



ANDREW COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1999

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

Report No. 2000-105
September 27, 2000
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

September 2000

www.auditor.state.mo.us

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Andrew, 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 Andrew County was a financial and compliance audit of various county operating funds.

- The county does not have a procedure in place to adequately track federal awards for preparation of the schedule of expenditures of federal awards. The county prepared a schedule for the years ended December 31, 1999 and 1998; however, the information presented for many of the programs did not agree to county expenditure records. Without an accurate schedule of expenditures of federal awards, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

The audit also includes some other matters upon which the county should consider and take appropriate corrective action.

Copies of the audit are available upon request.

YELLOW SHEET

ANDREW 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 AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

To the County Commission
and
Officeholders of Andrew County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Andrew County, Missouri, as of and for the years ended December 31, 1999 and 1998, 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.

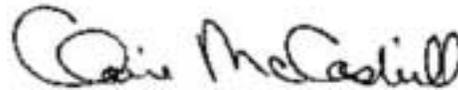
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Andrew County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county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

1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 16, 2000, 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.

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 (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. 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.



Claire McCaskill
State Auditor

May 16, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Tiffany Blew
Audit Staff:	Renee Alvarez
	Casey Henry



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 Andrew County, Missouri

We have audited the special-purpose financial statements of various funds of Andrew County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 16, 2000. 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

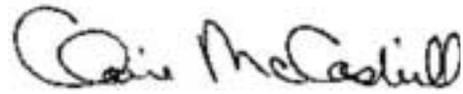
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Andrew County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance 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*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Andrew 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 Andrew County, Missouri; federal awarding agencies and pass-through entities; 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

May 16, 2000 (fieldwork completion date)

Financial Statements

Exhibit A-1

ANDREW COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 1,115,592	1,124,138	974,732	1,264,998
Special Road and Bridge	430,635	1,868,141	1,672,882	625,894
Assessment	5,140	214,794	204,256	15,678
Law Enforcement Training	9,081	5,150	2,686	11,545
Prosecuting Attorney Training	2,067	1,330	1,130	2,267
Law Enforcement Sales Tax	269,195	465,503	401,698	333,000
Capital Improvements Sales Tax	223,204	96,326	93,915	225,615
Johnson Grass	112,374	46,378	78,119	80,633
Recorder's User Fees	15,075	9,282	3,249	21,108
Prosecuting Attorney Bad Check	2,233	6,239	3,538	4,934
Local Emergency Planning Commission	9,507	3,552	2,754	10,305
FEMA	34,248	3,606	30,100	7,754
Abuse Shelter	0	2,144	2,144	0
Associate Circuit Division Interest	3,657	1,615	1,059	4,213
Circuit Clerk Interest	7,380	2,443	3,396	6,427
Law Library	3,916	6,491	1,990	8,417
Reserve Deputy	6,177	3,872	2,569	7,480
Sheriff's Civil Fees	42,667	42,737	40,156	45,248
Health Center	170,492	334,011	274,104	230,399
Senate Bill 40	136,809	125,579	89,437	172,951
Ford Farm	100,750	7,961	3,804	104,907
Cemetery Trust	511,204	70,129	64,311	517,022
Total	\$ 3,211,403	4,441,421	3,952,029	3,700,795

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

Exhibit A-2

ANDREW 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	\$ 845,610	1,097,799	827,817	1,115,592
Special Road and Bridge	518,073	1,903,327	1,990,765	430,635
Assessment	770	174,300	169,930	5,140
Law Enforcement Training	7,787	4,067	2,773	9,081
Prosecuting Attorney Training	2,887	1,287	2,107	2,067
Law Enforcement Sales Tax	213,656	430,176	374,637	269,195
Capital Improvements Sales Tax	153,849	93,330	23,975	223,204
Johnson Grass	89,781	40,618	18,025	112,374
Recorder's User Fees	12,115	9,005	6,045	15,075
Prosecuting Attorney Bad Check	5,429	6,210	9,406	2,233
Local Emergency Planning Commission	6,405	6,890	3,788	9,507
FEMA	0	58,370	24,122	34,248
Abuse Shelter	0	2,260	2,260	0
Associate Circuit Division Interest	3,210	1,736	1,289	3,657
Circuit Clerk Interest	4,293	5,505	2,418	7,380
Law Library	1,823	6,241	4,148	3,916
Reserve Deputy	6,078	2,559	2,460	6,177
Sheriff's Civil Fees	16,405	40,572	14,310	42,667
Health Center	132,077	306,919	268,504	170,492
Senate Bill 40	70,568	110,098	43,857	136,809
Ford Farm	95,517	7,809	2,576	100,750
Cemetery Trust	520,654	227,934	237,384	511,204
Total	\$ 2,706,987	4,537,012	4,032,596	3,211,403

