



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Clinton County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Clinton County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2017, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

September 2018
Report No. 2018-102

ANNUAL FINANCIAL REPORT

CLINTON COUNTY, MISSOURI

For the Years Ended
December 31, 2017 and 2016

CLINTON COUNTY, MISSOURI

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INTRODUCTORY SECTION

CLINTON COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Wade Wilken, Jr.

1st District Commissioner – Gary McCrea

2nd District Commissioner – Larry King

Other Elected Officials

Assessor – Cindy Carter

Circuit Clerk-Recorder – Molly Livingston

Collector – Michele Wells

Coroner – Lee Hanks

County Clerk – Mary Blanton

Prosecuting Attorney – Joe Gagnon

Public Administrator – Nancy Wingate

Sheriff – Larry Fish

Treasurer – Leann Gump

FINANCIAL SECTION

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McBride, Lock & Associates, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Clinton County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Clinton County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Comparative Schedules of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2017 and 2016, 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 accounting principles prescribed or permitted by Missouri law. 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 the 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 opinion.

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

As described in Note 1, the financial statements are prepared by Clinton County, Missouri 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.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 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 above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Clinton County, Missouri, as of December 31, 2017 and 2016, or the changes in financial position, or cash flows thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Clinton County, Missouri, as of December 31, 2017 and 2016, 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 as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 13, 2018, on our consideration of Clinton County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.



McBride, Lock & Associates, LLC
Kansas City, Missouri
August 13, 2018

CLINTON COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	January 1, 2016	Receipts 2016	Disbursements 2016	December 31, 2016	Receipts 2017	Disbursements 2017	December 31, 2017
General Revenue	\$ 211,929	\$ 2,716,740	\$ 2,416,412	\$ 512,257	\$ 2,198,530	\$ 2,701,070	\$ 9,717
Special Road & Bridge	332,441	2,746,889	2,310,901	768,429	1,566,180	2,049,371	285,238
Assessment	863,341	398,259	247,427	1,014,173	261,623	291,249	984,547
Capital Improvement	351,235	719,023	668,468	401,790	169,560	301,545	269,805
Law Enforcement Training	257	4,210	2,344	2,123	4,371	726	5,768
P.O.S.T.	145	1,870	1,891	124	1,929	709	1,344
Sheriff's Civil Fees	3,690	19,621	9,721	13,590	61,577	60,989	14,178
Sheriff's Revolving Fund	23,762	46,757	41,122	29,397	20,534	49,780	151
Sheriff's Supplemental Grant Fund	5,780	58,215	58,895	5,100	94,145	92,595	6,650
Prosecuting Attorney Training	4,993	1,083	1,341	4,735	1,116	1,161	4,690
Prosecuting Attorney Victim Advocate	-	12,716	12,716	-	51,755	48,351	3,404
Local Emergency Planning Commission	94	9,726	5,067	4,753	20	2,976	1,797
Emergency Management	100,595	161,096	125,907	135,784	82,535	119,629	98,690
Health Reimbursement Fund	-	22,764	14,768	7,996	328,118	295,775	40,339
Law Enforcement Restitution	9,286	4,312	2,519	11,079	11,409	9,456	13,032
General Purpose Law Enforcement	893	504	657	740	8,372	4,336	4,776
Inmate Prisoner Debt	7,506	12,137	7,877	11,766	32,165	29,921	14,010
Election Service	49,920	9,846	51,347	8,419	3,492	7	11,904
Road & Bridge Escrow	111,259	552	3,000	108,811	452,040	525,000	35,851
Recorder User Fee	-	11,911	11,253	658	12,504	13,007	155
Prosecuting Attorney Delinquent Tax	2,879	18	7	2,890	17	7	2,900
Prosecuting Attorney Administrative Handling	5,119	3,047	5,264	2,902	3,316	4,108	2,110
Special Election	2,880	50,094	50,260	2,714	21,678	22,583	1,809
Collector's Tax Maintenance	8,401	32,759	6,683	34,477	37,086	25,677	45,886
Senate Bill 40 Board	542,008	646,422	401,685	786,745	348,917	396,126	739,536
A.R. and Eleanor Alexander Memorial	16,383	125	-	16,508	94	-	16,602
Clinton County Great Northwest Days	66	2,520	2,041	545	2,210	1,050	1,705
Local Law Enforcement Block Grant	-	-	-	-	3,443	-	3,443
Total	\$ 2,654,862	\$ 7,693,216	\$ 6,459,573	\$ 3,888,505	\$ 5,778,736	\$ 7,047,204	\$ 2,620,037

