



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

To the County Commission  
and  
Officeholders of Miller County, Missouri

The Office of the State Auditor, in cooperation with Miller County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2007, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

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

Susan Montee, CPA  
State Auditor

December 2008  
Report No. 2008-80

**MILLER COUNTY, MISSOURI**  
**ANNUAL FINANCIAL REPORT**

December 31, 2007 and 2006

MILLER COUNTY, MISSOURI

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# **INTRODUCTORY SECTION**

MILLER COUNTY, MISSOURI  
List of Elected Officials

*County Commission*

Presiding Commissioner – Tom Wright

Associate Commissioner – John Klindt

Associate Commissioner – David Whittle

*Other Elected Officials*

Assessor – Don Steen

Circuit Clerk / Recorder – Ginise Buechter

Collector – Larry Sullivan

Coroner – Rick Callahan

County Clerk – Clayton Jenkins

Prosecuting Attorney – Matthew Howard

Public Administrator – Janet Whittle

Sheriff – William Abbott

Treasurer – Phil Lawson

SUITE 900  
1111 MAIN STREET  
KANSAS CITY, MO 64105  
TELEPHONE: (816) 221.4559  
FACSIMILE: (816) 221.4563  
EMAIL: [McBRIDELOCK@EARTHLINK.NET](mailto:McBRIDELOCK@EARTHLINK.NET)  
CERTIFIED PUBLIC ACCOUNTANTS

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## McBRIDE, LOCK & ASSOCIATES

### INDEPENDENT AUDITORS' REPORT

To the County Commission and Officeholders of Miller County, Missouri

We have audited the accompanying financial statements of Miller County, Missouri as of and for the years ended December 31, 2007 and 2006, which collectively comprise the County's basic financial statements as identified in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described more fully in Note 1, Miller County, Missouri has prepared these financial statements using accounting practices prescribed or permitted by the Missouri State Auditor's Office, which differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Miller County, Missouri, as of December 31, 2007 and 2006, or the changes in its financial position for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the governmental and agency funds of Miller County, Missouri, as of December 31, 2007 and 2006, and the receipts, disbursements and budgetary results of the governmental funds for the years then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated July 12, 2008, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

(Original signed by Auditor)  
McBride, Lock & Associates  
July 12, 2008

# **FINANCIAL SECTION**

MILLER COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2006 AND 2007

Fund	Cash			Cash			Cash
	January 1 2006 (restated)	Receipts 2006	Disbursements 2006	December 31 2006	Receipts 2007	Disbursements 2007	December 31 2007
General Revenue	\$ 330,697	2,898,319	2,930,240	298,776	2,866,616	2,823,709	341,683
Special Road and Bridge Assessment	64,883	1,758,651	1,766,538	56,996	1,843,948	1,736,681	164,263
Law Enforcement Training	3,572	4,093	3,226	4,439	7,617	10,557	1,499
Prosecuting Attorney Training	1,681	1,116	1,377	1,420	940	193	2,167
Bad Check Fees	30,485	54,485	18,662	66,308	48,380	33,275	81,413
Emergency Management	-	17,411	9,071	8,340	8,187	11,775	4,752
911	2,465	465,614	467,686	393	565,766	559,659	6,500
Capital Improvement	662,414	1,907,985	1,792,613	777,786	1,663,855	1,950,230	491,411
Miller County Law Enforcement Reserve	932,282	-	-	932,282	-	-	932,282
Sheriff's Discretionary	10,000	116,651	100,774	25,877	83,959	105,296	4,540
P.A. Delinquent Sales Tax	2,290	684	-	2,974	3,044	-	6,018
Shelter for Victims of Domestic Violence	4,953	2,078	98	6,933	2,425	-	9,358
Recorder's User Fee	54,165	18,333	23,946	48,552	17,978	23,234	43,296
Criminal Forfeiture	31	5,025	4,047	1,009	47	1,056	-
Lake Ja Ha Neighborhood Imporvement District (NID)	69	4,998	4,247	820	3,437	4,250	7
Family Access Motion	385	22	-	407	22	-	429
Drug Awareness & Resistance Education	1,300	2,610	3,825	85	2,117	2,202	-
W-12 Construction Maintenance	72,124	27,007	30,174	68,957	25,881	29,121	65,717
TIF Special Account for Developer	7	649,742	649,742	7	-	-	7
TIF Administrative	-	257,190	257,190	-	-	-	-
TIF Special Allocation	-	-	-	-	514,106	514,106	-
FEMA Flood Money	-	-	-	-	58,105	58,105	-
W-15C NID	50,195	14,923	12,413	52,705	15,719	12,088	56,336
Local Emergency Preparedness	4,698	6,979	439	11,238	5,732	-	16,970
POST Commission	8	2,415	2,420	3	-	-	3
Election Services	17,861	191,644	207,163	2,342	4,599	-	6,941
Oak Terrace NID	5,078	80,904	83,818	2,164	8,408	8,575	1,997
Recorder's Technology	27,036	12,059	5,848	33,247	11,134	15,285	29,096
Jail	3,438	1,088,541	1,091,494	485	1,158,873	1,073,941	85,417
Time Payment Fee Fund	50	10	-	60	23	-	83
Norman Road/Hand Land NID	-	112,955	295	112,660	220,049	324,180	8,529
Port Bagnell Road NID	-	1,005	346	659	375,620	314,528	61,751
TIF 1 - Northport	-	-	-	-	268,980	268,980	-
Osage National Retail Outlet	-	-	-	-	5,188	-	5,188
<b>Total</b>	<b>\$ 2,312,975</b>	<b>10,021,091</b>	<b>9,767,710</b>	<b>2,566,356</b>	<b>10,132,804</b>	<b>10,215,910</b>	<b>2,483,250</b>

