be resolved before preparing the annual settlement.

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

Views of responsible officials and planned corrective actions: The Collector will strive to submit future settlements by the required date and work quickly to resolve any reconciling issues with Equitech on a timely basis.

Status: This finding has been moved to a management comment as it has been deemed less severe than a significant deficiency.

FS 11/10-05 Criteria: The County should maintain sufficient summary schedules and other related documentation for all debt.

Condition: The County does not maintain a debt schedule detailing all debt owed by the County.

Context: As noted in Note III to the financial statements, it became evident that the County did not maintain adequate debt schedules to allow us to test and form the proper disclosures nor were all payment schedules made available to us for testing.

Effect: Lack of documentation may result in inaccurate balances being budgeted for future expenditures and potential overpayment of debt balances.

Cause: The County did not maintain proper amortization schedules to properly report and budget debt expenditures, nor did it maintain a debt schedule listing.

Recommendation: We recommend that the County obtain sufficient documentation for all debt leases, notes, short-term notes, etc. to properly record and account for expenditures and to also maintain a debt schedule so that debt may be adequately tracked.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (continued)

FS 11/10-05 Views of responsible officials and planned corrective actions: The County now has the information and we will work on making it more accessible.

Status: This finding is repeated in the current year as FS 13/12-03.

FS 11/10-06 Criteria: Interfund transfers must be properly tracked and balanced with amounts recorded in the County's general ledger detail.

Condition: The County was unable to provide us with support for interfund transfers that occurred for the period we were engaged to audit.

Context: We were unable to examine interfund transfers due the fact the County was unable to provide us with the proper supporting documentation.

Effect: We are unable to present a presumably mandatory disclosure.

Cause: Management has not prepared documentation for the purpose of tracking and properly recording interfund transfers.

Recommendations: We recommend that the County periodically review interfund transfers and supporting documentation to ensure they are in balance with the amounts recorded in the general ledger.

Views of responsible officials and planned corrective actions: We will work on transfer documentation.

Status: The County resolved this finding in the current year.

FS 11/10-07 Criteria: Bank reconciliations must be prepared monthly on a timely basis by all County Offices. Bank reconciliations must include a detail of the reconciling items which may include outstanding checks and deposits in transit.

Condition: During our testing, the Sheriff's administrative office was unable to provide us with bank reconciliations for the Adult Detention Center account for the years ended December 31, 2011 and 2010.

Context: This deficiency became apparent through our testing of cash accounts for the County and Sheriff's accounts.

Effect: Not preparing accurate bank reconciliations does not allow for the timely recognition of errors, therefore errors and differences are not able to be corrected in a timely manner.

Cause: Management does not prepare bank reconciliations in sufficient detail to note all outstanding items.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (continued)

FS 11/10-07 Recommendation: We recommend that management seek appropriate training to prepare bank reconciliations in a manner useful for making future decisions related to the County's account cash balances.

Views of Responsible Officials and Planned Corrective Actions: The Sheriff's department is currently preparing monthly bank reconciliations for this account.

Status: This finding is repeated in the current year as FS 13/12-04.

FS 11/10-08 Criteria: Analytical testing is used to form an understanding of the financial relationships amongst the County's funds and is performed as a part of the planning phase of the engagement.

Condition: The County was unable to provide the required supporting documentation for the analytical variances selected during our testing.

Context: During our testing, the County did not provide us with required supporting documentation for the variances selected in our analytical testing of the County's funds for the years ended December 31, 2011 and 2010.

Effect: The inability to review the required supporting documentation for the selected analytical variances limited the scope of our testing.

Cause: The County was unable to provide us with adequate support for variances selected in our analytical testing of its funds.

Recommendation: We recommend that management take steps to ensure all supporting schedules and supporting documentation are made readily available during an audit.

Views of Responsible Officials and Planned Corrective Actions: The County will make an effort to provide the adequate information.

Status: The County resolved this finding in the current year.

FS 11/10-09 Criteria: SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit*: An Amendment to SAS No. 55.

Condition: Lack of sufficient segregation of duties within the Sheriff's office.

Context: During the engagement, we noted that an individual is allowed to receive, record, deposit, as well as write, approve, sign and reconcile expenditures and receipts to the bank statement.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (concluded)

FS 11/10-09 Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within each of the corresponding departments.

Recommendation: These areas should be reviewed periodically and consideration should be given to improving the segregation of duties.

Views of responsible officials and planned corrective actions: The Sheriff's department is understaffed in all areas and it is not cost beneficial to hire additional personnel at this time. All areas will continue to be monitored and additional personnel will be added when possible.

