



**PHELPS COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 2000**

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

**Report No. 2001-53
July 6, 2001
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

July 2001

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 Phelps, 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 Phelps County was a financial and compliance audit of various county operating funds.

- A state law, Section 50.333.13, RSMo, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996 due to the fact that their terms were increased from two years to four. Based on this law, in 1999 Phelps County's Associate County Commissioners salaries were each increased approximately \$6,000 yearly, according to information from the County Clerk.

On May 15, 2001, the Missouri Supreme Court handed down an opinion that holds that all raises given pursuant to this statute section are unconstitutional. Based on the Supreme Court decision, the raises given to each of the Associate County Commissioners, totaling approximately \$12,000 for the two years ended December 31, 2000, should be repaid.

The audit also includes matters related to financing the new jail and the Sheriff's procedures for controlling seized property which the county should consider and take appropriate corrective action.

Copies of the audit are available upon request.

YELLOW SHEET

PHELPS COUNTY, MISSOURI

TABLE OF CONTENTS

| | <u>Page</u> | |
|--|---|-------|
| <u>FINANCIAL SECTION</u> | | |
| State Auditor's Reports: | 2-6 | |
| Financial Statements and Supplementary Schedule of Expenditures of Federal Awards | 3-4 | |
| Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> | 5-6 | |
| Financial Statements: | 7-22 | |
| <u>Exhibit</u> | <u>Description</u> | |
| A-1 | Statement of Receipts, Disbursements, and Changes in Cash - Various Funds Year Ended December 31, 2000 | 8 |
| A-2 | Year Ended December 31, 1999 | 9 |
| B | Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual - Various Funds, Years Ended December 31, 2000 and 1999 | 10-22 |
| Notes to the Financial Statements | 23-26 | |
| Supplementary Schedule: | 27-30 | |
| Schedule of Expenditures of Federal Awards, Years Ended December 31, 2000 and 1999 | 28-30 | |
| Notes to the Supplementary Schedule | 31-33 | |
| <u>FEDERAL AWARDS - SINGLE AUDIT SECTION</u> | | |
| State Auditor's Report: | 35-37 | |
| Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133..... | 36-37 | |
| Schedule: | 38-40 | |
| Schedule of Findings and Questioned Costs (Including Management's Plan for Corrective Action), Years Ended December 31, 2000 and 1999 | 39-40 | |
| Section I - Summary of Auditor's Results | 39 | |

PHELPS COUNTY, MISSOURI

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| <u>FEDERAL AWARDS - SINGLE AUDIT SECTION</u> | |
| Section II - Financial Statement Findings | 40 |
| Section III - Federal Award Findings and Questioned Costs | 40 |
| Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> | 41-42 |
| Summary Schedule of Prior Audit Findings in Accordance With OMB Circular A-133 | 43-44 |
| <u>SECTION ON OTHER MATTERS</u> | |
| Letter on Other Matters | 46-47 |

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 Phelps County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Phelps County, Missouri, as of and for the years ended December 31, 2000 and 1999, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 the 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 Phelps 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 Phelps 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 Phelps 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 accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated April 17, 2001, 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. 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.

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

April 17, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

| | |
|---------------------|-----------------------|
| Director of Audits: | Thomas J. Kremer, CPA |
| Audit Manager: | John Luetkemeyer, CPA |
| In-Charge Auditor: | Robert L. McArthur II |
| Audit Staff: | Terese Summers, CPA |
| | Liang Xu |



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 Phelps County, Missouri

We have audited the special-purpose financial statements of various funds of Phelps County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 17, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Phelps 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 Phelps 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. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Phelps 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

April 17, 2001 (fieldwork completion date)

Financial Statements

Exhibit A-1

PHELPS COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 2000

| Fund | Cash, January 1 | Receipts | Disbursements | Cash, December 31 |
|---------------------------------------|--------------------|------------|---------------|----------------------|
| General Revenue | \$ 328,152 | 3,775,599 | 3,701,197 | 402,554 |
| Special Road and Bridge | 4,718 | 2,074,329 | 2,078,301 | 746 |
| Assessment | 146,443 | 311,550 | 309,785 | 148,208 |
| Law Enforcement Training | 6,474 | 9,214 | 15,033 | 655 |
| Prosecuting Attorney Training | 64 | 2,278 | 2,130 | 212 |
| Senior Companions | 2,640 | 324,652 | 324,213 | 3,079 |
| Law Enforcement Sales Tax | 39,233 | 2,032,114 | 362,245 | 1,709,102 |
| Shelter | 2,027 | 4,413 | 3,833 | 2,607 |
| Developmentally Disabled | 94,465 | 252,138 | 250,692 | 95,911 |
| Unemployment Tax | 5,686 | 23,082 | 26,094 | 2,674 |
| Road and Bridge Debt Service | 96,086 | 128,745 | 56,000 | 168,831 |
| Prosecuting Attorney Bad Check | 72 | 33,155 | 30,655 | 2,572 |
| Prosecuting Attorney Delinquent Tax | 753 | 1,139 | 1,301 | 591 |
| Recorder's User Fees | 13,444 | 18,529 | 15,444 | 16,529 |
| Sheriff Drug Enforcement | 881 | 121,973 | 114,861 | 7,993 |
| 25th Juvenile FPS | 984 | 648 | 1,301 | 331 |
| Public Facilities Authority | 1,060,017 | 64,051 | 78,879 | 1,045,189 |
| County Use Tax | 298,595 | 194,674 | 176,176 | 317,093 |
| E911 | 369,246 | 414,466 | 258,803 | 524,909 |
| Jay White Estate | 381,831 | 25,671 | 13,115 | 394,387 |
| Health Department | 523 | 1,016,119 | 993,271 | 23,371 |
| Crisis Intervention | 800 | 10,929 | 10,534 | 1,195 |
| Sheriff Civil Fees | 9 | 41,058 | 40,815 | 252 |
| Community Care Clinic | 12,924 | 215,583 | 204,831 | 23,676 |
| Family Access | 50 | 0 | 50 | 0 |
| Prosecuting Attorney Drug Enforcement | 2,863 | 187 | 0 | 3,050 |
| Election Services | 522 | 10,562 | 6,831 | 4,253 |
| Family Court | 4,402 | 995 | 2,085 | 3,312 |
| Circuit Division Interest | 12,724 | 5,359 | 6,121 | 11,962 |
| Law Library | 26,503 | 10,345 | 6,139 | 30,709 |
| Job Access Grant | 0 | 18,263 | 18,263 | 0 |
| Total | \$ 2,913,131 | 11,141,820 | 9,108,998 | 4,945,953 |

