



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Miller County, Missouri

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

Nicole R. Galloway, CPA  
State Auditor

September 2018  
Report No. 2018-101

**The County of Miller  
Tuscumbia, Missouri  
Independent Auditor's Report and Financial Statements  
For the years ended December 31, 2017 & 2016**



**The County of Miller  
Tuscumbia, Missouri  
Table of Contents**

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	<u>Page</u>
<u>Financial Section</u>	
Independent Auditor's Report.....	1
Financial Statements:	
Statement of Receipts, Disbursements, and Changes in Cash All Governmental Funds: Regulatory Basis	
For the year ended December 31, 2017.....	4
For the year ended December 31, 2016.....	5
Comparative Statements of Receipts, Disbursements, and Changes in Cash Budget & Actual, All Governmental Funds: Regulatory Basis	
For the years ended December 31, 2017 and 2016.....	6
Notes to the Financial Statements.....	26
<u>Federal Compliance Section</u>	
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 <i>Government Auditing Standards</i> .....	41
Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance.....	43
Schedule of Expenditures of Federal Awards.....	46
Notes to the Schedule of Expenditures of Federal Awards.....	47
Schedule of Findings and Questioned Costs.....	48
Summary Schedule of Prior Year Findings and Responses.....	54

## INDEPENDENT AUDITOR'S REPORT

To the County Commission and  
Officeholders of Miller County, Missouri

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Miller 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 Miller County, Missouri's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices 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 these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by Miller County, Missouri on the basis of accounting practices 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 to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Miller County, Missouri as of December 31, 2017 and 2016, or changes in financial position 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 Miller 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 basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Miller County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2018 on our consideration of Miller 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 effectiveness of Miller County, Missouri's 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 Miller County, Missouri's internal control over financial reporting and compliance.

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy". The signature is written in a cursive, flowing style with a small flourish at the end.

Creve Coeur, Missouri  
August 28, 2018

**The County of Miller**  
**Tuscumbia, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2017**

<u>Fund</u>	Cash and Equivalents January 1, 2017	Receipts 2017	Disbursements 2017	Cash and Equivalents December 31, 2017
General Revenue	\$ 888,813	\$ 3,290,456	\$ 3,118,250	\$ 1,061,019
Special Road and Bridge	40	2,079,456	1,962,568	116,928
Assessment	403,946	384,194	371,959	416,181
Law Enforcement Training	(961)	4,909	-	3,948
Prosecuting Attorney's Training	8,470	1,251	340	9,381
Prosecuting Attorney's Bad Check	52,734	14,007	15,508	51,233
Emergency Management	(17)	30,670	30,652	1
911 Emergency	(24,707)	883,696	858,988	1
Capital Improvement	761,885	2,090,187	1,815,642	1,036,430
Senior Citizens Service Board	185,246	202,241	164,579	222,908
Sheriff's Discretionary	10,148	21,380	28,422	3,106
Prosecuting Attorney Delinquent Tax	13,794	214	1,789	12,219
Shelter for Victims of Domestic Violence	61,315	7,487	-	68,802
House Bill 786	12,982	21,995	18,304	16,673
County Road District Marina Tax	61,709	8,595	27,374	42,930
Lake Ja-Ha Neighborhood Improvement District	645	4,344	4,231	758
Family Access Motion	542	9	-	551
Sheriff's Drug Awareness and Resistance	1,502	3,572	1,965	3,109
W-12 Construction Maintenance	-	-	-	-
Port Bagnell Road Neighborhood Improvement District	36,180	42,829	43,395	35,614
FEMA Disaster Money	485,476	940,025	548,015	877,486
Cell Tower	4,122	6,618	-	10,740
Norman Road/Hand Ln. Maintenance	3,558	2,637	6,189	6
Norman Road/Hand Ln. Neighborhood Improvement District	3,179	15,463	18,642	-
Sheriff's Deputy Supplemental Salary	(38,012)	182,515	158,270	(13,767)
TIF #3 Osage National Retail Outlet	1,054	17	-	1,071
W-15C Neighborhood Improvement District	8,363	11,914	12,100	8,177
Local Emergency Preparedness	8,459	134	1,226	7,367
County Law Enforcement	10,949	15,655	-	26,604
Peace Officer Standards and Training Commission	2,955	2,133	2,328	2,760
Election Services	20,291	3,449	-	23,740
Oak Terrace Homeowners Neighborhood Improvement District	-	-	-	-
Recorder's Technology	12,661	6,649	4,074	15,236
Jail	(27,206)	1,172,626	1,145,419	1
Inmate Security	51,123	50,879	3,683	98,319
Collector's Tax Maintenance	145,358	44,721	81,681	108,398
Total	\$ 3,166,596	\$ 11,546,927	\$ 10,445,593	\$ 4,267,930

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2016**

<u>Fund</u>	Cash and Equivalents January 1, 2016	Receipts 2016	Disbursements 2016	Cash and Equivalents December 31, 2016
General Revenue	\$ 876,486	\$ 3,135,445	\$ 3,123,118	\$ 888,813
Special Road and Bridge	6,784	1,926,147	1,932,891	40
Assessment	364,717	386,002	346,773	403,946
Law Enforcement Training	410	8,054	9,425	(961)
Prosecuting Attorney's Training	9,277	1,350	2,157	8,470
Prosecuting Attorney's Bad Check	71,124	15,346	33,736	52,734
Emergency Management	1	29,805	29,823	(17)
911 Emergency	86,135	797,927	908,769	(24,707)
Capital Improvement	656,152	2,073,838	1,968,105	761,885
Senior Citizens Service Board	141,228	201,141	157,123	185,246
Sheriff's Discretionary	2,681	46,942	39,475	10,148
Prosecuting Attorney Delinquent Tax	14,195	212	613	13,794
Shelter for Victims of Domestic Violence	53,627	7,688	-	61,315
House Bill 786	16,433	19,990	23,441	12,982
County Road District Marina Tax	49,279	13,460	1,030	61,709
Lake Ja-Ha Neighborhood Improvement District	545	4,343	4,243	645
Family Access Motion	534	8	-	542
Sheriff's Drug Awareness and Resistance	(177)	5,502	3,823	1,502
W-12 Construction Maintenance	118	2	120	-
Port Bagnell Road Neighborhood Improvement District	27,547	48,793	40,160	36,180
FEMA Disaster Money	668,501	220,689	403,714	485,476
Cell Tower	-	4,122	-	4,122
Norman Road/Hand Ln. Maintenance	3,504	54	-	3,558
Norman Road/Hand Ln. Neighborhood Improvement District	4,393	15,536	16,750	3,179
Sheriff's Deputy Supplemental Salary	(11,116)	140,762	167,658	(38,012)
TIF #3 Osage National Retail Outlet	1,038	16	-	1,054
W-15C Neighborhood Improvement District	9,198	11,915	12,750	8,363
Local Emergency Preparedness	8,889	131	561	8,459
County Law Enforcement	875	10,074	-	10,949
Peace Officer Standards and Training Commission	673	2,282	-	2,955
Election Services	47,612	68,221	95,542	20,291
Oak Terrace Homeowners Neighborhood Improvement District	1	9,010	9,011	-
Recorder's Technology	10,488	6,108	3,935	12,661
Jail	2,034	1,152,796	1,182,036	(27,206)
Inmate Security	35,969	19,211	4,057	51,123
Collector's Tax Maintenance	133,773	45,480	33,895	145,358
Total	\$ 3,292,928	\$ 10,428,402	\$ 10,554,734	\$ 3,166,596