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

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND				
Year Ended December 31,				
	2016		2017	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 761,000	\$ 1,044,005	\$ 757,697	\$ 562,054
Sales taxes	735,000	754,337	690,000	734,944
Intergovernmental	241,950	327,761	234,450	304,085
Charges for services	456,500	497,057	412,144	377,923
Interest	1,600	2,476	2,000	2,168
Other	47,250	9,068	30,488	3,983
Transfers in	140,000	82,036	90,000	213,373
Total Receipts	<u>\$ 2,383,300</u>	<u>\$ 2,716,740</u>	<u>\$ 2,216,779</u>	<u>\$ 2,198,530</u>
DISBURSEMENTS				
County Commission	\$ 90,538	\$ 89,599	\$ 92,538	\$ 91,254
County Clerk	70,010	68,959	71,510	69,808
Elections	65,525	56,680	31,100	29,945
Buildings and grounds	158,100	155,302	181,000	165,516
Employee fringe benefits	363,300	300,431	146,650	167,711
County Treasurer	53,010	52,558	53,010	52,519
County Collector	87,073	77,189	87,073	79,161
Recorder of Deeds	36,190	35,604	36,190	35,889
Circuit Clerk	19,900	11,228	20,200	12,557
Court administration	10,650	4,143	10,250	5,331
Public Administrator	62,160	61,585	61,660	62,626
Sheriff	605,764	568,562	662,384	705,969
Jail	447,000	407,764	447,401	534,274
Prosecuting Attorney	123,174	116,685	124,790	116,072
Juvenile Officer	45,377	48,210	51,597	50,931
Coroner	43,898	51,630	51,898	46,607
Other County government	242,295	225,488	266,181	222,989
Transfers out	66,900	84,795	274,370	251,911
Total Disbursements	<u>\$ 2,590,864</u>	<u>\$ 2,416,412</u>	<u>\$ 2,669,802</u>	<u>\$ 2,701,070</u>
RECEIPTS OVER (UNDER)	\$ (207,564)	\$ 300,328	\$ (453,023)	\$ (502,540)
DISBURSEMENTS				
CASH AND INVESTMENTS, JANUARY 1	<u>211,929</u>	<u>211,929</u>	<u>512,257</u>	<u>512,257</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,365</u>	<u>\$ 512,257</u>	<u>\$ 59,234</u>	<u>\$ 9,717</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 1,276,800	\$ 1,501,539	\$ 1,392,651	\$ 793,094	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	778,830	1,051,727	652,150	727,320	329,000	392,178	324,000	253,141
Charges for services	-	-	-	-	-	-	-	-
Interest	2,500	3,546	3,000	4,428	4,500	5,988	4,500	6,245
Other	20,000	20,077	15,000	17,330	500	93	100	2,237
Transfers in	150,000	170,000	110,000	24,008	-	-	-	-
Total Receipts	<u>\$ 2,228,130</u>	<u>\$ 2,746,889</u>	<u>\$ 2,172,801</u>	<u>\$ 1,566,180</u>	<u>\$ 334,000</u>	<u>\$ 398,259</u>	<u>\$ 328,600</u>	<u>\$ 261,623</u>
DISBURSEMENTS								
Salaries	\$ 646,000	\$ 600,042	\$ 650,000	\$ 585,154	\$ 142,208	\$ 140,620	\$ 144,022	\$ 135,076
Employee fringe benefits	229,700	182,806	100,150	92,845	53,561	44,023	52,300	17,002
Materials and supplies	1,109,500	1,049,821	1,176,500	863,728	21,800	231	25,000	3,806
Services and other	247,600	257,126	248,400	259,089	802,998	42,312	257,500	91,355
Capital outlay	185,000	157,207	185,000	57,888	47,100	18,005	50,000	21,647
Construction	-	-	-	712	-	-	-	-
Transfers out	110,000	63,899	257,840	189,955	-	2,236	-	22,363
Total Disbursements	<u>\$ 2,527,800</u>	<u>\$ 2,310,901</u>	<u>\$ 2,617,890</u>	<u>\$ 2,049,371</u>	<u>\$ 1,067,667</u>	<u>\$ 247,427</u>	<u>\$ 528,822</u>	<u>\$ 291,249</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (299,670)	\$ 435,988	\$ (445,089)	\$ (483,191)	\$ (733,667)	\$ 150,832	\$ (200,222)	\$ (29,626)
CASH AND INVESTMENTS, JANUARY 1	<u>332,441</u>	<u>332,441</u>	<u>768,429</u>	<u>768,429</u>	<u>863,341</u>	<u>863,341</u>	<u>1,014,173</u>	<u>1,014,173</u>
CASH AND INVESTMENTS, DECEMBER	<u>\$ 32,771</u>	<u>\$ 768,429</u>	<u>\$ 323,340</u>	<u>\$ 285,238</u>	<u>\$ 129,674</u>	<u>\$ 1,014,173</u>	<u>\$ 813,951</u>	<u>\$ 984,547</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CAPITAL IMPROVEMENT FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	615,000	615,784	307,800	167,563	-	-	-	-
Intergovernmental	315,000	99,992	-	-	-	-	-	-
Charges for services	-	-	-	-	3,500	4,202	3,700	4,350
Interest	4,000	2,827	1,500	1,997	10	8	6	21
Other	-	420	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 934,000</u>	<u>\$ 719,023</u>	<u>\$ 309,300</u>	<u>\$ 169,560</u>	<u>\$ 3,510</u>	<u>\$ 4,210</u>	<u>\$ 3,706</u>	<u>\$ 4,371</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	10,000	54,298	7,000	105,538	-	-	-	-
Services and other	90,000	238,568	61,000	69,202	3,700	2,344	4,000	726
Capital outlay	100,000	-	70,000	73,875	-	-	-	-
Construction	500,000	178,566	410,000	37,401	-	-	-	-
Transfers out	469,750	197,036	153,120	15,529	-	-	-	-
Total Disbursements	<u>\$ 1,169,750</u>	<u>\$ 668,468</u>	<u>\$ 701,120</u>	<u>\$ 301,545</u>	<u>\$ 3,700</u>	<u>\$ 2,344</u>	<u>\$ 4,000</u>	<u>\$ 726</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (235,750)	\$ 50,555	\$ (391,820)	\$ (131,985)	\$ (190)	\$ 1,866	\$ (294)	\$ 3,645
CASH AND INVESTMENTS, JANUARY 1	<u>351,235</u>	<u>351,235</u>	<u>401,790</u>	<u>401,790</u>	<u>257</u>	<u>257</u>	<u>2,123</u>	<u>2,123</u>
CASH AND INVESTMENTS, DECEMBER	<u>\$ 115,485</u>	<u>\$ 401,790</u>	<u>\$ 9,970</u>	<u>\$ 269,805</u>	<u>\$ 67</u>	<u>\$ 2,123</u>	<u>\$ 1,829</u>	<u>\$ 5,768</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	P.O.S.T. FUND				SHERIFF'S CIVIL FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,500	1,869	1,800	1,924	-	-	-	-
Charges for services	-	-	-	-	18,000	19,585	19,000	26,329
Interest	1	1	-	2	15	36	43	44
Other	-	-	-	3	-	-	15,510	30,004
Transfers in	-	-	-	-	-	-	11,085	5,200
Total Receipts	<u>\$ 1,501</u>	<u>\$ 1,870</u>	<u>\$ 1,800</u>	<u>\$ 1,929</u>	<u>\$ 18,015</u>	<u>\$ 19,621</u>	<u>\$ 45,638</u>	<u>\$ 61,577</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,600	1,891	1,801	709	1,000	7,679	5,450	41,378
Capital outlay	-	-	-	-	20,000	2,042	53,740	19,611
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,600</u>	<u>\$ 1,891</u>	<u>\$ 1,801</u>	<u>\$ 709</u>	<u>\$ 21,000</u>	<u>\$ 9,721</u>	<u>\$ 59,190</u>	<u>\$ 60,989</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (99)	\$ (21)	\$ (1)	\$ 1,220	\$ (2,985)	\$ 9,900	\$ (13,552)	\$ 588
CASH AND INVESTMENTS, JANUARY 1	<u>145</u>	<u>145</u>	<u>124</u>	<u>124</u>	<u>3,690</u>	<u>3,690</u>	<u>\$ 13,590</u>	<u>13,590</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 46</u>	<u>\$ 124</u>	<u>\$ 123</u>	<u>\$ 1,344</u>	<u>\$ 705</u>	<u>\$ 13,590</u>	<u>\$ 38</u>	<u>\$ 14,178</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				SHERIFF'S SUPPLEMENTAL GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	5,919	7,898	54,000	58,215	64,930	94,115
Charges for services	20,000	46,570	3,133	4,430	-	-	-	-
Interest	200	187	51	52	-	-	-	-
Other	3,500	-	-	954	2,000	-	13,900	30
Transfers in	-	-	13,996	7,200	-	-	15,141	-
Total Receipts	<u>\$ 23,700</u>	<u>\$ 46,757</u>	<u>\$ 23,099</u>	<u>\$ 20,534</u>	<u>\$ 56,000</u>	<u>\$ 58,215</u>	<u>\$ 93,971</u>	<u>\$ 94,145</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 50,940	\$ 52,188	\$ 62,000	\$ 60,657
Employee fringe benefits	-	-	-	-	7,673	6,670	8,927	8,452
Materials and supplies	700	263	-	-	-	-	-	-
Services and other	29,000	31,624	33,045	37,867	2,997	37	23,485	11,086
Capital outlay	15,000	9,235	11,915	11,913	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	2,000	-	6,796	-	-	-	-	12,400
Total Disbursements	<u>\$ 46,700</u>	<u>\$ 41,122</u>	<u>\$ 51,756</u>	<u>\$ 49,780</u>	<u>\$ 61,610</u>	<u>\$ 58,895</u>	<u>\$ 94,412</u>	<u>\$ 92,595</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (23,000)	\$ 5,635	\$ (28,657)	\$ (29,246)	\$ (5,610)	\$ (680)	\$ (441)	\$ 1,550