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

Exhibit A-2

PHELPS 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 | \$ 263,484 | 3,696,142 | 3,631,474 | 328,152 |
| Special Road and Bridge | 96,374 | 2,321,506 | 2,413,162 | 4,718 |
| Assessment | 158,486 | 355,286 | 367,329 | 146,443 |
| Law Enforcement Training | 10,651 | 14,400 | 18,577 | 6,474 |
| Prosecuting Attorney Training | 299 | 2,475 | 2,710 | 64 |
| Senior Companions | 2,534 | 317,874 | 317,768 | 2,640 |
| Meramec Home Health | 162,550 | 324,455 | 487,005 | 0 |
| Law Enforcement Sales Tax | 0 | 163,769 | 124,536 | 39,233 |
| Shelter | 2,000 | 5,858 | 5,831 | 2,027 |
| Developmentally Disabled | 78,805 | 248,496 | 232,836 | 94,465 |
| Unemployment Tax | 18,148 | 30,874 | 43,336 | 5,686 |
| Road and Bridge Debt Service | 213,032 | 158,286 | 275,232 | 96,086 |
| Prosecuting Attorney Bad Check | 1,181 | 34,753 | 35,862 | 72 |
| Prosecuting Attorney Delinquent Tax | 1,037 | 1,997 | 2,281 | 753 |
| Recorder's User Fees | 17,041 | 16,579 | 20,176 | 13,444 |
| Sheriff Drug Enforcement | 103 | 41,296 | 40,518 | 881 |
| 25th Juvenile FPS | 888 | 996 | 900 | 984 |
| Public Facilities Authority | 1,118,283 | 66,916 | 125,182 | 1,060,017 |
| County Use Tax | 63,623 | 705,357 | 470,385 | 298,595 |
| Public Facilities Use Tax | 243,082 | 0 | 243,082 | 0 |
| E911 | 286,459 | 353,856 | 271,069 | 369,246 |
| Jay White Estate | 371,148 | 39,260 | 28,577 | 381,831 |
| Health Department | 5,399 | 951,219 | 956,095 | 523 |
| Crisis Intervention | 1,171 | 15,557 | 15,928 | 800 |
| Sheriff Civil Fee | 297 | 57,522 | 57,810 | 9 |
| Community Care Clinic | 383 | 104,242 | 91,701 | 12,924 |
| Family Access | 0 | 50 | 0 | 50 |
| Prosecuting Attorney Drug Enforcement | 0 | 5,043 | 2,180 | 2,863 |
| Election Services | 0 | 522 | 0 | 522 |
| March Mediation | 8,017 | 291,176 | 299,193 | 0 |
| Family Court | 7,969 | 195 | 3,762 | 4,402 |
| Circuit Division Interest | 9,814 | 5,814 | 2,904 | 12,724 |
| Law Library | 20,448 | 10,489 | 4,434 | 26,503 |
| Total | \$ 3,162,706 | 10,342,260 | 10,591,835 | 2,913,131 |

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

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|------------|--|------------|------------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| TOTALS - VARIOUS FUNDS | | | | | | |
| RECEIPTS | \$ 17,360,314 | 11,141,820 | (6,218,494) | 10,953,961 | 10,325,762 | (628,199) |
| DISBURSEMENTS | 13,093,133 | 9,108,998 | 3,984,135 | 11,434,762 | 10,580,735 | 854,027 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 4,267,181 | 2,032,822 | (2,234,359) | (480,801) | (254,973) | 225,828 |
| CASH, JANUARY 1 | 2,912,782 | 2,913,131 | 349 | 3,124,476 | 3,124,475 | (1) |
| CASH, DECEMBER 31 | 7,179,963 | 4,945,953 | (2,234,010) | 2,643,675 | 2,869,502 | 225,827 |
| GENERAL REVENUE FUND | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | 766,454 | 457,750 | (308,704) | 381,883 | 408,064 | 26,181 |
| Sales taxes | 1,327,934 | 1,308,225 | (19,709) | 1,289,082 | 1,270,750 | (18,332) |
| Intergovernmental | 945,577 | 897,616 | (47,961) | 1,263,013 | 1,021,538 | (241,475) |
| Charges for services | 462,637 | 451,457 | (11,180) | 451,333 | 441,644 | (9,689) |
| Interest | 135,226 | 139,459 | 4,233 | 153,208 | 162,735 | 9,527 |
| Other | 504,152 | 481,040 | (23,112) | 413,219 | 370,411 | (42,808) |
| Transfers in | 107,350 | 40,052 | (67,298) | 90,000 | 21,000 | (69,000) |
| Total Receipts | 4,249,330 | 3,775,599 | (473,731) | 4,041,738 | 3,696,142 | (345,596) |
| DISBURSEMENTS | | | | | | |
| County Commission | 135,400 | 130,077 | 5,323 | 130,480 | 124,463 | 6,017 |
| County Clerk | 176,740 | 148,677 | 28,063 | 176,227 | 132,937 | 43,290 |
| Elections | 152,800 | 134,693 | 18,107 | 72,550 | 53,497 | 19,053 |
| Buildings and grounds | 298,950 | 272,759 | 26,191 | 263,615 | 252,352 | 11,263 |
| Employee fringe benefits | 331,900 | 298,441 | 33,459 | 486,430 | 340,357 | 146,073 |
| County Treasurer | 41,283 | 40,926 | 357 | 42,567 | 39,660 | 2,907 |
| County Collector | 120,172 | 111,084 | 9,088 | 119,844 | 118,352 | 1,492 |
| Associate and Probate Judges | 23,770 | 20,231 | 3,539 | 8,944 | 8,312 | 632 |
| Circuit Clerk and Ex Officio Recorder of Deeds | 141,837 | 130,609 | 11,228 | 140,775 | 137,061 | 3,714 |
| Associate Circuit Court | 95,098 | 72,868 | 22,230 | 84,062 | 75,246 | 8,816 |
| Court Reporter | 6,800 | 3,462 | 3,338 | 6,090 | 4,054 | 2,036 |
| Court administration | 11,500 | 10,835 | 665 | 11,200 | 7,631 | 3,569 |
| Public Administrator | 57,679 | 56,341 | 1,338 | 48,670 | 47,542 | 1,128 |
| Sheriff | 571,761 | 625,038 | (53,277) | 540,771 | 526,945 | 13,826 |
| Jail | 574,270 | 551,722 | 22,548 | 417,331 | 414,642 | 2,689 |
| Prosecuting Attorney | 362,562 | 310,872 | 51,690 | 285,010 | 280,755 | 4,255 |
| Juvenile Officer | 489,783 | 411,498 | 78,285 | 547,497 | 408,930 | 138,567 |
| County Coroner | 20,483 | 18,818 | 1,665 | 18,770 | 17,626 | 1,144 |
| County Surveyor | 5,240 | 5,240 | 0 | 5,690 | 5,240 | 450 |
| Public Defender | 5,587 | 5,016 | 571 | 4,725 | 4,725 | 0 |
| Civil Defense | 2,264 | 2,120 | 144 | 1,669 | 1,550 | 119 |
| Miscellaneous | 131,507 | 110,837 | 20,670 | 276,854 | 248,703 | 28,151 |
| Senior Companions | 67,400 | 67,328 | 72 | 63,000 | 62,320 | 680 |
| Transfers out | 164,205 | 161,705 | 2,500 | 321,074 | 318,574 | 2,500 |
| Emergency Fund | 118,194 | 0 | 118,194 | 76,711 | 0 | 76,711 |
| Total Disbursements | 4,107,185 | 3,701,197 | 405,988 | 4,150,556 | 3,631,474 | 519,082 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 142,145 | 74,402 | (67,743) | (108,818) | 64,668 | 173,486 |
| CASH, JANUARY 1 | 328,152 | 328,152 | 0 | 263,484 | 263,484 | 0 |
| CASH, DECEMBER 31 | 470,297 | 402,554 | (67,743) | 154,666 | 328,152 | 173,486 |