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



MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	GENERAL FUND			
	Year Ended December 31,			
	2006		2007	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>RECEIPTS</b>				
Property taxes	\$ 52,000	165,713	186,000	144,787
Sales taxes	1,800,000	1,956,874	2,070,000	1,750,401
Intergovernmental	288,110	219,723	232,207	369,485
Charges for services	590,100	525,669	531,075	575,748
Interest	7,561	21,963	20,001	19,516
Other	227,000	8,377	6,000	5,604
Transfers in	-	-	-	1,075
Total Receipts	<u>2,964,771</u>	<u>2,898,319</u>	<u>3,045,283</u>	<u>2,866,616</u>
<b>DISBURSEMENTS</b>				
County Commission	130,630	119,006	125,739	117,527
County Clerk	96,038	93,103	99,061	100,439
Elections	194,865	177,255	98,353	77,341
Buildings and grounds	141,356	152,813	165,817	173,193
Employee fringe benefits	345,385	315,742	354,080	334,189
County Treasurer	51,300	45,854	52,838	49,120
Collector	111,659	109,471	114,214	109,688
Recorder of Deeds	55,345	44,607	46,176	44,965
Circuit Clerk	17,572	15,629	14,000	11,928
Associate Circuit Court - Probate	31,000	16,486	32,000	14,531
Associate Circuit Court	-	-	-	-
Court administration	16,125	11,304	16,125	10,460
Public Administrator	32,000	29,366	31,038	29,325
Sheriff	616,557	699,002	637,663	673,957
Jail	-	-	-	-
Prosecuting Attorney	194,373	182,289	206,704	192,514
Juvenile Officer	84,207	58,342	87,080	60,234
Coroner	24,452	19,393	23,926	32,960
Other	245,291	202,705	217,154	194,864
Available	-	233,539	-	236,398
Health and welfare	-	-	-	-
Transfers out	400,000	404,334	598,000	360,076
Emergency fund	88,943	-	91,359	-
Total Disbursements	<u>2,877,098</u>	<u>2,930,240</u>	<u>3,011,327</u>	<u>2,823,709</u>
<b>RECEIPTS OVER (UNDER)</b>				
DISBURSEMENTS	87,673	(31,921)	33,956	42,907
CASH, JANUARY 1	330,697	330,697	298,776	298,776
CASH, DECEMBER 31	<u>\$ 418,370</u>	<u>298,776</u>	<u>332,732</u>	<u>341,683</u>

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ 288,500	345,440	388,218	488,960	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	780,000	1,143,501	1,550,926	1,137,754	293,347	306,543	306,268	326,794
Charges for services	500	16,124	-	-	3,000	6,542	5,000	8,779
Interest	5,000	5,102	5,000	6,173	2,500	4,459	5,000	5,832
Other	452,000	23,799	15,000	77,597	-	98	-	644
Transfers in	100,000	224,685	200,000	133,464	-	-	-	-
<b>Total Receipts</b>	<b>1,626,000</b>	<b>1,758,651</b>	<b>2,159,144</b>	<b>1,843,948</b>	<b>298,847</b>	<b>317,642</b>	<b>316,268</b>	<b>342,049</b>
<b>DISBURSEMENTS</b>								
Salaries	443,695	465,631	524,746	538,454	183,302	179,949	190,329	194,824
Employee fringe benefits	654,023	161,212	240,925	240,280	62,756	52,584	62,938	64,547
Materials and Supplies	145,000	328,113	480,000	399,560	18,000	59,517	75,700	38,030
Services and Other	174,326	181,937	108,559	157,554	28,981	7,537	8,537	36,919
Capital Outlay	260,000	225,903	300,000	166,266	-	-	-	-
Construction	450,000	403,742	457,625	234,567	-	-	-	-
Transfers out	-	-	-	-	-	431	850	564
<b>Total Disbursements</b>	<b>2,127,044</b>	<b>1,766,538</b>	<b>2,111,855</b>	<b>1,736,681</b>	<b>293,039</b>	<b>300,018</b>	<b>338,354</b>	<b>334,884</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	<b>(501,044)</b>	<b>(7,887)</b>	<b>47,289</b>	<b>107,267</b>	<b>5,808</b>	<b>17,624</b>	<b>(22,086)</b>	<b>7,165</b>
<b>CASH, JANUARY 1</b>	<b>64,883</b>	<b>64,883</b>	<b>56,996</b>	<b>56,996</b>	<b>30,808</b>	<b>30,808</b>	<b>48,432</b>	<b>48,432</b>
<b>CASH, DECEMBER 31</b>	<b>\$ (436,161)</b>	<b>56,996</b>	<b>104,285</b>	<b>164,263</b>	<b>36,616</b>	<b>48,432</b>	<b>26,346</b>	<b>55,597</b>