CASH AND INVESTMENTS, JANUARY 1	<u>23,762</u>	<u>23,762</u>	<u>29,397</u>	<u>29,397</u>	<u>5,780</u>	<u>5,780</u>	<u>5,100</u>	<u>5,100</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 762</u>	<u>\$ 29,397</u>	<u>\$ 740</u>	<u>\$ 151</u>	<u>\$ 170</u>	<u>\$ 5,100</u>	<u>\$ 4,659</u>	<u>\$ 6,650</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY VICTIM ADVOCATE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	23,899	-	55,309	42,119
Charges for services	850	1,055	1,000	1,088	-	-	-	-
Interest	30	28	25	28	-	3	-	24
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	12,713	-	9,612
Total Receipts	<u>\$ 880</u>	<u>\$ 1,083</u>	<u>\$ 1,025</u>	<u>\$ 1,116</u>	<u>\$ 23,899</u>	<u>\$ 12,716</u>	<u>\$ 55,309</u>	<u>\$ 51,755</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 13,333	\$ 9,226	\$ 32,000	\$ 32,336
Employee fringe benefits	-	-	-	-	4,805	1,240	8,920	3,143
Materials and supplies	-	-	-	-	750	1,630	500	1,007
Services and other	3,000	1,341	3,000	1,161	5,010	173	1,175	498
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	447	12,714	11,367
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 1,341</u>	<u>\$ 3,000</u>	<u>\$ 1,161</u>	<u>\$ 23,899</u>	<u>\$ 12,716</u>	<u>\$ 55,309</u>	<u>\$ 48,351</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,120)	\$ (258)	\$ (1,975)	\$ (45)	\$ -	\$ -	\$ -	\$ 3,404
CASH AND INVESTMENTS, JANUARY 1	4,993	4,993	4,735	4,735	-	-	-	-
CASH AND INVESTMENTS, DECEMBER	<u>\$ 2,873</u>	<u>\$ 4,735</u>	<u>\$ 2,760</u>	<u>\$ 4,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,404</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PLANNING COMMISSION FUND				EMERGENCY MANAGEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	4,100	9,711	3,100	-	-	-	-	16,360
Charges for services	-	-	-	-	-	-	-	-
Interest	-	15	5	20	500	539	530	805
Other	-	-	-	-	-	93,657	-	-
Transfers in	-	-	-	-	7,000	66,900	59,370	65,370
Total Receipts	<u>\$ 4,100</u>	<u>\$ 9,726</u>	<u>\$ 3,105</u>	<u>\$ 20</u>	<u>\$ 7,500</u>	<u>\$ 161,096</u>	<u>\$ 59,900</u>	<u>\$ 82,535</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,100	5,067	3,100	2,976	-	-	-	16,360
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	119,907	-	-
Transfers out	-	-	-	-	100,000	6,000	160,000	103,269
Total Disbursements	<u>\$ 4,100</u>	<u>\$ 5,067</u>	<u>\$ 3,100</u>	<u>\$ 2,976</u>	<u>\$ 100,000</u>	<u>\$ 125,907</u>	<u>\$ 160,000</u>	<u>\$ 119,629</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 4,659	\$ 5	\$ (2,956)	\$ (92,500)	\$ 35,189	\$ (100,100)	\$ (37,094)
CASH AND INVESTMENTS, JANUARY 1	94	94	4,753	4,753	100,595	100,595	135,784	135,784
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 94</u>	<u>\$ 4,753</u>	<u>\$ 4,758</u>	<u>\$ 1,797</u>	<u>\$ 8,095</u>	<u>\$ 135,784</u>	<u>\$ 35,684</u>	<u>\$ 98,690</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HEALTH REIMBURSEMENT FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	24,314	4,480	4,245	4,500	11,332
Interest	-	-	94	114	20	67	55	77
Other	-	-	-	-	-	-	-	-
Transfers in	-	22,764	297,496	303,690	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 22,764</u>	<u>\$ 297,590</u>	<u>\$ 328,118</u>	<u>\$ 4,500</u>	<u>\$ 4,312</u>	<u>\$ 4,555</u>	<u>\$ 11,409</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	14,768	297,590	295,775	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	2,670
Services and other	-	-	-	-	13,500	2,519	14,000	6,786
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 14,768</u>	<u>\$ 297,590</u>	<u>\$ 295,775</u>	<u>\$ 13,500</u>	<u>\$ 2,519</u>	<u>\$ 14,000</u>	<u>\$ 9,456</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS								
	\$ -	\$ 7,996	\$ -	\$ 32,343	\$ (9,000)	\$ 1,793	\$ (9,445)	\$ 1,953
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>7,996</u>	<u>7,996</u>	<u>9,286</u>	<u>9,286</u>	<u>11,079</u>	<u>11,079</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 7,996</u>	<u>\$ 7,996</u>	<u>\$ 40,339</u>	<u>\$ 286</u>	<u>\$ 11,079</u>	<u>\$ 1,634</u>	<u>\$ 13,032</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	GENERAL PURPOSE LAW ENFORCEMENT FUND				INMATE PRISONER DEBT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	10,000	12,074	24,530	28,640
Interest	-	4	3	22	50	63	52	66
Other	250	500	500	8,350	-	-	-	3,459
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 250</u>	<u>\$ 504</u>	<u>\$ 503</u>	<u>\$ 8,372</u>	<u>\$ 10,050</u>	<u>\$ 12,137</u>	<u>\$ 24,582</u>	<u>\$ 32,165</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	260	-	1,470	-	-
Services and other	1,145	657	1,000	4,076	17,500	6,407	29,000	29,921
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,145</u>	<u>\$ 657</u>	<u>\$ 1,000</u>	<u>\$ 4,336</u>	<u>\$ 17,500</u>	<u>\$ 7,877</u>	<u>\$ 29,000</u>	<u>\$ 29,921</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (895)	\$ (153)	\$ (497)	\$ 4,036	\$ (7,450)	\$ 4,260	\$ (4,418)	\$ 2,244
CASH AND INVESTMENTS, JANUARY 1	<u>893</u>	<u>893</u>	<u>740</u>	<u>740</u>	<u>7,506</u>	<u>7,506</u>	<u>11,766</u>	<u>11,766</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ (2)</u>	<u>\$ 740</u>	<u>\$ 243</u>	<u>\$ 4,776</u>	<u>\$ 56</u>	<u>\$ 11,766</u>	<u>\$ 7,348</u>	<u>\$ 14,010</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICE FUND				ROAD & BRIDGE ESCROW FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	9,435	9,774	2,000	3,429	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	30	72	50	57	200	552	500	1,040
Other	-	-	-	6	-	-	2,000	451,000
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 9,465</u>	<u>\$ 9,846</u>	<u>\$ 2,050</u>	<u>\$ 3,492</u>	<u>\$ 200</u>	<u>\$ 552</u>	<u>\$ 2,500</u>	<u>\$ 452,040</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	9,607	1,591	9,563	7	37,342	3,000	109,810	503,341
Capital outlay	49,757	49,756	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	74,116	-	-	21,659
Total Disbursements	<u>\$ 59,364</u>	<u>\$ 51,347</u>	<u>\$ 9,563</u>	<u>\$ 7</u>	<u>\$ 111,458</u>	<u>\$ 3,000</u>	<u>\$ 109,810</u>	<u>\$ 525,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (49,899)	\$ (41,501)	\$ (7,513)	\$ 3,485	\$ (111,258)	\$ (2,448)	\$ (107,310)	\$ (72,960)
CASH AND INVESTMENTS, JANUARY 1	49,920	49,920	8,419	8,419	111,259	111,259	108,811	108,811
CASH AND INVESTMENTS, DECEMBER	<u>\$ 21</u>	<u>\$ 8,419</u>	<u>\$ 906</u>	<u>\$ 11,904</u>	<u>\$ 1</u>	<u>\$ 108,811</u>	<u>\$ 1,501</u>	<u>\$ 35,851</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER USER FEE FUND				PROSECUTING ATTORNEY DELINQUENT TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	12,000	11,908	11,908	12,501	-	-	-	-
Interest	-	3	1	3	20	18	15	17
Other	-	-	-	-	980	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 12,000</u>	<u>\$ 11,911</u>	<u>\$ 11,909</u>	<u>\$ 12,504</u>	<u>\$ 1,000</u>	<u>\$ 18</u>	<u>\$ 15</u>	<u>\$ 17</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	12,000	11,253	12,000	13,007	3,000	7	2,500	7
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 12,000</u>	<u>\$ 11,253</u>	<u>\$ 12,000</u>	<u>\$ 13,007</u>	<u>\$ 3,000</u>	<u>\$ 7</u>	<u>\$ 2,500</u>	<u>\$ 7</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 658	\$ (91)	\$ (503)	\$ (2,000)	\$ 11	\$ (2,485)	\$ 10
CASH AND INVESTMENTS, JANUARY 1	-	-	658	658	2,879	2,879	2,890	2,890
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 658</u>	<u>\$ 567</u>	<u>\$ 155</u>	<u>\$ 879</u>	<u>\$ 2,890</u>	<u>\$ 405</u>	<u>\$ 2,900</u>