See Notes to the Financial Statements



**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	General Revenue Fund			
	2017		2016	
	Budget	Actual	Budget	Actual
<b><u>Receipts</u></b>				
Property Taxes	\$ 360,000	\$ 189,044	\$ 360,000	\$ 222,667
Sales Taxes	2,260,000	2,302,461	2,175,000	2,137,339
Intergovernmental	107,890	109,111	120,590	112,337
Charges for Services	570,700	605,598	544,200	615,190
Interest	20,000	18,672	13,000	15,590
Other Receipts	27,650	65,570	27,650	31,629
Transfers In	40,000	-	40,350	693
Total Receipts	<u>\$ 3,386,240</u>	<u>\$ 3,290,456</u>	<u>\$ 3,280,790</u>	<u>\$ 3,135,445</u>
<b><u>Disbursements</u></b>				
County Commission	\$ 141,782	\$ 134,399	\$ 139,212	\$ 137,247
County Clerk	106,543	108,883	104,157	102,217
Elections	85,618	83,698	217,900	173,333
Buildings and Grounds	259,610	202,210	251,125	194,442
Employee Fringe Benefits	457,218	449,601	626,850	440,587
County Treasurer	58,875	51,251	58,925	52,201
County Collector	132,645	118,732	125,600	126,709
Recorder of Deeds	85,925	81,059	83,675	76,710
Circuit Clerk	11,900	2,464	11,900	4,258
Court Administration	15,580	10,188	15,325	10,818
Public Administrator	55,450	55,691	34,775	33,732
Sheriff	720,852	724,094	676,373	670,734
Prosecuting Attorney	273,450	273,280	237,450	259,950
Juvenile Officer	97,079	78,013	97,079	68,322
County Coroner	25,309	23,390	23,909	19,134
Associate Circuit Court	38,000	6,935	38,000	8,620
Other Disbursements	221,900	172,596	217,287	203,686
Tax Increment Financing	365,000	392,238	365,000	364,658
Transfers Out	131,500	149,528	171,500	175,760
Emergency Fund	97,000	-	97,000	-
Total Disbursements	<u>\$ 3,381,236</u>	<u>\$ 3,118,250</u>	<u>\$ 3,593,042</u>	<u>\$ 3,123,118</u>
Receipts Over (Under)				
Disbursements	\$ 5,004	\$ 172,206	\$ (312,252)	\$ 12,327
Cash and Equivalents, Jan 1	<u>888,813</u>	<u>888,813</u>	<u>876,486</u>	<u>876,486</u>
Cash and Equivalents, Dec 31	<u><u>\$ 893,817</u></u>	<u><u>\$ 1,061,019</u></u>	<u><u>\$ 564,234</u></u>	<u><u>\$ 888,813</u></u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Special Road and Bridge Fund			
	2017		2016	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 545,000	\$ 560,677	\$ 533,000	\$ 554,374
Sales Taxes	-	-	-	-
Intergovernmental	1,504,650	1,164,527	1,458,000	1,035,637
Charges for Services	500	332	-	391
Interest	2,500	1,434	5,000	2,230
Other Receipts	84,000	107,486	27,000	72,515
Transfers In	295,000	245,000	410,000	261,000
Total Receipts	<u>\$ 2,431,650</u>	<u>\$ 2,079,456</u>	<u>\$ 2,433,000</u>	<u>\$ 1,926,147</u>
<u>Disbursements</u>				
Salaries	\$ 553,167	\$ 557,887	\$ 560,000	\$ 546,718
Employee Fringe Benefits	239,300	227,476	253,850	233,823
Supplies	315,000	305,395	305,000	275,882
Road and Bridge Materials	165,000	68,889	195,000	90,602
Equipment Repairs	200,000	316,788	170,000	227,756
Equipment Purchases	336,000	315,720	379,000	389,826
Road and Bridge Construction	525,000	138,336	326,500	123,329
Other Disbursements	44,550	32,077	43,400	44,955
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 2,378,017</u>	<u>\$ 1,962,568</u>	<u>\$ 2,232,750</u>	<u>\$ 1,932,891</u>
Receipts Over (Under)				
Disbursements	\$ 53,633	\$ 116,888	\$ 200,250	\$ (6,744)
Cash and Equivalents, Jan 1	<u>40</u>	<u>40</u>	<u>6,784</u>	<u>6,784</u>
Cash and Equivalents, Dec 31	<u><u>\$ 53,673</u></u>	<u><u>\$ 116,928</u></u>	<u><u>\$ 207,034</u></u>	<u><u>\$ 40</u></u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Assessment Fund				Law Enforcement Training Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	335,000	342,795	362,200	338,873	-	-	-	-
Charges for Services	33,000	32,962	-	33,514	4,200	4,381	4,200	4,829
Interest	7,000	8,189	10,000	7,070	-	28	50	7
Other Receipts	4,500	248	-	6,545	-	-	-	-
Transfers In	-	-	-	-	2,000	500	2,000	3,218
Total Receipts	<u>\$ 379,500</u>	<u>\$ 384,194</u>	<u>\$ 372,200</u>	<u>\$ 386,002</u>	<u>\$ 6,200</u>	<u>\$ 4,909</u>	<u>\$ 6,250</u>	<u>\$ 8,054</u>
<b>Disbursements</b>								
Salaries	\$ 215,675	\$ 213,288	\$ 200,675	\$ 193,515	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	68,500	75,218	73,000	63,679	-	-	-	-
Materials and Supplies	17,000	29,525	20,000	37,650	-	-	-	-
Services	16,400	15,133	13,400	13,858	6,400	-	6,400	9,425
Other Disbursements	-	1,030	5,000	3,697	-	-	-	-
Capital Outlay	42,000	37,765	50,000	34,374	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 359,575</u>	<u>\$ 371,959</u>	<u>\$ 362,075</u>	<u>\$ 346,773</u>	<u>\$ 6,400</u>	<u>\$ -</u>	<u>\$ 6,400</u>	<u>\$ 9,425</u>
Receipts Over (Under)								
Disbursements	\$ 19,925	\$ 12,235	\$ 10,125	\$ 39,229	\$ (200)	\$ 4,909	\$ (150)	\$ (1,371)
Cash and Equivalents, Jan 1	<u>403,946</u>	<u>403,946</u>	<u>364,717</u>	<u>364,717</u>	<u>(961)</u>	<u>(961)</u>	<u>410</u>	<u>410</u>
Cash and Equivalents, Dec 31	<u>\$ 423,871</u>	<u>\$ 416,181</u>	<u>\$ 374,842</u>	<u>\$ 403,946</u>	<u>\$ (1,161)</u>	<u>\$ 3,948</u>	<u>\$ 260</u>	<u>\$ (961)</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Prosecuting Attorney's Training Fund				Prosecuting Attorney's Bad Check Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,083	1,108	1,083	1,215	15,371	13,162	24,670	14,371
Interest	170	143	170	135	975	845	2,000	975
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,253</u>	<u>\$ 1,251</u>	<u>\$ 1,253</u>	<u>\$ 1,350</u>	<u>\$ 16,346</u>	<u>\$ 14,007</u>	<u>\$ 26,670</u>	<u>\$ 15,346</u>
<b>Disbursements</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 13,160	\$ 66,500	\$ 23,291
Employee Fringe Benefits	-	-	-	-	4,000	1,718	15,900	2,678
Materials and Supplies	-	-	-	-	2,200	-	5,000	2,130
Services	1,250	340	9,500	2,157	5,700	-	11,000	4,652
Other Disbursements	-	-	-	-	3,500	630	6,500	985
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,250</u>	<u>\$ 340</u>	<u>\$ 9,500</u>	<u>\$ 2,157</u>	<u>\$ 39,400</u>	<u>\$ 15,508</u>	<u>\$ 104,900</u>	<u>\$ 33,736</u>
Receipts Over (Under)								
Disbursements	\$ 3	\$ 911	\$ (8,247)	\$ (807)	\$ (23,054)	\$ (1,501)	\$ (78,230)	\$ (18,390)
Cash and Equivalents, Jan 1	<u>8,470</u>	<u>8,470</u>	<u>9,277</u>	<u>9,277</u>	<u>52,734</u>	<u>52,734</u>	<u>71,124</u>	<u>71,124</u>