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

Exhibit B

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 232,500	268,971	36,471	222,500	233,649	11,149
Sales taxes	350,000	385,302	35,302	335,000	372,553	37,553
Intergovernmental	57,050	53,160	(3,890)	125,500	68,243	(57,257)
Charges for services	271,688	265,782	(5,906)	189,560	287,962	98,402
Interest	65,000	71,624	6,624	57,000	75,078	18,078
Other	56,930	79,299	22,369	58,180	60,314	2,134
Total Receipts	<u>1,033,168</u>	<u>1,124,138</u>	<u>90,970</u>	<u>987,740</u>	<u>1,097,799</u>	<u>110,059</u>
DISBURSEMENTS						
County Commission	88,740	87,420	1,320	67,500	59,134	8,366
County Clerk	136,160	96,107	40,053	105,120	88,357	16,763
Elections	53,500	16,879	36,621	47,600	34,614	12,986
Buildings and grounds	48,000	36,686	11,314	46,000	32,872	13,128
Employee fringe benefits	139,450	112,791	26,659	174,000	89,288	84,712
County Treasurer	38,120	30,115	8,005	28,460	24,397	4,063
County Collector	102,200	80,272	21,928	93,000	72,570	20,430
Ex Officio Recorder of Deeds	21,500	2,805	18,695	21,600	1,712	19,888
Circuit Clerk	73,078	19,186	53,892	69,884	35,579	34,305
Associate Circuit (Probate)	18,615	7,922	10,693	16,700	8,159	8,541
Court administration	9,840	14,056	(4,216)	9,840	12,862	(3,022)
Public Administrator	19,400	20,028	(628)	19,400	16,060	3,340
Prosecuting Attorney	110,970	75,102	35,868	76,500	62,733	13,767
Juvenile Officer	32,503	26,954	5,549	32,595	21,217	11,378
County Coroner	17,200	12,802	4,398	11,800	8,906	2,894
Commission II	185,500	107,205	78,295	165,000	129,824	35,176
Other	194,565	133,375	61,190	271,200	84,845	186,355
Public health and welfare services	7,308	6,027	1,281	6,500	9,688	(3,188)
Transfers out	128,676	89,000	39,676	88,859	35,000	53,859
Emergency Fund	30,995	0	30,995	29,632	0	29,632
Total Disbursements	<u>1,456,320</u>	<u>974,732</u>	<u>481,588</u>	<u>1,381,190</u>	<u>827,817</u>	<u>553,373</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(423,152)	149,406	572,558	(393,450)	269,982	663,432
CASH, JANUARY 1	1,115,592	1,115,592	0	845,610	845,610	0
CASH, DECEMBER 31	<u>\$ 692,440</u>	<u>1,264,998</u>	<u>572,558</u>	<u>452,160</u>	<u>1,115,592</u>	<u>663,432</u>