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CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING FUND				SPECIAL ELECTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	56,542	50,088	25,000	21,675
Charges for services	4,485	3,022	3,000	3,295	-	-	-	-
Interest	15	25	20	21	1	6	2	3
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,500</u>	<u>\$ 3,047</u>	<u>\$ 3,020</u>	<u>\$ 3,316</u>	<u>\$ 56,543</u>	<u>\$ 50,094</u>	<u>\$ 25,002</u>	<u>\$ 21,678</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	6,000	5,264	3,000	4,108	54,042	50,260	25,000	22,583
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 5,264</u>	<u>\$ 3,000</u>	<u>\$ 4,108</u>	<u>\$ 54,042</u>	<u>\$ 50,260</u>	<u>\$ 25,000</u>	<u>\$ 22,583</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (1,500)</u>	<u>\$ (2,217)</u>	<u>\$ 20</u>	<u>\$ (792)</u>	<u>\$ 2,501</u>	<u>\$ (166)</u>	<u>\$ 2</u>	<u>\$ (905)</u>
CASH AND INVESTMENTS, JANUARY	<u>5,119</u>	<u>5,119</u>	<u>2,902</u>	<u>2,902</u>	<u>2,880</u>	<u>2,880</u>	<u>2,714</u>	<u>2,714</u>
CASH AND INVESTMENTS,	<u>\$ 3,619</u>	<u>\$ 2,902</u>	<u>\$ 2,922</u>	<u>\$ 2,110</u>	<u>\$ 5,381</u>	<u>\$ 2,714</u>	<u>\$ 2,716</u>	<u>\$ 1,809</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COLLECTOR'S TAX MAINTENANCE FUND				SENATE BILL 40 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 256,292	\$ 369,049	\$ 261,124	\$ 158,368
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	275,800	266,250	287,400	186,467
Charges for services	38,500	32,627	31,800	36,852	-	-	-	-
Interest	85	132	200	234	3,500	3,939	3,500	4,082
Other	-	-	-	-	-	7,184	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 38,585</u>	<u>\$ 32,759</u>	<u>\$ 32,000</u>	<u>\$ 37,086</u>	<u>\$ 535,592</u>	<u>\$ 646,422</u>	<u>\$ 552,024</u>	<u>\$ 348,917</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 148,200	\$ 152,156	\$ 155,447	\$ 149,860
Employee fringe benefits	-	-	-	-	26,300	22,478	32,708	46,492
Materials and supplies	-	-	-	-	-	17,837	-	15,880
Services and other	2,500	6,683	10,000	25,677	294,300	209,214	243,232	183,894
Capital outlay	-	-	-	-	265,000	-	444,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,500</u>	<u>\$ 6,683</u>	<u>\$ 10,000</u>	<u>\$ 25,677</u>	<u>\$ 733,800</u>	<u>\$ 401,685</u>	<u>\$ 875,387</u>	<u>\$ 396,126</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 36,085	\$ 26,076	\$ 22,000	\$ 11,409	\$ (198,208)	\$ 244,737	\$ (323,363)	\$ (47,209)
CASH AND INVESTMENTS,	<u>8,401</u>	<u>8,401</u>	<u>34,477</u>	<u>34,477</u>	<u>542,008</u>	<u>542,008</u>	<u>786,745</u>	<u>786,745</u>
CASH AND INVESTMENTS,	<u>\$ 44,486</u>	<u>\$ 34,477</u>	<u>\$ 56,477</u>	<u>\$ 45,886</u>	<u>\$ 343,800</u>	<u>\$ 786,745</u>	<u>\$ 463,382</u>	<u>\$ 739,536</u>