Cash and Equivalents, Dec 31	<u><u>\$ 8,473</u></u>	<u><u>\$ 9,381</u></u>	<u><u>\$ 1,030</u></u>	<u><u>\$ 8,470</u></u>	<u><u>\$ 29,680</u></u>	<u><u>\$ 51,233</u></u>	<u><u>\$ (7,106)</u></u>	<u><u>\$ 52,734</u></u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Emergency Management Fund				911 Emergency Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Phone Taxes	-	-	-	-	200,000	187,459	225,100	200,579
Intergovernmental	10,771	938	9,400	13,961	45,100	36,884	40,100	43,043
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	8	200	2	-	-	-	175
Other Receipts	500	196	-	82	1,000	620	-	1,019
Transfers In	9,800	29,528	11,500	15,760	605,000	658,733	532,000	553,111
Total Receipts	<u>\$ 21,071</u>	<u>\$ 30,670</u>	<u>\$ 21,100</u>	<u>\$ 29,805</u>	<u>\$ 851,100</u>	<u>\$ 883,696</u>	<u>\$ 797,200</u>	<u>\$ 797,927</u>
<b>Disbursements</b>								
Salaries	\$ 14,750	\$ 21,159	\$ 14,750	\$ 24,450	\$ 383,325	\$ 424,476	\$ 356,300	\$ 468,480
Employee Fringe Benefits	743	775	736	755	160,200	146,897	162,000	164,279
Materials and Supplies	1,700	1,411	1,650	3,085	6,500	5,870	5,900	6,158
Services	2,811	1,000	2,050	1,508	77,500	103,202	112,600	103,010
Other Disbursements	-	-	-	-	12,380	12,632	17,020	16,105
Capital Outlay	500	6,307	500	25	165,000	165,911	258,000	150,737
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,504</u>	<u>\$ 30,652</u>	<u>\$ 19,686</u>	<u>\$ 29,823</u>	<u>\$ 804,905</u>	<u>\$ 858,988</u>	<u>\$ 911,820</u>	<u>\$ 908,769</u>
Receipts Over (Under)								
Disbursements	\$ 567	\$ 18	\$ 1,414	\$ (18)	\$ 46,195	\$ 24,708	\$ (114,620)	\$ (110,842)
Cash and Equivalents, Jan 1	<u>(17)</u>	<u>(17)</u>	<u>1</u>	<u>1</u>	<u>(24,707)</u>	<u>(24,707)</u>	<u>86,135</u>	<u>86,135</u>
Cash and Equivalents, Dec 31	<u>\$ 550</u>	<u>\$ 1</u>	<u>\$ 1,415</u>	<u>\$ (17)</u>	<u>\$ 21,488</u>	<u>\$ 1</u>	<u>\$ (28,485)</u>	<u>\$ (24,707)</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Capital Improvement Fund				Senior Citizens Service Board Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 157,146	\$ 172,106	\$ 158,220	\$ 171,829
Sales Taxes	2,032,000	2,065,181	1,972,000	1,971,742	-	-	-	-
Intergovernmental	-	-	-	-	23,420	25,742	23,420	25,815
Charges for Services	-	-	-	-	-	-	-	-
Interest	11,500	18,621	11,500	13,789	4,000	4,393	4,000	3,497
Other Receipts	1,000	6,385	1,000	88,307	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,044,500</u>	<u>\$ 2,090,187</u>	<u>\$ 1,984,500</u>	<u>\$ 2,073,838</u>	<u>\$ 184,566</u>	<u>\$ 202,241</u>	<u>\$ 185,640</u>	<u>\$ 201,141</u>
<b>Disbursements</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	500	85	500	-
Services	-	-	-	-	195,322	164,116	199,195	156,652
Other Disbursements	-	-	-	5,730	3,770	378	3,769	471
Capital Outlay	105,000	98,328	125,000	172,498	-	-	-	-
Debt Service	338,226	309,174	338,226	310,430	-	-	-	-
Tax Increment Financing	337,000	392,238	337,000	364,658	-	-	-	-
Transfers Out	1,197,000	1,015,902	1,137,500	1,114,789	-	-	-	-
Total Disbursements	<u>\$ 1,977,226</u>	<u>\$ 1,815,642</u>	<u>\$ 1,937,726</u>	<u>\$ 1,968,105</u>	<u>\$ 199,592</u>	<u>\$ 164,579</u>	<u>\$ 203,464</u>	<u>\$ 157,123</u>
Receipts Over (Under)								
Disbursements	\$ 67,274	\$ 274,545	\$ 46,774	\$ 105,733	\$ (15,026)	\$ 37,662	\$ (17,824)	\$ 44,018
Cash and Equivalents, Jan 1	<u>761,885</u>	<u>761,885</u>	<u>656,152</u>	<u>656,152</u>	<u>185,246</u>	<u>185,246</u>	<u>141,228</u>	<u>141,228</u>
Cash and Equivalents, Dec 31	<u>\$ 829,159</u>	<u>\$ 1,036,430</u>	<u>\$ 702,926</u>	<u>\$ 761,885</u>	<u>\$ 170,220</u>	<u>\$ 222,908</u>	<u>\$ 123,404</u>	<u>\$ 185,246</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Sheriff's Discretionary Fund				Prosecuting Attorney Delinquent Tax Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	60,000	19,865	50,000	46,691	-	-	-	-
Interest	300	97	350	251	415	214	415	212
Other Receipts	-	1,418	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 60,300</u>	<u>\$ 21,380</u>	<u>\$ 50,350</u>	<u>\$ 46,942</u>	<u>\$ 415</u>	<u>\$ 214</u>	<u>\$ 415</u>	<u>\$ 212</u>
<b>Disbursements</b>								
Salaries	\$ 4,000	\$ -	\$ 4,000	\$ 5,994	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	500	-	-	458	-	-	-	-
Materials and Supplies	8,300	155	1,300	3,797	415	1,761	12,000	613
Services	9,500	9,071	9,500	730	-	28	-	-
Other Disbursements	-	-	2,000	-	-	-	-	-
Capital Outlay	28,200	18,696	28,200	21,280	-	-	-	-
Transfers Out	3,000	500	-	7,216	-	-	-	-
Total Disbursements	<u>\$ 53,500</u>	<u>\$ 28,422</u>	<u>\$ 45,000</u>	<u>\$ 39,475</u>	<u>\$ 415</u>	<u>\$ 1,789</u>	<u>\$ 12,000</u>	<u>\$ 613</u>
Receipts Over (Under)								
Disbursements	\$ 6,800	\$ (7,042)	\$ 5,350	\$ 7,467	\$ -	\$ (1,575)	\$ (11,585)	\$ (401)
Cash and Equivalents, Jan 1	<u>10,148</u>	<u>10,148</u>	<u>2,681</u>	<u>2,681</u>	<u>13,794</u>	<u>13,794</u>	<u>14,195</u>	<u>14,195</u>
Cash and Equivalents, Dec 31	<u>\$ 16,948</u>	<u>\$ 3,106</u>	<u>\$ 8,031</u>	<u>\$ 10,148</u>	<u>\$ 13,794</u>	<u>\$ 12,219</u>	<u>\$ 2,610</u>	<u>\$ 13,794</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Shelter for Victims of Domestic Violence Fund				House Bill 786 Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	5,946	6,435	5,946	6,815	17,000	21,743	17,000	19,763
Interest	926	1,052	926	873	3,000	252	3,000	227
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 6,872</u>	<u>\$ 7,487</u>	<u>\$ 6,872</u>	<u>\$ 7,688</u>	<u>\$ 20,000</u>	<u>\$ 21,995</u>	<u>\$ 20,000</u>	<u>\$ 19,990</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	52,500	-	52,500	-	30,000	18,304	30,000	23,441
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 52,500</u>	<u>\$ -</u>	<u>\$ 52,500</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 18,304</u>	<u>\$ 30,000</u>	<u>\$ 23,441</u>
Receipts Over (Under)								
Disbursements	\$ (45,628)	\$ 7,487	\$ (45,628)	\$ 7,688	\$ (10,000)	\$ 3,691	\$ (10,000)	\$ (3,451)
Cash and Equivalents, Jan 1	<u>61,315</u>	<u>61,315</u>	<u>53,627</u>	<u>53,627</u>	<u>12,982</u>	<u>12,982</u>	<u>16,433</u>	<u>16,433</u>
Cash and Equivalents, Dec 31	<u>\$ 15,687</u>	<u>\$ 68,802</u>	<u>\$ 7,999</u>	<u>\$ 61,315</u>	<u>\$ 2,982</u>	<u>\$ 16,673</u>	<u>\$ 6,433</u>	<u>\$ 12,982</u>

