



**THOMAS A. SCHWEICH**  
Missouri State Auditor

To the County Commission  
and  
Officeholders of Andrew County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Andrew County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2013, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Nichols, Stopp & VanHoy, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich  
State Auditor

September 2014  
Report No. 2014-076

**The County of Andrew  
Savannah, Missouri  
Independent Auditor's Report and Financial Statements  
For the years ended December 31, 2013 & 2012**



**The County of Andrew  
Savannah, Missouri  
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## INDEPENDENT AUDITOR'S REPORT



To the County Commission and  
Officeholders of Andrew County, Missouri

We have audited the accompanying financial statements of Andrew County, Missouri, as of and for the years ended December 31, 2013 and 2012, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### **Auditor's Responsibility**

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

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

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

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

As described in Note 1, the financial statements are prepared by Andrew County, Missouri, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements

10425 Old Olive  
Street Road,  
Suite 101

Creve Coeur,  
Missouri 63141

PHONE:  
314-569-3800  
FAX:  
314-569-0020

[www.nsvcpa.com](http://www.nsvcpa.com)

referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Andrew County, Missouri, as of December 31, 2013 and 2012, or the changes in its financial position for the years then ended.

**Opinion on Regulatory Basis of Accounting**

As explained in Note 12 to the financial statements, the Andrew County Public Benefit Corporation was not included in our audit report for the year ended December 31, 2012.

In our opinion, except for the above paragraph, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Andrew County, Missouri, as of December 31, 2013 and 2012, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

**Other Matters**

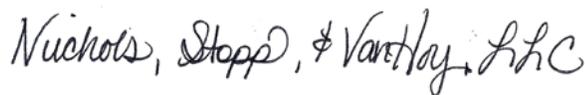
*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Andrew County, Missouri's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2014, on our consideration of Andrew County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Andrew County, Missouri's internal control over financial reporting and compliance.



Creve Coeur, Missouri  
July 9, 2014

**The County of Andrew  
Savannah, Missouri  
Statement of Receipts, Disbursements, and Changes in Cash  
All Governmental Funds: Regulatory Basis  
For the year ended December 31, 2013**

<u>Fund</u>	Cash and Investments January 1, 2013	Receipts 2013	Disbursements 2013	Cash and Investments December 31, 2013
General Revenue Fund	\$ 520,125	\$ 2,265,062	\$ 2,561,812	\$ 223,375
Special Road and Bridge Fund	1,223,077	2,881,566	2,889,278	1,215,365
Assessment Fund	127,567	246,667	232,321	141,913
Law Enforcement Fund	52,822	1,398,052	1,434,504	16,370
Law Enforcement Training Fund	8,992	4,445	9,765	3,672
Capital Improvement Fund	238,649	118,832	174,320	183,161
Recorder Record Fund	59,946	12,098	9,209	62,835
Prosecuting Attorney Training Fund	562	746	843	465
911 Fund	31,070	10,374	7,189	34,255
Local Emergency Planning Committee Fund	3,353	3,247	3,627	2,973
Adult Abuse Fund	-	1,908	1,908	-
Aggregate Cemetery Trust Fund	2,580,228	304,779	75,930	2,809,077
Chinnereth Estate, NID Fund	16,624	15,889	13,981	18,532
Collector's Tax Maintenance Fund	52,951	26,658	28,394	51,215
Election Services Fund	2,478	8,321	3,911	6,888
Ford Farm Fund	102,244	4,134	9,033	97,345
John Glenn, NID Fund	16,184	14,070	15,310	14,944
Johnson Grass Board Fund	51,297	22,094	34,170	39,221
Gore Road, NID Fund	9,617	8,764	8,761	9,620
Victoria Hills, NID Fund	7,779	5,909	13,687	1
Prosecuting Attorney Bad Check Fund	49,578	14,138	11,084	52,632
Senate Bill 40 Fund	187,114	181,007	226,013	142,108
Senior Citizens Services Board Fund	491	61,885	61,973	403
Sheriff's Civil Account Fund	58,862	27,641	60,725	25,778
Sheriff's Revolving Fund	17,122	6,702	4,149	19,675
Deputy Sheriff Salary Supplemental Fund	(2,206)	20,493	21,534	(3,247)
Andrew County Public Benefit Corporation Fund	56,794	285,000	302,629	39,165
Orchard Estates, NID Fund	16,826	9,305	16,826	9,305
Total	<u>\$ 5,490,146</u>	<u>\$ 7,959,786</u>	<u>\$ 8,232,886</u>	<u>\$ 5,217,046</u>