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|------------------|--|------------------|------------------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>SPECIAL ROAD AND BRIDGE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | 400,617 | 205,070 | (195,547) | 190,615 | 244,393 | 53,778 |
| Sales taxes | 702,546 | 692,119 | (10,427) | 681,392 | 672,293 | (9,099) |
| Intergovernmental | 864,867 | 760,619 | (104,248) | 867,760 | 774,513 | (93,247) |
| Charges for services | 102,600 | 77,612 | (24,988) | 102,800 | 97,035 | (5,765) |
| Interest | 10,000 | 7,240 | (2,760) | 6,000 | 8,606 | 2,606 |
| Other | 164,780 | 141,646 | (23,134) | 126,080 | 38,056 | (88,024) |
| Transfers in | 190,100 | 190,023 | (77) | 488,000 | 486,610 | (1,390) |
| Total Receipts | 2,435,510 | 2,074,329 | (361,181) | 2,462,647 | 2,321,506 | (141,141) |
| DISBURSEMENTS | | | | | | |
| Salaries | 474,981 | 455,413 | 19,568 | 546,653 | 501,042 | 45,611 |
| Employee fringe benefits | 132,438 | 135,116 | (2,678) | 182,700 | 177,257 | 5,443 |
| Supplies | 25,300 | 24,489 | 811 | 27,300 | 23,785 | 3,515 |
| Insurance | 35,100 | 33,161 | 1,939 | 32,000 | 27,983 | 4,017 |
| Road and bridge materials | 762,250 | 642,501 | 119,749 | 739,000 | 747,796 | (8,796) |
| Equipment repairs | 54,000 | 81,596 | (27,596) | 60,000 | 56,163 | 3,837 |
| Equipment purchases | 205,000 | 211,720 | (6,720) | 15,000 | 1,005 | 13,995 |
| Road and bridge construction | 254,850 | 38,462 | 216,388 | 435,645 | 398,840 | 36,805 |
| Debt service | 223,355 | 178,428 | 44,927 | 123,355 | 123,355 | 0 |
| Other | 102,000 | 114,530 | (12,530) | 101,000 | 99,504 | 1,496 |
| Transfers out | 154,100 | 162,885 | (8,785) | 256,000 | 256,432 | (432) |
| Total Disbursements | 2,423,374 | 2,078,301 | 345,073 | 2,518,653 | 2,413,162 | 105,491 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 12,136 | (3,972) | (16,108) | (56,006) | (91,656) | (35,650) |
| CASH, JANUARY 1 | 4,718 | 4,718 | 0 | 96,374 | 96,374 | 0 |
| CASH, DECEMBER 31 | 16,854 | 746 | (16,108) | 40,368 | 4,718 | (35,650) |
| <u>ASSESSMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 281,370 | 245,928 | (35,442) | 271,370 | 251,874 | (19,496) |
| Interest | 13,000 | 12,033 | (967) | 11,962 | 13,131 | 1,169 |
| Other | 2,000 | 2,839 | 839 | 14,500 | 14,531 | 31 |
| Transfers in | 50,750 | 50,750 | 0 | 75,750 | 75,750 | 0 |
| Total Receipts | 347,120 | 311,550 | (35,570) | 373,582 | 355,286 | (18,296) |
| DISBURSEMENTS | | | | | | |
| Assessor | 361,223 | 309,785 | 51,438 | 410,311 | 367,329 | 42,982 |
| Total Disbursements | 361,223 | 309,785 | 51,438 | 410,311 | 367,329 | 42,982 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (14,103) | 1,765 | 15,868 | (36,729) | (12,043) | 24,686 |
| CASH, JANUARY 1 | 146,443 | 146,443 | 0 | 158,486 | 158,486 | 0 |
| CASH, DECEMBER 31 | 132,340 | 148,208 | 15,868 | 121,757 | 146,443 | 24,686 |

Exhibit B

HELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|--|---------|---------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>LAW ENFORCEMENT TRAINING FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 5,500 | 4,246 | (1,254) | 5,100 | 5,067 | (33) |
| Charges for services | 9,500 | 4,968 | (4,532) | 9,500 | 9,323 | (177) |
| Other | 0 | 0 | 0 | 3,000 | 10 | (2,990) |
| Total Receipts | 15,000 | 9,214 | (5,786) | 17,600 | 14,400 | (3,200) |
| DISBURSEMENTS | | | | | | |
| Sheriff | 21,300 | 15,033 | 6,267 | 18,925 | 18,577 | 348 |
| Total Disbursements | 21,300 | 15,033 | 6,267 | 18,925 | 18,577 | 348 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (6,300) | (5,819) | 481 | (1,325) | (4,177) | (2,852) |
| CASH, JANUARY 1 | 6,474 | 6,474 | 0 | 10,651 | 10,651 | 0 |
| CASH, DECEMBER 31 | 174 | 655 | 481 | 9,326 | 6,474 | (2,852) |
| <u>PROSECUTING ATTORNEY TRAINING FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 2,500 | 2,278 | (222) | 2,600 | 2,475 | (125) |
| Total Receipts | 2,500 | 2,278 | (222) | 2,600 | 2,475 | (125) |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 2,250 | 2,130 | 120 | 2,800 | 2,710 | 90 |
| Total Disbursements | 2,250 | 2,130 | 120 | 2,800 | 2,710 | 90 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 250 | 148 | (102) | (200) | (235) | (35) |
| CASH, JANUARY 1 | 64 | 64 | 0 | 299 | 299 | 0 |
| CASH, DECEMBER 31 | 314 | 212 | (102) | 99 | 64 | (35) |
| <u>SENIOR COMPANIONS FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 321,574 | 321,573 | (1) | 315,234 | 315,234 | 0 |
| Interest | 3,080 | 3,079 | (1) | 2,534 | 2,640 | 106 |
| Total Receipts | 324,654 | 324,652 | (2) | 317,768 | 317,874 | 106 |
| DISBURSEMENTS | | | | | | |
| Senior companion expenses and stipends | 239,700 | 239,678 | 22 | 240,494 | 239,615 | 879 |
| Staff salaries | 67,400 | 67,328 | 72 | 63,000 | 62,303 | 697 |
| Fringe benefits | 6,018 | 5,961 | 57 | 5,847 | 5,665 | 182 |
| Interest | 2,640 | 2,640 | 0 | 2,535 | 2,534 | 1 |
| Other | 8,800 | 8,606 | 194 | 5,893 | 7,651 | (1,758) |
| Total Disbursements | 324,558 | 324,213 | 345 | 317,769 | 317,768 | 1 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 96 | 439 | 343 | (1) | 106 | 107 |
| CASH, JANUARY 1 | 2,640 | 2,640 | 0 | 2,534 | 2,534 | 0 |
| CASH, DECEMBER 31 | 2,736 | 3,079 | 343 | 2,533 | 2,640 | 107 |

Exhibit B

PHELPS COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|-----------|--|-----------|-----------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>MERAMEC HOME HEALTH FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 0 | 0 | 0 | 399,491 | 324,455 | (75,036) |
| Total Receipts | 0 | 0 | 0 | 399,491 | 324,455 | (75,036) |
| DISBURSEMENTS | | | | | | |
| Home health expenses to close fund | | | | 562,041 | 487,005 | 75,036 |
| Total Disbursements | 0 | 0 | 0 | 562,041 | 487,005 | 75,036 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 0 | 0 | (162,550) | (162,550) | 0 |
| CASH, JANUARY 1 | 0 | 0 | 0 | 162,550 | 162,550 | 0 |
| CASH, DECEMBER 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>LAW ENFORCEMENT SALES TAX FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Sales tax | 2,030,480 | 1,992,048 | (38,432) | 150,000 | 136,717 | (13,283) |
| Interest | 75,000 | 40,066 | (34,934) | 100 | 52 | (48) |
| Transfers in | 0 | 0 | 0 | 27,000 | 27,000 | 0 |
| Jail financing | 5,000,000 | 0 | (5,000,000) | 0 | 0 | 0 |
| Total Receipts | 7,105,480 | 2,032,114 | (5,073,366) | 177,100 | 163,769 | (13,331) |
| DISBURSEMENTS | | | | | | |
| Operating expenses | 205,350 | 112,828 | 92,522 | 136,900 | 97,272 | 39,628 |
| Capital improvement | 3,000,000 | 249,417 | 2,750,583 | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 | 28,000 | 27,264 | 736 |
| Total Disbursements | 3,205,350 | 362,245 | 2,843,105 | 164,900 | 124,536 | 40,364 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 3,900,130 | 1,669,869 | (2,230,261) | 12,200 | 39,233 | 27,033 |
| CASH, JANUARY 1 | 39,233 | 39,233 | 0 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | 3,939,363 | 1,709,102 | (2,230,261) | 12,200 | 39,233 | 27,033 |
| <u>SHELTER FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 5,700 | 4,222 | (1,478) | 7,000 | 5,666 | (1,334) |
| Interest | 190 | 191 | 1 | 800 | 192 | (608) |
| Total Receipts | 5,890 | 4,413 | (1,477) | 7,800 | 5,858 | (1,942) |
| DISBURSEMENTS | | | | | | |
| Shelter services | 5,890 | 3,833 | 2,057 | 5,900 | 5,831 | 69 |
| Total Disbursements | 5,890 | 3,833 | 2,057 | 5,900 | 5,831 | 69 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 580 | 580 | 1,900 | 27 | (1,873) |
| CASH, JANUARY 1 | 2,027 | 2,027 | 0 | 2,000 | 2,000 | 0 |
| CASH, DECEMBER 31 | 2,027 | 2,607 | 580 | 3,900 | 2,027 | (1,873) |

