



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Pemiscot County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Pemiscot County, Missouri, for the two years ended December 31, 2000. A copy of this audit which was performed by Larson, Allen, Weishair & Co., LLP, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Claire C. McCaskill".

Claire C. McCaskill  
State Auditor

Report No. 2001-75  
August 31, 2001

**PEMISCOT COUNTY, MISSOURI  
INDEPENDENT AUDITOR'S REPORT AND  
FINANCIAL STATEMENTS**

**DECEMBER 31, 2000 AND 1999**

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Business Consultants ▶ Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the County Commission  
and Officeholders of Pemiscot County, Missouri

We have audited the special-purpose financial statements, identified in the table of contents, of various funds of Pemiscot County, Missouri, as of and for the years ended December 31, 2000 and 1999. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *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 special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Pemiscot County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Pemiscot County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Pemiscot County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

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In accordance with Government Auditing Standards, we have also issued a report dated March 2, 2001, on our consideration of Pemiscot County, Missouri's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the special purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special purpose financial statements of Pemiscot County, Missouri. Such information has been subjected to the auditing procedures applied in the audit of the special purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the special purpose financial statements taken as a whole.

Original Signed by Auditor

**LARSON, ALLEN, WEISHAIR & CO., LLP**

St. Louis, Missouri  
March 2, 2001

**PEMISCOT COUNTY, MISSOURI**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 114,620	\$ 2,140,876	\$ 2,051,337	\$ 204,159
Special Road and Bridge	237,836	1,147,765	1,273,425	112,176
Assessment	512	147,000	157,261	(9,749)
Law Enforcement Training	12,134	20,334	13,620	18,848
Prosecuting Attorney Training	(751)	3,426	4,674	(1,999)
Drug Abuse Resistance Education	1,856	5,874	5,484	2,246
Bootheel Drug Task Force	31,371	156,636	134,323	53,684
Firing Range	5,920	4,250	6,620	3,550
Johnson Grass	52,252	73,086	74,612	50,726
Drainage Districts	271,716	200,455	123,126	349,045
Emergency 911	57,966	152,426	226,134	(15,742)
Solid Waste Transfer Station	279,236	807,943	761,599	325,580
Criminal Investigation	90,936	30,547	75,440	46,043
Domestic Violence	12,056	1,823	0	13,879
Police Apprehension of Student Traffickers Program	5,678	377	0	6,055
Seized Money	897	3,856	1,357	3,396
Capital Improvement Sales Tax	513,281	640,101	529,598	623,784
Law Enforcement Sales Tax	316,243	331,293	152,397	495,139
Recorder's User Fees	0	7,134	4,430	2,704
Health Center	793,453	663,964	719,466	737,951
Prosecuting Attorney Bad Check	5,134	14,398	14,396	5,136
Senate Bill 40 Board	71,267	143,848	177,886	37,229
Juvenile Grant Program	(4,594)	126,907	103,230	19,083
Sheriff Patrol	644	0	394	250
SUBTOTAL	<u>\$ 2,869,663</u>	<u>\$ 6,824,319</u>	<u>\$ 6,610,809</u>	<u>\$ 3,083,173</u>
Law Library	\$ 986	\$ 5,078	\$ 5,828	\$ 236
Associate Division Interest	18,148	3,144	545	20,747
Circuit Division Interest	22,168	3,304	7,500	17,972
SUBTOTAL	<u>\$ 41,302</u>	<u>\$ 11,526</u>	<u>\$ 13,873</u>	<u>\$ 38,955</u>
TOTAL	<u>\$ 2,910,965</u>	<u>\$ 6,835,845</u>	<u>\$ 6,624,682</u>	<u>\$ 3,122,128</u>

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

**PEMISCOT COUNTY, MISSOURI**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 198,079	\$ 2,003,547	\$ 2,087,006	\$ 114,620
Special Road and Bridge	519,668	1,048,563	1,330,395	237,836
Assessment	(136,929)	297,841	160,400	512
Law Enforcement Training	10,648	21,397	19,911	12,134
Prosecuting Attorney Training	7,853	4,133	12,737	(751)
Drug Abuse Resistance Education	(2,647)	9,074	4,571	1,856
Bootheel Drug Task Force	15,142	158,843	142,614	31,371
Firing Range	6,199	6,495	6,774	5,920
Johnson Grass	51,358	75,353	74,459	52,252
Drainage Districts	242,969	198,047	169,300	271,716
Emergency 911	94,138	145,491	181,663	57,966
Solid Waste Transfer Station	233,827	732,647	687,238	279,236
Criminal Investigation	96,570	61,156	66,790	90,936
Domestic Violence	10,557	1,499	-	12,056
Police Apprehension of Student Traffickers Program	5,395	283	-	5,678
Seized Money	5,488	512	5,103	897
Capital Improvement Sales Tax	320,355	601,727	408,801	513,281
Law Enforcement Sales Tax	116,345	304,339	104,441	316,243
Recorder's User Fees	7,787	8,012	15,799	-
Health Center	706,737	731,811	645,095	793,453
Prosecuting Attorney Bad Check	11,697	11,167	17,730	5,134
Senate Bill 40 Board	107,791	151,229	187,753	71,267
Juvenile Grant Program	-	59,410	64,004	(4,594)
Sheriff Patrol	644	-	-	644
SUBTOTAL	<u>\$ 2,629,671</u>	<u>\$ 6,632,576</u>	<u>\$ 6,392,584</u>	<u>\$ 2,869,663</u>
Law Library	\$ 1,398	\$ 4,360	\$ 4,772	\$ 986
Associate Division Interest	15,308	2,901	61	18,148
Circuit Division Interest	18,753	3,415	-	22,168
SUBTOTAL	<u>\$ 35,459</u>	<u>\$ 10,676</u>	<u>\$ 4,833</u>	<u>\$ 41,302</u>
TOTAL	<u>\$ 2,665,130</u>	<u>\$ 6,643,252</u>	<u>\$ 6,397,417</u>	<u>\$ 2,910,965</u>