Status: This finding was resolved by the Sheriff's office in the current year.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SA 11/10-01 Incorrect Schedule of Expenditure of Federal Awards

Federal Grantor: U.S Department of Homeland Security
Pass-Through Grantor: Missouri Department of Public Safety
Federal CFDA Number: 97.036
Program Title: Disaster Grants - Public Assistance Grants
Pass Through Entity Identifying Number: 131-99131-00
Award Years: 2011

Criteria: The Office of Management and Budget (OMB) Circular A-133, Subpart C, Section 300(A) requires the County to prepare the Schedule of Expenditures of Federal Awards based on expenditures.

Condition: The 2011 Schedule of Expenditures of Federal Awards inaccurately reported funds received from the Department of Homeland Security rather than funds expended. The amounts of expenditures for these Disaster Grant funds should have been amounts expended during the 2011 year as required by the Office of Management and Budget (OMB) Circular A-133, Subpart C, Section 300(A).

Questioned Costs: None

Context: During our testing of the Disaster Grants – Public Assistance Grants, we noted the Schedule of Expenditures of Federal Awards incorrectly reported receipts instead of expenditures however, corrections were made and the Schedule of Expenditures of Federal Awards is properly reported in this audit report.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

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

SA 11/10-01 Effect: Expenditures were previously understated however, corrections have been made and expenditures are currently properly reported.

Cause: The County improperly reported 2011 Disaster Grants – Public Assistance Grants using receipts instead of expenditures.

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

Views of responsible officials and planned corrective actions: The County will properly record expenditures on the Schedule of Expenditures of Federal Awards in the future.

Status: This finding has been resolved by the County in the current year.

SA 11/10-02 Untimely filing of the Schedule of Expenditures of Federal Awards with the Federal Clearinghouse – 2009 and 2008 audit, 2011 and 2010 audit

Federal Grantor: U.S. Department of Justice, U.S. Department of Transportation, General Services Administration, Election Assistance Commission and U.S. Department of Homeland Security and U.S. Department of Housing and Urban Development

Pass-Through Grantor: Department of Public Safety, Highway and Transportation Commission, Office of Secretary of State and Department of Social Services.

Federal CFDA Number: All

Program Title: All programs

Award Years: 2009 and 2008, 2011 and 2010

Criteria: The Office of Management and Budget (OMB) Circular A-133, Subpart C, Section 320 requires the County to submit to the Federal Clearinghouse within the earlier of 30 days after receipt of the auditor’s report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Condition: The 2009-2008 audit report dated April 9, 2010, and was not submitted to the Federal Clearinghouse until November 9, 2010. The 2011-2010 audit report was also untimely filed to the Federal Clearinghouse.

Questioned Costs: None

Context: During our planning of the current year single audit, we noted that the prior year audit report was not timely filed with the Federal Clearinghouse. The current year audit report was also not timely filed with the Federal Clearinghouse.

THE COUNTY OF MILLER
TUSCUMBIA, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2013 AND 2012

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

SA 11/10-02 Effect: Federal Clearinghouse submission deadline was not met.

Cause: There was a lack of communication between the County and prior year auditors relating to the submission to the Federal Clearinghouse. The current year submission was untimely due to the lateness of performing the audit.

Recommendation: We recommend the County become familiar with reporting deadlines as it is ultimately responsible for these deadlines.

Views of responsible officials and planned corrective actions: The County is familiar with the reporting deadlines and will strive to report the submission in a timely manner going forward.

Status: This finding is repeated in the current year as SA 13/12-01.



Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

June 13, 2014

To the Board of Commissioners
County of Miller

In planning and performing our audit of the regulatory based financial statements of the County of Miller (the "County") as of and for the years ended December 31, 2013, and December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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 did not identify any deficiencies in County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I:

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

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

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

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

Very truly yours,

Daniel Jones & Associates

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

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

FS 13/12-01 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

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

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

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

Views of responsible officials and planned corrective actions: The County will begin the process of internal control documentation in 2014. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905.

FS 13/12-02 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

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

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

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

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

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (continued)

FS 13/12-02 Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County will begin the process of internal control documentation in 2014. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905.

FS 13/12-03 Criteria: The County should maintain sufficient summary schedules and other related documentation for all debt.

Condition: The County does not maintain a debt schedule detailing all debt owed by the County.

Context: During the audit it became evident that the County did not maintain adequate debt schedules to track the County's debt.

Effect: Lack of documentation resulted in the County making a debt payment twice.

Cause: The County did not maintain proper amortization schedules to properly report and budget debt expenditures nor maintain a debt schedule listing.

Recommendation: We recommend that the County obtain sufficient documentation for all debt leases, notes, short-term notes, etc. to properly record and account for expenditures and to also maintain a debt schedule so that debt may be adequately tracked.

