



MONITEAU COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-101
October 26, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

October 1999

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Moniteau, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Moniteau County was a financial and compliance audit of various county operating funds.

There were no new findings or additional comments made during this audit.

Copies of the audit are available upon request.

YELLOW SHEET

MONITEAU COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS

To the County Commission
and
Officeholders of Moniteau County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Moniteau County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. 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 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 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.

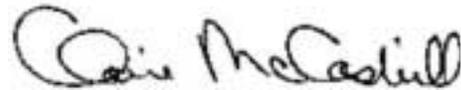
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Moniteau County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Moniteau 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 Moniteau 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, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

Moniteau County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*,

as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 15, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

June 15, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

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 Moniteau County, Missouri

We have audited the special-purpose financial statements of various funds of Moniteau County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated June 15, 1999. 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.

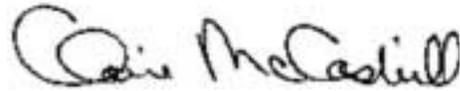
Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Moniteau County, Missouri, are free of material misstatement, we performed tests of the county's 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*.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Moniteau County, Missouri, we considered the county'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 misstatements in amounts that would be material in relation 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. 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 of the management of Moniteau County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

June 15, 1999 (fieldwork completion date)

Financial Statements

Exhibit A-1

MONITEAU COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 105,535	891,820	952,358	44,997
Special Road and Bridge	145,262	872,228	861,156	156,334
Assessment	46	110,848	110,684	210
Law Enforcement Training	371	3,816	3,665	522
Prosecuting Attorney Training	1,358	531	435	1,454
Adult Abuse	1,325	1,698	1,607	1,416
Prosecuting Attorney Forfeiture	961	50	0	1,011
Bad Check	9,223	9,093	5,000	13,316
Prosecuting Attorney Delinquent Tax	1,160	323	0	1,483
Sheriff Forfeiture	10,062	464	10,526	0
User Fee	16,315	6,807	11,280	11,842
Sheriff Civil Fee	3,444	15,819	13,143	6,120
Mid-States Organized Crime Information Center	595	0	595	0
Emergency Planning	5,088	0	5,088	0
Health Center	206,040	323,242	281,237	248,045
Emergency Dispatch	74,513	373,558	348,806	99,265
Cemetery Trusts	15,165	850	1,099	14,916
Associate Circuit Division Interest	1,404	742	35	2,111
Circuit Clerk Interest	8,706	1,764	0	10,470
Law Library	6,437	4,663	2,279	8,821
Total	\$ 613,010	2,618,316	2,608,993	622,333

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

Exhibit A-2

MONITEAU COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 145,459	841,029	880,953	105,535
Special Road and Bridge	43,943	848,819	747,500	145,262
Assessment	4,525	103,035	107,514	46
Law Enforcement Training	1,203	3,963	4,795	371
Prosecuting Attorney Training	971	884	497	1,358
Adult Abuse	2,160	1,495	2,330	1,325
Prosecuting Attorney Forfeiture	915	46	0	961
Bad Check	5,884	8,339	5,000	9,223
Prosecuting Attorney Delinquent Tax	956	204	0	1,160
Sheriff Forfeiture	10,316	521	775	10,062
User Fee	15,372	6,278	5,335	16,315
Sheriff Civil Fee	0	5,425	1,981	3,444
Mid-States Organized Crime Information Center	0	595	0	595
Emergency Planning	0	5,088	0	5,088
Health Center	168,404	321,989	284,353	206,040
Emergency Dispatch	423,602	357,477	706,566	74,513
Local Law Enforcement Block Grant	0	3,757	3,757	0
Cemetery Trusts	15,285	888	1,008	15,165
Associate Circuit Division Interest	1,167	587	350	1,404
Circuit Clerk Interest	5,818	2,888	0	8,706
Law Library	5,463	3,251	2,277	6,437
Total	\$ 851,443	2,516,558	2,754,991	613,010