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

Exhibit C

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 598,500	721,609	123,109	595,000	598,897	3,897
Sales taxes	260,000	288,977	28,977	251,000	279,415	28,415
Intergovernmental	973,640	788,265	(185,375)	1,083,939	968,691	(115,248)
Interest	30,000	30,343	343	23,000	31,032	8,032
Other	25,000	38,947	13,947	18,000	25,292	7,292
Transfers in	30,000	0	(30,000)	30,000	0	(30,000)
Total Receipts	<u>1,917,140</u>	<u>1,868,141</u>	<u>(48,999)</u>	<u>2,000,939</u>	<u>1,903,327</u>	<u>(97,612)</u>
DISBURSEMENTS						
Salaries	430,000	409,959	20,041	405,000	386,878	18,122
Employee fringe benefits	148,961	138,417	10,544	144,500	136,085	8,415
Supplies	132,000	106,930	25,070	130,000	111,801	18,199
Road and bridge materials	92,000	97,894	(5,894)	100,000	93,657	6,343
Equipment repairs	65,000	88,578	(23,578)	60,000	63,655	(3,655)
Rentals	15,000	21,222	(6,222)	15,000	9,053	5,947
Equipment purchases	150,000	137,981	12,019	275,000	179,608	95,392
Construction, repair, and maintenance	885,000	560,039	324,961	1,081,368	877,283	204,085
Debt service	35,000	86,695	(51,695)	100,000	63,405	36,595
Other	77,420	25,167	52,253	111,682	69,340	42,342
Total Disbursements	<u>2,030,381</u>	<u>1,672,882</u>	<u>357,499</u>	<u>2,422,550</u>	<u>1,990,765</u>	<u>431,785</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(113,241)	195,259	308,500	(421,611)	(87,438)	334,173
CASH, JANUARY 1	430,635	430,635	0	518,073	518,073	0
CASH, DECEMBER 31	<u>\$ 317,394</u>	<u>625,894</u>	<u>308,500</u>	<u>96,462</u>	<u>430,635</u>	<u>334,173</u>

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

Exhibit D

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 130,456	134,347	3,891	129,061	137,846	8,785
Charges for services	0	528	528	0	427	427
Interest	0	628	628	0	903	903
Other	10,000	291	(9,709)	35,060	124	(34,936)
Transfers in	63,676	79,000	15,324	33,859	35,000	1,141
Total Receipts	<u>204,132</u>	<u>214,794</u>	<u>10,662</u>	<u>197,980</u>	<u>174,300</u>	<u>(23,680)</u>
DISBURSEMENTS						
Assessor	204,132	204,256	(124)	196,840	169,930	26,910
Total Disbursements	<u>204,132</u>	<u>204,256</u>	<u>(124)</u>	<u>196,840</u>	<u>169,930</u>	<u>26,910</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	10,538	10,538	1,140	4,370	3,230
CASH, JANUARY 1	5,140	5,140	0	770	770	0
CASH, DECEMBER 31	<u>\$ 5,140</u>	<u>15,678</u>	<u>10,538</u>	<u>1,910</u>	<u>5,140</u>	<u>3,230</u>

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

Exhibit E

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 3,600	2,471	(1,129)	3,600	2,205	(1,395)
Intergovernmental	0	2,288	2,288	0	1,456	1,456
Interest	300	391	91	300	406	106
Total Receipts	3,900	5,150	1,250	3,900	4,067	167
DISBURSEMENTS						
Sheriff	7,500	2,551	4,949	4,500	2,745	1,755
Equipment	1,500	106	1,394	1,500	0	1,500
Other	1,500	29	1,471	1,500	28	1,472
Total Disbursements	10,500	2,686	7,814	7,500	2,773	4,727
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,600)	2,464	9,064	(3,600)	1,294	4,894
CASH, JANUARY 1	9,081	9,081	0	7,787	7,787	0
CASH, DECEMBER 31	\$ 2,481	11,545	9,064	4,187	9,081	4,894

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

Exhibit F

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 2,300	102	(2,198)	1,900	418	(1,482)
Interest	200	118	(82)	100	144	44
Other	0	1,110	1,110	0	725	725
Total Receipts	2,500	1,330	(1,170)	2,000	1,287	(713)
DISBURSEMENTS						
Prosecuting Attorney	2,500	1,130	1,370	2,150	2,107	43
Transfer to State of Mo	0	0	0	1,000	0	1,000
Total Disbursements	2,500	1,130	1,370	3,150	2,107	1,043
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	200	200	(1,150)	(820)	330
CASH, JANUARY 1	2,067	2,067	0	2,887	2,887	0
CASH, DECEMBER 31	\$ 2,067	2,267	200	1,737	2,067	330