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CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	A.R. AND ELEANOR ALEXANDER MEMORIAL FUND				CLINTON COUNTY GREAT NORTHWEST DAYS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	145	125	105	94	-	5	-	10
Other	-	-	-	-	-	2,515	-	2,200
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 145</u>	<u>\$ 125</u>	<u>\$ 105</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ 2,520</u>	<u>\$ -</u>	<u>\$ 2,210</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	7	-	-	2,041	-	1,050
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,041</u>	<u>\$ -</u>	<u>\$ 1,050</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 145	\$ 125	\$ 98	\$ 94	\$ -	\$ 479	\$ -	\$ 1,160
CASH AND INVESTMENTS, Beginning of Year	<u>16,383</u>	<u>16,383</u>	<u>16,508</u>	<u>16,508</u>	<u>-</u>	<u>66</u>	<u>-</u>	<u>545</u>
CASH AND INVESTMENTS, End of Year	<u>\$ 16,528</u>	<u>\$ 16,508</u>	<u>\$ 16,606</u>	<u>\$ 16,602</u>	<u>\$ -</u>	<u>\$ 545</u>	<u>\$ -</u>	<u>\$ 1,705</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

LOCAL LAW ENFORCEMENT BLOCK GRANT FUND				
Year Ended December 31,				
	2016		2017	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	3,443
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,443</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	-	-
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 3,443
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,443</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017 and 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

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

The financial statements referred to above include the primary government of Clinton County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity. The financial statements also include the A.R. and Eleanor Alexander Memorial Fund which is controlled by the Senate Bill 40 Board.

Certain elected County officials, particularly the Collector and Treasurer, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

C. Basis of Accounting

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

are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. However, the County budgeted a negative fund balance (\$2) for the General Purpose Law Enforcement Fund in 2016.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the following funds: Clinton County Great Northwest Days and Local Law Enforcement Block Grant in 2017; and Health Reimbursement and Clinton County Great Northwest Days in 2016.

10. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	<u>2017</u>	<u>2016</u>
General Revenue	✓	N/A
Sheriff's Civil Fees	✓	N/A
General Purpose Law Enforcement	✓	N/A
Inmate Prisoner Debt	✓	N/A
Road & Bridge Escrow	✓	N/A
Recorder User Tax	✓	N/A
Prosecuting Attorney Administrative Handlin	✓	N/A
Collector's Tax Maintenance	✓	✓
P.O.S.T.	N/A	✓
Local Emergency Planning Commission	N/A	✓
Emergency Management	N/A	✓

Also, the actual expenditures of the following funds exceeded budgetary authority to the extent that formal budgets were not adopted: Health Reimbursement and Clinton County Great Northwest Days in 2016; and Clinton County Great Northwest Days in 2017.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2017 and 2016, for purposes of taxation were:

	<u>2017</u>	<u>2016</u>
Real Estate	\$ 203,047,291	\$ 205,029,967
Personal Property	52,584,157	50,689,128
Railroad and Utilities	42,628,837	37,599,175
Total	<u>\$ 298,260,285</u>	<u>\$ 293,318,270</u>