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

Exhibit B

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 194,800	195,642	842	170,848	164,845	-6,003
Sales taxes	350,000	336,180	-13,820	335,000	341,862	6,862
Intergovernmental	124,200	147,115	22,915	160,320	136,855	-23,465
Charges for services	141,750	156,972	15,222	142,900	148,808	5,908
Interest	12,000	11,519	-481	12,000	12,281	281
Other	33,850	30,524	-3,326	31,100	27,598	-3,502
Transfers in	41,704	13,868	-27,836	11,880	8,780	-3,100
Total Receipts	898,304	891,820	#VALUE!	864,048	841,029	#VALUE!
DISBURSEMENTS						
County Commission	52,696	51,765	931	51,741	51,047	694
County Clerk	62,508	62,330	178	63,849	63,458	391
Elections	35,150	29,375	5,775	13,900	10,559	3,341
Buildings and grounds	89,930	89,640	290	43,900	41,730	2,170
Employee fringe benefits	75,300	72,805	2,495	78,400	70,281	8,119
County Treasurer	20,288	20,030	258	22,790	20,229	2,561
County Collector	53,541	53,369	172	51,813	50,794	1,019
Circuit Clerk and Ex Officio Recorder of Deeds	26,460	25,233	1,227	25,923	25,726	197
Associate Circuit Court	7,000	6,139	861	9,600	9,158	442
Court reporter	5,519	2,166	3,353	5,698	2,340	3,358
Court administration	17,000	17,583	-583	16,500	15,576	924
Public Administrator	19,270	18,445	825	14,050	13,679	371
Sheriff	151,846	159,074	-7,228	187,538	185,673	1,865
Jail	119,450	118,218	1,232	115,986	113,717	2,269
Prosecuting Attorney	88,268	74,746	13,522	87,106	73,573	13,533
Juvenile Officer	82,569	64,369	18,200	64,096	59,986	4,110
County Coroner	6,775	6,689	86	7,000	6,547	453
Other	73,870	72,868	1,002	76,145	61,205	14,940
Transfers out	7,576	5,000	2,576	9,500	5,675	3,825
Emergency Fund	6,099	2,514	3,585	14,222	0	14,222
Total Disbursements	1,001,115	952,358	48,757	959,757	880,953	78,804
RECEIPTS OVER (UNDER) DISBURSEMENTS	-102,811	-60,538	#VALUE!	-95,709	-39,924	#VALUE!
CASH, JANUARY 1	105,535	105,535	0	145,459	145,459	0
CASH, DECEMBER 31	\$ 2,724	44,997	#VALUE!	49,750	105,535	#VALUE!

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

Exhibit C

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 281,300	280,530	-770	261,021	260,481	-540
Intergovernmental	592,200	542,964	-49,236	501,650	524,878	23,228
Charges for services	30,000	32,247	2,247	3,500	31,006	27,506
Interest	9,000	12,657	3,657	9,600	9,628	28
Other	10,000	3,830	-6,170	14,500	22,826	8,326
Total Receipts	922,500	872,228	-50,272	790,271	848,819	58,548
DISBURSEMENTS						
Salaries	278,000	289,139	-11,139	242,000	243,491	-1,491
Employee fringe benefits	55,520	53,443	2,077	59,874	46,892	12,982
Supplies	89,500	74,882	14,618	73,500	70,258	3,242
Insurance	17,000	12,067	4,933	15,000	15,042	-42
Road and bridge materials	215,000	158,990	56,010	120,000	146,796	-26,796
Equipment repairs	57,500	86,555	-29,055	90,000	77,366	12,634
Equipment purchases	95,000	93,364	1,636	75,000	72,079	2,921
Construction, repair, and maintenance	80,000	83,293	-3,293	85,000	20,259	64,741
Other	82,000	9,423	72,577	73,500	55,317	18,183
Transfers out	22,424	0	22,424	0	0	0
Total Disbursements	991,944	861,156	130,788	833,874	747,500	86,374
RECEIPTS OVER (UNDER) DISBURSEMENTS	-69,444	11,072	80,516	-43,603	101,319	144,922
CASH, JANUARY 1	145,262	145,262	0	43,943	43,943	0
CASH, DECEMBER 31	\$ 75,818	156,334	80,516	340	145,262	144,922