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|--|-----------|-----------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| DEVELOPMENTALLY DISABLED FUND | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | 249,008 | 242,299 | (6,709) | 220,930 | 239,333 | 18,403 |
| Intergovernmental | 3,367 | 2,632 | (735) | 3,260 | 1,966 | (1,294) |
| Interest | 7,200 | 7,207 | 7 | 5,600 | 7,197 | 1,597 |
| Total Receipts | 259,575 | 252,138 | (7,437) | 229,790 | 248,496 | 18,706 |
| DISBURSEMENTS | | | | | | |
| Choices for People | 55,564 | 55,564 | 0 | 59,403 | 59,402 | 1 |
| Sheltered Workshop | 60,000 | 60,000 | 0 | 60,000 | 60,000 | 0 |
| Recreation for Handicapped | 59,100 | 59,100 | 0 | 60,900 | 60,900 | 0 |
| Special Olympics | 21,026 | 21,026 | 0 | 14,668 | 14,668 | 0 |
| Kyle Center | 8,300 | 8,296 | 4 | 6,845 | 6,845 | 0 |
| Gingerbread House | 44,603 | 44,603 | 0 | 30,966 | 30,966 | 0 |
| Other | 2,162 | 2,103 | 59 | 150 | 55 | 95 |
| Total Disbursements | 250,755 | 250,692 | 63 | 232,932 | 232,836 | 96 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 8,820 | 1,446 | (7,374) | (3,142) | 15,660 | 18,802 |
| CASH, JANUARY 1 | 94,465 | 94,465 | 0 | 78,805 | 78,805 | 0 |
| CASH, DECEMBER 31 | 103,285 | 95,911 | (7,374) | 75,663 | 94,465 | 18,802 |
| UNEMPLOYMENT TAX FUND | | | | | | |
| RECEIPTS | | | | | | |
| Other | 25,000 | 23,082 | (1,918) | 30,000 | 30,874 | 874 |
| Total Receipts | 25,000 | 23,082 | (1,918) | 30,000 | 30,874 | 874 |
| DISBURSEMENTS | | | | | | |
| State unemployment | 18,800 | 16,094 | 2,706 | 8,000 | 22,336 | (14,336) |
| Transfers out | 10,000 | 10,000 | 0 | 35,000 | 21,000 | 14,000 |
| Total Disbursements | 28,800 | 26,094 | 2,706 | 43,000 | 43,336 | (336) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (3,800) | (3,012) | 788 | (13,000) | (12,462) | 538 |
| CASH, JANUARY 1 | 5,686 | 5,686 | 0 | 18,148 | 18,148 | 0 |
| CASH, DECEMBER 31 | 1,886 | 2,674 | 788 | 5,148 | 5,686 | 538 |
| ROAD AND BRIDGE DEBT SERVICE FUND | | | | | | |
| RECEIPTS | | | | | | |
| Interest | 14,000 | 8,745 | (5,255) | 8,500 | 14,432 | 5,932 |
| Transfers in | 120,000 | 120,000 | 0 | 144,000 | 143,854 | (146) |
| Total Receipts | 134,000 | 128,745 | (5,255) | 152,500 | 158,286 | 5,786 |
| DISBURSEMENTS | | | | | | |
| Transfers out | 56,000 | 56,000 | 0 | 276,000 | 275,232 | 768 |
| Total Disbursements | 56,000 | 56,000 | 0 | 276,000 | 275,232 | 768 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 78,000 | 72,745 | (5,255) | (123,500) | (116,946) | 6,554 |
| CASH, JANUARY 1 | 96,086 | 96,086 | 0 | 213,032 | 213,032 | 0 |
| CASH, DECEMBER 31 | 174,086 | 168,831 | (5,255) | 89,532 | 96,086 | 6,554 |

Exhibit B

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|---|-------------------------|--------|----------------------------------|---------|---------|----------------------------------|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| PROSECUTING ATTORNEY BAD CHECK FUND | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 34,700 | 32,303 | (2,397) | 42,000 | 34,610 | (7,390) |
| Interest | 140 | 260 | 120 | 400 | 143 | (257) |
| Other | 0 | 592 | 592 | 400 | 0 | (400) |
| Total Receipts | 34,840 | 33,155 | (1,685) | 42,800 | 34,753 | (8,047) |
| DISBURSEMENTS | | | | | | |
| Trail expenses | 0 | 0 | 0 | 5,900 | 0 | 5,900 |
| Equipment | 3,000 | 1,334 | 1,666 | 3,600 | 3,576 | 24 |
| Bad check program | 1,530 | 1,310 | 220 | 1,530 | 1,000 | 530 |
| Other | 9,000 | 8,051 | 949 | 5,340 | 5,256 | 84 |
| Transfers out | 19,960 | 19,960 | | 26,030 | 26,030 | |
| Total Disbursements | 33,490 | 30,655 | 2,835 | 42,400 | 35,862 | 6,538 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 1,350 | 2,500 | 1,150 | 400 | (1,109) | (1,509) |
| CASH, JANUARY 1 | 72 | 72 | 0 | 1,181 | 1,181 | 0 |
| CASH, DECEMBER 31 | 1,422 | 2,572 | 1,150 | 1,581 | 72 | (1,509) |
| PROSECUTING ATTORNEY DELINQUENT TAX FUND | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 1,900 | 1,139 | (761) | 2,000 | 1,979 | (21) |
| Interest | 20 | 0 | (20) | 50 | 18 | (32) |
| Total Receipts | 1,920 | 1,139 | (781) | 2,050 | 1,997 | (53) |
| DISBURSEMENTS | | | | | | |
| Contract labor | 1,000 | 609 | 391 | 2,000 | 1,987 | 13 |
| Office expense | 500 | 692 | (192) | 295 | 294 | 1 |
| Total Disbursements | 1,500 | 1,301 | 199 | 2,295 | 2,281 | 14 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 420 | (162) | (582) | (245) | (284) | (39) |
| CASH, JANUARY 1 | 753 | 753 | 0 | 1,037 | 1,037 | 0 |
| CASH, DECEMBER 31 | 1,173 | 591 | (582) | 792 | 753 | (39) |
| RECORDER'S USER FEES FUND | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 3,800 | 3,329 | (471) | 0 | 0 | 0 |
| Charges for services | 16,000 | 14,532 | (1,468) | 16,100 | 15,750 | (350) |
| Interest | 850 | 668 | (182) | 2,034 | 829 | (1,205) |
| Total Receipts | 20,650 | 18,529 | (2,121) | 18,134 | 16,579 | (1,555) |
| DISBURSEMENTS | | | | | | |
| Equipment and supplies | 10,700 | 2,308 | 8,392 | 4,900 | 4,825 | 75 |
| Microfilming | 2,900 | 2,846 | 54 | 0 | 0 | 0 |
| Other | 12,100 | 10,290 | 1,810 | 15,376 | 15,351 | 25 |
| Total Disbursements | 25,700 | 15,444 | 10,256 | 20,276 | 20,176 | 100 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (5,050) | 3,085 | 8,135 | (2,142) | (3,597) | (1,455) |
| CASH, JANUARY 1 | 13,444 | 13,444 | 0 | 17,041 | 17,041 | 0 |
| CASH, DECEMBER 31 | 8,394 | 16,529 | 8,135 | 14,899 | 13,444 | (1,455) |