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

Exhibit G

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW ENFORCEMENT SALES TAX FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 350,000	385,456	35,456	335,000	372,543	37,543
Intergovernmental	50,000	52,790	2,790	72,600	50,547	(22,053)
Interest	0	11,703	11,703	0	0	0
Other	10,000	5,554	(4,446)	0	7,086	7,086
Transfer In	0	10,000	10,000	0	0	0
Total Receipts	<u>410,000</u>	<u>465,503</u>	<u>55,503</u>	<u>407,600</u>	<u>430,176</u>	<u>22,576</u>
DISBURSEMENTS						
Salaries	270,000	263,030	6,970	255,070	238,401	16,669
Fringe Benefits	70,185	62,307	7,878	35,505	40,653	(5,148)
Office expenditures	6,000	3,341	2,659	6,000	3,386	2,614
Equipment expenditures	50,500	24,357	26,143	48,500	44,836	3,664
Mileage and training	4,300	4,132	168	3,500	2,042	1,458
Other	99,500	44,531	54,969	152,412	45,319	107,093
Total Disbursements	<u>500,485</u>	<u>401,698</u>	<u>98,787</u>	<u>500,987</u>	<u>374,637</u>	<u>126,350</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(90,485)	63,805	154,290	(93,387)	55,539	148,926
CASH, JANUARY 1	269,195	269,195	0	213,656	213,656	0
CASH, DECEMBER 31	<u>\$ 178,710</u>	<u>333,000</u>	<u>154,290</u>	<u>120,269</u>	<u>269,195</u>	<u>148,926</u>

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

Exhibit H

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 CAPITAL IMPROVEMENTS SALES TAX FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 87,500	96,326	8,826	83,000	93,138	10,138
Other	0	0	0	0	192	192
Total Receipts	<u>87,500</u>	<u>96,326</u>	<u>8,826</u>	<u>83,000</u>	<u>93,330</u>	<u>10,330</u>
DISBURSEMENTS						
Salaries	10,000	3,415	6,585	10,000	2,395	7,605
Fringe benefits	1,815	451	1,364	2,000	416	1,584
Capital improvements	150,000	86,103	63,897	150,000	16,410	133,590
Other	11,474	3,946	7,528	16,277	4,754	11,523
Total Disbursements	<u>173,289</u>	<u>93,915</u>	<u>79,374</u>	<u>178,277</u>	<u>23,975</u>	<u>154,302</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(85,789)	2,411	88,200	(95,277)	69,355	164,632
CASH, JANUARY 1	223,204	223,204	0	153,849	153,849	0
CASH, DECEMBER 31	<u>\$ 137,415</u>	<u>225,615</u>	<u>88,200</u>	<u>58,572</u>	<u>223,204</u>	<u>164,632</u>

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

Exhibit I

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 JOHNSON GRASS FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 35,522	41,885	6,363	30,000	34,952	4,952
Intergovernmental	300	253	(47)	300	576	276
Interest	5,000	4,238	(762)	4,000	5,078	1,078
Other	0	2	2	0	12	12
Total Receipts	<u>40,822</u>	<u>46,378</u>	<u>5,556</u>	<u>34,300</u>	<u>40,618</u>	<u>6,318</u>
DISBURSEMENTS						
Salaries	26,500	20,029	6,471	10,600	11,051	(451)
Office expenditures	1,850	2,371	(521)	1,075	1,106	(31)
Equipment	71,200	53,479	17,721	2,100	4,098	(1,998)
Mileage and training	640	450	190	650	675	(25)
Other	3,000	1,790	1,210	2,500	1,095	1,405
Total Disbursements	<u>103,190</u>	<u>78,119</u>	<u>25,071</u>	<u>16,925</u>	<u>18,025</u>	<u>(1,100)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(62,368)	(31,741)	30,627	17,375	22,593	5,218
CASH, JANUARY 1	112,374	112,374	0	89,781	89,781	0
CASH, DECEMBER 31	<u>\$ 50,006</u>	<u>80,633</u>	<u>30,627</u>	<u>107,156</u>	<u>112,374</u>	<u>5,218</u>