For calendar years 2017 and 2016, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2017</u>	<u>2016</u>
General Revenue	\$ 0.2475	\$ 0.2552
Common Road District	0.2787	0.2787
Special Road & Bridge	0.3500	0.3500
Senate Bill 40 Board	0.0922	0.0922

The Special Road & Bridge Fund receives both the Common Road District and Special Road & Bridge levies. The County also receives 20% of taxes levied and collected by the Cameron and Plattsburg Special Road Districts.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2017 and 2016, the carrying amounts of the County's deposits were \$2,620,037 and \$3,888,505, respectively, and the bank balances were \$3,272,944 and \$5,126,038, respectively. Of the bank balances, \$501,809 for December 31, 2017 and \$507,982 for December 31, 2016, were covered by federal depository insurance. The remainder of the balances at December 31, 2017 and December 31, 2016 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2017 and 2016, the County Collector held, in addition to the cash and investments listed above, cash representing collections of property taxes on behalf of various taxing districts in

the County. Tax collections on deposit amounted to \$11,354,176 and \$2,596,536 at December 31, 2017 and 2016, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,000 as of December 31, 2017 and 2016. The remainder of the balances at December 31, 2017 and December 31, 2016 were covered by a collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

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

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

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Clinton County contribute 4% of their gross compensation to LAGERS. The June 30th statutorily required contribution rates were 1.4% and 2.2% (General), and 4.1% and 3.1% (Police), of annual covered payroll in 2017 and 2016, respectively. 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. For the years ended December 31, 2017 and 2016, the County contributed \$107,126 and \$109,732 to LAGERS.

4) Funding Status

As of June 30, 2017, the actuarial value of plan assets exceeded the accrued liabilities of the plan by \$637,430 for the General division and \$129,580 for the Police division. As of June 30, 2016, the actuarial value of plan assets exceeded the accrued liabilities of the plan by \$373,461 for the General division and \$42,008 for the Police division. These net pension assets are not recognized in the cash basis financial statements of the County.

B. County Employees' Retirement Fund (CERF)

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

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2017 and 2016, the County collected and remitted to CERF employee withholdings and fees collected of \$69,854 and \$64,141, respectively, for the years then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 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 contributed \$3,366 and \$2,618, respectively, for the years ended December 31, 2017 and 2016.

4. 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.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees accrued vacation time as follows: one week per year after one year of continuous service; two weeks per year after two years of continuous service; three weeks per year after 10 years of continuous service; and four weeks per year after 20 years of continuous service. Vacation time must be used during the anniversary year in which it is earned, with the exception of Sheriff's Department employees, who are allowed to carryover up to 200 hours. Full-time employees accrue 10 days of sick leave per year, and up to 10 days may be carried over from one year to the next, up to a maximum of 20 days. Employees are compensated for unused vacation time at termination, but are not compensated for unused sick time.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

The County was involved in pending litigation as of December 31, 2017. The extent of the liability, if any, cannot be determined at this time.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The County maintains general liability, public officials' errors and omissions and employment-related liability coverage through commercial insurance companies with limits of \$4,000,000 aggregate, and \$2,000,000 per occurrence.

The County is 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.

7. LONG TERM DEBT

The County entered into a loan with the Missouri Department of Natural Resources on November 6, 2008, for \$183,820 to finance various energy savings projects. The loan will be repaid with semi-annual payments of \$9,664 through August 1, 2020, and one payment of \$1,377 on February 1, 2021, which includes interest of 4.15%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 17,213	\$ 2,114	\$ 19,327
2019	17,935	1,392	19,327
2020	18,687	640	19,327
2021	1,349	28	1,377
Totals	<u>\$ 55,184</u>	<u>\$ 4,174</u>	<u>\$ 59,358</u>

On November 28, 2017, the County entered into a \$121,000 capital lease through John Deere Financial to purchase a motor grader for the Road & Bridge Department. The lease calls for two payments of \$64,044 to be paid February 2, 2019 and 2020, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	59,155	4,889	64,044
2020	61,845	2,199	64,044
Totals	<u>\$ 121,000</u>	<u>\$ 7,088</u>	<u>\$ 128,088</u>

On November 14, 2017, the County entered into an \$119,000 capital lease through John Deere Financial to purchase a motor grader for the Road & Bridge Department. The lease calls for two payments of \$42,521, on February 1, 2019 and 2020, and a final payment of \$42,522 on February 1, 2021, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	38,288	4,233	42,521
2020	39,650	2,871	42,521
2021	41,062	1,460	42,522
Totals	<u>\$ 119,000</u>	<u>\$ 8,564</u>	<u>\$ 127,564</u>

On October 5, 2017, the County entered into a \$100,500 capital lease through John Deere Financial to purchase a motor grader for the Road & Bridge Department. The lease called for two payments of \$51,128, on February 28, 2018, and February 29, 2019, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	51,128	-	51,128
2019	49,372	1,756	51,128
Totals	<u>\$ 100,500</u>	<u>\$ 1,756</u>	<u>\$ 102,256</u>

On July 18, 2017, the County entered into a six-year, \$51,878 capital lease through Farmers State Bank to purchase a transport van for the Sheriff's Department. The lease is to be paid in monthly payments of \$788, ending July 20, 2023, including interest of 3%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	8,113	1,345	9,458
2019	8,359	1,099	9,458
2020	8,613	845	9,458
2021	8,875	583	9,458
2022	9,145	313	9,458
2023	5,463	55	5,518
Totals	<u>\$ 48,568</u>	<u>\$ 4,240</u>	<u>\$ 52,808</u>

On March 2, 2017, the County entered into a three-year, \$27,303 capital lease through Goppert Bank to purchase a 2015 Ford for the Sheriff's Department. The lease is to be paid in monthly payments of \$800, ending March 1, 2020, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	9,018	582	9,600
2019	9,339	261	9,600
2020	2,386	14	2,400
Totals	<u>\$ 20,743</u>	<u>\$ 857</u>	<u>\$ 21,600</u>