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|-----------|----------------------------------|-----------|-----------|----------------------------------|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>SHERIFF DRUG ENFORCEMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 70,000 | 108,236 | 38,236 | 40,000 | 38,067 | (1,933) |
| Interest | 1,200 | 1,157 | (43) | 350 | 369 | 19 |
| Other | 100,000 | 0 | (100,000) | 0 | 0 | 0 |
| Transfers in | 15,500 | 12,580 | (2,920) | 15,500 | 2,860 | (12,640) |
| Total Receipts | 186,700 | 121,973 | (64,727) | 55,850 | 41,296 | (14,554) |
| DISBURSEMENTS | | | | | | |
| Equipment | 70,000 | 55,630 | 14,370 | 24,000 | 23,982 | 18 |
| Other | 58,000 | 57,424 | 576 | 1,100 | 1,096 | 4 |
| Transfers out | 0 | 1,807 | (1,807) | 15,500 | 15,440 | 60 |
| Total Disbursements | 128,000 | 114,861 | 13,139 | 40,600 | 40,518 | 82 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 58,700 | 7,112 | (51,588) | 15,250 | 778 | (14,472) |
| CASH, JANUARY 1 | 881 | 881 | 0 | 103 | 103 | 0 |
| CASH, DECEMBER 31 | 59,581 | 7,993 | (51,588) | 15,353 | 881 | (14,472) |
| <u>25TH JUVENILE FPS FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 3,000 | 648 | (2,352) | 4,500 | 996 | (3,504) |
| Total Receipts | 3,000 | 648 | (2,352) | 4,500 | 996 | (3,504) |
| DISBURSEMENTS | | | | | | |
| Alternative care expenses | 3,000 | 1,301 | 1,699 | 4,500 | 900 | 3,600 |
| Total Disbursements | 3,000 | 1,301 | 1,699 | 4,500 | 900 | 3,600 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | (653) | (653) | 0 | 96 | 96 |
| CASH, JANUARY 1 | 984 | 984 | 0 | 889 | 888 | (1) |
| CASH, DECEMBER 31 | 984 | 331 | (653) | 889 | 984 | 95 |
| <u>PUBLIC FACILITIES AUTHORITY FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | 119,000 | 64,051 | (54,949) | 40,000 | 66,313 | 26,313 |
| Reimbursement | 0 | 0 | 0 | 45,000 | 0 | (45,000) |
| Other | 0 | 0 | 0 | 0 | 603 | 603 |
| Total Receipts | 119,000 | 64,051 | (54,949) | 85,000 | 66,916 | (18,084) |
| DISBURSEMENTS | | | | | | |
| Equipment | 0 | 0 | 0 | 25,000 | 24,388 | 612 |
| Building repair and maintenance | 6,000 | 5,892 | 108 | 25,000 | 22,672 | 2,328 |
| Miscellaneous | 8,515 | 6,661 | 1,854 | 0 | 0 | 0 |
| Transfers out | 66,313 | 66,326 | (13) | 78,122 | 78,122 | 0 |
| Total Disbursements | 80,828 | 78,879 | 1,949 | 128,122 | 125,182 | 2,940 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 38,172 | (14,828) | (53,000) | (43,122) | (58,266) | (15,144) |
| CASH, JANUARY 1 | 1,060,017 | 1,060,017 | 0 | 1,118,283 | 1,118,283 | 0 |
| CASH, DECEMBER 31 | 1,098,189 | 1,045,189 | (53,000) | 1,075,161 | 1,060,017 | (15,144) |

Exhibit B

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|--|-----------|-----------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>COUNTY USE TAX FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | 20,000 | 15,661 | (4,339) | 20,000 | 16,899 | (3,101) |
| Transfers in | 180,000 | 179,013 | (987) | 694,982 | 688,458 | (6,524) |
| Total Receipts | 200,000 | 194,674 | (5,326) | 714,982 | 705,357 | (9,625) |
| DISBURSEMENTS | | | | | | |
| Transfers out | 180,500 | 176,176 | 4,324 | 506,547 | 470,385 | 36,162 |
| Total Disbursements | 180,500 | 176,176 | 4,324 | 506,547 | 470,385 | 36,162 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 19,500 | 18,498 | (1,002) | 208,435 | 234,972 | 26,537 |
| CASH, JANUARY 1 | 298,595 | 298,595 | 0 | 63,623 | 63,623 | 0 |
| CASH, DECEMBER 31 | 318,095 | 317,093 | (1,002) | 272,058 | 298,595 | 26,537 |
| <u>PUBLIC FACILITIES USE TAX FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Total Receipts | 0 | 0 | 0 | 0 | 0 | 0 |
| DISBURSEMENTS | | | | | | |
| Transfers out | | | | 243,082 | 243,082 | 0 |
| Total Disbursements | 0 | 0 | 0 | 243,082 | 243,082 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 0 | 0 | (243,082) | (243,082) | 0 |
| CASH, JANUARY 1 | 0 | 0 | 0 | 243,082 | 243,082 | 0 |
| CASH, DECEMBER 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>E911 FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 390,000 | 389,346 | (654) | 315,000 | 334,408 | 19,408 |
| Interest | 15,000 | 25,120 | 10,120 | 15,000 | 19,439 | 4,439 |
| Other | 0 | 0 | 0 | 0 | 9 | 9 |
| Total Receipts | 405,000 | 414,466 | 9,466 | 330,000 | 353,856 | 23,856 |
| DISBURSEMENTS | | | | | | |
| Dispatch contract | 107,301 | 107,301 | 0 | 59,900 | 91,787 | (31,887) |
| City of Rolla E911 contract | 129,737 | 129,736 | 1 | 162,900 | 141,078 | 21,822 |
| Equipment | 150,000 | 0 | 150,000 | 0 | 0 | 0 |
| Salaries and benefits | 13,539 | 13,641 | (102) | 23,450 | 12,520 | 10,930 |
| Other | 16,200 | 8,125 | 8,075 | 28,075 | 25,684 | 2,391 |
| Total Disbursements | 416,777 | 258,803 | 157,974 | 274,325 | 271,069 | 3,256 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (11,777) | 155,663 | 167,440 | 55,675 | 82,787 | 27,112 |
| CASH, JANUARY 1 | 369,246 | 369,246 | 0 | 286,459 | 286,459 | 0 |
| CASH, DECEMBER 31 | 357,469 | 524,909 | 167,440 | 342,134 | 369,246 | 27,112 |