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,551	3,887	3,713	6,255	1,050	1,015	1,000	852
Interest	87	206	206	149	25	101	100	88
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	1,213	-	-	-	-
<b>Total Receipts</b>	<b>4,638</b>	<b>4,093</b>	<b>3,919</b>	<b>7,617</b>	<b>1,075</b>	<b>1,116</b>	<b>1,100</b>	<b>940</b>
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	4,638	3,226	3,919	10,557	1,000	1,377	1,500	193
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>4,638</b>	<b>3,226</b>	<b>3,919</b>	<b>10,557</b>	<b>1,000</b>	<b>1,377</b>	<b>1,500</b>	<b>193</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	-	867	-	(2,940)	75	(261)	(400)	747
<b>CASH, JANUARY 1</b>	<b>3,572</b>	<b>3,572</b>	<b>4,439</b>	<b>4,439</b>	<b>1,681</b>	<b>1,681</b>	<b>1,420</b>	<b>1,420</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 3,572</b>	<b>4,439</b>	<b>4,439</b>	<b>1,499</b>	<b>1,756</b>	<b>1,420</b>	<b>1,020</b>	<b>2,167</b>

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	BAD CHECK FEE FUND FOR PROSECUTING ATTORNEY				EMERGENCY MANAGEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	20,000	7,000	8,067	675
Charges for services	32,000	51,812	35,000	44,318	-	-	-	-
Interest	5	2,652	-	4,062	-	84	-	180
Other	-	21	-	-	-	-	-	4,667
Transfers in	-	-	-	-	-	10,327	10,327	2,665
<b>Total Receipts</b>	<b>32,005</b>	<b>54,485</b>	<b>35,000</b>	<b>48,380</b>	<b>20,000</b>	<b>17,411</b>	<b>18,394</b>	<b>8,187</b>
<b>DISBURSEMENTS</b>								
Salaries	21,718	15,611	25,576	22,611	12,000	2,603	10,000	7,792
Employee fringe benefits	5,551	3,016	3,594	3,644	-	199	505	596
Materials and Supplies	-	-	6,000	70	4,425	4,744	525	2,135
Services and Other	-	35	4,000	6,950	-	1,525	2,647	1,252
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>27,269</b>	<b>18,662</b>	<b>39,170</b>	<b>33,275</b>	<b>16,425</b>	<b>9,071</b>	<b>13,677</b>	<b>11,775</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	4,736	35,823	(4,170)	15,105	3,575	8,340	4,717	(3,588)
<b>CASH, JANUARY 1</b>	30,485	30,485	66,308	66,308	-	-	8,340	8,340
<b>CASH, DECEMBER 31</b>	<b>\$ 35,221</b>	<b>66,308</b>	<b>62,138</b>	<b>81,413</b>	<b>3,575</b>	<b>8,340</b>	<b>13,057</b>	<b>4,752</b>

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	911 FUND				CAPITAL IMPROVEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ 273,967	252,185	251,932	243,914	-	-	-	-
Sales taxes	-	-	-	-	1,800,000	1,774,787	1,900,000	1,564,825
Intergovernmental	18,500	12,368	22,500	16,312	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	619	1,061	1,045	894	20,000	38,944	39,000	33,030
Other	40	-	-	842	130,000	94,254	-	66,000
Transfers in	160,000	200,000	196,000	303,804	-	-	-	-
Total Receipts	<u>453,126</u>	<u>465,614</u>	<u>471,477</u>	<u>565,766</u>	<u>1,950,000</u>	<u>1,907,985</u>	<u>1,939,000</u>	<u>1,663,855</u>
<b>DISBURSEMENTS</b>								
Salaries	250,462	282,807	227,678	271,790	-	-	-	-
Employee fringe benefits	88,427	85,457	86,814	82,409	-	-	-	-
Materials and Supplies	21,500	14,212	15,340	83,174	-	-	-	-
Services and Other	81,605	85,210	124,435	122,286	955,830	1,076,359	1,057,810	1,043,412
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	660,000	716,254	596,000	906,818
Total Disbursements	<u>441,994</u>	<u>467,686</u>	<u>454,267</u>	<u>559,659</u>	<u>1,615,830</u>	<u>1,792,613</u>	<u>1,653,810</u>	<u>1,950,230</u>
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	11,132	(2,072)	17,210	6,107	334,170	115,372	285,190	(286,375)
CASH, JANUARY 1	<u>2,465</u>	<u>2,465</u>	<u>393</u>	<u>393</u>	<u>662,414</u>	<u>662,414</u>	<u>777,786</u>	<u>777,786</u>
CASH, DECEMBER 31	<u>\$ 13,597</u>	<u>393</u>	<u>17,603</u>	<u>6,500</u>	<u>996,584</u>	<u>777,786</u>	<u>1,062,976</u>	<u>491,411</u>

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	LAW ENFORCEMENT RESERVE FUND ACCOUNT				SHERIFF'S DISCRETIONARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	73,000	91,558	97,328	82,696
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	705	1,093	1,093	1,263
Other	-	-	-	-	-	3,500	1,272	-
Transfers in	-	-	-	-	-	20,500	-	-
Total Receipts	-	-	-	-	73,705	116,651	99,693	83,959
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	3,503	23,889	3,368	27,033
Employee fringe benefits	-	-	-	-	475	2,026	457	2,163
Materials and Supplies	-	-	-	-	69,101	73,209	74,209	51,560
Services and Other	-	-	-	-	-	-	30,000	20,533
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	1,250	1,650	-	4,007
Total Disbursements	-	-	-	-	74,329	100,774	108,034	105,296
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	-	-	-	(624)	15,877	(8,341)	(21,337)
CASH, JANUARY 1	932,282	932,282	932,282	932,282	10,000	10,000	25,877	25,877
CASH, DECEMBER 31	\$ 932,282	932,282	932,282	932,282	9,376	25,877	17,536	4,540

tatements are an integral part of these statements.