On February 28, 2017, the County entered into a three-year, \$21,564 capital lease through Goppert Bank to purchase a 2015 Ford for the Sheriff's Department. The lease is to be paid in monthly payments of \$632, ending February 29, 2020, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	7,144	439	7,583
2019	7,398	185	7,583
2020	1,258	5	1,263
Totals	<u>\$ 15,800</u>	<u>\$ 629</u>	<u>\$ 16,429</u>

On February 2, 2017, the County entered into a three-year, \$26,503 capital lease through Goppert Bank to purchase a 2016 Ford for the Sheriff's Department. The lease is to be paid in monthly payments of \$777, ending February 5, 2020, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	8,780	540	9,320
2019	9,093	227	9,320
2020	1,546	7	1,553
Totals	<u>\$ 19,419</u>	<u>\$ 774</u>	<u>\$ 20,193</u>

On January 17, 2017, the County entered into an \$115,775 capital lease through John Deere Financial to purchase a tractor and boom mower for the Road & Bridge Department. The lease called for a payment of \$57,888 on February 20, 2017 and \$60,121 on February 20, 2018, including interest of 3.25%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	58,201	1,920	60,121

On March 5, 2015, the County entered into a three-year \$26,261 capital lease through Goppert Bank to purchase a Ford F-150 for the Sheriff's Department. The lease was paid off in 2017.

In 2013, the County entered into a cancelable lease purchase agreement to finance the purchase of five 2013 Ford Interceptors at a cost of \$126,363. The final payment was made in 2016.

In 2013, the County entered into a cancelable lease purchase agreement to finance the purchase of a 2011 John Deere motor grader at a cost of \$180,000. The final payment was made in 2016.

The following schedule shows changes in long-term debt during the year ended December 31, 2017:

Description	Balance			Balance	
	12/31/2016	Additions	Payment	12/31/2017	Interest
2014 Ford F-150	\$ 10,510	\$ -	\$ (10,510)	\$ -	\$ 143
Tractor & Boom Mower	-	115,775	(57,574)	58,201	314
2008 Motor Grader	-	100,500	-	100,500	-
2010 Motor Grader	-	119,000	-	119,000	-
2011 Motor Grader	-	121,000	-	121,000	-
2015 Ford (1 of 2)	-	21,564	(5,764)	15,800	555
2015 Ford (2 of 2)	-	27,303	(6,559)	20,744	641
2016 Ford	-	26,503	(7,084)	19,419	682
Transport Van	-	51,878	(3,309)	48,569	632
MO DNR Loan	71,706	-	(16,521)	55,185	2,806
	<u>\$ 82,216</u>	<u>\$583,521</u>	<u>\$(107,321)</u>	<u>\$ 558,416</u>	<u>\$ 5,773</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2016:

Description	Balance			Balance	
	12/31/2015	Additions	Payment	12/31/2016	Interest
2014 Ford F-150	\$ 19,184	\$ -	\$ (8,674)	\$ 10,510	\$ 562
2011 Motor Grader	91,907	-	(91,907)	-	2,601
2013 Interceptors	10,941	-	(10,941)	-	63
MO DNR Loan	87,562	-	(15,856)	71,706	3,471
	<u>\$ 209,594</u>	<u>\$ -</u>	<u>\$(127,378)</u>	<u>\$ 82,216</u>	<u>\$ 6,697</u>

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2017 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 13, 2018, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

COMPLIANCE SECTION

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McBride, Lock & Associates, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'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

To the County Commission and
Officeholders of Clinton County, 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 Clinton County, Missouri as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise Clinton County, Missouri's basic financial statements and have issued our report thereon dated August 13, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clinton County, Missouri'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 Clinton County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Clinton County, Missouri'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 have not been identified. However, as described in the accompanying schedule of findings and recommendations, we identified certain deficiencies in internal control that we consider to be material weaknesses and 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 County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and recommendations as item 2017-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and recommendations as items 2017-002, 2017-003, and 2017-004 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clinton County, Missouri'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 two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings and recommendations as items 2017-005 and 2017-006.

Clinton County, Missouri's Responses to Findings

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

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 results 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.



McBride, Lock & Associates, LLC
Kansas City, Missouri
August 13, 2018

FINDINGS AND RECOMMENDATIONS

CLINTON COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

2017-001: Treasurer's Bank Reconciliations

Criteria: A proper system of internal control requires periodic reconciliations between accounting system and bank records. Additionally, Section 54.150, RSMo requires county treasurers to perform semiannual settlements of account in June and December.

Condition: During the audit period, the Treasurer did not perform reconciliations of the monthly bank statement balances to the balances per the accounting records. Additionally, the Treasurer did not prepare settlements of account during the audit period. Settlements of account for the years ended December 31, 2015, 2016, and 2017 were prepared during audit fieldwork and were not reconciled to year-end bank statements.

Cause: Monthly bank reconciliations and semiannual settlements of account were not performed by the Treasurer during the audit period.

Effect: Not performing timely reconciliations of the accounting records to the bank balances increases the likelihood of misstatements of the County's cash balances whether due to fraud or error.

Recommendation: We recommend the Treasurer immediately begin performing timely reconciliations of the monthly bank statements to the accounting records. We also recommend that the Treasurer complete semi-annual settlements in a timely manner and submit them to the County Commission as required.

County Response: Met with Treasurer. She is working to complete all reconciliations. Currently halfway through 2015. Intends to have completed by the end of the year.

Auditor's Evaluation: Bank statements should be reconciled to the accounting records on a monthly basis going forward. Semi-annual settlements must also be completed as required by state statute.

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2017-002: Senate Bill 40 Board Internal Control

Criteria: A proper system of internal control requires adequate documentation and preservation of financial records and timely completion of reconciliations between the accounting system and bank records.

Condition: The Senate Bill 40 Board did not maintain adequate accounting records, including timely bank reconciliations. The December 2017 bank reconciliation was prepared in July 2018. Multiple certificate of deposit interest statements and monthly bank account statements could not be located. Financial records are maintained off-site by the Senate Bill 40 Board president in

unindexed plastic storage bins. A budget for 2018 has not been formally adopted by the Board and actual financial information for 2017 was never submitted to the County Clerk for inclusion in the County's budget documents.