Exhibit B

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|-----------|--|---------|---------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>JAY WHITE ESTATE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Estate receipts | 4,300 | 4,229 | (71) | 4,300 | 4,270 | (30) |
| Interest | 35,000 | 21,442 | (13,558) | 21,875 | 34,990 | 13,115 |
| Total Receipts | 39,300 | 25,671 | (13,629) | 26,175 | 39,260 | 13,085 |
| DISBURSEMENTS | | | | | | |
| Transfers out | 13,115 | 13,115 | 0 | 28,577 | 28,577 | 0 |
| Total Disbursements | 13,115 | 13,115 | 0 | 28,577 | 28,577 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 26,185 | 12,556 | (13,629) | (2,402) | 10,683 | 13,085 |
| CASH, JANUARY 1 | 381,831 | 381,831 | 0 | 371,148 | 371,148 | 0 |
| CASH, DECEMBER 31 | 408,016 | 394,387 | (13,629) | 368,746 | 381,831 | 13,085 |
| <u>HEALTH DEPARTMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 497,847 | 485,154 | (12,693) | 545,998 | 506,936 | (39,062) |
| Charges for services | 141,575 | 125,550 | (16,025) | 135,275 | 131,108 | (4,167) |
| Interest | 700 | 1,293 | 593 | 950 | 719 | (231) |
| Other | 133,500 | 115,597 | (17,903) | 182,900 | 42,630 | (140,270) |
| Transfers in | 294,110 | 288,525 | (5,585) | 99,251 | 269,826 | 170,575 |
| Total Receipts | 1,067,732 | 1,016,119 | (51,613) | 964,374 | 951,219 | (13,155) |
| DISBURSEMENTS | | | | | | |
| Salaries | 742,973 | 681,868 | 61,105 | 645,876 | 648,337 | (2,461) |
| Employee fringe benefits | 136,259 | 131,766 | 4,493 | 140,058 | 141,664 | (1,606) |
| Office expenditures | 49,050 | 52,173 | (3,123) | 43,950 | 52,579 | (8,629) |
| Operating expenses | 48,187 | 45,740 | 2,447 | 49,800 | 46,399 | 3,401 |
| Program expenses | 37,350 | 29,291 | 8,059 | 36,830 | 33,987 | 2,843 |
| Equipment | 7,750 | 6,622 | 1,128 | 1,000 | 2,666 | (1,666) |
| Transfers out | 45,900 | 45,811 | 89 | 51,000 | 30,463 | 20,537 |
| Total Disbursements | 1,067,469 | 993,271 | 74,198 | 968,514 | 956,095 | 12,419 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 263 | 22,848 | 22,585 | (4,140) | (4,876) | (736) |
| CASH, JANUARY 1 | 523 | 523 | 0 | 5,399 | 5,399 | 0 |
| CASH, DECEMBER 31 | 786 | 23,371 | 22,585 | 1,259 | 523 | (736) |
| <u>CRISIS INTERVENTION FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 18,000 | 10,929 | (7,071) | 15,000 | 15,557 | 557 |
| Total Receipts | 18,000 | 10,929 | (7,071) | 15,000 | 15,557 | 557 |
| DISBURSEMENTS | | | | | | |
| Crisis Intervention | 18,000 | 10,534 | 7,466 | 16,170 | 15,928 | 242 |
| Total Disbursements | 18,000 | 10,534 | 7,466 | 16,170 | 15,928 | 242 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 395 | 395 | (1,170) | (371) | 799 |
| CASH, JANUARY 1 | 800 | 800 | 0 | 1,171 | 1,171 | 0 |
| CASH, DECEMBER 31 | 800 | 1,195 | 395 | 1 | 800 | 799 |

Exhibit B

PHELPS COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|----------------------------------|---------|---------|----------------------------------|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>SHERIFF CIVIL FEES FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 45,000 | 38,631 | (6,369) | 45,000 | 41,945 | (3,055) |
| Interest | 150 | 620 | 470 | 1,000 | 137 | (863) |
| Transfers in | 1,850 | 1,807 | (43) | 15,500 | 15,440 | (60) |
| Total Receipts | 47,000 | 41,058 | (5,942) | 61,500 | 57,522 | (3,978) |
| DISBURSEMENTS | | | | | | |
| Equipment | 5,800 | 4,735 | 1,065 | 28,900 | 31,620 | (2,720) |
| Debt service | 23,500 | 23,500 | 0 | 26,200 | 23,330 | 2,870 |
| Transfers out | 15,500 | 12,580 | 2,920 | 3,000 | 2,860 | 140 |
| Total Disbursements | 44,800 | 40,815 | 3,985 | 58,100 | 57,810 | 290 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 2,200 | 243 | (1,957) | 3,400 | (288) | (3,688) |
| CASH, JANUARY 1 | 9 | 9 | 0 | 297 | 297 | 0 |
| CASH, DECEMBER 31 | 2,209 | 252 | (1,957) | 3,697 | 9 | (3,688) |
| <u>COMMUNITY CARE CLINIC FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 255,300 | 197,149 | (58,151) | 119,560 | 99,712 | (19,848) |
| Interest | 750 | 990 | 240 | 720 | 533 | (187) |
| Other | 12,500 | 17,444 | 4,944 | 2,000 | 3,997 | 1,997 |
| Total Receipts | 268,550 | 215,583 | (52,967) | 122,280 | 104,242 | (18,038) |
| DISBURSEMENTS | | | | | | |
| Salaries and benefits | 157,556 | 152,736 | 4,820 | 80,000 | 78,637 | 1,363 |
| Other | 94,100 | 52,095 | 42,005 | 14,250 | 13,064 | 1,186 |
| Total Disbursements | 251,656 | 204,831 | 46,825 | 94,250 | 91,701 | 2,549 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 16,894 | 10,752 | (6,142) | 28,030 | 12,541 | (15,489) |
| CASH, JANUARY 1 | 12,924 | 12,924 | 0 | 383 | 383 | 0 |
| CASH, DECEMBER 31 | 29,818 | 23,676 | (6,142) | 28,413 | 12,924 | (15,489) |
| <u>FAMILY ACCESS FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Fees | 0 | 0 | 0 | 100 | 50 | (50) |
| Total Receipts | 0 | 0 | 0 | 100 | 50 | (50) |
| DISBURSEMENTS | | | | | | |
| Refund | 50 | 50 | 0 | 0 | 0 | 0 |
| Total Disbursements | 50 | 50 | 0 | 0 | 0 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (50) | (50) | 0 | 100 | 50 | (50) |
| CASH, JANUARY 1 | 50 | 50 | 0 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | 0 | 0 | 0 | 100 | 50 | (50) |

Exhibit B

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|--------|----------------------------------|---------|---------|----------------------------------|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>PROSECUTING ATTORNEY DRUG ENFORCEMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 0 | 0 | 0 | 6,000 | 5,000 | (1,000) |
| Interest | 200 | 187 | (13) | 100 | 43 | (57) |
| Total Receipts | 200 | 187 | (13) | 6,100 | 5,043 | (1,057) |
| DISBURSEMENTS | | | | | | |
| Contract labor | 1,000 | 0 | 1,000 | 3,000 | 2,180 | 820 |
| Drug enforcement training | 1,000 | 0 | 1,000 | 0 | 0 | 0 |
| Total Disbursements | 2,000 | 0 | 2,000 | 3,000 | 2,180 | 820 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (1,800) | 187 | 1,987 | 3,100 | 2,863 | (237) |
| CASH, JANUARY 1 | 2,863 | 2,863 | 0 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | 1,063 | 3,050 | 1,987 | 3,100 | 2,863 | (237) |
| <u>ELECTION SERVICES FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 8,800 | 8,714 | (86) | 1,000 | 522 | (478) |
| Sale of used equipment | 1,700 | 1,642 | (58) | 0 | 0 | 0 |
| Interest | 250 | 206 | (44) | 0 | 0 | 0 |
| Total Receipts | 10,750 | 10,562 | (188) | 1,000 | 522 | (478) |
| DISBURSEMENTS | | | | | | |
| Equipment | 6,550 | 6,259 | 291 | 500 | 0 | 500 |
| Voter registration expense | 2,500 | 572 | 1,928 | 200 | 0 | 200 |
| Total Disbursements | 9,050 | 6,831 | 2,219 | 700 | 0 | 700 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 1,700 | 3,731 | 2,031 | 300 | 522 | 222 |
| CASH, JANUARY 1 | 522 | 522 | 0 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | 2,222 | 4,253 | 2,031 | 300 | 522 | 222 |
| <u>MARCH MEDIATION FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | | | | 291,500 | 291,176 | (324) |
| Total Receipts | 0 | 0 | 0 | 291,500 | 291,176 | (324) |
| DISBURSEMENTS | | | | | | |
| March Mediation expenses to close fund | | | | 299,517 | 299,193 | 324 |
| Total Disbursements | 0 | 0 | 0 | 299,517 | 299,193 | 324 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 0 | 0 | (8,017) | (8,017) | 0 |
| CASH, JANUARY 1 | | | | 8,017 | 8,017 | 0 |
| CASH, DECEMBER 31 | 0 | 0 | 0 | 0 | 0 | 0 |