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	P.A. DELINQUENT SALES TAX FUND				SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE FUND			
	Year Ended December 31,		Year Ended December 31,		Year Ended December 31,		Year Ended December 31,	
	2006	2007	2006	2007	2006	2007	2006	2007
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,500	530	2,500	2,806	-	-	-	-
Charges for services	-	-	-	-	-	1,761	1,550	2,010
Interest	50	154	100	238	-	-	-	-
Other	-	-	-	-	-	317	350	415
Loan Proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	2,550	684	2,600	3,044	-	2,078	1,900	2,425
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	2,500	-	3,000	-	-	-	-	-
Services and Other	1,500	-	1,500	-	4,952	98	5,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	4,000	-	4,500	-	4,952	98	5,000	-
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(1,450)	684	(1,900)	3,044	(4,952)	1,980	(3,100)	2,425
CASH, JANUARY 1	2,290	2,290	2,974	2,974	4,953	4,953	6,933	6,933
CASH, DECEMBER 31	\$ 840	2,974	1,074	6,018	1	6,933	3,833	9,358

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	RECORDER'S USER FEE FUND				CRIMINAL FORFEITURE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	15,000	15,456	15,000	15,533	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	1,905	2,877	2,800	2,445	-	25	24	47
Other	-	-	-	-	-	5,000	5,000	-
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>16,905</b>	<b>18,333</b>	<b>17,800</b>	<b>17,978</b>	<b>-</b>	<b>5,025</b>	<b>5,024</b>	<b>47</b>
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	22,000	23,946	27,000	23,234	-	4,047	5,000	1,056
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>22,000</b>	<b>23,946</b>	<b>27,000</b>	<b>23,234</b>	<b>-</b>	<b>4,047</b>	<b>5,000</b>	<b>1,056</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	<b>(5,095)</b>	<b>(5,613)</b>	<b>(9,200)</b>	<b>(5,256)</b>	<b>-</b>	<b>978</b>	<b>24</b>	<b>(1,009)</b>
<b>CASH, JANUARY 1</b>	<b>54,165</b>	<b>54,165</b>	<b>48,552</b>	<b>48,552</b>	<b>31</b>	<b>31</b>	<b>1,009</b>	<b>1,009</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 49,070</b>	<b>48,552</b>	<b>39,352</b>	<b>43,296</b>	<b>31</b>	<b>1,009</b>	<b>1,033</b>	<b>-</b>

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



MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	LAKE JA HA NID				FAMILY ACCESS MOTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ 4,258	4,935	4,950	3,276	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	56	56	80	-	22	22	22
Other	-	-	-	-	-	-	-	-
Transfers in	-	7	-	81	-	-	-	-
<b>Total Receipts</b>	<b>4,258</b>	<b>4,998</b>	<b>5,006</b>	<b>3,437</b>	<b>-</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	4,249	4,247	4,250	4,250	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>4,249</b>	<b>4,247</b>	<b>4,250</b>	<b>4,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	9	751	756	(813)	-	22	22	22
<b>CASH, JANUARY 1</b>	<b>69</b>	<b>69</b>	<b>820</b>	<b>820</b>	<b>385</b>	<b>385</b>	<b>407</b>	<b>407</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 78</b>	<b>820</b>	<b>1,576</b>	<b>7</b>	<b>385</b>	<b>407</b>	<b>429</b>	<b>429</b>

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MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	DARE FUND				W-12 CONSTRUCTION MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	-	23,152	23,217	23,225	22,395
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,007	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	50	35	35	10	2,000	3,790	3,800	3,413
Other	500	675	-	-	-	-	-	73
Transfers in	500	1,900	1,003	1,100	-	-	-	-
<b>Total Receipts</b>	<b>1,050</b>	<b>2,610</b>	<b>1,038</b>	<b>2,117</b>	<b>25,152</b>	<b>27,007</b>	<b>27,025</b>	<b>25,881</b>
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	1,050	3,825	1,038	2,202	26,000	30,174	29,325	29,121
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>1,050</b>	<b>3,825</b>	<b>1,038</b>	<b>2,202</b>	<b>26,000</b>	<b>30,174</b>	<b>29,325</b>	<b>29,121</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	-	(1,215)	-	(85)	(848)	(3,167)	(2,300)	(3,240)
CASH, JANUARY 1	1,300	1,300	85	85	72,124	72,124	68,957	68,957
CASH, DECEMBER 31	\$ 1,300	85	85	-	71,276	68,957	66,657	65,717

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	TIF-SPECIAL ACCOUNT FOR DEVELOPER FUND				TIF-ADMINISTRATIVE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	649,742	650,000	-	-	257,190	258,000	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	-	649,742	650,000	-	-	257,190	258,000	-
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	649,742	650,000	-	-	257,190	258,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	-	649,742	650,000	-	-	257,190	258,000	-
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	-	-	-	-	-	-	-
CASH, JANUARY 1	7	7	7	7	-	-	-	-
CASH, DECEMBER 31	\$ 7	7	7	7	-	-	-	-