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

**PEMISCOT COUNTY, MISSOURI**  
**COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH- BUDGET AND ACTUAL**  
**GENERAL REVENUE FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property Taxes	\$ 270,000	\$ 313,428	\$ 43,428	\$ 250,000	\$ 266,696	\$ 16,696
Sales Taxes	580,000	561,660	(18,340)	575,000	576,602	1,602
Intergovernmental	220,450	359,570	139,120	262,600	286,481	23,881
Charges for Services	606,400	605,545	(855)	593,600	596,942	3,342
Interest	23,000	26,636	3,636	18,000	17,620	(380)
Other	145,000	166,537	21,537	305,200	123,106	(182,094)
Transfers In	310,000	107,500	(202,500)	200,000	136,100	(63,900)
Total Receipts	\$ 2,154,850	\$ 2,140,876	\$ (13,974)	\$ 2,204,400	\$ 2,003,547	\$ (200,853)
<b>DISBURSEMENTS</b>						
County Commission	\$ 87,900	\$ 85,361	\$ 2,539	\$ 87,400	\$ 86,622	\$ 778
County Clerk	64,700	65,437	(737)	62,150	62,800	(650)
Elections	110,500	125,537	(15,037)	64,400	59,582	4,818
Buildings and Grounds	109,500	87,157	22,343	100,900	116,211	(15,311)
Employee Fringe Benefits	260,600	281,282	(20,682)	225,000	252,425	(27,425)
County Treasurer	31,300	31,659	(359)	31,500	31,220	280
County Collector	85,575	82,321	3,254	82,350	84,412	(2,062)
Ex Officio Recorder of Deeds	77,850	77,603	247	72,150	72,369	(219)
Circuit Clerk	21,650	6,078	15,572	13,950	13,387	563
Associate Circuit	15,000	10,361	4,639	14,000	13,422	578
Associate Circuit (Probate)	4,900	4,850	50	4,000	3,236	764
Court Administration	10,900	4,431	6,469	10,000	5,207	4,793
Public Administrator	15,290	14,523	767	16,040	15,871	169
Sheriff	502,198	474,340	27,858	461,538	455,248	6,290
Jail	218,500	197,070	21,430	211,300	196,521	14,779
Prosecuting Attorney	214,523	226,111	(11,588)	200,787	200,063	724
Juvenile Officer	34,950	47,385	(12,435)	53,394	51,546	1,848
County Coroner	19,300	19,187	113	16,050	24,244	(8,194)
Court Reporter	1,200	401	799	1,500	1,080	420
Data Processing	111,700	111,549	151	104,050	116,361	(12,311)
Other	110,980	88,471	22,509	110,500	108,519	1,981
Heating and Cooling Project	-	8,286	(8,286)	-	-	-
Public Health and Welfare Services	1,500	1,937	(437)	1,500	1,600	(100)
Transfers Out	66,304	-	66,304	165,000	115,060	49,940
Emergency Fund	30,000	-	30,000	30,000	-	30,000
Total Disbursements	\$ 2,206,820	\$ 2,051,337	\$ 155,483	\$ 2,139,459	\$ 2,087,006	\$ 52,453
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (51,970)	\$ 89,539	\$ 141,509	\$ 64,941	\$ (83,459)	\$ (148,400)
<b>CASH, JANUARY 1</b>	114,620	114,620	-	198,079	198,079	-
<b>CASH, DECEMBER 31</b>	\$ 62,650	\$ 204,159	\$ 141,509	\$ 263,020	\$ 114,620	\$ (148,400)

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
SPECIAL ROAD AND BRIDGE FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property Taxes	\$ 400,000	\$ 386,519	\$ (13,481)	\$ 384,000	\$ 400,766	\$ 16,766
Sales Taxes	155,000	132,982	(22,018)	140,000	153,425	13,425
Intergovernmental	487,000	597,874	110,874	472,200	410,157	(62,043)
Interest	15,500	12,703	(2,797)	28,000	24,037	(3,963)
Other	25,000	17,687	(7,313)	2,000	60,178	58,178
Transfers in	100,000	-	(100,000)	-	-	-
Total Receipts	<u>\$ 1,182,500</u>	<u>\$ 1,147,765</u>	<u>\$ (34,735)</u>	<u>\$ 1,026,200</u>	<u>\$ 1,048,563</u>	<u>\$ 22,363</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 330,000	\$ 321,312	\$ 8,688	\$ 285,000	\$ 285,180	\$ (180)
Employee Fringe Benefits	98,800	93,917	4,883	83,900	85,995	(2,095)
Supplies	330,000	288,848	41,152	246,100	346,454	(100,354)
Insurance	25,000	26,139	(1,139)	20,000	27,108	(7,108)
Road and Bridge Materials	238,000	279,703	(41,703)	238,000	191,189	46,811
Equipment Repairs	-	15,637	(15,637)	-	496	(496)
Rentals	-	6,220	(6,220)	-	-	-
Equipment Purchases	225,000	221,397	3,603	209,000	137,504	71,496
Other	135,500	20,252	115,248	236,300	256,469	(20,169)
Total Disbursements	<u>\$ 1,382,300</u>	<u>\$ 1,273,425</u>	<u>\$ 108,875</u>	<u>\$ 1,318,300</u>	<u>\$ 1,330,395</u>	<u>\$ (12,095)</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ (199,800)</u>	<u>\$ (125,660)</u>	<u>\$ 74,140</u>	<u>\$ (292,100)</u>	<u>\$ (281,832)</u>	<u>\$ 10,268</u>
<b>CASH, JANUARY 1</b>	237,836	237,836	-	519,668	519,668	-
<b>CASH, DECEMBER 31</b>	<u>\$ 38,036</u>	<u>\$ 112,176</u>	<u>\$ 74,140</u>	<u>\$ 227,568</u>	<u>\$ 237,836</u>	<u>\$ 10,268</u>
Cash - Prior Page		204,159			114,620	
Cash - Subtotal Carryforward		<u>\$ 316,335</u>			<u>\$ 352,456</u>	