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

Exhibit J

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 RECORDER'S USER FEES FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 8,400	8,454	54	7,500	7,578	78
Interest	600	828	228	400	1,427	1,027
Total Receipts	<u>9,000</u>	<u>9,282</u>	<u>282</u>	<u>7,900</u>	<u>9,005</u>	<u>1,105</u>
DISBURSEMENTS						
Recorder of Deeds	17,850	3,249	14,601	18,740	6,045	12,695
Total Disbursements	<u>17,850</u>	<u>3,249</u>	<u>14,601</u>	<u>18,740</u>	<u>6,045</u>	<u>12,695</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,850)	6,033	14,883	(10,840)	2,960	13,800
CASH, JANUARY 1	15,075	15,075	0	12,115	12,115	0
CASH, DECEMBER 31	<u>\$ 6,225</u>	<u>21,108</u>	<u>14,883</u>	<u>1,275</u>	<u>15,075</u>	<u>13,800</u>

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

Exhibit K

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,500	6,060	(440)	11,929	6,112	(5,817)
Interest	97	179	82	71	98	27
Total Receipts	<u>6,597</u>	<u>6,239</u>	<u>(358)</u>	<u>12,000</u>	<u>6,210</u>	<u>(5,790)</u>
DISBURSEMENTS						
Prosecuting Attorney	8,830	3,538	5,292	12,000	9,406	2,594
Total Disbursements	<u>8,830</u>	<u>3,538</u>	<u>5,292</u>	<u>12,000</u>	<u>9,406</u>	<u>2,594</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,233)	2,701	4,934	0	(3,196)	(3,196)
CASH, JANUARY 1	2,233	2,233	0	5,429	5,429	0
CASH, DECEMBER 31	<u>\$ 0</u>	<u>4,934</u>	<u>4,934</u>	<u>5,429</u>	<u>2,233</u>	<u>(3,196)</u>

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

Exhibit L

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LOCAL EMERGENCY PLANNING COMMISSION FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 3,654	3,260	(394)	0	6,720	6,720
Interest	150	292	142	0	170	170
Other	3,654	0	(3,654)	4,482	0	(4,482)
Total Receipts	<u>7,458</u>	<u>3,552</u>	<u>(3,906)</u>	<u>4,482</u>	<u>6,890</u>	<u>2,408</u>
DISBURSEMENTS						
Emergency planning	6,875	2,301	4,574	3,382	2,907	475
Other	252	453	(201)	1,100	881	219
Total Disbursements	<u>7,127</u>	<u>2,754</u>	<u>4,373</u>	<u>4,482</u>	<u>3,788</u>	<u>694</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	331	798	467	0	3,102	3,102
CASH, JANUARY 1	9,507	9,507	0	6,405	6,405	0
CASH, DECEMBER 31	<u>\$ 9,838</u>	<u>10,305</u>	<u>467</u>	<u>6,405</u>	<u>9,507</u>	<u>3,102</u>

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

Exhibit M

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 72,000	3,606	(68,394)	58,370	58,370	0
Total Receipts	72,000	3,606	(68,394)	58,370	58,370	0
DISBURSEMENTS						
FEMA	72,000	30,100	41,900	58,370	24,122	34,248
Total Disbursements	72,000	30,100	41,900	58,370	24,122	34,248
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(26,494)	(26,494)	0	34,248	34,248
CASH, JANUARY 1	34,248	34,248	0	0	0	0
CASH, DECEMBER 31	\$ 34,248	7,754	(26,494)	0	34,248	34,248

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

Exhibit N

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 2,300	2,144	(156)	2,500	2,260	(240)
Total Receipts	<u>2,300</u>	<u>2,144</u>	<u>(156)</u>	<u>2,500</u>	<u>2,260</u>	<u>(240)</u>
DISBURSEMENTS						
Abuse shelter	2,300	2,144	156	2,500	2,260	240
Total Disbursements	<u>2,300</u>	<u>2,144</u>	<u>156</u>	<u>2,500</u>	<u>2,260</u>	<u>240</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Exhibit O

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ASSOCIATE CIRCUIT DIVISION INTEREST FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 1,500	1,615	115	1,500	1,736	236
Total Receipts	1,500	1,615	115	1,500	1,736	236
DISBURSEMENTS						
Associate Circuit Clerk	4,000	1,059	2,941	3,000	1,289	1,711
Total Disbursements	4,000	1,059	2,941	3,000	1,289	1,711
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,500)	556	3,056	(1,500)	447	1,947
CASH, JANUARY 1	3,657	3,657	0	3,210	3,210	0
CASH, DECEMBER 31	\$ 1,157	4,213	3,056	1,710	3,657	1,947