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MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	TIF-SPECIAL ALLOCATION (PREWITT'S ) FUND				FEMA FLOOD MONEY FUND			
	Year Ended December 31,		Year Ended December 31,		Year Ended December 31,		Year Ended December 31,	
	2006	2007	2006	2007	2006	2007	2006	2007
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	514,106	-	-	-	58,105
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	-	-	-	514,106	-	-	-	58,105
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	-	514,106	-	-	-	56,295
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	1,810
Total Disbursements	-	-	-	514,106	-	-	-	58,105
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	-	-	-	-	-	-	-
CASH, JANUARY 1	-	-	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	-	-	-	-	-	-	-

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	W-15C NID FUND				LOCAL EMERGENCY PREPAREDNESS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	12,000	12,025	12,025	12,851	14,000	6,411	6,810	4,978
Charges for services	-	-	-	-	-	-	-	-
Interest	1,500	2,898	2,900	2,868	-	568	-	754
Other	13,000	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>26,500</u>	<u>14,923</u>	<u>14,925</u>	<u>15,719</u>	<u>14,000</u>	<u>6,979</u>	<u>6,810</u>	<u>5,732</u>
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	14,000	-	125	-
Services and Other	13,500	12,413	12,413	12,088	-	439	2,800	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>13,500</u>	<u>12,413</u>	<u>12,413</u>	<u>12,088</u>	<u>14,000</u>	<u>439</u>	<u>2,925</u>	<u>-</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	13,000	2,510	2,512	3,631	-	6,540	3,885	5,732
CASH, JANUARY 1	50,195	50,195	52,705	52,705	4,698	4,698	11,238	11,238
CASH, DECEMBER 31	<u>\$ 63,195</u>	<u>52,705</u>	<u>55,217</u>	<u>56,336</u>	<u>4,698</u>	<u>11,238</u>	<u>15,123</u>	<u>16,970</u>

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	POST COMMISSION FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,115	2,165	2,165	-	212,000	189,703	-	2,766
Charges for services	-	-	-	-	-	-	-	-
Interest	20	-	-	-	-	1,941	-	200
Other	-	-	-	-	-	-	-	1,633
Transfers in	-	250	-	-	-	-	-	-
Total Receipts	<u>2,135</u>	<u>2,415</u>	<u>2,165</u>	<u>-</u>	<u>212,000</u>	<u>191,644</u>	<u>-</u>	<u>4,599</u>
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	197,000	-	-	-
Services and Other	2,115	2,420	2,165	-	32,800	207,163	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>2,115</u>	<u>2,420</u>	<u>2,165</u>	<u>-</u>	<u>229,800</u>	<u>207,163</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	20	(5)	-	-	(17,800)	(15,519)	-	4,599
CASH, JANUARY 1	<u>8</u>	<u>8</u>	<u>3</u>	<u>3</u>	<u>17,861</u>	<u>17,861</u>	<u>2,342</u>	<u>2,342</u>
CASH, DECEMBER 31	<u>\$ 28</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>61</u>	<u>2,342</u>	<u>2,342</u>	<u>6,941</u>

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	OAK TERRACE N.I.D. FUND				RECORDER'S TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ 6,500	80,769	80,000	1,975	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	9,550	10,417	10,000	9,498
Charges for services	-	-	-	-	-	-	-	-
Interest	-	135	135	22	950	1,642	1,500	1,636
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	6,411	1,900	-	1,900	-
Total Receipts	6,500	80,904	80,135	8,408	12,400	12,059	13,400	11,134
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	8,575	15,000	5,848	15,000	13,967
Services and Other	6,500	83,818	80,000	-	-	-	1,438	1,318
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	6,500	83,818	80,000	8,575	15,000	5,848	16,438	15,285
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	(2,914)	135	(167)	(2,600)	6,211	(3,038)	(4,151)
CASH, JANUARY 1	5,078	5,078	2,164	2,164	27,036	27,036	33,247	33,247
CASH, DECEMBER 31	\$ 5,078	2,164	2,299	1,997	24,436	33,247	30,209	29,096

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MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	JAIL FUND				TIME PAYMENT FEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	544,745	348,915	550,513	284,486	-	-	-	-
Charges for services	-	-	-	-	-	10	-	20
Interest	946	1,234	1,251	288	-	-	-	3
Other	39,411	52,892	51,624	49,865	-	-	-	-
Transfers in	600,000	685,500	550,000	824,234	-	-	-	-
<b>Total Receipts</b>	<b>1,185,102</b>	<b>1,088,541</b>	<b>1,153,388</b>	<b>1,158,873</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>23</b>
<b>DISBURSEMENTS</b>								
Salaries	439,273	460,049	466,945	466,914	-	-	-	-
Employee fringe benefits	214,876	157,961	208,627	180,241	-	-	-	-
Materials and Supplies	167,300	190,962	164,510	160,821	-	-	-	-
Services and Other	294,405	282,522	281,818	265,193	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	772	-	-	-	-
<b>Total Disbursements</b>	<b>1,115,854</b>	<b>1,091,494</b>	<b>1,121,900</b>	<b>1,073,941</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	<b>69,248</b>	<b>(2,953)</b>	<b>31,488</b>	<b>84,932</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>23</b>
<b>CASH, JANUARY 1</b>	<b>3,438</b>	<b>3,438</b>	<b>485</b>	<b>485</b>	<b>50</b>	<b>50</b>	<b>60</b>	<b>60</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 72,686</b>	<b>485</b>	<b>31,973</b>	<b>85,417</b>	<b>50</b>	<b>60</b>	<b>60</b>	<b>83</b>