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

**PEMISCOT COUNTY, MISSOURI**  
**COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH - BUDGET AND ACTUAL**  
**ASSESSMENT FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Intergovernmental	\$ 184,456	\$ 145,867	\$ (38,589)	\$ 251,368	\$ 240,757	\$ (10,611)
Charges for Services	-	866	866	-	-	-
Other	-	267	267	-	453	453
Transfers in	6,304	-	(6,304)	58,297	56,631	(1,666)
Total Receipts	<u>\$ 190,760</u>	<u>\$ 147,000</u>	<u>\$ (43,760)</u>	<u>\$ 309,665</u>	<u>\$ 297,841</u>	<u>\$ (11,824)</u>
<b>DISBURSEMENTS</b>						
Assessor	<u>\$ 190,760</u>	<u>\$ 157,261</u>	<u>\$ 33,499</u>	<u>\$ 172,737</u>	<u>\$ 160,400</u>	<u>\$ 12,337</u>
Total Disbursements	<u>\$ 190,760</u>	<u>\$ 157,261</u>	<u>\$ 33,499</u>	<u>\$ 172,737</u>	<u>\$ 160,400</u>	<u>\$ 12,337</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ -	\$ (10,261)	\$ (10,261)	\$ 136,928	\$ 137,441	\$ 513
<b>CASH, JANUARY 1</b>	512	512	-	(136,929)	(136,929)	-
<b>CASH, DECEMBER 31</b>	<u>\$ 512</u>	<u>\$ (9,749)</u>	<u>\$ (10,261)</u>	<u>\$ (1)</u>	<u>\$ 512</u>	<u>\$ 513</u>
Cash - Prior Page		<u>316,335</u>			<u>352,456</u>	
Cash - Subtotal Carryforward		<u>\$ 306,586</u>			<u>\$ 352,968</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for Services	\$ 20,000	\$ 19,382	\$ (618)	\$ 15,000	\$ 20,802	\$ 5,802
Interest	500	952	452	600	595	(5)
Total Receipts	<u>\$ 20,500</u>	<u>\$ 20,334</u>	<u>\$ (166)</u>	<u>\$ 15,600</u>	<u>\$ 21,397</u>	<u>\$ 5,797</u>
<b>DISBURSEMENTS</b>						
Sheriff	\$ 19,000	\$ 13,620	\$ 5,380	\$ 16,000	\$ 19,911	\$ (3,911)
Total Disbursements	<u>\$ 19,000</u>	<u>\$ 13,620</u>	<u>\$ 5,380</u>	<u>\$ 16,000</u>	<u>\$ 19,911</u>	<u>\$ (3,911)</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 1,500	\$ 6,714	\$ 2,840	\$ (400)	\$ 1,486	\$ 1,016
<b>CASH, JANUARY 1</b>	12,134	12,134	-	10,648	10,648	-
<b>CASH, DECEMBER 31</b>	<u>\$ 13,634</u>	<u>\$ 18,848</u>	<u>\$ 2,840</u>	<u>\$ 10,248</u>	<u>\$ 12,134</u>	<u>\$ 1,016</u>
Cash - Prior Page		306,586			352,968	
Cash - Subtotal Carryforward		<u>\$ 325,434</u>			<u>\$ 365,102</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for Services	\$ 5,000	\$ 3,426	\$ (1,574)	\$ 8,000	\$ 4,133	\$ (3,867)
Total Receipts	<u>\$ 5,000</u>	<u>\$ 3,426</u>	<u>\$ (1,574)</u>	<u>\$ 8,000</u>	<u>\$ 4,133</u>	<u>\$ (3,867)</u>
<b>DISBURSEMENTS</b>						
Prosecuting Attorney	\$ 4,250	\$ 4,674	\$ (424)	\$ 14,000	\$ 12,737	\$ 1,263
Total Disbursements	<u>\$ 4,250</u>	<u>\$ 4,674</u>	<u>\$ (424)</u>	<u>\$ 14,000</u>	<u>\$ 12,737</u>	<u>\$ 1,263</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 750	\$ (1,248)	\$ (1,998)	\$ (6,000)	\$ (8,604)	\$ 2,604
<b>CASH, JANUARY 1</b>	(751)	(751)	-	7,853	7,853	-
<b>CASH, DECEMBER 31</b>	<u>\$ (1)</u>	<u>\$ (1,999)</u>	<u>\$ (1,998)</u>	<u>\$ 1,853</u>	<u>\$ (751)</u>	<u>\$ 2,604</u>
Cash - Prior Page		325,434			365,102	
Cash - Subtotal Carryforward		<u>\$ 323,435</u>			<u>\$ 364,351</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
DRUG ABUSE RESISTANCE EDUCATION FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Interest	\$ -	\$ 209	\$ 209	\$ -	\$ -	\$ -
Other	7,000	5,665	(1,335)	8,000	7,199	(801)
Transfers in	-	-	-	-	1,875	1,875
<b>Total Receipts</b>	<u>\$ 7,000</u>	<u>\$ 5,874</u>	<u>\$ (1,126)</u>	<u>\$ 8,000</u>	<u>\$ 9,074</u>	<u>\$ 1,074</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ -	\$ 2,598	\$ (2,598)	\$ -	\$ 2,598	\$ (2,598)
Office Expenditures	5,000	2,886	2,114	5,000	1,973	3,027
<b>Total Disbursements</b>	<u>\$ 5,000</u>	<u>\$ 5,484</u>	<u>\$ (484)</u>	<u>\$ 5,000</u>	<u>\$ 4,571</u>	<u>\$ 429</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 2,000	\$ 390	\$ 1,610	\$ 3,000	\$ 4,503	\$ (1,503)
<b>CASH, JANUARY 1</b>	1,856	1,856	-	(2,647)	(2,647)	-
<b>CASH, DECEMBER 31</b>	<u>\$ 3,856</u>	<u>\$ 2,246</u>	<u>\$ 1,610</u>	<u>\$ 353</u>	<u>\$ 1,856</u>	<u>\$ (1,503)</u>
Cash - Prior Page		323,435			364,351	
Cash - Subtotal Carryforward		<u>\$ 325,681</u>			<u>\$ 366,207</u>	

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

**PEMISCOT COUNTY, MISSOURI**  
**COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH - BUDGET AND ACTUAL**  
**BOOTHEEL DRUG TASK FORCE FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Intergovernmental	\$ 164,579	\$ 156,636	\$ (7,943)	\$ 105,000	\$ 158,843	\$ 53,843
Interest	-	-	-	1,000	-	(1,000)
Transfers in	-	-	-	29,000	-	(29,000)
Total Receipts	<u>\$ 164,579</u>	<u>\$ 156,636</u>	<u>\$ (7,943)</u>	<u>\$ 135,000</u>	<u>\$ 158,843</u>	<u>\$ 23,843</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 101,415.00	\$ 108,403.00	\$ (6,988)	\$ 93,785.00	\$ 97,927.00	\$ (4,142)
Office Expenditures	1,440	484	956	2,200	1,027	1,173
Equipment	11,944	8,755	3,189	6,800	20,777	(13,977)
Mileage and Training	18,070	9,308	8,762	27,000	22,883	4,117
Other	\$ 3,710	\$ 7,373	(3,663)	8,500	-	8,500
Total Disbursements	<u>\$ 136,579</u>	<u>\$ 134,323</u>	<u>\$ 2,256</u>	<u>\$ 138,285</u>	<u>\$ 142,614</u>	<u>\$ (4,329)</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 28,000	\$ 22,313	\$ 5,687	\$ (3,285)	\$ 16,229	\$ (19,514)
<b>CASH, JANUARY 1</b>	31,371	31,371	-	15,142	15,142	-
<b>CASH, DECEMBER 31</b>	<u>\$ 59,371</u>	<u>\$ 53,684</u>	<u>\$ 5,687</u>	<u>\$ 11,857</u>	<u>\$ 31,371</u>	<u>\$ (19,514)</u>
Cash - Prior Page		325,681			366,207	
Cash - Subtotal Carryforward		<u>\$ 379,365</u>			<u>\$ 397,578</u>	

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

**PEMISCOT COUNTY, MISSOURI**  
**COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH - BUDGET AND ACTUAL**  
**FIRING RANGE FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Intergovernmental	\$ 2,500	\$ 2,432	\$ (68)	\$ 3,600	\$ 1,970	\$ (1,630)
Charges for Services	4,000	1,511	(2,489)	3,700	4,205	505
Interest	300	307	7	100	320	220
Total Receipts	<u>\$ 6,800</u>	<u>\$ 4,250</u>	<u>\$ (2,550)</u>	<u>\$ 7,400</u>	<u>\$ 6,495</u>	<u>\$ (905)</u>
<b>DISBURSEMENTS</b>						
Contract Services	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 3,198	\$ 802
Office Expenditures	6,000	6,620	(620)	6,400	3,576	2,824
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 6,620</u>	<u>\$ 3,380</u>	<u>\$ 10,400</u>	<u>\$ 6,774</u>	<u>\$ 3,626</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (3,200)	\$ (2,370)	\$ 830	\$ (3,000)	\$ (279)	\$ (2,721)
<b>CASH, JANUARY 1</b>	5,920	5,920	-	6,199	6,199	-
<b>CASH, DECEMBER 31</b>	<u>\$ 2,720</u>	<u>\$ 3,550</u>	<u>\$ 830</u>	<u>\$ 3,199</u>	<u>\$ 5,920</u>	<u>\$ (2,721)</u>
Cash - Prior Page		<u>379,365</u>			<u>397,578</u>	
Cash - Subtotal Carryforward		<u>\$ 382,915</u>			<u>\$ 403,498</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
JOHNSON GRASS FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property Taxes	\$ 70,000	\$ 68,825	\$ (1,175)	\$ 70,000	\$ 71,638	\$ 1,638
Other	-	125	125	-	413	413
Interest	3,000	4,136	1,136	3,000	3,302	302
Total Receipts	<u>\$ 73,000</u>	<u>\$ 73,086</u>	<u>\$ 86</u>	<u>\$ 73,000</u>	<u>\$ 75,353</u>	<u>\$ 2,353</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 60,400	\$ 42,587	\$ 17,813	\$ 48,257	\$ 43,289	\$ 4,968
Equipment	25,000	17,440	7,560	25,000	16,654	8,346
Other	17,000	14,585	2,415	12,500	14,516	(2,016)
Total Disbursements	<u>\$ 102,400</u>	<u>\$ 74,612</u>	<u>\$ 27,788</u>	<u>\$ 85,757</u>	<u>\$ 74,459</u>	<u>\$ 11,298</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (29,400)	\$ (1,526)	\$ (27,874)	\$ (12,757)	\$ 894	\$ (13,651)
<b>CASH, JANUARY 1</b>	52,252	52,252	-	51,358	51,358	-
<b>CASH, DECEMBER 31</b>	<u>\$ 22,852</u>	<u>\$ 50,726</u>	<u>\$ (27,874)</u>	<u>\$ 38,601</u>	<u>\$ 52,252</u>	<u>\$ (13,651)</u>
Cash - Prior Page		<u>382,915</u>			<u>403,498</u>	
Cash - Subtotal Carryforward		<u>\$ 433,641</u>			<u>\$ 455,750</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
DRAINAGE DISTRICTS FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property Taxes	\$ 177,175	\$ 178,465	\$ 1,290	\$ 183,250	\$ 182,768	\$ (482)
Interest	9,275	21,990	12,715	12,800	15,279	2,479
Total Receipts	<u>\$ 186,450</u>	<u>\$ 200,455</u>	<u>\$ 14,005</u>	<u>\$ 196,050</u>	<u>\$ 198,047</u>	<u>\$ 1,997</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 406,200	\$ 93,907	\$ 312,293	\$ 117,520	\$ 126,810	\$ (9,290)
Equipment	13,000	4,968	8,032	15,000	4,795	10,205
Other	284,550	24,251	260,299	232,500	37,695	194,805
Total Disbursements	<u>\$ 703,750</u>	<u>\$ 123,126</u>	<u>\$ 580,624</u>	<u>\$ 365,020</u>	<u>\$ 169,300</u>	<u>\$ 195,720</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (517,300)	\$ 77,329	\$ 594,629	\$ (168,970)	\$ 28,747	\$ 197,717
<b>CASH, JANUARY 1</b>	271,716	271,716	-	242,969	242,969	-
<b>CASH, DECEMBER 31</b>	<u>\$ (245,584)</u>	<u>\$ 349,045</u>	<u>\$ 594,629</u>	<u>\$ 73,999</u>	<u>\$ 271,716</u>	<u>\$ 197,717</u>
Cash - Prior Page		433,641			455,750	
Cash - Subtotal Carryforward		<u>\$ 782,686</u>			<u>\$ 727,466</u>	