See Notes to the Financial Statements



**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	County Road District Marina Tax Fund				Lake Ja-Ha Neighborhood Improvement District Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	714	-	820	25	20	25	19
Other Receipts	-	7,881	-	12,640	4,315	4,324	4,315	4,324
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 8,595</u>	<u>\$ -</u>	<u>\$ 13,460</u>	<u>\$ 4,340</u>	<u>\$ 4,344</u>	<u>\$ 4,340</u>	<u>\$ 4,343</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	27,374	-	1,030	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	4,773	4,231	4,773	4,243
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 27,374</u>	<u>\$ -</u>	<u>\$ 1,030</u>	<u>\$ 4,773</u>	<u>\$ 4,231</u>	<u>\$ 4,773</u>	<u>\$ 4,243</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ (18,779)	\$ -	\$ 12,430	\$ (433)	\$ 113	\$ (433)	\$ 100
Cash and Equivalents, Jan 1	<u>61,709</u>	<u>61,709</u>	<u>49,279</u>	<u>49,279</u>	<u>645</u>	<u>645</u>	<u>545</u>	<u>545</u>
Cash and Equivalents, Dec 31	<u>\$ 61,709</u>	<u>\$ 42,930</u>	<u>\$ 49,279</u>	<u>\$ 61,709</u>	<u>\$ 212</u>	<u>\$ 758</u>	<u>\$ 112</u>	<u>\$ 645</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Family Access Motion Fund				Sheriff's Drug Awareness and Resistance Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	9	12	8	-	22	12	4
Other Receipts	-	-	-	-	2,300	3,550	925	1,500
Transfers In	-	-	-	-	3,000	-	2,000	3,998
Total Receipts	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 12</u>	<u>\$ 8</u>	<u>\$ 5,300</u>	<u>\$ 3,572</u>	<u>\$ 2,937</u>	<u>\$ 5,502</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	5,000	1,965	3,500	3,823
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	535	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 535</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 1,965</u>	<u>\$ 3,500</u>	<u>\$ 3,823</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 9	\$ (523)	\$ 8	\$ 300	\$ 1,607	\$ (563)	\$ 1,679
Cash and Equivalents, Jan 1	<u>542</u>	<u>542</u>	<u>534</u>	<u>534</u>	<u>1,502</u>	<u>1,502</u>	<u>(177)</u>	<u>(177)</u>
Cash and Equivalents, Dec 31	<u>\$ 542</u>	<u>\$ 551</u>	<u>\$ 11</u>	<u>\$ 542</u>	<u>\$ 1,802</u>	<u>\$ 3,109</u>	<u>\$ (740)</u>	<u>\$ 1,502</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	W-12 Construction Maintenance Fund				Port Bagnell Road Neighborhood Improvement District Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	144	2	605	575	605	488
Other Receipts	-	-	18,300	-	39,260	42,254	39,260	48,305
Transfers In	-	-	16,700	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,289</u>	<u>\$ 2</u>	<u>\$ 39,865</u>	<u>\$ 42,829</u>	<u>\$ 39,865</u>	<u>\$ 48,793</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	35,320	-	64,486	43,395	64,486	40,160
Transfers Out	-	-	-	120	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,320</u>	<u>\$ 120</u>	<u>\$ 64,486</u>	<u>\$ 43,395</u>	<u>\$ 64,486</u>	<u>\$ 40,160</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ (31)	\$ (118)	\$ (24,621)	\$ (566)	\$ (24,621)	\$ 8,633
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>118</u>	<u>118</u>	<u>36,180</u>	<u>36,180</u>	<u>27,547</u>	<u>27,547</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ 11,559</u>	<u>\$ 35,614</u>	<u>\$ 2,926</u>	<u>\$ 36,180</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	FEMA Disaster Money Fund				Cell Tower Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,259,299	940,025	1,220,700	220,689	-	-	-	-
Charges for Services	-	-	-	-	6,000	6,618	-	4,100
Interest	-	-	-	-	25	-	-	22
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 1,259,299</b>	<b>\$ 940,025</b>	<b>\$ 1,220,700</b>	<b>\$ 220,689</b>	<b>\$ 6,025</b>	<b>\$ 6,618</b>	<b>\$ -</b>	<b>\$ 4,122</b>
<b>Disbursements</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	2,000	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	1,259,300	423,015	1,106,200	302,714	-	-	-	-
Transfers Out	-	125,000	75,000	101,000	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 1,259,300</b>	<b>\$ 548,015</b>	<b>\$ 1,181,200</b>	<b>\$ 403,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>Receipts Over (Under)</b>								
Disbursements	\$ (1)	\$ 392,010	\$ 39,500	\$ (183,025)	\$ 6,025	\$ 6,618	\$ (2,000)	\$ 4,122
Cash and Equivalents, Jan 1	485,476	485,476	668,501	668,501	4,122	4,122	-	-
Cash and Equivalents, Dec 31	<u>\$ 485,475</u>	<u>\$ 877,486</u>	<u>\$ 708,001</u>	<u>\$ 485,476</u>	<u>\$ 10,147</u>	<u>\$ 10,740</u>	<u>\$ (2,000)</u>	<u>\$ 4,122</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Norman Road/Hand Ln. Maintenance Fund				Norman Road/Hand Ln. Neighborhood Improvement District Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b><u>Receipts</u></b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	62	70	62	54	202	151	202	166
Other Receipts	1,800	-	1,800	-	15,000	15,312	14,421	15,370
Transfers In	-	2,567	-	-	-	-	-	-
Total Receipts	<u>\$ 1,862</u>	<u>\$ 2,637</u>	<u>\$ 1,862</u>	<u>\$ 54</u>	<u>\$ 15,202</u>	<u>\$ 15,463</u>	<u>\$ 14,623</u>	<u>\$ 15,536</u>
<b><u>Disbursements</u></b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	3,967	6,189	3,967	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	17,500	16,075	17,421	16,750
Transfers Out	-	-	-	-	-	2,567	-	-
Total Disbursements	<u>\$ 3,967</u>	<u>\$ 6,189</u>	<u>\$ 3,967</u>	<u>\$ -</u>	<u>\$ 17,500</u>	<u>\$ 18,642</u>	<u>\$ 17,421</u>	<u>\$ 16,750</u>
Receipts Over (Under)								
Disbursements	\$ (2,105)	\$ (3,552)	\$ (2,105)	\$ 54	\$ (2,298)	\$ (3,179)	\$ (2,798)	\$ (1,214)
Cash and Equivalents, Jan 1	<u>3,558</u>	<u>3,558</u>	<u>3,504</u>	<u>3,504</u>	<u>3,179</u>	<u>3,179</u>	<u>4,393</u>	<u>4,393</u>
Cash and Equivalents, Dec 31	<u>\$ 1,453</u>	<u>\$ 6</u>	<u>\$ 1,399</u>	<u>\$ 3,558</u>	<u>\$ 881</u>	<u>\$ -</u>	<u>\$ 1,595</u>	<u>\$ 3,179</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Sheriff's Deputy Supplemental Salary Fund				TIF #3 Osage National Retail Outlet Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	169,549	182,515	131,700	140,762	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	18	17	18	16
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 169,549</u>	<u>\$ 182,515</u>	<u>\$ 131,700</u>	<u>\$ 140,762</u>	<u>\$ 18</u>	<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 16</u>
<u>Disbursements</u>								
Salaries	\$ 149,548	\$ 131,959	\$ 108,000	\$ 141,681	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	16,000	15,047	13,400	16,673	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	4,303	-	4,303	-
Other Disbursements	-	11,264	-	9,304	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 165,548</u>	<u>\$ 158,270</u>	<u>\$ 121,400</u>	<u>\$ 167,658</u>	<u>\$ 4,303</u>	<u>\$ -</u>	<u>\$ 4,303</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ 4,001	\$ 24,245	\$ 10,300	\$ (26,896)	\$ (4,285)	\$ 17	\$ (4,285)	\$ 16
Cash and Equivalents, Jan 1	<u>(38,012)</u>	<u>(38,012)</u>	<u>(11,116)</u>	<u>(11,116)</u>	<u>1,054</u>	<u>1,054</u>	<u>1,038</u>	<u>1,038</u>
Cash and Equivalents, Dec 31	<u><u>\$ (34,011)</u></u>	<u><u>\$ (13,767)</u></u>	<u><u>\$ (816)</u></u>	<u><u>\$ (38,012)</u></u>	<u><u>\$ (3,231)</u></u>	<u><u>\$ 1,071</u></u>	<u><u>\$ (3,247)</u></u>	<u><u>\$ 1,054</u></u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	W-15C Neighborhood Improvement District Fund				Local Emergency Preparedness Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	265	135	265	136	250	134	-	131
Other Receipts	12,681	11,779	12,681	11,779	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 12,946</u>	<u>\$ 11,914</u>	<u>\$ 12,946</u>	<u>\$ 11,915</u>	<u>\$ 5,250</u>	<u>\$ 134</u>	<u>\$ -</u>	<u>\$ 131</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	200	-	50	-
Services	-	-	-	-	2,550	-	3,750	-
Other Disbursements	9,000	-	9,900	-	2,000	1,226	3,800	561
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	14,053	12,100	14,053	12,750	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 23,053</u>	<u>\$ 12,100</u>	<u>\$ 23,953</u>	<u>\$ 12,750</u>	<u>\$ 4,750</u>	<u>\$ 1,226</u>	<u>\$ 7,600</u>	<u>\$ 561</u>
Receipts Over (Under)								
Disbursements	\$ (10,107)	\$ (186)	\$ (11,007)	\$ (835)	\$ 500	\$ (1,092)	\$ (7,600)	\$ (430)
Cash and Equivalents, Jan 1	<u>8,363</u>	<u>8,363</u>	<u>9,198</u>	<u>9,198</u>	<u>8,459</u>	<u>8,459</u>	<u>8,889</u>	<u>8,889</u>
Cash and Equivalents, Dec 31	<u>\$ (1,744)</u>	<u>\$ 8,177</u>	<u>\$ (1,809)</u>	<u>\$ 8,363</u>	<u>\$ 8,959</u>	<u>\$ 7,367</u>	<u>\$ 1,289</u>	<u>\$ 8,459</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	County Law Enforcement Fund				Peace Officer Standards and Training Commission Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	15,356	-	9,992	2,000	2,078	2,000	2,265
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	299	-	82	20	55	90	17
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 15,655</u>	<u>\$ -</u>	<u>\$ 10,074</u>	<u>\$ 2,020</u>	<u>\$ 2,133</u>	<u>\$ 2,090</u>	<u>\$ 2,282</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	2,000	2,328	4,000	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,328</u>	<u>\$ 4,000</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 15,655	\$ -	\$ 10,074	\$ 20	\$ (195)	\$ (1,910)	\$ 2,282
Cash and Equivalents, Jan 1	<u>10,949</u>	<u>10,949</u>	<u>875</u>	<u>875</u>	<u>2,955</u>	<u>2,955</u>	<u>673</u>	<u>673</u>
Cash and Equivalents, Dec 31	<u><u>\$ 10,949</u></u>	<u><u>\$ 26,604</u></u>	<u><u>\$ 875</u></u>	<u><u>\$ 10,949</u></u>	<u><u>\$ 2,975</u></u>	<u><u>\$ 2,760</u></u>	<u><u>\$ (1,237)</u></u>	<u><u>\$ 2,955</u></u>

See Notes to the Financial Statements



**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Election Services Fund				Oak Terrace Homeowners NID Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b><u>Receipts</u></b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,200	2,951	1,150	16,917	-	-	-	-
Charges for Services	-	-	-	49,773	-	-	-	-
Interest	1,500	498	700	1,531	-	-	7	7
Other Receipts	2,000	-	2,000	-	-	-	5,905	9,003
Transfers In	-	-	-	-	-	-	3,563	-
Total Receipts	<u>\$ 4,700</u>	<u>\$ 3,449</u>	<u>\$ 3,850</u>	<u>\$ 68,221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,475</u>	<u>\$ 9,010</u>
<b><u>Disbursements</u></b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	1,000	-	10,000	-	-	-	-	-
Services	500	-	2,500	-	-	-	238	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	96,000	95,542	-	-	-	-
Debt Service	-	-	-	-	-	-	9,237	8,438
Transfers Out	-	-	-	-	-	-	-	573
Total Disbursements	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 108,500</u>	<u>\$ 95,542</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,475</u>	<u>\$ 9,011</u>
Receipts Over (Under)								
Disbursements	\$ 3,200	\$ 3,449	\$ (104,650)	\$ (27,321)	\$ -	\$ -	\$ -	\$ (1)
Cash and Equivalents, Jan 1	<u>20,291</u>	<u>20,291</u>	<u>47,612</u>	<u>47,612</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Cash and Equivalents, Dec 31	<u>\$ 23,491</u>	<u>\$ 23,740</u>	<u>\$ (57,038)</u>	<u>\$ 20,291</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Recorder's Technology Fund				Jail Fund			
	2017		2016		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	772,858	541,000	547,780
Charges for Services	9,000	6,421	9,000	5,933	-	41,198	-	38,478
Interest	1,300	228	1,300	175	-	50	150	62
Other Receipts	-	-	-	-	-	1,351	24,000	4,798
Transfers In	-	-	-	-	-	357,169	600,000	561,678
Total Receipts	<u>\$ 10,300</u>	<u>\$ 6,649</u>	<u>\$ 10,300</u>	<u>\$ 6,108</u>	<u>\$ -</u>	<u>\$ 1,172,626</u>	<u>\$ 1,165,150</u>	<u>\$ 1,152,796</u>
<b>Disbursements</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 499,213	\$ 501,000	\$ 473,630	\$ 477,106
Employee Fringe Benefits	-	-	-	-	227,397	212,413	208,500	208,923
Materials and Supplies	-	-	-	-	162,650	152,525	144,150	178,194
Services	600	600	600	600	279,305	259,684	268,475	260,904
Other Disbursements	-	-	-	-	-	-	15,000	10,007
Capital Outlay	20,000	3,474	20,000	3,335	48,000	19,797	53,000	46,902
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,600</u>	<u>\$ 4,074</u>	<u>\$ 20,600</u>	<u>\$ 3,935</u>	<u>\$ 1,216,565</u>	<u>\$ 1,145,419</u>	<u>\$ 1,162,755</u>	<u>\$ 1,182,036</u>
Receipts Over (Under)								
Disbursements	\$ (10,300)	\$ 2,575	\$ (10,300)	\$ 2,173	\$ (1,216,565)	\$ 27,207	\$ 2,395	\$ (29,240)
Cash and Equivalents, Jan 1	<u>12,661</u>	<u>12,661</u>	<u>10,488</u>	<u>10,488</u>	<u>(27,206)</u>	<u>(27,206)</u>	<u>2,034</u>	<u>2,034</u>
Cash and Equivalents, Dec 31	<u><u>\$ 2,361</u></u>	<u><u>\$ 15,236</u></u>	<u><u>\$ 188</u></u>	<u><u>\$ 12,661</u></u>	<u><u>\$ (1,243,771)</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 4,429</u></u>	<u><u>\$ (27,206)</u></u>