Views of responsible officials and planned corrective actions: The County was able to provide the auditors with all of the documentation required. Going forward the County will actively track and maintain all of its debt. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905.

FS 13/12-04 Criteria: Bank reconciliations must be prepared monthly on a timely basis by all County Offices. Bank reconciliations must include a detail of the reconciling items which may include outstanding checks and deposits in transit.

Condition: During our testing, the Sheriff's administrative office was unable to provide us with bank reconciliations for the Adult Detention Center account for the years ended December 31, 2013 and 2012.

Context: This deficiency became apparent through our testing of cash accounts for the County and Sheriff's accounts.

Effect: Not preparing accurate bank reconciliations does not allow for the timely recognition of errors, therefore errors and differences are not able to be corrected in a timely manner.

Cause: Management does not prepare bank reconciliations in sufficient detail to note all outstanding items.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (continued)

FS 13/12-04 Recommendation: We recommend that management seek appropriate training to prepare bank reconciliations in a manner useful for making future decisions related to the cash balances of the County Accounts.

Views of Responsible Officials and Planned Corrective Actions: The Sheriff's Department is currently preparing monthly bank reconciliations for this account. The County Sheriff's (William Abbot) office phone number is (573)369-2341.

FS 13/12-05 Criteria: Reconciliations must be performed to ensure proper cash handling and cash management for all funds.

Condition: During our testing, we noted that the 911 Fund, Sheriff's Deputy Salary Supplement Fund and Jail Fund had deficit cash balances at December 31, 2013 and December 31, 2012.

Context: This deficiency became apparent through our testing of cash accounts for the County's accounts.

Effect: Not monitoring accurate cash balances can create a negative balance which could hinder the financial reporting process and cause funds to not be maintained properly.

Cause: Management does not maintain proper bank reconciliations to ensure the positive fund balances.

Recommendation: We recommend that management maintain positive fund balances within all governmental funds.

Views of Responsible Officials and Planned Corrective Actions: The Treasurer's and Clerk's office will work to maintain positive fund balances in the future by monitoring fund balances. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905 and the Treasurer's (Phil Lawson) office phone number is (573)369-1920.

FS 13/12-06 Criteria: SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit*: An Amendment to SAS No. 55.

Condition: Lack of sufficient segregation of duties within the Treasurer's office.

Context: During the engagement, we noted that an individual is allowed to receive, record, deposit, as well as write, approve, sign and reconcile expenditures and receipts to the bank statement.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within each of the corresponding departments.

Recommendation: These areas should be reviewed periodically and consideration should be given to improving the segregation of duties.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

FS 13/12-06 Views of responsible officials and planned corrective actions: The Treasurer's office will continue to be monitored and additional personnel will be added when possible. The Treasurer's (Phil Lawson) office phone number is (573)369-1920.

SA 13/12-01 Federal Grantor: U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of Homeland Security and U.S. Department of Housing and Urban Development

Other Information Pass-Through Grantor: Department of Public Safety, Highway and Transportation Commission and Office of Secretary of State.

Significant Deficiency Federal CFDA Number: All
Program Title: All Programs

Information on the federal program: Untimely filing of the Schedule of Expenditures of Federal Awards with the Federal Clearinghouse –2011 and 2010 audit

Criteria: The Office of Management and Budget (OMB) Circular A-133, Subpart C, Section 320 requires the County to submit to the Federal Clearinghouse within the earlier of 30 days after receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Condition: The 2011-2010 audit report was untimely filed to the Federal Clearinghouse.

Questioned Costs: None

Context: The single audit report was not timely filed with the Federal Clearinghouse.

Effect: Federal Clearinghouse submission deadline was not met.

Cause: The prior year submission was untimely due to the lateness of performing the audit.

Recommendation: We recommend the County become familiar with reporting deadlines as it is ultimately responsible for these deadlines.

Views of responsible officials and planned corrective actions: The County is familiar with the reporting deadlines and will strive to report the submission in a timely manner going forward. The County Clerk's (Clayton Jenkins) office phone number is (573)369-1905.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 21, 2014. Professional standards also require that we communicate to you the following information related to our audit.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (continued)

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2013-2012 fiscal years. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures 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 clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is 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 June 13, 2014.

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

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)

Other Matters

We were engaged to report on the schedule of expenditures of federal awards which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We noted during our audit a certain matter that was not considered to be a significant deficiency or material weakness. During our audit, we noted that the Collector is not submitting settlements on a timely basis, which has also been an issue in previous audits. We recommend that the Collector submit annual settlements by the established due date.