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

**PEMISCOT COUNTY, MISSOURI**  
**COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH - BUDGET AND ACTUAL**  
**EMERGENCY 911 FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for Services	\$ 138,000	\$ 151,026	\$ 13,026	\$ 135,000	\$ 137,767	\$ 2,767
Interest	3,500	989	(2,511)	6,000	3,699	(2,301)
Other	-	411	411	-	4,025	4,025
Total Receipts	<u>\$ 141,500</u>	<u>\$ 152,426</u>	<u>\$ 10,926</u>	<u>\$ 141,000</u>	<u>\$ 145,491</u>	<u>\$ 4,491</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 152,000	\$ 180,285	\$ (28,285)	\$ 105,161	\$ 124,555	\$ (19,394)
Office Expenditures	-	408	(408)	100	338	(238)
Equipment	5,000	11,465	(6,465)	4,000	20,156	(16,156)
Mileage and Training	1,000	90	910	2,500	953	1,547
Transfer	-	-	-	30,000	-	30,000
Other	32,000	33,886	(1,886)	52,000	35,661	16,339
Total Disbursements	<u>\$ 190,000</u>	<u>\$ 226,134</u>	<u>\$ (36,134)</u>	<u>\$ 193,761</u>	<u>\$ 181,663</u>	<u>\$ 12,098</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ (48,500)</u>	<u>\$ (73,708)</u>	<u>\$ (25,208)</u>	<u>\$ (52,761)</u>	<u>\$ (36,172)</u>	<u>\$ 16,589</u>
<b>CASH, JANUARY 1</b>	57,966	57,966	-	94,138	94,138	-
<b>CASH, DECEMBER 31</b>	<u>\$ 9,466</u>	<u>\$ (15,742)</u>	<u>\$ (25,208)</u>	<u>\$ 41,377</u>	<u>\$ 57,966</u>	<u>\$ 16,589</u>
Cash - Prior Page		<u>782,686</u>			<u>727,466</u>	
Cash - Subtotal Carryforward		<u>\$ 766,944</u>			<u>\$ 785,432</u>	