See Notes to the Financial Statements

**The County of Miller**  
**Tusculumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Inmate Security Fund			
	2017		2016	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,000	49,897	17,000	18,558
Interest	350	982	350	653
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 17,350</u>	<u>\$ 50,879</u>	<u>\$ 17,350</u>	<u>\$ 19,211</u>
<u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	4,000	3,276	-	-
Services	17,000	-	17,000	4,057
Other Disbursements	3,500	407	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 24,500</u>	<u>\$ 3,683</u>	<u>\$ 17,000</u>	<u>\$ 4,057</u>
Receipts Over (Under)				
Disbursements	\$ (7,150)	\$ 47,196	\$ 350	\$ 15,154
Cash and Equivalents, Jan 1	<u>51,123</u>	<u>51,123</u>	<u>35,969</u>	<u>35,969</u>
Cash and Equivalents, Dec 31	<u><u>\$ 43,973</u></u>	<u><u>\$ 98,319</u></u>	<u><u>\$ 36,319</u></u>	<u><u>\$ 51,123</u></u>

See Notes to the Financial Statements

**The County of Miller**  
**Tuscumbia, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2017 & 2016**

	Collector's Tax Maintenance Fund			
	2017		2016	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	45,100	40,961	43,100	42,068
Interest	2,000	3,760	2,000	2,089
Other Receipts	-	-	-	1,323
Transfers In	-	-	-	-
Total Receipts	<u>\$ 47,100</u>	<u>\$ 44,721</u>	<u>\$ 45,100</u>	<u>\$ 45,480</u>
<u>Disbursements</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	22,734	17,805	22,734	15,106
Services	17,266	19,189	17,266	18,500
Other Disbursements	150	1,431	150	289
Capital Outlay	-	43,256	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>\$ 40,150</u>	<u>\$ 81,681</u>	<u>\$ 40,150</u>	<u>\$ 33,895</u>
Receipts Over (Under)				
Disbursements	\$ 6,950	\$ (36,960)	\$ 4,950	\$ 11,585
Cash and Equivalents, Jan 1	<u>145,358</u>	<u>145,358</u>	<u>133,773</u>	<u>133,773</u>
Cash and Equivalents, Dec 31	<u><u>\$ 152,308</u></u>	<u><u>\$ 108,398</u></u>	<u><u>\$ 138,723</u></u>	<u><u>\$ 145,358</u></u>

See Notes to the Financial Statements

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 1 - Summary of Significant Accounting Policies**

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

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

**Reporting Entity**

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Miller County, Missouri and the Miller County Senior Citizens Service Board.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social 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 are considered to comprise Miller County's legal entity. The Miller County Senior Citizens Service Board is controlled by a separate board and is also included under the control of the County. The Miller County Senate Bill 40 Board is controlled by a separate board which has issued separately audited financial statements. For information, please contact the Miller County Senate Bill 40 Board by calling (573) 348-3751 (or write to 776 Hwy. D, Osage Beach, MO 65065).

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

**Basis of Presentation**

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of the County and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

**Basis of Accounting**

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects 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.

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 1 - Summary of Significant Accounting Policies (continued)**

Basis of Accounting (continued)

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

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

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Miller County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

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 for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

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

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

**The County of Miller**  
**Tuscumbia, Missouri**  
**Notes to the Financial Statements**  
**For the years ended December 31, 2017 & 2016**

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**Note 1 - Summary of Significant Accounting Policies (continued)**

Budget and Budgetary Accounting (continued)

During our audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded the budgeted expenditures in 2017: Assessment Fund, Emergency Management Fund, 911 Emergency Fund, Prosecuting Attorney Delinquent Tax Fund, Norman Road/Hand Ln. Maintenance Fund, Norman Road/Hand Ln. Neighborhood Improvement District Fund, Peace Officers Standards and Training Commission Fund, and the Collector's Tax Maintenance Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2016: Law Enforcement Training Fund, Emergency Management Fund, Capital Improvement Fund, Sheriff's Drug Awareness and Resistance Fund, Sheriff's Deputy Supplemental Salary Fund, and Jail Fund. The following funds did not have a prepared budget for 2017: County Road District Marina Tax Fund, and the County Law Enforcement Fund. The following funds did not have a prepared budget for 2016: County Road District Marina Tax Fund, and the County Law Enforcement Fund. We noted the following funds had budgeted a deficit in 2017: Sheriff's Deputy Supplemental Salary Fund, TIF #3 Osage National Retail Outlet Fund, W-15C Neighborhood Improvement District Fund, Law Enforcement Training Fund, and the Jail Fund. We noted the following funds had budgeted a deficit in 2016: Prosecuting Attorney's Bad Check Fund, 911 Emergency Fund, Sheriff's Drug Awareness and Resistance Fund, Cell Tower Fund, Sheriff's Deputy Supplemental Salary Fund, TIF #3 Osage National Retail Outlet Fund, W-15C Neighborhood Improvement District Fund, Peace Officer Standards and Training Commission Fund, and the Election Services Fund.

Taxes

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

The assessed valuation of the tangible taxable property, included within Miller County's boundaries for the calendar year 2017 and 2016, respectively, for the purposes of County taxation was as follows:

	<u>2017</u>	<u>2016</u>
Real Estate	\$ 271,179,140	\$ 267,931,803
Personal Property	87,654,220	87,177,376
Railroad and Utilities	50,351,244	50,486,774
	<u>\$ 409,184,604</u>	<u>\$ 405,595,953</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2017 and 2016, respectively, for the purpose of County taxation, was as follows:

	<u>2017</u>	<u>2016</u>
General Revenue	\$ 0.0040	\$ 0.0465
Special Road and Bridge	0.2583	0.2583
Senior Citizens Service Board	0.0493	0.0491

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 1 - Summary of Significant Accounting Policies (continued)**

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Interfund Transactions

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.

**Note 2 - Deposits and Investments**

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2017, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 4,267,930	\$ 4,836,587
Investments	-	-
Total Deposits and Investments as of December 31, 2017	<u>\$ 4,267,930</u>	<u>\$ 4,836,587</u>



**The County of Miller**  
**Tuscumbia, Missouri**  
**Notes to the Financial Statements**  
**For the years ended December 31, 2017 & 2016**

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**Note 2 - Deposits and Investments (continued)**

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2016, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 3,166,596	\$ 3,774,067
Investments	-	-
Total Deposits and Investments as of December 31, 2016	<u>\$ 3,166,596</u>	<u>\$ 3,774,067</u>

Note: Bank balances are inclusive of all funds of the County, and as such, include balances of unaudited funds which are not included in the scope of this report.

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2017 and 2016, 100% of the County's deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk - Investments

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

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

Investment Interest Rate Risk

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

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities.

**The County of Miller**  
**Tuscumbia, Missouri**  
**Notes to the Financial Statements**  
**For the years ended December 31, 2017 & 2016**

**Note 3 - Interfund Transfers**

Transfers between funds for the years ended December 31, 2017 and 2016 are as follows:

Fund	2017		2016	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ -	\$ 149,528	\$ 693	\$ 175,760
Special Road and Bridge	245,000	-	261,000	-
Law Enforcement Training	500	-	3,218	-
Emergency Management	29,528	-	15,760	-
911 Emergency	658,733	-	553,111	-
Capital Improvement	-	1,015,902	-	1,114,789
Sheriff's Discretionary	-	500	-	7,216
Sheriff's Drug Awareness and Resistance	-	-	3,998	-
W-12 Construction Maintenance	-	-	-	120
FEMA Disaster Money	-	125,000	-	101,000
Norman Road/Hand Lane Maintenance	2,567	-	-	-
Norman Road/Hand Lane NID	-	2,567	-	-
Oak Terrace Homeowners NID	-	-	-	573
Jail	357,169	-	561,678	-
Total	\$ 1,293,497	\$ 1,293,497	\$ 1,399,458	\$ 1,399,458

**Note 4 - State of Missouri County Employees Retirement Fund (CERF)**

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected 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 RSMo. Sections 56.800 to 56.840, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under RSMo. Sections 57.949 to 57.997, and certain personnel not defined as an employee per RSMo. Section 50.1000(8). The Fund was created by an act of 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.

Benefits Provided

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 of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 4 - State of Missouri County Employees Retirement Fund (CERF) (continued)**

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, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at [www.mocerf.org](http://www.mocerf.org).

Contributions

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to CERF. 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. During 2017 and 2016, the County collected and remitted to CERF employee contributions of \$102,235 and \$100,236, respectively, for the years ended.