See Notes to the Financial Statements

**The County of Andrew  
Savannah, Missouri  
Statement of Receipts, Disbursements, and Changes in Cash  
All Governmental Funds: Regulatory Basis  
For the year ended December 31, 2012**

<u>Fund</u>	Cash and Investments January 1, 2012	Receipts 2012	Disbursements 2012	Cash and Investments December 31, 2012
General Revenue Fund	\$ 539,927	\$ 2,146,315	\$ 2,166,117	\$ 520,125
Special Road and Bridge Fund	892,303	2,746,929	2,416,155	1,223,077
Assessment Fund	98,429	250,985	221,847	127,567
Law Enforcement Fund	5,262	1,208,284	1,160,724	52,822
Law Enforcement Training Fund	14,735	4,139	9,882	8,992
Capital Improvement Fund	287,576	123,603	172,530	238,649
Recorder Record Fund	56,044	11,722	7,820	59,946
Prosecuting Attorney Training Fund	173	747	358	562
911 Fund	19,243	42,298	30,471	31,070
Local Emergency Planning Committee Fund	2,950	2,628	2,225	3,353
Adult Abuse Fund	-	1,460	1,460	-
Aggregate Cemetery Trust Fund	2,465,091	197,808	82,671	2,580,228
Chinnereth Estate, NID Fund	15,532	16,843	15,751	16,624
Collector's Tax Maintenance Fund	52,630	28,313	27,992	52,951
Election Services Fund	5,876	4,210	7,608	2,478
Ford Farm Fund	102,876	4,313	4,945	102,244
John Glenn, NID Fund	14,227	17,017	15,060	16,184
Johnson Grass Board Fund	60,050	22,557	31,310	51,297
Gore Road, NID Fund	9,563	9,065	9,011	9,617
Victoria Hills, NID Fund	8,013	13,476	13,710	7,779
Prosecuting Attorney Bad Check Fund	52,112	10,336	12,870	49,578
Senate Bill 40 Fund	170,749	180,394	164,029	187,114
Senior Citizens Services Board Fund	677	62,428	62,614	491
Sheriff's Civil Account Fund	84,515	33,933	59,586	58,862
Sheriff's Revolving Fund	7,787	9,375	40	17,122
Deputy Sheriff Salary Supplemental Fund	-	10,706	12,912	(2,206)
Orchard Estates, NID Fund	-	16,826	-	16,826
Total	<u>\$ 4,966,340</u>	<u>\$ 7,176,710</u>	<u>\$ 6,709,698</u>	<u>\$ 5,433,352</u>

See Notes to the Financial Statements

**The County of Andrew  
Savannah, Missouri  
Comparative Statement of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2013 & 2012**

	General Revenue Fund			
	2013		2012	
	Budget	Actual	Budget	Actual
<b>Receipts</b>				
Property Taxes	\$ 508,000	\$ 435,764	\$ 476,400	\$ 450,543
Sales Taxes	520,000	472,970	455,000	506,071
Intergovernmental	185,158	166,678	188,095	200,040
Charges for Services	451,632	449,530	479,036	481,994
Interest	1,200	680	1,200	1,019
Other	585,800	589,992	113,400	392,113
Transfers In	152,676	149,448	74,500	114,535
Total Receipts	\$ 2,404,466	\$ 2,265,062	\$ 1,787,631	\$ 2,146,315
<b>Disbursements</b>				
County Commission	\$ 96,810	\$ 89,218	\$ 97,310	\$ 94,466
County Clerk	127,730	127,178	132,030	126,363
Elections	17,340	13,583	95,250	76,234
Buildings and Grounds	78,370	62,194	78,045	63,699
Employee Fringe Benefits	250,193	235,918	279,837	274,457
County Treasurer	49,480	45,803	48,980	46,876
County Collector	116,860	110,296	114,656	102,821
Recorder of Deeds	70,702	66,262	69,392	64,550
Circuit Clerk	66,601	28,358	84,351	20,439
Court Administration	32,500	31,985	32,500	32,445
Public Administrator	27,096	25,631	26,246	25,938
Prosecuting Attorney	128,000	116,934	127,200	103,747
Juvenile Officer	76,886	55,519	76,466	54,486
County Coroner	23,385	19,618	23,400	20,089
Transfers Out	760,000	620,000	509,037	459,000
Other	705,288	913,315	518,559	600,507
Total Disbursements	\$ 2,627,241	\$ 2,561,812	\$ 2,313,259	\$ 2,166,117
Receipts Over (Under)				
Disbursements	\$ (222,775)	\$ (296,750)	\$ (525,628)	\$ (19,802)
Cash, January 1	520,125	520,125	539,927	539,927
Cash, December 31	\$ 297,350	\$ 223,375	\$ 14,299	\$ 520,125