Exhibit B

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|--|--------|--------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>FAMILY COURT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Fees | 0 | 995 | 995 | | | |
| Total Receipts | 0 | 995 | 995 | 0 | 0 | 0 |
| DISBURSEMENTS | | | | | | |
| Office expenditures | 2,000 | 2,085 | (85) | | | |
| Total Disbursements | 2,000 | 2,085 | (85) | 0 | 0 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (2,000) | (1,090) | 910 | 0 | 0 | 0 |
| CASH, JANUARY 1 | 4,402 | 4,402 | 0 | | | |
| CASH, DECEMBER 31 | 2,402 | 3,312 | 910 | 0 | 0 | 0 |
| <u>CIRCUIT DIVISION INTEREST FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | 5,500 | 5,359 | (141) | | | |
| Total Receipts | 5,500 | 5,359 | (141) | 0 | 0 | 0 |
| DISBURSEMENTS | | | | | | |
| Office expenses | 4,000 | 6,121 | (2,121) | | | |
| Total Disbursements | 4,000 | 6,121 | (2,121) | 0 | 0 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 1,500 | (762) | (2,262) | 0 | 0 | 0 |
| CASH, JANUARY 1 | 12,375 | 12,724 | 349 | | | |
| CASH, DECEMBER 31 | 13,875 | 11,962 | (1,913) | 0 | 0 | 0 |
| <u>LAW LIBRARY FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Court fees | 9,500 | 9,845 | 345 | | | |
| Interest | 350 | 500 | 150 | | | |
| Total Receipts | 9,850 | 10,345 | 495 | 0 | 0 | 0 |
| DISBURSEMENTS | | | | | | |
| Law library expenses | 6,250 | 6,139 | 111 | | | |
| Total Disbursements | 6,250 | 6,139 | 111 | 0 | 0 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 3,600 | 4,206 | 606 | 0 | 0 | 0 |
| CASH, JANUARY 1 | 26,503 | 26,503 | 0 | | | |
| CASH, DECEMBER 31 | 30,103 | 30,709 | 606 | 0 | 0 | 0 |

Exhibit B

PHELPS COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|-------------------------------------|-------------------------|---------------|--|----------|----------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| JOB ACCESS GRANT FUND | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 18,263 | 18,263 | 0 | | | |
| Total Receipts | <u>18,263</u> | <u>18,263</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| DISBURSEMENTS | | | | | | |
| Job Access expenditures | 18,263 | 18,263 | 0 | | | |
| Total Disbursements | <u>18,263</u> | <u>18,263</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</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.

Notes to the Financial Statements

PHELPS 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 Phelps 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 Law Library Custodian, or the Board for the Developmentally Disabled. 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 accounting principles generally accepted in the United States of America, 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 2000, 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 Family Court, Circuit Division Interest, and Law Library Funds for the year ended December 31, 1999.

Warrants issued were in excess of budgeted amounts for the Family Court and Circuit Division Interest Funds in 2000 and the Unemployment Tax Fund in 1999. Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, 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> |
|--------------------------------|---------------------------------|
| Family Court Fund | 2000 and 1999 |
| Circuit Division Interest Fund | 2000 and 1999 |
| Law Library Fund | 2000 and 1999 |
| Job Access Grant Fund | 2000 |

2. Cash

Section 110.270, RSMo 2000, 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 2000, requires political subdivisions with 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 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

At December 31, 2000, the reported amount of the county's deposits was \$4,870,953 and the bank balance was \$5,374,615. Of the bank balance at December 31, 2000, \$4,674,615 was covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name and \$700,000 was covered by collateral pledged by one bank and held by a correspondent bank in the name of the depository bank's customers.

Of the bank balance at December 31, 1999, \$2,369,329 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name and \$900,000 was covered by collateral pledged by one bank and held by a correspondent bank in the name of the depositary bank's customers.

Investments

The only investment of the various funds at December 31, 2000, was a U.S. Treasury note with a reported amount of \$75,000 (which approximated fair value).

This investment was held by the county's custodial bank in the county's name.

Supplementary Schedule

Schedule

PHELPS 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, | |
| | | | 2000 | 1999 |
| U. S. DEPARTMENT OF AGRICULTURE | | | | |
| Direct program - | | | | |
| 10.unknown | Cooperative Law Enforcement and Cannabis Agreement | N/A | \$ 4,205 | 2,500 |
| Passed through state: | | | | |
| Department of Health - | | | | |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | ERS0451181W | 110,697 | 130,145 |
| Office of Administration - | | | | |
| 10.665 | Schools and Roads - Grants to States | N/A | 92,849 | 101,211 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| Passed through state Department of Economic Development: | | | | |
| 14.228 | Community Development Block Grants/State's Program | 1999PF031 | 18,263 | 0 |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Direct programs: | | | | |
| 16.607 | Bulletproof Vest Partnership Program | N/A | 2,533 | 0 |
| 16.unknown | Equitable Sharing of Seized and Forfeited Property | N/A | 10,139 | 95,068 |
| Passed through: | | | | |
| State Department of Public Safety - | | | | |
| 16.540 | Juvenile Justice and Delinquency Prevention - Allocation to States | 99-JFJ5-14 | 26,950 | 29,118 |
| 16.541 | Juvenile Justice and Delinquency Prevention - Special Emphasis | 00-JJT5-05 | 21,251 | 0 |
| Missouri State Highway Patrol - | | | | |
| 16.554 | National Criminal History Improvement Program | 95-RURXK011 | 0 | 14,439 |
| State Department of Public Safety - | | | | |
| 16.575 | Crime Victim Assistance | 97VOCA-0137 | 0 | 9,233 |
| | | 98VOCA-0042 | 12,740 | 2,053 |
| | | 99VOCA-0057 | 2,274 | 0 |
| | Program Total | | <u>15,014</u> | <u>11,286</u> |