**Note 5 - Local Government Employees Retirement System (LAGERS)**

Plan Description

The 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, RSMo. Sections 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 publically 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, by calling (800) 447-4334, or by visiting the LAGERS website at [www.molagers.org](http://www.molagers.org).

Benefits Provided

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 age is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and the amount of credited service time.

Contributions

Full-time employees of the County contribute 4% to the pension plan. The January 1st statutorily required employer contribution rates were 5.4% (General) and .8% (Police) of annual covered payroll for the year ended December 31, 2017, and 5.3% (General) and .3% (Police) of annual covered payroll for the year ended December 31, 2016. 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 \$126,797 and \$118,285 to LAGERS.

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 6 - Long-Term Debt**

Capital Leases and Notes Payable

In 2011, the County entered into a lease purchase agreement to finance the purchase of a 2011 John Deere Grader at a cost of \$94,100. The agreement requires annual payments of \$20,905 ending in 2016, which includes interest of 3.55%. This lease was paid off in 2016.

In 2011, the County entered into a note payable to finance the purchase of a 2012 International 7500 Dump Truck at a cost of \$80,000. The agreement requires annual payments of \$17,759 ending in 2016, which includes interest of 3.52%. This lease was paid off in 2016.

In 2012, the County entered into a note payable to finance the purchase of a 2012 Chevrolet Truck at a cost of \$35,872. The agreement requires annual payments of \$7,994 ending in 2017, which includes varying interest of 2.58% - 3.50%. This lease was paid off in 2017.

In 2013, the County entered into a lease purchase agreement to finance the purchase of a 2013 John Deere Grader at a cost of \$145,901. The agreement requires annual payments of \$31,622 ending in 2018, which includes interest of 2.80%.

In 2014, the County entered into a note payable to finance the purchase of a 2013 Chevrolet Truck at a cost of \$33,311. The agreement requires annual payments of \$17,345 ending in 2016, which includes interest of 2.75%. This lease was paid off in 2016.

In 2014, the County entered into a lease purchase agreement to finance the purchase of a 2014 John Deere Grader at a cost of \$157,020. The agreement requires annual payments of \$34,327 ending in 2019, which includes interest of 3.00%.

In 2015, the County entered into a lease purchase agreement to finance the purchase of a 2015 John Deere Loader at a cost of \$110,625. The agreement requires annual payments of \$23,374 ending in 2020, which includes interest of 2.01%.

In 2015, the County entered into a lease purchase agreement to finance the purchase of a 2015 John Deere Grader at a cost of \$188,500. The agreement requires annual payments of \$40,083 ending in 2020, which includes interest of 2.01%.

In 2015, the County entered into a note payable to finance the purchase of a 2015 Chevrolet Truck at a cost of \$28,496. The agreement requires annual payments of \$14,893 ending in 2017, which includes interest of 3.00%. This lease was paid off in 2017.

In 2017, the County entered into a lease purchase agreement to finance the purchase of a 2017 John Deere Grader at a cost of \$234,000. The agreement requires a once time payment of \$35,000 at signing and subsequent annual payments of \$43,828 ending in 2022, which includes interest of 2.45%.

In 2018, the County entered into a lease purchase agreement to finance the purchase of a 2018 John Deere Grader at a cost of \$236,000. The agreement requires a once time payment of \$25,000 at signing and subsequent annual payments of \$47,057 ending in 2023, which includes interest of 3.74%.

In 2018, the County entered into a note payable to finance the purchase of a 2018 Chevrolet Truck at a cost of \$31,690. The agreement requires annual payments of \$16,636 ending in 2020, which includes interest of 3.25%.

**The County of Miller**  
**Tuscumbia, Missouri**  
**Notes to the Financial Statements**  
**For the years ended December 31, 2017 & 2016**

**Note 6 - Long-Term Debt (continued)**

Capital Leases and Notes Payable (continued)

In 2018, the County entered into a note payable to finance the purchase of a 2018 John Deere tractor and Boom Rotary Mower at a cost of \$121,760. The agreement requires one annual payment of \$123,318 ending in 2019, which includes interest of 2.58%.

In 2018, the County entered into a note payable to finance the purchase of a 2018 John Deere tractor and Boom Rotary Mower at a cost of \$121,760. The agreement requires one annual payment of \$123,318 ending in 2019, which includes interest of 2.58%.

The following is the changes in capital leases for the year ended December 31, 2017:

	Balance at 1/1/2017	Amount Borrowed	Amount Repaid	Balance at 12/31/2017	Interest Paid During Year
2012 Chevrolet Truck	\$ 7,315	\$ -	\$ 7,315	\$ -	\$ 179
2013 John Deere Grader	60,653	-	29,902	30,751	1,720
2014 John Deere Grader	97,020	-	31,376	65,644	2,951
2015 John Deere Loader	88,933	-	21,568	67,365	1,805
2015 John Deere Grader	152,518	-	36,988	115,530	3,095
2015 Chevrolet Truck	14,472	-	14,472	-	421
2017 John Deere Grader	-	234,000	35,000	199,000	-
	<u>\$ 420,911</u>	<u>\$ 234,000</u>	<u>\$ 176,621</u>	<u>\$ 478,290</u>	<u>\$ 10,171</u>

The following is the changes in capital leases for the year ended December 31, 2016:

	Balance at 1/1/2016	Amount Borrowed	Amount Repaid	Balance at 12/31/2016	Interest Paid During Year
2011 John Deere Grader	\$ 20,178	\$ -	\$ 20,178	\$ -	\$ 728
2012 International Dump Truck	17,145	-	17,145	-	614
2012 Chevrolet Truck	14,472	-	7,157	7,315	391
2013 John Deere Grader	89,730	-	29,077	60,653	2,545
2013 Chevrolet Truck	16,893	-	16,893	-	452
2014 John Deere Grader	127,469	-	30,449	97,020	3,878
2015 John Deere Loader	110,625	-	21,692	88,933	1,681
2015 John Deere Grader	188,500	-	35,982	152,518	4,101
2015 Chevrolet Truck	28,496	-	14,024	14,472	869
	<u>\$ 613,508</u>	<u>\$ -</u>	<u>\$ 192,597</u>	<u>\$ 420,911</u>	<u>\$ 15,259</u>

**The County of Miller**  
**Tuscumbia, Missouri**  
**Notes to the Financial Statements**  
**For the years ended December 31, 2017 & 2016**

**Note 6 - Long-Term Debt (continued)**

Capital Leases and Notes Payable (continued)

As of December 31, 2017, the schedule of future payments of capital leases of the County is as follows:

Year Ending December 31,	Principal	Interest	Total
2018	\$ 160,047	\$ 13,186	\$ 173,233
2019	132,772	8,839	141,611
2020	101,962	5,322	107,284
2021	41,078	2,750	43,828
2022	42,431	1,397	43,828
Total	<u>\$ 478,290</u>	<u>\$ 31,494</u>	<u>\$ 509,784</u>

Lease Certificates of Participation

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

The change in C.O.P.'s debt obligations for the years ended December 31, 2017 and 2016, are as follows:

Balance at 12/31/15	Amount Borrowed	Amount Repaid	Balance at 12/31/16	Amount Borrowed	Amount Repaid	Balance at 12/31/17
<u>\$ 3,630,000</u>	<u>\$ -</u>	<u>\$ (180,000)</u>	<u>\$ 3,450,000</u>	<u>\$ -</u>	<u>\$ (190,000)</u>	<u>\$ 3,260,000</u>

Interest expense for the years ended December 31, 2017 and 2016 was \$152,603 and \$158,003, respectively.

As of December 31, 2017, future minimum payments due on the Lease Certificates of Participation are as follows:

Year Ending December 31,	Principal	Interest	Total
2018	\$ 195,000	\$ 146,427	\$ 341,427
2019	205,000	139,603	344,603
2020	215,000	131,915	346,915
2021	220,000	123,315	343,315
2022	230,000	113,415	343,415
2023-2027	1,320,000	399,990	1,719,990
2028-2030	875,000	84,240	959,240
	<u>\$ 3,260,000</u>	<u>\$ 1,138,905</u>	<u>\$ 4,398,905</u>

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 6 - Long-Term Debt (continued)**

Lines of Credit

The County opened a line of credit from Citizen's Bank of Eldon in 2003. The total amount of credit issued to the County was \$350,000 with variable interest rates ranging from 2.58% to 4.25%. As of December 31, 2017 and 2016, the balances were \$193,575 and \$149,470, respectively.

The County opened a line of credit from Citizen's Bank of Eldon in 2013 to purchase five 2013 vehicles for the Sheriff's office. The total amount of credit issued to the County was \$114,160 with an interest rate of 2.58%. As of December 31, 2017 and 2016, the balances were \$0 and \$27,621, respectively.

The County opened a line of credit from Citizen's Bank of Eldon in 2014 to upgrade the 911 and Sheriff's Department Communications Center. The total amount of credit issued to the County was \$460,000 with an interest rate of 2.58%. As of December 31, 2017 and 2016, the balances were \$142,417 and \$285,105, respectively.