See Notes to the Financial Statements

**The County of Andrew  
Savannah, Missouri  
Comparative Statement of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2013 & 2012**

	Special Road and Bridge Fund			
	2013		2012	
	Budget	Actual	Budget	Actual
<b>Receipts</b>				
Property Taxes	\$ 1,088,450	\$ 1,091,830	\$ 1,070,000	\$ 1,088,449
Sales Taxes	372,941	354,727	340,000	375,914
Intergovernmental	1,477,122	1,398,640	1,459,014	1,243,843
Charges for Services	-	-	-	-
Interest	2,000	2,962	2,000	2,595
Other	266,949	33,407	236,067	36,128
Transfers In	-	-	-	-
<b>Total Receipts</b>	<b>\$ 3,207,462</b>	<b>\$ 2,881,566</b>	<b>\$ 3,107,081</b>	<b>\$ 2,746,929</b>
<b>Disbursements</b>				
Salaries	\$ 452,133	\$ 424,944	\$ 457,419	\$ 434,879
Employee Fringe Benefits	203,894	192,633	237,922	218,524
Supplies	235,400	225,377	247,000	233,586
Insurance	5,000	4,858	5,000	4,822
Road & Bridge Materials	84,000	72,810	85,000	77,147
Equipment Repairs	135,000	135,173	155,500	121,917
Rentals	4,500	2,787	3,500	4,520
Equipment Purchases	262,000	244,422	142,000	128,575
R & B Construction	1,702,535	1,453,531	1,744,539	1,066,766
Other Expenditures	11,000	11,920	29,200	13,919
Transfers Out	112,000	120,823	111,500	111,500
<b>Total Disbursements</b>	<b>\$ 3,207,462</b>	<b>\$ 2,889,278</b>	<b>\$ 3,218,580</b>	<b>\$ 2,416,155</b>
Receipts Over (Under)				
Disbursements	\$ -	\$ (7,712)	\$ (111,499)	\$ 330,774
Cash, January 1	1,223,077	1,223,077	892,303	892,303
Cash, December 31	<b>\$ 1,223,077</b>	<b>\$ 1,215,365</b>	<b>\$ 780,804</b>	<b>\$ 1,223,077</b>

See Notes to the Financial Statements

**The County of Andrew**  
**Savannah, Missouri**  
**Comparative Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2013 & 2012**