Schedule

PHELPS 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, | |
| | | | 2000 | 1999 |
| | Missouri Sheriffs' Association - | | | |
| 16.unknown | Domestic Cannabis Eradication/Suppression Program | N/A | 5,158 | 1,080 |
| | U. S. DEPARTMENT OF TRANSPORTATION | | | |
| | Passed through: | | | |
| | State Highway and Transportation Commission - | | | |
| 20.205 | Highway Planning and Construction | N/A | 1,760 | 4,932 |
| | State Emergency Management Agency - | | | |
| 20.703 | Interagency Hazardous Material Public Sector Training and Planning Grant | N/A | 2,009 | 3,257 |
| | GENERAL SERVICES ADMINISTRATION | | | |
| | Passed through state Office of Administration - | | | |
| 39.003 | Donation of Federal Surplus Personal Property | N/A | 26 | 0 |
| | U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| | Direct program - | | | |
| 93.912 | Rural Health Outreach and Rural Network Development Program | IDOH4RH00150-01 | 140,000 | 40,000 |
| | Passed through state: | | | |
| | Department of Social Services - | | | |
| 94.043 | Special Programs for Aging - Title III, Part F-Disease Prevention and Health Promotion Services | N/A | 1,332 | 3,554 |
| | Department of Health - | | | |
| 93.268 | Immunization Grants | PGO064-9181IAP | 1,085 | 5,840 |
| | Program Total | N/A | 44,738 | 44,659 |
| | | | 45,823 | 50,499 |
| | Department of Social Services - | | | |
| 93.563 | Child Support Enforcement | N/A | 35,668 | 38,512 |
| | Department of Health - | | | |
| 93.575 | Child Care and Development Block Grant | PGA067-1181C | 10,831 | 9,435 |
| | Office of Administration - | | | |
| 93.590 | Community Based Family Resource and Support Grants | D00-015 | 25,577 | 22,528 |

Schedule

PHELPS 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, | |
| | | | 2000 | 1999 |
| Department of Social Services - | | | | |
| 93.597 | Grants to States for Access and Visitation Programs | AOC9000194 | 0 | 130,517 |
| 93.667 | Social Services Block Grant | AOC5000134 | 10,401 | 10,720 |
| | | AOC5000132 | 16,981 | 16,245 |
| | | AOC8000141 | 17,859 | 14,038 |
| | | ERO172058 | 39,596 | 28,615 |
| | | ERO172203 | 1,630 | 0 |
| | Program Total | | <u>86,467</u> | <u>69,618</u> |
| Department of Health - | | | | |
| 93.919 | Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs | ERO161-0 | 19,050 | 16,343 |
| 93.991 | Preventive Health and Health Services Block Grant | N/A | 533 | 620 |
| 93.994 | Maternal and Child Health Services Block Grant to the States | AOC01380104 | 27,506 | 34,685 |
| | | ERS146-1181M | 37,899 | 44,664 |
| | | ERS175-0181F | 3,588 | 4,279 |
| | | N/A | 2,663 | 2,599 |
| | Program Total | | <u>71,656</u> | <u>86,227</u> |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | | |
| Direct program - | | | | |
| 94.016 | Senior Companion Program | 436/W001/18 | 321,573 | 315,234 |
| | Total Expenditures of Federal Awards | | \$ <u>1,069,364</u> | <u>1,176,123</u> |

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.

Notes to the Supplementary Schedule

PHELPS 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 Phelps 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.

Amounts for Equitable Sharing of Seized and Forfeited Property (CFDA number 16.unknown) represent the original acquisition cost of equipment received as well as cash disbursements.

Amounts for the National Criminal History Improvement Program (CFDA number 16.554) represent the original acquisition cost of equipment received.

Amounts for Donation of Federal Surplus Personal Property (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

Of the amounts for Immunization Grants (CFDA number 93.268), \$44,738 and \$44,659 represent the original acquisition cost of vaccines purchased by the Centers for Disease Control of the U.S. Department of Health and Human Services but distributed to the Health Center through the state Department of Health during the years ended December 31, 2000 and 1999. Of the amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$533 and \$620 represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 2000 and 1999. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$2,663 and \$2,599 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, 2000 and 1999. The remaining 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, 2000 and 1999.

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 Phelps County, Missouri

Compliance

We have audited the compliance of Phelps 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. The county'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 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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, Phelps 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 Phelps 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.

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 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. 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 of the management of Phelps 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

April 17, 2001 (fieldwork completion date)

Schedule

PHELPS COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 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 weaknesses identified? yes x no

Reportable conditions identified that are not considered to be material weaknesses? yes x none reported

Noncompliance material to the financial statements noted? yes x no

Federal Awards

Internal control over major programs:

Material weaknesses identified? yes x no

Reportable conditions identified that are not considered to be material weaknesses? yes x 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 OMB Circular A-133? yes x no

Identification of major program(s):

| <u>CFDA or Other Identifying Number</u> | <u>Program Title</u> |
|---|--|
| 10.557 Children | Special Supplemental Nutrition Program for Woman, Infants, and |
| 10.665 | Schools and Roads – Grants to States |
| 93.994 | Maternal and Child Health Services Block Grant to the States |
| 94.016 | Senior Companion Program |

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

\$300,000

Auditee qualified as a low-risk auditee?

_____ yes x 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 no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

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

PHELPS 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, 1998, 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

PHELPS 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 audit report issued for the two years ended December 31, 1998, 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

PHELPS COUNTY, MISSOURI
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Phelps County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 17, 2001. We also have audited the compliance of Phelps 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, and have issued our report thereon dated April 17, 2001.

We did not audit the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be audited 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 Phelps 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. Jail Financing

In 2000, Phelps County contracted with an underwriter to finance the building of a new county jail. The financing arrangement required the underwriter to issue \$5,000,000 in Certificates of Participation (COPs) to finance construction of the jail, and for Phelps County to enter into a ten year lease-purchase agreement for the facility.

The County Commission solicited proposals to underwrite or purchase certificates of participation to finance a new jail. While the underwriter was solicited through a competitive process, the COPs were not sold competitively. The County Commission indicated that after discussing financing methods with bond counsel, they determined the best financing could be achieved by a negotiated sale of the COPs. The County Commission further indicated that a determining factor in making this decision was the need for flexibility in timing the sale of the COPs. Two previous SAO reports found that competitive sales of general obligation bonds usually resulted in lower overall financing costs.

2. Associate Commissioner Salaries

Section 50.333.13, RSMo, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996. The motivation behind this amendment was the fact that associate county commissioners' terms had been increased from two years to four years. Based on this statute, in 1999 Phelps County's Associate County Commissioners salaries were each increased approximately \$6,000 yearly, according to information from the County Clerk.

On May 15, 2001, the Missouri Supreme Court handed down an opinion in a case that challenged the validity of that statute. The Supreme Court held that this section of statute violated Article VII, section 13 of the Missouri Constitution, which specifically prohibits an increase in compensation for state, county and municipal officers during the term of office. This case, *Laclede County v. Douglass et al.*, holds that all raises given pursuant to this statute section are unconstitutional.

Based on the Supreme Court decision, the raises given to each of the Associate County Commissioners, totaling approximately \$12,000 for the two years ended December 31, 2000, should be repaid.

The County Commission indicated that the Salary Commission believed it was following existing state law when setting these salaries, and the County Commission has requested legal counsel to provide a recommended course of action.

3. Seized Property Inventory Procedures

The Phelps County Sheriff's Department participates in several large drug busts and seizures. Our review of their procedures to account for and control seized property items noted several areas of concern as noted below. Given the frequency of the department's participation in seizure activities, we believe the Sheriff should take immediate action to correct these deficiencies.

One detective receives, disposes, and has access to seized property and maintains inventory records. A periodic supervisory review of inventory records is not conducted and documented and some evidence has not been assigned an inventory control number. In addition, the detective indicated that property items had not been disposed of for several years. Evidence awaiting approval for disposal as of April 2001 had been removed from its evidence bag or storage bin. As a result, a reconciliation between the four page listing of items to be disposed and individual items awaiting disposal could not be performed. Finally, the documentation or paper trail for some seizures is not adequate. For example, a large federal drug seizure could not be physically stored in Phelps County, therefore, it was moved to a facility in another county. However, the drugs were held in Phelps County for a few days under twenty-four hour guard of Sheriff's department employees. No documentation was received from the federal agent upon the transfer of the drugs to the other facility for storage.

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