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

Exhibit P

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 CIRCUIT CLERK INTEREST FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 2,250	2,443	193	2,650	5,505	2,855
Total Receipts	2,250	2,443	193	2,650	5,505	2,855
DISBURSEMENTS						
Office expenditures	3,950	2,396	1,554	3,800	2,418	1,382
Equipment expenditures	0	1,000	(1,000)	0	0	0
Total Disbursements	3,950	3,396	554	3,800	2,418	1,382
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,700)	(953)	747	(1,150)	3,087	4,237
CASH, JANUARY 1	7,380	7,380	0	4,293	4,293	0
CASH, DECEMBER 31	\$ 5,680	6,427	747	3,143	7,380	4,237

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

Exhibit Q

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW LIBRARY FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,500	6,270	(230)	4,200	6,130	1,930
Interest	100	221	121	0	111	111
Total Receipts	<u>6,600</u>	<u>6,491</u>	<u>(109)</u>	<u>4,200</u>	<u>6,241</u>	<u>2,041</u>
DISBURSEMENTS						
Law library	800	0	800	2,600	2,275	325
Subscriptions	2,800	1,990	810	2,600	1,873	727
Total Disbursements	<u>3,600</u>	<u>1,990</u>	<u>1,610</u>	<u>5,200</u>	<u>4,148</u>	<u>1,052</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,000	4,501	1,501	(1,000)	2,093	3,093
CASH, JANUARY 1	3,916	3,916	0	1,823	1,823	0
CASH, DECEMBER 31	<u>\$ 6,916</u>	<u>8,417</u>	<u>1,501</u>	<u>823</u>	<u>3,916</u>	<u>3,093</u>

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

Exhibit R

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 RESERVE DEPUTY FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 3,000	3,872	872	3,000	2,559	(441)
Total Receipts	3,000	3,872	872	3,000	2,559	(441)
DISBURSEMENTS						
Sheriff equipment	4,000	2,569	1,431	2,500	2,460	40
Total Disbursements	4,000	2,569	1,431	2,500	2,460	40
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,000)	1,303	2,303	500	99	(401)
CASH, JANUARY 1	6,177	6,177	0	6,078	6,078	0
CASH, DECEMBER 31	\$ 5,177	7,480	2,303	6,578	6,177	(401)

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

Exhibit S

ANDREW COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SHERIFF'S CIVIL FEES FUND

	Year Ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 15,000	42,737	27,737
Total Receipts	15,000	42,737	27,737
DISBURSEMENTS			
Sheriff equipment	26,500	40,156	(13,656)
Total Disbursements	26,500	40,156	(13,656)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,500)	2,581	14,081
CASH, JANUARY 1	42,667	42,667	0
CASH, DECEMBER 31	\$ 31,167	45,248	14,081

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

Exhibit T

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 117,387	140,147	22,760	115,704	117,960	2,256
Intergovernmental	145,120	162,825	17,705	158,990	164,250	5,260
Charges for services	10,000	9,737	(263)	5,500	8,216	2,716
Interest	4,300	8,086	3,786	0	4,194	4,194
Other	12,000	13,216	1,216	0	12,301	12,301
Total Receipts	<u>288,807</u>	<u>334,011</u>	<u>45,204</u>	<u>280,194</u>	<u>306,919</u>	<u>26,725</u>
DISBURSEMENTS						
Salaries	192,025	175,677	16,348	192,025	183,273	8,752
Supplies/Services	66,055	59,271	6,784	64,970	60,937	4,033
Equipment	1,500	2,029	(529)	2,500	2,207	293
Mileage & Training	6,700	7,571	(871)	6,000	6,021	(21)
Contract Services	9,800	8,863	937	0	5,577	(5,577)
Other	15,089	20,693	(5,604)	3,000	10,488	(7,488)
Total Disbursements	<u>291,169</u>	<u>274,104</u>	<u>17,065</u>	<u>268,495</u>	<u>268,504</u>	<u>(9)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(2,362)</u>	<u>59,907</u>	<u>62,269</u>	<u>11,699</u>	<u>38,415</u>	<u>26,716</u>
CASH, JANUARY 1	170,492	170,492	0	132,077	132,077	0
CASH, DECEMBER 31	<u>\$ 168,130</u>	<u>230,399</u>	<u>62,269</u>	<u>143,776</u>	<u>170,492</u>	<u>26,716</u>