	Assessment Fund				Law Enforcement Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	500,000	472,973	440,000	498,793
Intergovernmental	267,809	240,266	271,744	240,093	80,000	68,028	50,400	71,818
Charges for Services	1,000	344	1,000	96	343,800	189,726	81,000	108,659
Interest	500	320	500	228	100	75	50	103
Other	3,500	5,737	3,500	10,568	15,300	47,250	3,000	69,911
Transfers In	-	-	-	-	785,000	620,000	612,112	459,000
Total Receipts	<u>\$ 272,809</u>	<u>\$ 246,667</u>	<u>\$ 276,744</u>	<u>\$ 250,985</u>	<u>\$ 1,724,200</u>	<u>\$ 1,398,052</u>	<u>\$ 1,186,562</u>	<u>\$ 1,208,284</u>
 <u>Disbursements</u>								
Salaries	\$ 119,820	\$ 110,807	\$ 129,010	\$ 110,747	\$ 791,165	\$ 794,313	\$ 614,000	\$ 613,408
Employee Fringe Benefits	40,060	35,902	32,965	40,610	274,832	263,311	205,264	202,068
Materials and Supplies	10,500	16,659	10,500	2,568	344,300	264,762	177,200	161,838
Services and Other	72,700	68,953	69,100	67,922	361,400	112,118	192,700	183,410
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 243,080</u>	<u>\$ 232,321</u>	<u>\$ 241,575</u>	<u>\$ 221,847</u>	<u>\$ 1,771,697</u>	<u>\$ 1,434,504</u>	<u>\$ 1,189,164</u>	<u>\$ 1,160,724</u>
Receipts Over (Under)								
Disbursements	\$ 29,729	\$ 14,346	\$ 35,169	\$ 29,138	\$ (47,497)	\$ (36,452)	\$ (2,602)	\$ 47,560
Cash, January 1	<u>127,567</u>	<u>127,567</u>	<u>98,429</u>	<u>98,429</u>	<u>52,822</u>	<u>52,822</u>	<u>5,262</u>	<u>5,262</u>
Cash, December 31	<u>\$ 157,296</u>	<u>\$ 141,913</u>	<u>\$ 133,598</u>	<u>\$ 127,567</u>	<u>\$ 5,325</u>	<u>\$ 16,370</u>	<u>\$ 2,660</u>	<u>\$ 52,822</u>

See Notes to the Financial Statements

**The County of Andrew  
Savannah, Missouri  
Comparative Statement of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2013 & 2012**

	Law Enforcement Training Fund				Capital Improvement Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	125,000	118,242	110,000	122,878
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	28	13	30	30	700	590	750	725
Other	4,200	4,432	4,500	4,109	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,228</u>	<u>\$ 4,445</u>	<u>\$ 4,530</u>	<u>\$ 4,139</u>	<u>\$ 125,700</u>	<u>\$ 118,832</u>	<u>\$ 110,750</u>	<u>\$ 123,603</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	1,000	37	1,000	-	-	-	-	-
Services and Other	11,000	9,728	8,500	9,882	293,000	165,695	275,000	169,495
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	8,625	-	3,035
Total Disbursements	<u>\$ 12,000</u>	<u>\$ 9,765</u>	<u>\$ 9,500</u>	<u>\$ 9,882</u>	<u>\$ 293,000</u>	<u>\$ 174,320</u>	<u>\$ 275,000</u>	<u>\$ 172,530</u>
Receipts Over (Under)								
Disbursements	\$ (7,772)	\$ (5,320)	\$ (4,970)	\$ (5,743)	\$ (167,300)	\$ (55,488)	\$ (164,250)	\$ (48,927)
Cash, January 1	<u>8,992</u>	<u>8,992</u>	<u>14,735</u>	<u>14,735</u>	<u>238,649</u>	<u>238,649</u>	<u>287,576</u>	<u>287,576</u>
Cash, December 31	<u>\$ 1,220</u>	<u>\$ 3,672</u>	<u>\$ 9,765</u>	<u>\$ 8,992</u>	<u>\$ 71,349</u>	<u>\$ 183,161</u>	<u>\$ 123,326</u>	<u>\$ 238,649</u>

See Notes to the Financial Statements

**The County of Andrew  
Savannah, Missouri  
Comparative Statement of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2013 & 2012**