The change in line of credit obligations for the year ended December 31, 2017, is as follows:

	Balance at 1/1/2017	Amount Borrowed	Amount Repaid	Balance at 12/31/2017	Interest Paid During Year
Line of Credit - 2003	\$ 149,470	\$ 100,012	\$ 55,907	\$ 193,575	\$ 4,758
Line of Credit - 2013	27,621	-	27,621	-	1,232
Line of Credit - 2014	285,105	-	142,688	142,417	7,312
	<u>\$ 462,196</u>	<u>\$ 100,012</u>	<u>\$ 226,216</u>	<u>\$ 335,992</u>	<u>\$ 13,302</u>

The change in line of credit obligations for the year ended December 31, 2016, is as follows:

	Balance at 1/1/2016	Amount Borrowed	Amount Repaid	Balance at 12/31/2016	Interest Paid During Year
Line of Credit - 2003	\$ 255,385	\$ -	\$ 105,915	\$ 149,470	\$ 9,535
Line of Credit - 2013	56,161	-	28,540	27,621	673
Line of Credit - 2014	416,171	-	131,066	285,105	19,621
	<u>\$ 727,717</u>	<u>\$ -</u>	<u>\$ 265,521</u>	<u>\$ 462,196</u>	<u>\$ 29,829</u>

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

**Note 6 - Long-Term Debt (continued)**

Neighborhood Improvement District Bonds

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

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

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

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

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

The change in Neighborhood Improvement District Bonds debt obligations for the year ended December 31, 2017, is as follows:

	Balance at 1/1/2017	Amount Borrowed	Amount Repaid	Balance at 12/31/2017	Interest Paid During Year
Series 1999	\$ 30,000	\$ -	\$ 10,000	\$ 20,000	\$ 1,625
Series 2003	24,483	-	2,948	21,535	1,265
Series 2007	15,000	-	15,000	-	338
Series 2008	80,000	-	40,000	40,000	2,880
	<u>\$ 149,483</u>	<u>\$ -</u>	<u>\$ 67,948</u>	<u>\$ 81,535</u>	<u>\$ 6,108</u>

The change in Neighborhood Improvement District Bonds debt obligations for the year ended December 31, 2016, is as follows:

	Balance at 1/1/2016	Amount Borrowed	Amount Repaid	Balance at 12/31/2016	Interest Paid During Year
Series 1999	40,000	-	10,000	30,000	2,275
Series 2003	27,273	-	2,790	24,483	1,423
Series 2006	8,000	-	8,000	-	200
Series 2007	30,000	-	15,000	15,000	1,013
Series 2008	115,000	-	35,000	80,000	4,485
	<u>\$ 220,273</u>	<u>\$ -</u>	<u>\$ 70,790</u>	<u>\$ 149,483</u>	<u>\$ 9,396</u>



**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 6 - Long-Term Debt (continued)**

Neighborhood Improvement District Bonds (continued)

As of December 31, 2017, future minimum payments due on the Neighborhood Improvement District Bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2018	\$ 53,114	\$ 3,054	\$ 56,168
2019	13,290	1,248	14,538
2020	3,477	737	4,214
2021	3,673	640	4,313
2022	3,881	439	4,320
2023	4,100	226	4,326
	<u>\$ 81,535</u>	<u>\$ 6,344</u>	<u>\$ 87,879</u>

**Note 7 - 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 Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$12,597 and \$8,075, respectively, for the years ended December 31, 2017 and 2016.

**Note 8 - Post-Employment Benefits**

Osage 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 Miller County.

**Note 9 - Claims, Commitments and Contingencies**

Litigation

The County is subject to various claims and legal proceeding covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

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

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 9 - Claims, Commitments and Contingencies (continued)**

Compensated Absences (continued)

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

Other Commitments

Part of the County's taxing district contains a redevelopment area subject to a TIF plan where the County must remit certain economic activity taxes to a local City for the purpose of reimbursing certain costs of development. The County is committed to remitting these taxes through the year ended December 31, 2023; future amounts are based on overall taxes collected for the development area and cannot be estimated. Payments remitted for the years ended December 31, 2017 and 2016 totaled \$784,476 and \$729,316, respectively.

Federal and State Assisted Programs

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

**Note 10 - Risk Management**

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

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured 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 \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2017 & 2016**

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**Note 11 - 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 have been evaluated through August 28, 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.

**Note 12 - Prior Period Adjustment**

Beginning cash balances of the County have been restated to include the activities of the Collector's Tax Maintenance Fund and remove the activities of the Bagnell Special Marina Tax fund, Kaiser Special Road District Marina Tax Fund and the Time Payment Fee Fund. The net effect of this adjustment will increase the beginning cash and equivalents of the County. This adjustment will have no material effect on operations of the County.

Total cash and equivalents, as Previously stated - December 31, 2015	\$ 3,283,988
Prior Period Adjustment 1	<u>8,940</u>
Total cash and equivalents, as Restated - December 31, 2015	<u><u>\$ 3,292,928</u></u>

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 Miller County, Missouri

We have audited, 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, the accompanying financial statements of Miller 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 Miller County, Missouri's basic financial statements, and have issued our report thereon dated August 28, 2018.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Miller 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Miller County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Miller County, Missouri's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies as items 2017-002, 2017-003, 2017-004, 2017-006, 2017-007, 2017-008, and 2017-009.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Miller 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-005.

### **Miller County, Missouri's Responses to Findings**

Miller County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Miller 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.

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy", with a stylized flourish at the end.

Creve Coeur, Missouri  
August 28, 2018

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL  
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE

To the County Commission and  
Officeholders of Miller County, Missouri

**Report on Compliance for the Major Federal Program**

We have audited Miller County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Miller County, Missouri's major federal program for the years ended December 31, 2017 and 2016. Miller County, Missouri's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for Miller County, Missouri's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about Miller County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on the Major Federal Program***

In our opinion, Miller County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the years ended December 31, 2017 and 2016.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2017-010. Our opinion on the major federal program is not modified with respect to this matter.

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

### **Report on Internal Control over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2017-010, that we consider to be a significant deficiency.

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

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

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy". The signature is written in a cursive, flowing style with a small arrow at the end of the last word.

Creve Coeur, Missouri  
August 28, 2018



**The County of Miller  
Tuscumbia, Missouri  
Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2017 & 2016**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31,	
			2017	2016
<b>U.S. Department of Justice</b>				
Passed through state:				
Department of Public Safety -				
Edward Byrne Memorial Justice Assistance Grant	16.738	2016-LLEBG-069	\$ 9,995	\$ -
Total U.S. Department of Justice			9,995	-
<b>U.S. Department of Transportation</b>				
Highway Planning and Construction Cluster				
Passed through state:				
Missouri Highways and Transportation Commission -				
Highway Planning and Construction	20.205	BRO-B066(019)	23,321	-
Highway Planning and Construction	20.205	BRO-B066(020)	26,376	-
Total Highway Planning and Construction Cluster			49,697	-
Total U.S. Department of Transportation			49,697	-
<b>U.S. Department of Homeland Security</b>				
Passed through state:				
Missouri Emergency Management Agency -				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4144-DR-MO	112,341	163,697
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4238-DR-MO	1,037,422	682,856
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4317-DR-MO	94,528	-
			1,244,291	846,553
Missouri Emergency Management Agency -				
Emergency Management Performance Grants	97.042	2016-EP-00004-071	938	8,022
Total U.S. Department of Homeland Security			1,245,229	854,575
Total Expenditures of Federal Awards			\$ 1,304,921	\$ 854,575

**The County of Miller  
Tuscumbia, Missouri  
Notes to the Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2017 & 2016**

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**Note 1 - Summary of Significant Accounting Policies**

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Miller County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

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

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

Because the Schedule presents only a selected portion of the operations of Miller County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Miller County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Miller County, Missouri has not elected to use the 10% de minimis indirect cost rate.

**Note 2 - Subrecipients**

Miller County, Missouri provided no federal awards to subrecipients during the years ended December 31, 2017 and 2016.

**The County of Miller  
Tuscumbia, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2017 & 2016**

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**Section 1 - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ Yes   X   No

Significant deficiencies identified that are  
not considered to be material weaknesses?

  X   Yes \_\_\_\_\_ None Reported

Any noncompliance material to financial  
statements noted?

  X   Yes \_\_\_\_\_ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

\_\_\_\_\_ Yes   X   No

Significant deficiencies identified  
not considered to be material weaknesses?

  X   Yes \_\_\_\_\_ None Reported

Type of auditor's report issued on  
compliance for major programs:

Unmodified

Any audit findings disclosed that are  
required to be reported in accordance  
with section 2 CFR section 200.516(a)?

  X   Yes \_\_\_\_\_ No

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish  
between type A and type B programs:

  \$ 750,000  

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes   X   No

**The County of Miller  
Tuscumbia, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2017 & 2016**

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**Section 2 - Financial Statement Findings**

2017-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget and funds are not to be budgeted at a deficit.

**Condition:** During our audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded the budgeted expenditures in 2017: Assessment Fund, Emergency Management Fund, 911 Emergency Fund, Prosecuting Attorney Delinquent Tax Fund, Norman Road/Hand Ln. Maintenance Fund, Norman Road/Hand Ln. Neighborhood Improvement District Fund, Peace Officers Standards and Training Commission Fund, and the Collector's Tax Maintenance Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2016: Law Enforcement Training Fund, Emergency Management Fund, Capital Improvement Fund, Sheriff's Drug Awareness and Resistance Fund, Sheriff's Deputy Supplemental Salary Fund, and Jail Fund. The following funds did not have a prepared budget for 2017: County Road District Marina Tax Fund, and the County Law Enforcement Fund. The following funds did not have a prepared budget for 2016: County Road District Marina Tax Fund, and the County Law Enforcement Fund. We noted the following funds had budgeted a deficit in 2017: Sheriff's Deputy Supplemental Salary Fund, TIF #3 Osage National Retail Outlet Fund, W-15C Neighborhood Improvement District Fund, Law Enforcement Training Fund, and the Jail Fund. We noted the following funds had budgeted a deficit in 2016: Prosecuting Attorney's Bad Check Fund, 911 Emergency Fund, Sheriff's Drug Awareness and Resistance Fund, Cell Tower Fund, Sheriff's Deputy Supplemental Salary Fund, TIF #3 Osage National Retail Outlet Fund, W-15C Neighborhood Improvement District Fund, Peace Officer Standards and Training Commission Fund, and the Election Services Fund.