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



MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	NORMAN ROAD/HAND LAND NID FUND				PORT BAGNELL ROAD NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	110,975	140,000	118,228	-	-	-	363,750
Charges for services	-	-	-	-	-	-	-	-
Interest	-	980	-	1,684	-	-	-	-
Other	-	1,000	-	100,137	-	1,005	250,000	11,870
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	-	112,955	140,000	220,049	-	1,005	250,000	375,620
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	295	140,000	324,180	-	346	250,000	314,528
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	-	295	140,000	324,180	-	346	250,000	314,528
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	112,660	-	(104,131)	-	659	-	61,092
CASH, JANUARY 1	-	-	112,660	112,660	-	-	659	659
CASH, DECEMBER 31	\$ -	112,660	112,660	8,529	-	659	659	61,751

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

MILLER COUNTY  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

	TIF 1 - NORTHPORT FUND				OSAGE NATIONAL RETAIL OUTLET FUND			
	Year Ended December 31,				Year Ended December 31,			
	2006		2007		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	-	-	268,980	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	5,188
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	-	-	-	268,980	-	-	-	5,188
<b>DISBURSEMENTS</b>								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	-	268,980	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	-	-	-	268,980	-	-	-	-
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	-	-	-	-	-	-	-	5,188
CASH, JANUARY 1	-	-	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	-	-	-	-	-	-	5,188

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

MILLER COUNTY, MISSOURI  
FIDUCIARY FUNDS  
YEAR ENDED DECEMBER 31, 2006 AND 2007

Exhibit C

	December 31, 2007		December 31, 2006	
	Cash and Cash Equivalents	Due to Others	Cash and Cash Equivalents	Due to Others
CERF	\$ 3,884	3,884	\$ 3,344	3,344
Financial Institution Tax	-	-	1,492	1,492
Overplus Sales Tax	113,768	113,768	103,669	103,669
School Building Revolving	2,006	2,006	7,161	7,161
School Fines	26,872	26,872	28,049	28,049
Unclaimed Fees	17,040	17,040	16,215	16,215
Criminal Costs	-	-	27,057	27,057
School Funds	-	-	73,616	73,616
Senior Citizen Services	99,523	99,523	77,150	77,150
Collector's Tax Maintenance	76,463	76,463	61,871	61,871
Bagnell Special Road District	39,287	39,287	3,536	3,536
Kaiser Special Road District	30,809	30,809	1,360	1,360
Kaiser Special Road District Marina Tax	1,637	1,637	-	-
Bagnell Special Marina Tax	113,912	113,912	121,739	121,739
Collector	3,005,088	3,005,088	1,476,834	1,476,834
Marina Tax	27,705	27,705	21,151	21,151
Total	\$ 3,557,994	\$ 3,557,994	\$ 2,024,244	\$ 2,024,244

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

MILLER COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2007 and 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Miller 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, County Clerk, Circuit Clerk-Recorder, Coroner, Collector, Prosecuting Attorney, Public Administrator, Sheriff and Treasurer.

As discussed further in Note 1, these financial statements are presented on the cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Government Accounting Standards Board (GASB) pronouncements.

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 only the primary government of 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

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 following fund types are used by the County:

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

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

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 adopts a budget for each governmental fund.
- 2) On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
- 3) The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
- 4) State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
- 5) A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
- 6) Prior to February 1 the budget is legally enacted by a vote of the County Commission.
- 7) Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Adjustments made during the year were not significant and are reflected in the budget information in the financial statements. Budgeted amounts are originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
- 8) Budgets are prepared and adopted on the cash basis of accounting.
- 9) Although adoption of a formal budget is required by law, the County, in either or both 2006 and 2007, did not adopt a formal budget for the following funds:
  - a) Criminal Forfeiture Fund
  - b) Family Access Motion Fund
  - c) FEMA Flood Money Fund
  - d) TIF – Special Allocation Fund
  - e) TIF – Special Account for Developer Fund
  - f) TIF – Administrative Fund
  - g) TIF – Special Allocation (Prewitt's) Fund
  - h) Norman Road/Hand Land NID Fund

- i) TIF1 – Northpost Fund
- j) Time Payment Fee Fund
- k) Port Bagnell Road NID Fund
- l) Osage National Retail Outlet Fund

10) Section 50.740 RSMo. prohibits expenditures in excess of the approved budgetary authority. Actual expenditures exceeded budgeted amounts in 2006 and/or 2007 for the following funds:

- a) General Revenue
- b) Assessment
- c) Prosecuting Attorney Training
- d) Law Enforcement Training
- e) 911
- f) Capital Improvement
- g) Sheriff’s Discretionary
- h) Recorder’s User Fee
- i) Criminal Forfeiture
- j) D.A.R.E.
- k) W-12
- l) Post Commission
- m) Oak Terrace NID
- n) Port Bagnell Road NID
- o) FEMA Disaster
- p) Norman Road NID

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 September 1 and tax bills are mailed to taxpayers in October and 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 2007 and 2006, for purposes of taxation was:

	<u>2007</u>	<u>2006</u>
Real Estate	\$ 267,984,630	235,382,168
Personal Property	71,657,966	67,464,269
Railroad and Utilities	19,098,600	15,826,700

During 2007 and 2006 the County Commission approved a \$0.0076 and \$0.035 tax levy respectively per \$100 of assessed valuation of tangible taxable property for the calendar year 2007 and 2006, for purposes of County taxation, as follows:

	<u>2007</u>	<u>2006</u>
General Revenue Fund	<u>\$0.0076</u>	<u>\$0.035</u>

## F. Cash Deposits and Investments

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

## 2. 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 on the financial statements as "Cash and Equivalents" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2007 and 2006, the carrying amount of the County's deposits was \$6,041,244 and \$4,590,600, the bank balance was \$4,674,930 and \$2,766,693 respectively. Of the bank balance \$211,496 and \$208,305 for December 31, 2007 and December 31, 2006, respectively, were covered by federal depository insurance and \$4,463,434 and \$2,558,387, respectively, were covered collateral held at the Federal Reserve Bank and the County's safekeeping bank agent, in the County's name.

## 3. 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.

### A. Plan Description

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

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

## B. 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 at age sixty (for sheriff's department personnel); all other departments in the county the age is sixty. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, P.O. Box 2271, Jefferson City, MO 65102-2271, or by calling 1-573-632-9203.

The County also 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 it is tax-exempt.

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

## C. Funding Policy

Pursuant to State Statutes, CERF is partially funded from a portion of delinquent property tax penalties and other penalties and fees. Further, a contribution to CERF of 4% to 6% of gross compensation, depending on LAGERS participation, is required for all participants hired on or after February 2002. A contribution of 0% to 4% of compensation, depending on LAGERS participation, is required of employees hired before February 2002. A lesser contribution requirement applies to employees who participate in LAGERS. The source of funding of these contributions is determined by each county. During 2007 and 2006, the County collected and remitted to CERF employee contributions of approximately for \$48,392 and \$37,402, respectively, for the years then ended, equal to the required contributions.

Because certain employees are also participants in LAGERS, a contribution is also required by the County to LAGERS, based on an actuarially determined rate. The rates were 5.6% and 5.9% for 2007 and 2006, respectively, for non-law enforcement personnel, and, for the corresponding years, 0.6% and 1.2%, respectively, for law enforcement personnel. During 2007 and 2006, the County collected and remitted to LAGERS employee contributions of \$83,120 and \$83,290, respectively, and employer contributions of \$101,525 and \$104,605, respectively.



## 2. 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 is indebted to contribute \$7,106 and \$2,244, respectively, for the years ended December 31, 2007 and 2006.

## 3. 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.

## 4. CLAIMS COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides full time employees with up to 240 hours of total leave time – sick leave accrues at the rate of one day per calendar month of employment. Vacation time is accrued for every full time employee, and accrues at the rate of one day per calendar month up to two days depending on the length of the employee's term of employment. Upon termination, the employee may receive up to the 240 hours of leave either as compensation or as early termination.

### 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. The County's expenditures of federal awards did not exceed \$500,000 in either 2007 or 2006 and accordingly, the County is not required to obtain a single audit in accordance with Office of Management and Budget Circular A-133.

## 5. RISK MANAGEMENT

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

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

#### 6. CHANGE IN REPORTING ENTITY

The County has changed its definition of the reporting entity, as of January 1, 2006, to include certain fiduciary agency funds in the basic financial statements and to exclude certain funds pertaining to the Circuit Court. The effect of this change is to report a statement of assets and liabilities arising from cash transactions for all agency funds, including agency funds not previously reported. These agency funds consist of assets held by County officeholders as an agent of individuals, private organizations and other governmental units. Because agency funds do not report results of operations, the aforementioned change in reporting entity does not affect changes in cash balances of governmental funds as previously reported.

## McBRIDE, LOCK & ASSOCIATES

### AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Commission of Miller County, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miller County, Missouri, as of and for the years ended December 31, 2007 and 2006, which collectively comprise the Miller County, Missouri's basic financial statements and have issued our report thereon dated July 12, 2008. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control over Financial Reporting

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

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of Miller, Missouri's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles in the United States of America such that there is more than a remote likelihood that a misstatement of the County of Miller, Missouri's financial statements that is more than inconsequential will not be prevented or detected by the County of Miller, Missouri's internal control. We consider the deficiencies described in the schedule of findings and recommendations as items 1 through 3 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Miller, Missouri's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that

might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We believe that the significant deficiency described as item 1 is a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Miller, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and that is identified in the findings and recommendations section as item 4.

We noted a matter that we reported to management of Miller County, Missouri, in the findings and recommendations section as item number 5.

Miller County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. We did not audit Miller County, Missouri's response and accordingly, we express no opinion on it.

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

(Original signed by Auditor)

McBride, Lock & Associates  
July 12, 2008

## **FINDINGS AND RECOMMENDATIONS**

MILLER COUNTY, MISSOURI  
Findings and Recommendations

**MATERIAL WEAKNESS IN INTERNAL CONTROL**

**1. Collector's Tax Maintenance Fund**

Condition: The Collector did not maintain accounting records for the Collector's Tax Maintenance Fund. Further, there was no reconciliation of the bank account for this fund. Thus errors, whether inadvertent, intentional or bank-initiated, could occur and remain undetected. Other than the requirement that two signatures are required on checks, there are no basic internal controls over expenditures from this fund.