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

Exhibit U

ANDREW COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SENATE BILL 40 FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 100,000	116,514	16,514	90,000	105,019	15,019
Interest	0	8,877	8,877	0	3,888	3,888
Intergovernmental	0	188	188	0	1,191	1,191
Total Receipts	100,000	125,579	25,579	90,000	110,098	20,098
DISBURSEMENTS						
Funding for services	185,000	81,632	103,368	94,000	41,500	52,500
Office expenditures	17,250	7,145	10,105	4,000	2,059	1,941
Mileage and training	2,000	660	1,340	2,000	298	1,702
Total Disbursements	204,250	89,437	114,813	100,000	43,857	56,143
RECEIPTS OVER (UNDER) DISBURSEMENTS	(104,250)	36,142	140,392	(10,000)	66,241	76,241
CASH, JANUARY 1	136,809	136,809	0	70,568	70,568	0
CASH, DECEMBER 31	\$ 32,559	172,951	140,392	60,568	136,809	76,241

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

Notes to the Financial Statements

ANDREW 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 Andrew 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 Johnson Grass Board, the Health Center Board, or the Senate Bill 40 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. 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 county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Cemetery Trust Fund	1999 and 1998
Ford Farm Fund	1999 and 1998
Sheriff's Civil Fees Fund	1998

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

<u>Fund</u>	<u>Years Ended December 31,</u>
Assessment Fund	1999
Johnson Grass Fund	1998
Sheriff's Civil Fees Fund	1999
Health Center Fund	1998

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 did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Circuit Division Interest Fund	1999 and 1998
Associate Division Interest Fund	1999 and 1998
Senate Bill 40 Board Fund	1999 and 1998
Law Library Fund	1999

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. 1999, requires political subdivisions with authority to invest in instruments other than depositary 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 adopted such a policy.

Cash includes both deposits and investments. 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 negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

The county's deposits at December 31, 1999 and 1998, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

The Health Center Board's and Senate Bill 40 Board's deposits at December 31, 1999 and 1998 were entirely covered by federal depositary insurance.

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.

Investments

The various funds' investments are composed of the following:

	December 31,			
	1999		1998	
	Reported Amount	Fair Value	Reported Amount	Fair Value
U.S. Government Bonds	\$ 48,425	48,425	47,425	47,425
American Telephone and Telegraph Debenture Bond	0	0	3,000	3,000
Stocks	6,048	475,412	6,048	444,555
Total	\$ 54,473	523,837	56,473	494,980

These investments were held by the County Clerk in the county's name.

Supplementary Schedule

Schedule

ANDREW COUNTY, MISSOURI
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Social Services -				
10.6	Food Distribution	N/A	\$ 0	2
Department of Health -				
10.6	Special Supplemental Nutrition Program for Women, Infants, and Children	ER0045-91 ER0045-81	33,088 0	0 28,540
	Program Total		<u>33,088</u>	<u>28,540</u>
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.7	Public Safety Partnership and Community Policing ("Cops") Grants	97-VMWX-0637	30,072	20,370
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission -				
20.2	Highway Planning and Construction	BRO-002 (20) BRO-002 (23) BRO-002 (24) BRO-002 (26) BRO-002 (25) BRO-002 (27)	538 26,008 0 30,064 9,050 6,657	183,878 111,678 11,317 52,191 0 0
	Program Total		<u>72,317</u>	<u>359,064</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through state Department of Public Safety:				
83.5	Emergency Management - State and Local Assistance	EMK-99-PA0074	30,100	0