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

Exhibit D

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ASSESSMENT FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 108,524	104,725	-3,799	96,800	96,294	-506
Interest	1,100	1,067	-33	1,400	1,066	-334
Other	0	56	56	0	0	0
Transfers in	7,576	5,000	-2,576	9,500	5,675	-3,825
Total Receipts	117,200	110,848	-6,352	107,700	103,035	-4,665
DISBURSEMENTS						
Assessor	117,200	110,684	6,516	109,930	107,514	2,416
Total Disbursements	117,200	110,684	6,516	109,930	107,514	2,416
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	164	164	-2,230	-4,479	-2,249
CASH, JANUARY 1	46	46	0	4,525	4,525	0
CASH, DECEMBER 31	\$ 46	210	164	2,295	46	-2,249

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

Exhibit E

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 1,500	1,830	330	2,000	1,727	-273
Charges for services	2,000	1,960	-40	2,000	2,000	0
Interest	50	26	-24	50	236	186
Total Receipts	3,550	3,816	266	4,050	3,963	-87
DISBURSEMENTS						
Sheriff	3,700	3,665	35	3,500	4,795	-1,295
Total Disbursements	3,700	3,665	35	3,500	4,795	-1,295
RECEIPTS OVER (UNDER) DISBURSEMENTS	-150	151	301	550	-832	-1,382
CASH, JANUARY 1	371	371	0	1,203	1,203	0
CASH, DECEMBER 31	\$ 221	522	301	1,753	371	-1,382

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

Exhibit F

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	800	464	-336	950	825	-125
Interest		50	67	17	50	59	9
Total Receipts		850	531	-319	1,000	884	-116
DISBURSEMENTS							
Prosecuting Attorney		1,500	435	1,065	1,775	497	1,278
Total Disbursements		1,500	435	1,065	1,775	497	1,278
RECEIPTS OVER (UNDER) DISBURSEMENTS		-650	96	746	-775	387	1,162
CASH, JANUARY 1		1,358	1,358	0	971	971	0
CASH, DECEMBER 31	\$	708	1,454	746	196	1,358	1,162

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

Exhibit G

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ADULT ABUSE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,250	1,650	400	1,650	1,450	-200
Interest	50	48	-2	60	45	-15
Total Receipts	1,300	1,698	398	1,710	1,495	-215
DISBURSEMENTS						
Domestic violence shelter	1,350	1,607	-257	3,500	2,330	1,170
Total Disbursements	1,350	1,607	-257	3,500	2,330	1,170
RECEIPTS OVER (UNDER) DISBURSEMENTS	-50	91	141	-1,790	-835	955
CASH, JANUARY 1	1,305	1,325	20	2,160	2,160	0
CASH, DECEMBER 31	\$ 1,255	1,416	161	370	1,325	955

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

Exhibit H

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY FORFEITURE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 40	50	10	45	46	1
Total Receipts	40	50	10	45	46	1
DISBURSEMENTS						
Prosecuting Attorney	996	0	996	0	0	0
Total Disbursements	996	0	996	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	-956	50	1,006	45	46	1
CASH, JANUARY 1	956	961	5	915	915	0
CASH, DECEMBER 31	\$ 0	1,011	1,011	960	961	1

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

Exhibit I

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 BAD CHECK FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 8,500	8,465	-35	8,000	7,845	-155
Interest	400	628	228	150	494	344
Total Receipts	8,900	9,093	193	8,150	8,339	189
DISBURSEMENTS						
Transfers out	9,000	5,000	4,000	7,500	5,000	2,500
Total Disbursements	9,000	5,000	4,000	7,500	5,000	2,500
RECEIPTS OVER (UNDER) DISBURSEMENTS	-100	4,093	4,193	650	3,339	2,689
CASH, JANUARY 1	9,165	9,223	58	5,884	5,884	0
CASH, DECEMBER 31	\$ 9,065	13,316	4,251	6,534	9,223	2,689

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

Exhibit J

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY DELINQUENT TAX FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Intergovernmental	\$	450	208	-242	990	150	-840
Interest		50	115	65	45	54	9
Total Receipts		500	323	-177	1,035	204	-831
DISBURSEMENTS							
Prosecuting Attorney		1,000	0	1,000	0	0	0
Total Disbursements		1,000	0	1,000	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS		-500	323	823	1,035	204	-831
CASH, JANUARY 1		1,160	1,160	0	956	956	0
CASH, DECEMBER 31	\$	660	1,483	823	1,991	1,160	-831