**Cause:** Oversight

**Effect:** Due to exceeding budget in certain funds, lack of budget in certain funds, and deficit budget in certain funds, the County is in violation of Missouri Revised Statutes.

**Recommendation:** We recommend that the County adopt a budget for all funds, not budget a deficit, and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

**Management's Response:** The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2018. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

2017-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

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

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

**The County of Miller  
Tuscumbia, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2017 & 2016**

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**Section 2 - Financial Statement Findings (continued)**

2017-002 **Cause:** Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.  
(cont.)

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

**Management's Response:** The County will work to prepare a risk assessment procedure. The expected completion date is December 31, 2018. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

2017-003 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

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

**Effect:** Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

**Cause:** Management has not prepared documentation of internal controls.

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

**Management's Response:** The County will work to prepare internal control documentation. The expected completion date is December 31, 2018. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

2017-004 **Criteria:** Strong internal controls over payroll expense require that there be a formal process over the approval of payroll processing and disbursement of payroll expense.

**Condition:** During our audit, we noted payroll reports were not being approved by management prior to the disbursement of cash related to payroll expense and the Sheriff's department was not turning in time cards.

**Effect:** Without a formal approval process over payroll processing and disbursement of payroll expense, improper cash disbursements related to payroll could be processed and disbursed either due to error or fraud.

**Cause:** The County has not developed and implemented formal controls over payroll processing and disbursement of payroll expense.

**The County of Miller  
Tuscumbia, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2017 & 2016**

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**Section 2 - Financial Statement Findings (continued)**

- 2017-004 **Recommendation:** We recommend the Sheriff's department submit time cards for each payroll period, and the  
(cont.) County develop and implement a process to ensure payroll reports are being reviewed and approved prior to the  
disbursement of cash related to payroll.

**Management's Response:** The County has developed and implemented a process to ensure payroll reports are being reviewed by management prior to the cash being disbursed and is now receiving time cards from the Sheriff's department. The expected completion date is August 15, 2018. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

- 2017-005 **Criteria:** Section 139.160, RSMo, requires the County Collector to annually settle with the County Commission the accounts of all monies received from taxes and other sources.

**Condition:** During our audit, we noted the Collector has not prepared an annual settlement for the tax years ended February 28, 2018, February 28, 2017, or February 29, 2016.

**Effect:** By not preparing timely annual settlements, the County Collector has not provided the County Commission or the taxpayers with a complete accounting of property tax transactions.

**Cause:** The County Collector had not prepared annual settlements of property taxes.

**Recommendation:** We recommend that the County Collector prepare and file annual settlements as required by state law.

**Management's Response:** The Collector will work to prepare a Collector's annual settlement for the tax year-ended February 28, 2019. The expected completion date is March 31, 2019. The County Collector (Bill Harvey) office phone number is (573) 369-1925.

- 2017-006 **Criteria:** The County should maintain sufficient summary schedules and other related documentation for all debt.

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

**Effect:** Without proper tracking of debt, improper payments could be made or payments could be missed.

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

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

**Management's Response:** The County was able to provide the auditors with all of the documentation required. Going forward the County will actively track and maintain all of its debt. The expected completion date is December 31, 2018. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

**The County of Miller  
Tuscumbia, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2017 & 2016**

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**Section 2 - Financial Statement Findings (continued)**

2017-007 **Criteria:** Reconciliations must be performed to ensure proper cash handling and cash management for all funds.

**Condition:** During our audit we noted several funds that had negative fund balances.

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

**Cause:** Management is not monitoring cash balances to ensure the positive fund balances for all funds.

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

**Management's Response:** The Treasurer's and County Clerk's office will work to maintain positive fund balances in the future by monitoring fund balances. The expected completion date is December 31, 2018. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910 and the Treasurer's (Phil Lawson) office phone number is (573) 369-1920.

2017-008 **Criteria:** Bank reconciliations must be performed to ensure all transaction are being recorded and cash is being properly reported.

**Condition:** During our audit, we noted that there was no bank reconciliation being prepared for the Collector's Tax Maintenance Fund.

**Effect:** Not preparing a bank reconciliation could lead to the improper reporting of revenue, expense, and cash balance of the fund.

**Cause:** Management has not prepared a bank reconciliations for the Collector's Tax Maintenance Fund.

**Recommendation:** We recommend the Collector start preparing a bank reconciliation for the Collector's Tax Maintenance Fund.

**Management's Response:** The Collector will start preparing a bank reconciliation for the Collector's Tax Maintenance Fund. The expected completion date is December 31, 2018. The County Collector (Bill Harvey) office phone number is (573) 369-1925.

2017-009 **Criteria:** Strong internal controls over property tax require the property tax system access be restricted to only allow officials and personnel to access functions necessary for their duties, and the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

**Condition:** During our audit, we noted the County Collector has full access to make changes to the property tax system. Also, the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

**The County of Miller  
Tuscumbia, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2017 & 2016**

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**Section 2 - Financial Statement Findings (continued)**

2017-009 **Effect:** Because of the Collector's full access to make changes to the property tax system and without a regular review of tax additions and abatements, erroneous or fraudulent changes to the property tax system may occur and not be caught in a timely manner.  
(cont.)

**Cause:** The County Collector has full access to make changes to the property tax system, and the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

**Recommendation:** We recommend the County Commission and the County Collector ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties. We also recommend the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

**Management's Response:** The County will develop and implement a process in writing to review additions and abatements entered into the property tax system by the County Collector. The expected completion date is December 31, 2018. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

**Section 3 - Federal Award Findings and Questioned Costs**

2017-010 Federal Grantor: All Programs  
Pass-Through Grantor: All Programs  
Federal CFDA Number: All Programs  
Program Title: All Programs

**Criteria:** Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

**Condition:** The Schedule of Expenditures of Federal Awards (SEFA) contained errors.

**Effect:** Federal expenditures reported in the SEFA were incorrect.

**Cause:** Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

**Recommendation:** We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

**Management's Response:** The County Clerk is working towards capturing all grant transactions in a manner sufficient to report the necessary information required on the SEFA by the next audit period. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.



**The County of Miller  
Tuscumbia, Missouri  
Summary Schedule of Prior Year Findings and Responses  
For the years ended December 31, 2017 & 2016**

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In accordance with *Government Auditing Standards*, this section reports the auditor's 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, 2015 & 2014.

**Prior Year Financial Statement Findings**

FS 2015-001 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

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

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

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

**Cause:** The County did not prepare the required documentation.

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

**Views of responsible officials and planned corrective actions:** The County will begin the process of internal control documentation in 2014. The County Clerk's (Clinton Jenkins) office phone number is (573)369-1910.

**Status:** Management has not corrected this issue and the finding is repeated as finding 2017-003 in the current year. This finding initially occurred in the 2015 and 2014 fiscal years.

FS 2015-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

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

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

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

**The County of Miller  
Tuscumbia, Missouri  
Summary Schedule of Prior Year Findings and Responses  
For the years ended December 31, 2017 & 2016**

---

**Prior Year Financial Statement Findings (continued)**

FS 2015-002 **Cause:** Management has not prepared documentation of risk assessments, including identified risks and mitigating (Cont.) controls.

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

**Views of responsible officials and planned corrective actions:** The County will begin the process of internal control documentation in 2014. The County Clerk's (Clinton Jenkins) office phone number is (573)369-1910.

**Status:** Management has not corrected this issue and the finding is repeated as finding 2017-002 in the current year. This finding initially occurred in the 2015 and 2014 fiscal years.

FS 2015-003 **Criteria:** The County should maintain sufficient summary schedules and other related documentation for all debt.

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

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

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

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

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

**Views of responsible officials and planned corrective actions:** The County was able to provide the auditors with all of the documentation required. Going forward the County will actively track and maintain all of its debt. The County Clerk's (Clinton Jenkins) office phone number is (573)369-1910.

**Status:** Management has not corrected this issue and the finding is repeated as finding 2017-006 in the current year. This finding initially occurred in the 2015 and 2014 fiscal years.

FS 2015-004 **Criteria:** Reconciliations must be performed to ensure proper cash handling and cash management for all funds.

**Condition:** During our testing, we noted that the Drug Awareness and Resistance Education Fund and Sheriff's Deputy Salary Supplement Fund had deficit cash balances at December 31, 2015. We also noted during our testing that the Emergency Management Fund, 911 Fund, Sheriff's Deputy Salary Supplement Fund and Jail Fund had deficit cash balances at December 31, 2014.

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

**The County of Miller  
Tuscumbia, Missouri  
Summary Schedule of Prior Year Findings and Responses  
For the years ended December 31, 2017 & 2016**

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**Prior Year Financial Statement Findings (continued)**

FS 2015-004 **Effect:** Not monitoring accurate cash balances can create a negative balance which could hinder the financial (Cont.) reporting process and cause funds not to be maintained properly.

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

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

**Views of responsible officials and planned corrective actions:** The Treasurer's and Clerk's office will work to maintain positive fund balances in the future by monitoring fund balances. The County Clerk's (Clinton Jenkins) office phone number is (573)369-1910 and the Treasurer's (Phil Lawson) office phone number is (573)369-1920.

**Status:** Management has not corrected this issue and the finding is repeated as finding 2017-007 in the current year. This finding initially occurred in the 2015 and 2014 fiscal years.

FS 2015-005 **Criteria:** SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit*: An Amendment to SAS No. 55.

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

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

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

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

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

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

**Status:** Management has corrected this issue.

**Prior Year Federal Award Findings and Questioned Costs**

None