		EMK-98-PA0074	<u>0</u>	<u>24,122</u>
	Program Total		<u>30,100</u>	<u>24,122</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health -				
93.3	Immunization Grants	N/A	5,638	4,169
		PG0064-9101	2,060	0
		PG0064-8101	<u>0</u>	<u>8,195</u>
	Program Total		<u>7,698</u>	<u>12,364</u>
::				
Department of Health -				
94.0	Preventive Health and Health Services Block Grant	N/A	67	108
		N/A	<u>13,397</u>	<u>14,278</u>
	Program Total		<u>13,464</u>	<u>14,386</u>
94.0	Maternal and Child Health Services	N/A	336	379
		ER0146-9101MCH	23,855	0
		ER0146-8101MCH	0	9,118
		ER0175-9101FP	19,800	0
		ER0175-8101FP	<u>0</u>	<u>36,450</u>
	Program Total		<u>43,991</u>	<u>45,947</u>
	Total Expenditures of Federal Awards		<u>\$ 230,730</u>	<u>504,795</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

ANDREW COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Andrew County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

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

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

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Of the amounts for Immunization Grants (CFDA number 93.268), \$5,638 and \$4,169 represent the original acquisition cost of other vaccines purchased by the Centers for Disease Control, but distributed to the Health Center through the State Department of Health during the years ended December 31, 1999 and 1998. The amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$67 and

\$108 represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$336 and \$379 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The remaining pass-through amounts for Immunization Grants and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 1999 and 1998.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

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

To the County Commission
and
Officeholders of Andrew County, Missouri

Compliance

We have audited the compliance of Andrew 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 its major federal program for the years ended December 31, 1999 and 1998. The county's major federal program is 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 its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county'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 the county'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 of the county's compliance with those requirements.

In our opinion, Andrew County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 1999 and 1998. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with

OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

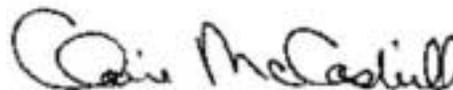
Internal Control Over Compliance

The management of Andrew County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county'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 the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance 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 compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

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 the 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the management of Andrew County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

May 16, 2000 (fieldwork completion date)

Schedule

ANDREW COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 1999 and 1998

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes x no

Reportable condition identified that is not considered to be a material weakness? yes x none reported

Noncompliance material to the financial statements noted? yes x no

Federal Awards

Internal control over major program:

Material weakness identified? yes x no

Reportable condition identified that is not considered to be a material weakness? x yes none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? x yes no

Identification of major program:

CFDA or Other Identifying <u>Number</u> 20.205	<u>Program Title</u> Highway Planning and Construction
---	---

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

Auditee qualified as a low-risk auditee? yes no

Section II - Financial Statement Findings

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

Section III - Federal Award Findings and Questioned Costs

This section includes the audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

99-1. Schedule Of Expenditures Of Federal Awards

Federal Grantor:	U.S. Department of Transportation
Pass-Through Grantor:	Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-Through Entity	
Identifying Number:	BRO-002(20), BRO-002(23) through BRO-002(27)
Award Year:	1999 and 1998
Questioned Costs:	N/A

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget.

The county does not have a procedure in place to adequately track federal awards for preparation of the SEFA. The county prepared a SEFA for the years ended December 31, 1999 and 1998; however, the information presented for many of the programs did not agree to county's expenditure records.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

WE RECOMMEND the County Clerk prepares a complete and accurate schedule of expenditures of federal awards to submit to the State Auditor's Office as part of the annual budget.

AUDITEE'S RESPONSE

We will ensure this is done during the preparation of the year 2000 SEFA schedule prepared in January 2001.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

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

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

ANDREW COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior report issued for the two years ended December 31, 1997, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

SECTION ON OTHER MATTERS

ANDREW COUNTY, MISSOURI
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Andrew County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 16, 2000. We also have audited the compliance of Andrew 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, 1999 and 1998, and have issued our report thereon dated May 16, 2000.

We did not review the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be reviewed and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These matters resulted from our audit of the special-purpose financial statements of Andrew County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

1. County Budgets

Budgets were not prepared for some county funds and budgeted amounts for some funds were unreasonable. In addition, expenditures exceeded budgeted disbursements for some county funds.

2. Collector's Annual Settlement

The annual settlements prepared for the years ended February 28 (29), 2000 and 1999 were not accurate and various errors were noted in amounts presented. Additionally, while a copy of the Collector's annual settlement is filed with the County Clerk, it is not reviewed or approved by the County Commission and thus, the errors went undetected.

This Letter on Other Matters is intended for the information of the management of Andrew County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.