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

Exhibit K

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SHERIFF FORFEITURE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 50	464	414	500	521	21
Total Receipts	50	464	414	500	521	21
DISBURSEMENTS						
Sheriff	10,100	10,526	-426	5,000	775	4,225
Total Disbursements	10,100	10,526	-426	5,000	775	4,225
RECEIPTS OVER (UNDER) DISBURSEMENTS	-10,050	-10,062	-12	-4,500	-254	4,246
CASH, JANUARY 1	10,062	10,062	0	10,316	10,316	0
CASH, DECEMBER 31	\$ 12	0	-12	5,816	10,062	4,246

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

Exhibit L

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 USER FEE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,000	6,150	150	5,800	5,426	-374
Interest	800	657	-143	1,000	852	-148
Total Receipts	6,800	6,807	7	6,800	6,278	-522
DISBURSEMENTS						
Ex Officio Recorder of Deeds	9,000	7,500	1,500	4,220	1,555	2,665
Transfers out	3,780	3,780	0	3,780	3,780	0
Total Disbursements	12,780	11,280	1,500	8,000	5,335	2,665
RECEIPTS OVER (UNDER) DISBURSEMENTS	-5,980	-4,473	1,507	-1,200	943	2,143
CASH, JANUARY 1	16,315	16,315	0	15,372	15,372	0
CASH, DECEMBER 31	\$ 10,335	11,842	1,507	14,172	16,315	2,143

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

Exhibit M

MONITEAU COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SHERIFF CIVIL FEE FUND

		Year Ended December 31,		
		1998		
		Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS				
Charges for services	\$	10,000	14,783	4,783
Interest		800	441	-359
Transfers in		0	595	595
Total Receipts		<u>10,800</u>	<u>15,819</u>	<u>5,019</u>
DISBURSEMENTS				
Sheriff		11,000	13,143	-2,143
Total Disbursements		<u>11,000</u>	<u>13,143</u>	<u>-2,143</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		-200	2,676	2,876
CASH, JANUARY 1		3,444	3,444	0
CASH, DECEMBER 31	\$	<u><u>3,244</u></u>	<u><u>6,120</u></u>	<u><u>2,876</u></u>

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

Exhibit N

MONITEAU COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 MID-STATES ORGANIZED CRIME INFORMATION CENTER FUND

		Year Ended December 31,		
		1998		
		Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS				
Interest	\$	50	0	-50
Total Receipts		50	0	-50
DISBURSEMENTS				
Transfers out		645	595	50
Total Disbursements		645	595	50
RECEIPTS OVER (UNDER) DISBURSEMENTS		-595	-595	0
CASH, JANUARY 1		595	595	0
CASH, DECEMBER 31	\$	0	0	0

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

Exhibit O

MONITEAU COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 EMERGENCY PLANNING FUND

				Year Ended December 31,		
				1998		
				Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$		300	0		-300
Total Receipts			300	0		-300
DISBURSEMENTS						
Transfers out			5,388	5,088		300
Total Disbursements			5,388	5,088		300
RECEIPTS OVER (UNDER) DISBURSEMENTS			-5,088	-5,088		0
CASH, JANUARY 1			5,088	5,088		0
CASH, DECEMBER 31	\$		0	0		0

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

Exhibit P

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 HEALTH CENTER FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
	Property taxes	\$ 159,729	157,294	-2,435	140,760	138,420	-2,340
	Intergovernmental	119,500	117,369	-2,131	92,426	135,159	42,733
	Charges for services	22,000	28,984	6,984	24,100	34,319	10,219
	Interest	10,000	15,898	5,898	8,500	11,421	2,921
	Other	2,700	3,697	997	2,000	2,670	670
	Total Receipts	313,929	323,242	9,313	267,786	321,989	54,203
DISBURSEMENTS							
	Salaries and fringe benefits	239,200	231,407	7,793	226,040	231,354	-5,314
	Office expense	12,200	7,284	4,916	19,160	7,871	11,289
	Equipment and repairs	13,000	6,110	6,890	11,000	1,750	9,250
	Mileage and training	11,500	6,984	4,516	10,000	7,668	2,332
	Contract services	24,900	10,726	14,174	13,200	15,020	-1,820
	Insurance	2,450	1,960	490	3,450	1,900	1,550
	Other	13,800	16,766	-2,966	16,800	18,790	-1,990
	Total Disbursements	317,050	281,237	35,813	299,650	284,353	15,297
	RECEIPTS OVER (UNDER) DISBURSEMENTS	-3,121	42,005	45,126	-31,864	37,636	69,500
	CASH, JANUARY 1	206,040	206,040	0	164,838	168,404	3,566
	CASH, DECEMBER 31	\$ 202,919	248,045	45,126	132,974	206,040	73,066