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

**PEMISCOT COUNTY, MISSOURI**  
**FIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND**  
**AND CHANGES IN CASH - BUDGET AND ACTUAL**  
**SOLID WASTE TRANSFER STATION FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for Services	\$ 737,000	\$ 804,103	\$ 67,103	\$ 740,000	\$ 729,752	\$ (10,248)
Interest	3,000	3,840	840	9,000	2,895	(6,105)
Other	-	-	-	30,000	-	(30,000)
Transfers in	50,000	-	(50,000)	-	-	-
Total Receipts	<u>\$ 790,000</u>	<u>\$ 807,943</u>	<u>\$ 17,943</u>	<u>\$ 779,000</u>	<u>\$ 732,647</u>	<u>\$ (46,353)</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 99,800	\$ 105,989	\$ (6,189)	\$ 81,000	\$ 94,279	\$ (13,279)
Contract Services	500,000	475,446	24,554	465,000	488,540	(23,540)
Office Expenditures	35,500	24,520	10,980	38,000	14,968	23,032
Equipment	131,000	97,315	33,685	64,000	41,380	22,620
Mileage and Training	500	700	(200)	500	-	500
Bond Payment and Interest	45,000	44,007	993	50,000	41,752	8,248
Other	105,000	13,622	91,378	66,000	6,319	59,681
Transfers out	-	-	-	50,000	-	50,000
Total Disbursements	<u>\$ 916,800</u>	<u>\$ 761,599</u>	<u>\$ 155,201</u>	<u>\$ 814,500</u>	<u>\$ 687,238</u>	<u>\$ 127,262</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ (126,800)</u>	<u>\$ 46,344</u>	<u>\$ 173,144</u>	<u>\$ (35,500)</u>	<u>\$ 45,409</u>	<u>\$ 80,909</u>
<b>CASH, JANUARY 1</b>	279,236	279,236	-	233,827	233,827	-
<b>CASH, DECEMBER 31</b>	<u>\$ 152,436</u>	<u>\$ 325,580</u>	<u>\$ 173,144</u>	<u>\$ 198,327</u>	<u>\$ 279,236</u>	<u>\$ 80,909</u>
Cash - Prior Page		766,944			785,432	
Cash - Subtotal Carryforward		<u>\$ 1,092,524</u>			<u>\$ 1,064,668</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
CRIMINAL INVESTIGATION FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for Services	\$ 40,000	\$ 26,539	\$ (13,461)	\$ 100,000	\$ 55,893	\$ (44,107)
Interest	4,000	4,008	8	4,000	5,263	1,263
Total Receipts	<u>\$ 44,000</u>	<u>\$ 30,547</u>	<u>\$ (13,453)</u>	<u>\$ 104,000</u>	<u>\$ 61,156</u>	<u>\$ (42,844)</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ -	\$ -	\$ -	\$ 9,666	\$ 1,570	\$ 8,096
Transfers out	-	75,440	(75,440)	100,000	65,220	34,780
Total Disbursements	<u>\$ -</u>	<u>\$ 75,440</u>	<u>\$ (75,440)</u>	<u>\$ 109,666</u>	<u>\$ 66,790</u>	<u>\$ 42,876</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 44,000	\$ (44,893)	\$ (88,893)	\$ (5,666)	\$ (5,634)	\$ 32
<b>CASH, JANUARY 1</b>	90,936	90,936	-	96,570	96,570	-
<b>CASH, DECEMBER 31</b>	<u>\$ 134,936</u>	<u>\$ 46,043</u>	<u>\$ (88,893)</u>	<u>\$ 90,904</u>	<u>\$ 90,936</u>	<u>\$ 32</u>
Cash - Prior Page		1,092,524			1,064,668	
Cash - Subtotal Carryforward		<u>\$ 1,138,567</u>			<u>\$ 1,155,604</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
DOMESTIC VIOLENCE FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for Services	\$ 900	\$ 990	\$ 90	\$ 900	\$ 1,000	\$ 100
Interest	500	833	333	500	499	(1)
Total Receipts	<u>\$ 1,400</u>	<u>\$ 1,823</u>	<u>\$ 423</u>	<u>\$ 1,400</u>	<u>\$ 1,499</u>	<u>\$ 99</u>
<b>DISBURSEMENTS</b>						
Other	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Total Disbursements	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (8,600)	\$ 1,823	\$ 10,423	\$ (8,600)	\$ 1,499	\$ 10,099
<b>CASH, JANUARY 1</b>	12,056	12,056	-	10,557	10,557	-
<b>CASH, DECEMBER 31</b>	<u>\$ 3,456</u>	<u>\$ 13,879</u>	<u>\$ 10,423</u>	<u>\$ 1,957</u>	<u>\$ 12,056</u>	<u>\$ 10,099</u>
Cash - Prior Page		<u>1,138,567</u>			<u>1,155,604</u>	
Cash - Subtotal Carryforward		<u>\$ 1,152,446</u>			<u>\$ 1,167,660</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
POLICE APPREHENSION OF STUDENT TRAFFICKERS PROGRAM FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Interest	\$ 300	\$ 377	\$ 77	\$ -	\$ 283	\$ 283
Total Receipts	<u>\$ 300</u>	<u>\$ 377</u>	<u>\$ 77</u>	<u>\$ -</u>	<u>\$ 283</u>	<u>\$ 283</u>
<b>DISBURSEMENTS</b>						
Other	\$ 5,900	\$ -	\$ 5,900	\$ -	\$ -	\$ -
Total Disbursements	<u>\$ 5,900</u>	<u>\$ -</u>	<u>\$ 5,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (5,600)	\$ 377	\$ 5,977	\$ -	\$ 283	\$ 283
<b>CASH, JANUARY 1</b>	5,678	5,678	-	5,395	5,395	-
<b>CASH, DECEMBER 31</b>	<u>\$ 78</u>	<u>\$ 6,055</u>	<u>\$ 5,977</u>	<u>\$ 5,395</u>	<u>\$ 5,678</u>	<u>\$ 283</u>
Cash - Prior Page		1,152,446			1,167,660	
Cash - Subtotal Carryforward		<u>\$ 1,158,501</u>			<u>\$ 1,173,338</u>	

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

**PEMISCOT COUNTY, MISSOURI**  
**COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH - BUDGET AND ACTUAL**  
**SEIZED MONEY FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Intergovernmental	\$ 10,000	\$ 3,724	\$ (6,276)	\$ 15,000	\$ 414	\$ (14,586)
Interest	100	132	32	500	98	(402)
Total Receipts	<u>\$ 10,100</u>	<u>\$ 3,856</u>	<u>\$ (6,244)</u>	<u>\$ 15,500</u>	<u>\$ 512</u>	<u>\$ (14,988)</u>
<b>DISBURSEMENTS</b>						
Other	\$ 10,000	\$ 1,357	\$ 8,643	\$ 20,000	\$ 5,103	\$ 14,897
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 1,357</u>	<u>\$ 8,643</u>	<u>\$ 20,000</u>	<u>\$ 5,103</u>	<u>\$ 14,897</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 100	\$ 2,499	\$ 2,399	\$ (4,500)	\$ (4,591)	\$ (91)
<b>CASH, JANUARY 1</b>	897	897	-	5,488	5,488	-
<b>CASH, DECEMBER 31</b>	<u>\$ 997</u>	<u>\$ 3,396</u>	<u>\$ 2,399</u>	<u>\$ 988</u>	<u>\$ 897</u>	<u>\$ (91)</u>
Cash - Prior Page		<u>1,158,501</u>			<u>1,173,338</u>	
Cash - Subtotal Carryforward		<u>\$ 1,161,897</u>			<u>\$ 1,174,235</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
CAPITAL IMPROVEMENT SALES TAX FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Sales Tax	\$ 550,000	\$ 607,377	\$ 57,377	\$ 525,000	\$ 581,478	\$ 56,478
Interest	20,000	32,724	12,724	10,000	20,249	10,249
Total Receipts	<u>\$ 570,000</u>	<u>\$ 640,101</u>	<u>\$ 70,101</u>	<u>\$ 535,000</u>	<u>\$ 601,727</u>	<u>\$ 66,727</u>
<b>DISBURSEMENTS</b>						
Property	\$ 529,500	\$ 529,598	\$ (98)	\$ 425,000	\$ 408,801	\$ 16,199
Total Disbursements	<u>\$ 529,500</u>	<u>\$ 529,598</u>	<u>\$ (98)</u>	<u>\$ 425,000</u>	<u>\$ 408,801</u>	<u>\$ 16,199</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 40,500	\$ 110,503	\$ 70,003	\$ 110,000	\$ 192,926	\$ 82,926
<b>CASH, JANUARY 1</b>	513,281	513,281	-	320,355	320,355	-
<b>CASH, DECEMBER 31</b>	<u>\$ 553,781</u>	<u>\$ 623,784</u>	<u>\$ 70,003</u>	<u>\$ 430,355</u>	<u>\$ 513,281</u>	<u>\$ 82,926</u>
Cash - Prior Page		<u>1,161,897</u>			<u>1,174,235</u>	
Cash - Subtotal Carryforward		<u>\$ 1,785,681</u>			<u>\$ 1,687,516</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT SALES TAX FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Sales Tax	\$ 300,000	\$ 303,696	\$ 3,696	\$ 262,500	\$ 290,747	\$ 28,247
Interest	10,000	27,597	17,597	6,000	13,592	7,592
Total Receipts	<u>\$ 310,000</u>	<u>\$ 331,293</u>	<u>\$ 21,293</u>	<u>\$ 268,500</u>	<u>\$ 304,339</u>	<u>\$ 35,839</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ -	\$ -	\$ -	\$ 9,359	\$ 104,441	\$ (95,082)
Equipment	310,000	152,397	157,603	150,780	-	150,780
Total Disbursements	<u>\$ 310,000</u>	<u>\$ 152,397</u>	<u>\$ 157,603</u>	<u>\$ 160,139</u>	<u>\$ 104,441</u>	<u>\$ 55,698</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ -	\$ 178,896	\$ 178,896	\$ 108,361	\$ 199,898	\$ 91,537
<b>CASH, JANUARY 1</b>	316,243	316,243	-	116,345	116,345	-
<b>CASH, DECEMBER 31</b>	<u>\$ 316,243</u>	<u>\$ 495,139</u>	<u>\$ 178,896</u>	<u>\$ 224,706</u>	<u>\$ 316,243</u>	<u>\$ 91,537</u>
Cash - Prior Page		1,785,681			1,687,516	
Cash - Subtotal Carryforward		<u>\$ 2,280,820</u>			<u>\$ 2,003,759</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER'S USER FEES FUND  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for Services	\$ 7,500	\$ 7,030	\$ (470)	\$ 10,000	\$ 7,646	\$ (2,354)
Interest	300	104	(196)	800	366	(434)
Total Receipts	<u>\$ 7,800</u>	<u>\$ 7,134</u>	<u>\$ (666)</u>	<u>\$ 10,800</u>	<u>\$ 8,012</u>	<u>\$ (2,788)</u>
<b>DISBURSEMENTS</b>						
Recorder of Deeds	\$ 3,000	\$ 4,430	\$ (1,430)	\$ 18,000	\$ 15,799	\$ 2,201
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 4,430</u>	<u>\$ (1,430)</u>	<u>\$ 18,000</u>	<u>\$ 15,799</u>	<u>\$ 2,201</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 4,800	\$ 2,704	\$ (2,096)	\$ (7,200)	\$ (7,787)	\$ (587)
<b>CASH, JANUARY 1</b>	-	-	-	7,787	7,787	-
<b>CASH, DECEMBER 31</b>	<u>\$ 4,800</u>	<u>\$ 2,704</u>	<u>\$ (2,096)</u>	<u>\$ 587</u>	<u>\$ -</u>	<u>\$ (587)</u>
Cash - Prior Page		<u>2,280,820</u>			<u>2,003,759</u>	
Cash - Subtotal Carryforward		<u>\$ 2,283,524</u>			<u>\$ 2,003,759</u>	