Recommendation: We recommend the Collector maintain accounting records for the Collector's Tax Maintenance Fund. In addition, the Fund's bank account should be reconciled and the reconciliation should be performed or reviewed in detail by someone who does not have check signing authority. These procedures will provide assurance that the Collector has an adequate system of internal controls over the Fund's assets.

County's Response: "A copy of the bill and the check stub are kept together in a file. We are working on a program to set up an accounting report for all accounts. The bank statements are reconciled with our computer program monthly."

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

**2. Reconciling Cash Balances**

Condition: Reconciliations of cash balances between the records of the County Clerk and the County Treasurer were incomplete. For the year ended December 31, 2006, there were differences for the General Revenue, Special Road and Bridge and Prosecuting Attorney Bad Check funds of \$900, \$1,125 and \$105, respectively. At December 31, 2007, there were differences for the General Revenue and Special Road and Bridge funds of \$2,218 and \$1,166, respectively.

The Treasurer's Office experienced personnel turnover during the period under audit which may have contributed to this situation.

Recommendation: We recommend the County Clerk and Treasurer ensure that cash balances are fully reconciled monthly. This system of checks and balances is provided for in the State Statutes and is one of the principal internal controls the County has to ensure the safeguarding and proper recording of County monies.

County's Response: "Everything is balanced! The difference between the County Clerk and the Treasurer's records were due to corrections made during the year end close out. The Treasurer switched over to a new system in January and the corrections did not transfer from the old system to the new. The differences have been corrected and the County Clerk's records and Treasurer's records are in balance as of 7/31/2008."

**3. Property Taxes**

Condition: Documentation was not available to verify that the County Clerk maintains records to summarize property tax transactions and uses those records to verify the County Collector's monthly or annual settlements.

Recommendation: We suggest that the County Clerk maintain records to facilitate verification

of the completeness and accuracy of amounts of taxes charged and credited to the County Collector each year and to verify the accuracy of the County Collector's monthly and annual settlements.

County's Response: "I have no idea what you are talking about! But the County Clerk will try!"

**ITEMS OF NONCOMPLIANCE**

**4. Budgetary Practices**

Condition: Actual disbursements exceeded budgeted amounts for several funds as follows:

Fund	Year Ended December 31,	
	2007	2006
General Fund Total	\$ 142,085	108,405
Special Road & Bridge	428,771	N/A
Assessment	6,980	N/A
Prosecuting Attorney	377	N/A
Law Enforcement Training	N/A	6,638
911	52,586	105,390
Capital Improvement	176,783	296,419
Sheriff	26,446	N/A
House Bill 786	1,946	N/A
Criminal Forfeiture	4,047	N/A
D.A.R.E.	2,774	1,164
W-12 Construction	3,174	N/A
W-15C NID	12,413	N/A
Post Commission	2,420	N/A
Oak Terrace NID	77,318	N/A
Port Bagnell Road NID	N/A	64,528
FEMA Disaster	N/A	58,105
Norman Road NID	N/A	184,180

Strict compliance with county budget law is required by county officials. Such compliance helps ensure that County funds are effectively and appropriately managed. If there are valid reasons which necessitate excess expenditures, budget amendments should be made following the same process by which the annual budget is approved. The County Commissioners indicated that budget to actual reports are monitored and reviewed.

Recommendation: We recommend the County Commission amend the budget, while providing appropriate opportunity for public input, when it becomes evident that disbursements will exceed original budgeted amounts.

County's Response: "The Commission will comply."

## **OTHER MATTERS**

In planning and performing our audit of the financial statements of Miller County, Missouri (the County) as of and for the years ended December 31, 2007 and 2006, in accordance with generally accepted government auditing standards, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of a matter that is an opportunity to strengthen internal controls and operating efficiency. Our comment regarding this matter is summarized below.

### **5. Old Outstanding Checks**

**Condition:** The Treasurer's bank reconciliation at December 31, 2007 included 23 checks totaling \$1,155 that were outstanding between one and three years. Nine of the checks were included as outstanding checks on the December 31, 2005 reconciliation. A similar condition was noted on the December 31, 2006 bank reconciliation.

**Recommendation:** We recommend the Treasurer properly void all stale-dated outstanding checks which will more correctly state available cash balances and facilitate the bank reconciliation process.

**County's Response:** "The checks as discussed with auditors were from previous Treasurer's term. All unclaimed money has been turned over to the State Treasurer's Office as of May 2008."



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

1. In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Miller County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2005 and 2004.
2. Actual disbursements exceeded budgeted amounts for several funds. See finding No. 4.

*Status- Not implemented.*

3. Numerous control weaknesses were noted related to the Sheriff's general account which is used to process various fees. Cash custody and record keeping are not adequately segregated.

*Status- Implemented.*

4. The financial condition of the Jail Fund and the Special Road and Bridge Fund has declined which could have an effect on the General Revenue Fund.

*Status- Implemented.*

5. Salary commission meeting minutes were not maintained for the 2005 meeting and salary increase approved for some officials did not appear to comply with state law. Some time sheets were not turned in to the County Commission in a timely manner and some procedures performed by the county do not comply with personnel policies.

*Status- Implemented.*

6. Property tax system procedures and controls are not sufficient. See finding No. 3.

*Status- Not implemented.*