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

Exhibit Q

MONITEAU COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 EMERGENCY DISPATCH FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 362,462	358,397	-4,065	306,925	341,744	34,819
Interest	3,600	4,681	1,081	4,000	15,393	11,393
Other	120	10,480	10,360	100,000	340	-99,660
Total Receipts	366,182	373,558	#VALUE!	410,925	357,477	#VALUE!
DISBURSEMENTS						
Salaries and fringe benefits	215,167	229,092	-13,925	164,654	101,180	63,474
Supplies	19,500	16,789	2,711	0	14,908	-14,908
Equipment purchases	0	25,087	-25,087	341,680	304,689	36,991
Land and building	0	399	-399	189,800	225,840	-36,040
Mileage and training	2,400	2,847	-447	3,500	4,154	-654
Professional services	7,100	6,638	462	58,482	38,145	20,337
Vehicle expense	900	2,332	-1,432	0	903	-903
Utilities	4,800	4,968	-168	0	1,478	-1,478
Telephone	45,000	40,173	4,827	0	4,812	-4,812
Other	17,024	20,481	-3,457	14,632	10,457	4,175
Total Disbursements	311,891	348,806	#VALUE!	772,748	706,566	#VALUE!
RECEIPTS OVER (UNDER) DISBURSEMENTS	54,291	24,752	#VALUE!	-361,823	-349,089	#VALUE!
CASH, JANUARY 1	0	74,513	74,513	409,558	423,602	14,044
CASH, DECEMBER 31	\$ 54,291	99,265	#VALUE!	47,735	74,513	#VALUE!

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

Notes to the Financial Statements

MONITEAU COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Moniteau 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, or the Emergency Dispatch Board. 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.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from 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.

C. 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. 1998, 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 county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Cemetery Trusts Fund	1998 and 1997
Associate Circuit Division Interest Fund	1998 and 1997
Circuit Clerk Interest Fund	1998 and 1997
Law Library Fund	1998 and 1997
Sheriff Civil Fee Fund	1997
Mid-States Organized Crime Information Center Fund	1997
Emergency Planning Fund	1997
Local Law Enforcement Block Grant Fund	1997

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

<u>Fund</u>	<u>Years Ended December 31,</u>
Adult Abuse Fund	1998
Sheriff Forfeiture Fund	1998
Sheriff Civil Fee Fund	1998
Emergency Dispatch Fund	1998
Law Enforcement Training Fund	1997

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

D. 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 county's published financial statements for the years ended December 31, 1998 and 1997, did not include the Associate Circuit Division Interest Fund, Circuit Clerk Interest Fund, and Law Library Fund.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

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 cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name.

The Health Center Board's and Emergency Dispatch Board's deposits at December 31, 1998 and 1997, were entirely covered by federal depositary insurance or by collateral securities held by the boards' custodial banks in the boards' names.

3. Use Tax Liability

The local use tax under Section 144.748, RSMo 1994, was struck down in its entirety by the Missouri Supreme Court in *Associated Industries of Missouri v. Director of Revenue*, 918 S.W.2d 780 (Mo. banc 1996). In *St. Charles County v. Director of Revenue*, 961 S.W.2d 44 (Mo. banc 1998), the Missouri Supreme Court ruled that local use taxes paid prior to the repeal of Section 144.748, RSMo 1994, must be refunded to taxpayers and authorized the Department of Revenue (DOR) to withhold amounts otherwise due to political subdivisions to the extent such withholding is necessary to cover the refund expense. On March 24, 1998, the Cole County Circuit Court entered final judgment in accordance with the Supreme Court's opinion and ordered the DOR to process refund claims filed.

The county has received \$88,381 in local use tax since its inception. The DOR has estimated the county's share of the total refund liability to be \$46,623. As of December 31, 1998, \$17,481 remains to be paid.

Schedule

MONTEAU COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 1998 AND 1997

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Follow-Up on Prior Audit Findings

MONITEAU COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

Our prior audit report issued for the two years ended December 31, 1996, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.