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

**PEMISCOT COUNTY, MISSOURI**  
**COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH - BUDGET AND ACTUAL**  
**HEALTH CENTER FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property Taxes	\$ 143,500	\$ 137,600	\$ (5,900)	\$ 138,171	\$ 143,515	\$ 5,344
Intergovernmental	493,953	464,147	(29,806)	551,612	522,278	(29,334)
Charges for services	18,500	8,239	(10,261)	19,000	20,488	1,488
Interest	38,000	45,790	7,790	40,000	34,161	(5,839)
Other	7,000	8,188	1,188	5,000	11,369	6,369
Total Receipts	<u>\$ 700,953</u>	<u>\$ 663,964</u>	<u>\$ (36,989)</u>	<u>\$ 753,783</u>	<u>\$ 731,811</u>	<u>\$ (21,972)</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 463,726	\$ 496,535	\$ (32,809)	\$ 477,378	\$ 434,621	\$ 42,757
Office Expenditures	91,933	78,531	13,402	77,455	88,643	(11,188)
Equipment	38,464	16,318	22,146	96,500	17,407	79,093
Mileage and Training	86,130	67,634	18,496	70,250	78,793	(8,543)
Other	22,700	60,448	(37,748)	32,200	25,631	6,569
Total Disbursements	<u>\$ 702,953</u>	<u>\$ 719,466</u>	<u>\$ (16,513)</u>	<u>\$ 753,783</u>	<u>\$ 645,095</u>	<u>\$ 108,688</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (2,000)	\$ (55,502)	\$ (53,502)	\$ -	\$ 86,716	\$ 86,716
<b>CASH, JANUARY 1</b>	793,453	793,453	-	706,737	706,737	-
<b>CASH, DECEMBER 31</b>	<u>\$ 791,453</u>	<u>\$ 737,951</u>	<u>\$ (53,502)</u>	<u>\$ 706,737</u>	<u>\$ 793,453</u>	<u>\$ 86,716</u>
Cash - Prior Page		<u>2,283,524</u>			<u>2,003,759</u>	
Cash - Subtotal Carryforward		<u>\$ 3,021,475</u>			<u>\$ 2,797,212</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
JUVENILE GRANT PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Intergovernmental	\$ 132,298	\$ 126,400	\$ (5,898)	\$ 56,922	\$ 59,410	\$ 2,488
Interest	-	507	507	-	-	-
Total Receipts	<u>\$ 132,298</u>	<u>\$ 126,907</u>	<u>\$ (5,391)</u>	<u>\$ 56,922</u>	<u>\$ 59,410</u>	<u>\$ 2,488</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 103,524	\$ 97,929	\$ 5,595	\$ 47,382	\$ 58,491	\$ (11,109)
Other	24,280	5,301	18,979	9,540	5,513	4,027
Total Disbursements	<u>\$ 127,804</u>	<u>\$ 103,230</u>	<u>\$ 24,574</u>	<u>\$ 56,922</u>	<u>\$ 64,004</u>	<u>\$ (7,082)</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 4,494	\$ 23,677	\$ (19,183)	\$ -	\$ (4,594)	\$ 4,594
<b>CASH, JANUARY 1</b>	(4,594)	(4,594)	-	-	-	-
<b>CASH, DECEMBER 31</b>	<u>\$ (100)</u>	<u>\$ 19,083</u>	<u>\$ (19,183)</u>	<u>\$ -</u>	<u>\$ (4,594)</u>	<u>\$ 4,594</u>
Cash - Prior Page		3,021,475			2,797,212	
Cash - Subtotal Carryforward		<u>\$ 3,040,558</u>			<u>\$ 2,792,618</u>	

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

**PEMISCOT COUNTY, MISSOURI**  
**COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH - BUDGET AND ACTUAL**  
**SENATE BILL 40**  
**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property Tax	\$ -	\$ 137,813	\$ 137,813	\$ -	\$ 144,012	\$ 144,012
Interest	-	6,035	6,035	-	7,217	7,217
Total Receipts	\$ -	\$ 143,848	\$ 143,848	\$ -	\$ 151,229	\$ 151,229
<b>DISBURSEMENTS</b>						
Other	\$ -	\$ 177,886	\$ (177,886)	\$ -	\$ 187,753	\$ (187,753)
Total Disbursements	\$ -	\$ 177,886	\$ (177,886)	\$ -	\$ 187,753	\$ (187,753)
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ -	\$ (34,038)	\$ 34,038	\$ -	\$ (36,524)	\$ 36,524
<b>CASH, JANUARY 1</b>	71,267	71,267	-	107,791	107,791	-
<b>CASH, DECEMBER 31</b>	<u>\$ 71,267</u>	<u>\$ 37,229</u>	<u>\$ 34,038</u>	<u>\$ 107,791</u>	<u>\$ 71,267</u>	<u>\$ 36,524</u>
Cash - Prior Page		<u>3,040,558</u>			<u>2,792,618</u>	
Cash - Subtotal Carryforward		<u>\$ 3,077,787</u>			<u>\$ 2,863,885</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY BAD CHECKS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for services	\$ 10,700	\$ 14,020	\$ 3,320	\$ 11,000	\$ 10,705	\$ (295)
Interest	462	378	(84)	-	462	462
Total Receipts	<u>\$ 11,162</u>	<u>\$ 14,398</u>	<u>\$ 3,236</u>	<u>\$ 11,000</u>	<u>\$ 11,167</u>	<u>\$ 167</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 15,300	\$ 14,396	\$ 904	\$ 16,000	\$ 16,997	\$ (997)
Office Supplies	-	-	-	-	733	(733)
Total Disbursements	<u>\$ 15,300</u>	<u>\$ 14,396</u>	<u>\$ 904</u>	<u>\$ 16,000</u>	<u>\$ 17,730</u>	<u>\$ (1,730)</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (4,138)	\$ 2	\$ (4,140)	\$ (5,000)	\$ (6,563)	\$ 1,563
<b>CASH, JANUARY 1</b>	5,134	5,134	-	11,697	11,697	-
<b>CASH, DECEMBER 31</b>	<u>\$ 996</u>	<u>\$ 5,136</u>	<u>\$ (4,140)</u>	<u>\$ 6,697</u>	<u>\$ 5,134</u>	<u>\$ 1,563</u>
Cash - Prior Page		3,077,787			2,863,885	
Cash - Subtotal Carryforward		<u>\$ 3,082,923</u>			<u>\$ 2,869,019</u>	