Cause: The longtime Senate Bill 40 Board bookkeeper resigned in April 2017, and the Senate Bill 40 Board President has since maintained custody of all financial records. Bank statements are not timely reconciled by the outside accountant.

Effect: The Senate Bill 40 Board has not maintained adequate records to ensure accurate financial statements are timely completed and made available to the public.

Recommendation: We recommend the Senate Bill 40 Board design, implement and maintain internal controls adequate to ensure the timely completion of bank reconciliations, financial statements, and budgets.

County Response: The Senate Bill 40 Board did not provide comments.

Auditor's Evaluation: The audit report has been provided to the Senate Bill 40 Board to implement the recommendations.

2017-003: Sheriff's Internal Controls

Criteria: A proper system of internal controls requires adequate custodial control over credit cards, appropriate approval and documentation of purchases, and timely payment to avoid interest and late charges.

Condition: The Sheriff's office opened a credit card account in January 2017, bearing interest at 13.25%, and maintains Visa cards in the custody of the Sheriff and two employees of the Sheriff's office. Credit card statements were occasionally submitted late to the County Clerk for payment and without itemized receipts to accompany the charges. January 2017 and October 2017 credit card statements could not be located. Interest and late fees aggregated \$711 over the 10 months in 2017 for which statements were documented.

Additionally, a Finish Line fuel card is maintained in each of the Sheriff's fleet vehicles for fuel purchases. The cards require an odometer reading entry in order to activate the pump. Odometer readings on the monthly fuel card statements were inconsistent, including instances in which odometer readings decreased between transactions. No reconciliations between statements and actual odometer readings were performed. Fuel purchases were also made with the Visa credit cards issued through Goppert Bank, which lack controls over fuel purchases such as requiring an odometer reading to be entered.

Cause: Receipts and credit card statements were not adequately documented, reviewed and submitted timely for payment.

Effect: Lack of oversight of credit card and fuel card purchases increases the likelihood that cards could be used for inappropriate or unnecessary purchases or for personal use.

Recommendation: We recommend the County adopt and implement a policy to ensure credit card statements are submitted for payment timely and are reconciled to supporting documentation prior

to payment. We further recommend the Sheriff implement procedures to review monthly fuel card statements, noting any discrepancies in each vehicle's odometer readings.

County Response: Met with Sheriff Fish and members of his staff. Have implemented procedures to assist with credit card billings. They are looking for other options on credit companies and pay as you go options. They have addressed the fuel account issue with mileages and employee names.

Auditor's Evaluation: The response is appropriate to correct the concern.

2017-004: Internal Controls Over Employee Timesheets and Pay

Criteria: A proper system of internal controls requires adequate documentation of time worked and rates of pay for each employee and each pay period.

Condition: We tested 30 payroll transactions for propriety and noted no evidence of a timesheet for one employee, discrepancies in the number of hours worked between two employees' timesheets and the payroll register, one timesheet lacking the required employee and supervisor signatures, and three discrepancies between documented pay rates and the pay rates per the payroll register.

Cause: The County's established internal controls over the payroll process were not consistently followed during the audit period or were not sufficiently designed to prevent errors.

Effect: Discrepancies between payroll registers, employee timesheets and documented pay rates could result in employees being paid incorrectly.

Recommendation: We recommend the County implement procedures to ensure that employee's hours worked and rates of pay per payroll registers are accurate and properly supported.

County's Response: All employees turn in timesheets in a timely manner with the exception of the Sheriff's office. They are not always timely.

Auditor's Response: The response does not address the concern. The County should implement procedures to ensure that amounts paid to employees are supported by hours reported on timesheets that are attested to by the employee and a supervisor.

ITEMS OF NONCOMPLIANCE

2017-005: Budgetary Compliance

Criteria: Section 50.540, RSMo requires the preparation of a budget for all County funds. Section 50.740, RSMo prohibits expenditures in excess of the approved budget.

Condition: Budgets were not prepared for two funds in 2017 and two funds in 2016. Expenditures exceeded budgeted appropriations for eight funds in 2017 and four funds in 2016. The detailed list of funds can be found in Notes 1.D.9 and 1.D.10 to the financial statements.

Cause: The County did not prepare formal budgets for all County funds and did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts.

Effect: In order to ensure the integrity of the budgeting process, a budget must be adopted for each County fund and the spending limits should be adhered to.

Recommendation: We recommend the County ensure compliance with state statutes by adopting a budget for each County fund and by refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

County Response: Prior auditors informed us it was not necessary to budget for these.

Auditor's Evaluation: The County should budget for all funds over which it exercises authority. The response does not address the issue regarding approving expenditures in excess of approved budgets. The County should refrain from approving expenditures in excess of approved budgets and amend the budget if necessary.

2017-006: Collector's Annual Settlements

Criteria: Section 139.190, RSMo requires the Collector to submit an annual settlement to the County Commission, and upon examination and approval by the Commission, the annual settlement is to be certified by the Clerk and filed with the Missouri Department of Revenue.

Condition: The Collector submitted a monthly register of tax collections to the Clerk and Treasurer. However, the Collector did not complete Form 205, Collector's Annual Settlement as required for the years ended February 29, 2016, February 28, 2017, or February 28, 2018.

Cause: The Collector did not complete annual settlements of account.

Effect: The Collector was not in compliance with state statutes.

Recommendation: We recommend the Collector prepare all required forms as prescribed by state statute.

County Response: Met with Collector. She is currently working to complete and intends to have done by the end of the year.

Auditor's Evaluation: The Collector's Annual Settlements should be completed on an annual basis moving forward as required.

CLINTON COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Clinton County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2013 and 2012.

1. Actual expenditures exceeded budgeted expenditures for one fund (Recorder User Fee), and a budget was not prepared for one fund (Special Election).

Status: Not resolved. See Finding 2017-005.

2. Documentation of the County's internal controls have not been prepared.

Status: Resolved.

3. No formal fraud risk assessment was in place.

Status: Resolved.

4. The Collector's office was not making timely bank deposits.

Status: Resolved.

5. The Collector's office was not reconciling cash registers on a daily basis.

Status: Resolved.