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

**PEMISCOT COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF PATROL  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISBURSEMENTS</b>						
Other	\$ 644	\$ 394	\$ 250	\$ -	\$ -	\$ -
Total Disbursements	\$ 644	\$ 394	\$ 250	\$ -	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (644)	\$ (394)	\$ (250)	\$ -	\$ -	\$ -
<b>CASH, JANUARY 1</b>	644	644	-	644	644	-
<b>CASH, DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ (250)</u>	<u>\$ 644</u>	<u>\$ 644</u>	<u>\$ -</u>
Cash - Prior Page		3,082,923			2,869,019	
Cash - Subtotal Carryforward		<u>\$ 3,083,173</u>			<u>\$ 2,869,663</u>	

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

**PEMISCOT COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Pemiscot County, Missouri, and comparisons of such information with the corresponding budgeted information for various 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, an elected county official, the Health Center Board of Trustees or the Senate Bill 40 Board of Trustees. The General Revenue Fund is the county's general operating 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 on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the controlling authority did not adopt formal budgets for the following funds:

<b>Pemiscot County</b>	
Sheriff Patrol	1999
Police Apprehension of Student Traffickers Program	1999
<b>Prosecuting Attorney</b>	
Prosecuting Attorney Bad Check	1999
<b>Senate Bill 40 Board</b>	
Senate Bill 40 Board	1999
<b>Circuit Court En Banc</b>	
Law Library	2000 and 1999
<b>Circuit Court Division II</b>	
Associate Division Interest	2000 and 1999
<b>Circuit Clerk</b>	
Circuit Division Interest	2000 and 1999

**PEMISCOT COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Budgets and Budgetary Practices (Continued)

Disbursements issued were in excess of budgeted amounts for the following funds:

Fund	Year(s) Ended December 31,
Special Road and Bridge	1999
Law Enforcement Training	1999
Prosecuting Attorney Training	2000
Drug Abuse Resistance Education	2000
Bootheel Drug Task Force	1999
Emergency 911	2000
Criminal Investigation	2000
Capital Improvement Sales Tax	2000
Recorder's User Fee	2000
Health Center	2000
Juvenile Grant Program	1999
Senate Bill 40	2000 and 1999
Prosecuting Attorney Bad Checks	1999

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

Published Financial Statements

Under Sections 50.800 and 50.810, RSMO 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the controlling authority did not include the following funds within the County's published financial statements:

<b>Pemiscot County</b>	
Sheriff Patrol	1999
<b>Circuit Court En Banc</b>	
Law Library	2000 and 1999
<b>Circuit Court Division II</b>	
Associate Division Interest	2000 and 1999
<b>Circuit Court</b>	
Circuit Division Interest	2000 and 1999

**PEMISCOT COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**NOTE 2 CASH**

The County has adopted a formal investment policies for its monies. However, the county has also determined through experience that checking accounts, certificates of deposit, and negotiable order of withdrawal (NOW) accounts are appropriate types of accounts or instruments for its needs.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and NOW accounts, in banks, savings institutions, and credit unions.

Deposits

The County's deposits at December 31, 2000 and 1999, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed at those times although not at year end.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositories to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

**NOTE 3 TAXES**

The assessed valuation of the tangible property for the calendar year 2000 and 1999 for purposes of local taxation was \$151,065,983 and \$149,810,386.

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar year 2000 and 1999 for purposes of local taxation was:

	2000	1999
General Revenue Fund	\$ 0.18	\$ 0.19
Special Road and Bridge Fund	0.28	0.28
Hospital	0.36	0.36
Health Center	0.10	0.10
Shelter Workshop	0.10	0.10
Johnson Grass	0.05	0.05
M & M Replacement	0.26	0.26
Total	\$ 1.33	\$ 1.34

**PEMISCOT COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**NOTE 3        TAXES (CONTINUED)**

These levies represent amounts directly received by the County for its purposes versus amounts collected by the County as a pass through on behalf of another entity.

**NOTE 4        GENERAL OBLIGATION BOND ISSUANCE**

During the year ended December 31, 1999, the County passed a general obligation bond issue for the construction of a criminal justice center. As of December 31, 2000, the County had outstanding commitment related to the project of approximately \$9,900,000. The financial statements, as presented, do include the revenue, expenses and cash balances of the bond proceeds and construction activities.



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Pemiscot County, Missouri

We have audited the special-purpose financial statements of Pemiscot County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 2, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Pemiscot County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of Pemiscot County in a separate letter dated March 2, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Pemiscot County, Missouri's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect Pemiscot County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 00-1.

Page Two

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and the use of the administration, management, County Commissioners, State of Missouri Auditor's Office and Federal and State awarding agencies and is not intended to be and should not be used by anyone other than these specific parties.

Original Signed by Auditor

**LARSON, ALLEN, WEISHAIR & CO., LLP**

March 2, 2001  
St. Louis, Missouri



Business Consultants • Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission and  
Officeholders of Pemiscot County, Missouri

Compliance

We have audited the compliance of Pemiscot County, Missouri with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. Pemiscot County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Pemiscot County, Missouri's management. Our responsibility is to express an opinion on Pemiscot County, Missouri's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pemiscot 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. Our audit does not provide a legal determination on Pemiscot County, Missouri's compliance with those requirements.

In our opinion, Pemiscot County, Missouri complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999.

Internal Control Over Compliance

The management of Pemiscot County, Missouri is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Pemiscot County, Missouri's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and the use of the administration, management, County Commissioners, State of Missouri Auditor's Office and Federal and State awarding agencies and is not intended to be and should not be used by anyone other than these specific parties.

Original Signed by Auditor

**LARSON, ALLEN, WEISHAIR & CO., LLP**

March 2, 2001  
St. Louis, Missouri

**PEMISCOT COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

- Material weakness identified?  Yes  No
- Reportable condition identified that is not considered to be a material weakness?  
 Yes  None Reported
- Noncompliance material to financial statements noted?  
 Yes  No

Federal Awards

Internal control over major programs:

- Material weakness identified?  Yes  No
- Reportable condition identified that is not considered to be a material weakness?  
 Yes  None Reported

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

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

Yes  No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	2000	1999
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	\$112,318	\$125,822
16.579	Byrne Formula Grant Program	103,229	123,241
93.563	Block Grant to the States	128,961	102,451
		<u>\$344,508</u>	<u>\$351,514</u>

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  Yes  No

**PEMISCOT COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

**Section II – Financial Statement Findings**

Finding: 00-1

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.

Questioned Costs: None.

Context: A review of the internal control procedures.

Effect: The design of the internal control over financial reporting that 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 the accounting department.

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

Management's Response: We will review periodically the size and budget constraints limiting the number of personnel within the accounting department. We will continue to utilize the other internal controls, such as administrative oversight, to minimize the lack of sufficient segregation of duties.

**Section III – Federal Awards Findings and Questioned Costs**

There were no audit findings related to internal control, compliance, questioned costs, or fraud that related to federal awards for the year ended December 31, 2000 and 1999.

**PEMISCOT COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

**Financial Statement Findings**

98-1. Funds Not Budgeted

Formal budgets were not prepared for various funds.

Chapter 50, RSMo 1994, requires the preparation of annual budgets for all funds to present a complete financial plan for the ensuing year. Expenditures from funds not budgeted as a percentage of all expenditures amounted to approximately 10 percent and 5 percent for the years ended December 31, 2000 and 1999, respectively.

By preparing or obtaining budgets for all county funds and activities, the County Commission is able to more efficiently evaluate all county financial resources.

According to Section 50.530, RSMo 1994, the County Clerk, is the budget officer. The controlling authority needs to implement procedures to ensure all funds are budgeted and filed with the County Clerk. These procedures need to include requesting and obtaining budgets for funds controlled by other county officials.

**PEMISCOT COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

**Financial Statement Findings (Continued)**

98-2. Overspending Budgets

Disbursements were made in excess of the approved budgets in various funds during the years ended December 31, 2000 and 1999:

It was ruled in State ex. rel. Strong vs. Cribb, 364 Mo. 1122, 273 SW 2d 246 (1954), that strict compliance with the county budget law is required by county officials. If there are valid reasons which necessitate excess expenditures, budget amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's office. In addition, Section 50.622, RSMo Supp. 1997, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and that the county shall follow the same procedures required for adoption of the annual budget to amend its budget.

**PEMISCOT COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

For information regarding the Corrective Action Plan please contact John Alford at (573) 333-4203.

SCHEDULE 1

PEMISCOTT COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEARS ENDED DECEMBER 31, 1999 AND 2000

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	
			1999	2000
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>				
Passed through State Department of Health				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	ER0045-4207	\$ 125,822	\$ 112,318
Summer Food Service Program for Children	10.559	None	-	2,508
Total U.S. Department of Agriculture			<u>\$ 125,822</u>	<u>\$ 114,826</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>				
Passed through Department of Economic Development				
Community Development Block Grant	14.228	None	\$ 28,490	\$ -
Total U.S. Department of Housing and Urban Development			<u>\$ 28,490</u>	<u>\$ -</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Passed through State Department of Public Safety:				
Byrne Formula Grant Program	16.579	98NCD2003	\$ 123,241	\$ 103,229
Juvenile Justice and Delinquency Prevention	16.540	ERO172131	-	121,679
Direct Programs:				
Public Safety Partnership and Community Policing ("Cops") Grants	16.710	95CFWX5084	50,700	67,652
Equitable Sharing of Seized and Forfeited Prope	16.xxx	None	414	-
Total U.S. Department of Justice			<u>\$ 174,355</u>	<u>\$ 292,560</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Passed through State Highway and Transportation Commission				
Off System Road and Bridge Replacement	20.205	BRO-025	\$ 4,440	\$ -
Total Environmental Protection Agency			<u>\$ 4,440</u>	<u>\$ -</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
Passed through State:				
Department of Health				
Childhood Immunization Grants	93.268	PG0064-8124IAP	\$ 5,510	\$ 2,999
Child Care and Development Block Grant	93.575	ERO0146-7124	1,870	2,275
Administration for Children and Families	93.569	None	37,059	56,076
AIDS Prevention	93.268	ERO-146-91786PH	486	-
Infant Mortality Block Grant	93.994	AOC00380047	-	35,836
Family Planning Block Grant	93.994	ER5175-1178	-	1,500
Preventative Health and Health Services Block Grant	93.991	AOC00380217	25,695	21,091
Maternal and Child Health Services Block Grant to the States	93.994	ERO0146-8124	28,686	31,528
Department of Social Services:				
Child Support Enforcement Block Grant to the States	93.563	None	102,451	128,961
Total U.S. Department of Health and Human Resources			<u>\$ 201,757</u>	<u>\$ 280,266</u>
Total Federal Financial Assistance			<u>\$ 534,864</u>	<u>\$ 687,652</u>

PEMISCOT COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pemiscot County, Missouri, and is presented on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**PEMISCOT COUNTY, MISSOURI**

**MANAGEMENT LETTER**

**DECEMBER 31, 2000**

To the County Commission and  
Officeholders of Pemiscot County, Missouri:

In planning and performing our audit of the special-purpose financial statements of the Pemiscot County as of and for the years ended December 31, 2000 and 1999, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgement, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

## **REPORTABLE CONDITION**

We noted the following reportable condition that is not considered to be a material weakness.

### ***Segregation of Duties***

The small size of the accounting department limits the extent of a proper segregation of duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction. This results in some risk that intentional or unintentional errors could be made and not detected.

We noted the following:

1. The County Treasurer is responsible for recording various cash receipts, reconciling the bank statements, preparing and recording cash disbursements, and reconciling the general ledger.

**OBSERVATIONS**

We noted the following observations that are not considered to be reportable conditions, but are comments to help strengthen internal controls and operating efficiency.

***Solid Waste Transfer Station***

Currently, the Solid Waste Transfer Station does not deposit money on a daily basis. We encourage the Solid Waster Transfer Station to deposit monies on a daily basis and to continue to maintain all County monies in fully secured bank accounts, while gaining the Board of Commissioner’s approval for opening and closing all bank and depository accounts.

***Changes in Reporting Requirements***

The Governmental Accounting Standards Board recently released a new financial statement reporting requirement commonly referred to as “GASB 34, Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments”. The intent of GASB 34 is to standardize financial statement reporting across governmental entities and to make them more comparable to statements issued by like-sized profit-seeking companies. Adherence to GASB 34 is a requirement for all local governmental entities, including school districts, and the gradual implementation requirement is as follows:

<u>Entities With Revenues</u>	<u>Fiscal Year Beginning After</u>
Greater than \$100 million	June 15, 2001
\$10 - \$100 million	June 15, 2002
Less than \$10 million	June 15, 2003

GASB 34 will require government-wide financial statements to include a Statement of Activities and a Statement of Net Assets. It will also require as supplemental information a narrative section referred to as “Management Discussion and Analysis” to further communicate the operations and goals of the School District. As management is ultimately responsible for the financial statements, they will likewise be responsible for all statements as reported under GASB 34.

We recommend that the County familiarize itself with GASB 34 and the new reporting requirements prior to your implementation year. We encourage you to reference the GASB Guide to Implementation of GASB 34 Basic Financial Statements. As always, we remind you that the staff of LarsonAllen is available on a year-round basis and will gladly meet with you to plan for your County’s implementation objectives. Furthermore, we will continue to update you as your compliance date nears.

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***Cooperation***

We received complete cooperation from all County officials during the 1999 and 2000 audit. It appears that the overall accounting procedures laid down by the County, are being adhered to by the officials within each office.

We welcome the opportunity to discuss the points mentioned in this letter, or any other accounting and procedural problems in order to coordinate our efforts with you, the mutual objectives being the development of more effective accounting, financial reporting, and business procedures for the County.

We understand that some of the aforementioned points are in the process of implementation or may already have been implemented; however, these points are noted so that effective follow up can be accomplished.

Thank you for the opportunity to be of service to you. We sincerely appreciate all the courtesies and cooperation extended to us by you and your staff and remind you that we are available on a year-round basis. Please do not hesitate to call us whenever you believe we can be of assistance.

This report is intended solely for the information and use of the County Commission and Officeholders of Pemiscot County, and others within the administration.

**LARSON, ALLEN, WEISHAIR & CO., LLP**

March 2, 2001  
St. Louis, Missouri