	Recorder Record Fund				Prosecuting Attorney Training Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	9,000	11,937	7,000	11,573	-	-	-	-
Interest	100	161	75	149	40	1	40	1
Other	-	-	-	-	1,210	745	1,210	746
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 9,100</u>	<u>\$ 12,098</u>	<u>\$ 7,075</u>	<u>\$ 11,722</u>	<u>\$ 1,250</u>	<u>\$ 746</u>	<u>\$ 1,250</u>	<u>\$ 747</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	68,550	9,209	52,300	7,820	1,755	843	1,420	358
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 68,550</u>	<u>\$ 9,209</u>	<u>\$ 52,300</u>	<u>\$ 7,820</u>	<u>\$ 1,755</u>	<u>\$ 843</u>	<u>\$ 1,420</u>	<u>\$ 358</u>
Receipts Over (Under)								
Disbursements	\$ (59,450)	\$ 2,889	\$ (45,225)	\$ 3,902	\$ (505)	\$ (97)	\$ (170)	\$ 389
Cash, January 1	<u>59,946</u>	<u>59,946</u>	<u>56,044</u>	<u>56,044</u>	<u>562</u>	<u>562</u>	<u>173</u>	<u>173</u>
Cash, December 31	<u>\$ 496</u>	<u>\$ 62,835</u>	<u>\$ 10,819</u>	<u>\$ 59,946</u>	<u>\$ 57</u>	<u>\$ 465</u>	<u>\$ 3</u>	<u>\$ 562</u>

See Notes to the Financial Statements

**The County of Andrew  
Savannah, Missouri  
Comparative Statement of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2013 & 2012**

	911 Fund				Local Emergency Planning Committee Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	10,000	10,000	10,000	20,000	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	60	77	50	63	10	5	10	5
Other	20,000	297	7,500	22,235	2,700	3,242	3,721	2,623
Transfers In	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 30,060</b>	<b>\$ 10,374</b>	<b>\$ 17,550</b>	<b>\$ 42,298</b>	<b>\$ 2,710</b>	<b>\$ 3,247</b>	<b>\$ 3,731</b>	<b>\$ 2,628</b>
<b>Disbursements</b>								
Salaries	\$ 9,000	\$ 6,365	\$ 9,000	\$ 7,586	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	690	487	693	580	-	-	-	-
Materials and Supplies	250	-	250	70	-	-	-	-
Services and Other	20,600	337	22,600	22,235	4,975	3,627	5,329	2,225
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 30,540</b>	<b>\$ 7,189</b>	<b>\$ 32,543</b>	<b>\$ 30,471</b>	<b>\$ 4,975</b>	<b>\$ 3,627</b>	<b>\$ 5,329</b>	<b>\$ 2,225</b>
<b>Receipts Over (Under)</b>								
Disbursements	\$ (480)	\$ 3,185	\$ (14,993)	\$ 11,827	\$ (2,265)	\$ (380)	\$ (1,598)	\$ 403
Cash, January 1	31,070	31,070	19,243	19,243	3,353	3,353	2,950	2,950
Cash, December 31	<b>\$ 30,590</b>	<b>\$ 34,255</b>	<b>\$ 4,250</b>	<b>\$ 31,070</b>	<b>\$ 1,088</b>	<b>\$ 2,973</b>	<b>\$ 1,352</b>	<b>\$ 3,353</b>

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	Adult Abuse Fund				Aggregate Cemetery Trust Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	78,442	-	91,322
Other	2,500	1,908	2,500	1,460	105,625	226,337	62,125	106,486
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,500</u>	<u>\$ 1,908</u>	<u>\$ 2,500</u>	<u>\$ 1,460</u>	<u>\$ 105,625</u>	<u>\$ 304,779</u>	<u>\$ 62,125</u>	<u>\$ 197,808</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	2,500	1,908	2,500	1,460	103,900	75,930	105,200	82,671
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,500</u>	<u>\$ 1,908</u>	<u>\$ 2,500</u>	<u>\$ 1,460</u>	<u>\$ 103,900</u>	<u>\$ 75,930</u>	<u>\$ 105,200</u>	<u>\$ 82,671</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 1,725	\$ 228,849	\$ (43,075)	\$ 115,137
Cash and Investments, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,580,228</u>	<u>2,580,228</u>	<u>2,465,091</u>	<u>2,465,091</u>
Cash and Investments, Dec 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,581,953</u></u>	<u><u>\$ 2,809,077</u></u>	<u><u>\$ 2,422,016</u></u>	<u><u>\$ 2,580,228</u></u>

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	Chinnereth Estate, NID Fund				Collector's Tax Maintenance Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ 14,000	\$ 14,147	\$ 14,000	14,973	\$ 30,000	\$ 26,495	\$ 30,000	\$ 28,154
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	20	22	20	21	175	163	125	159
Other	1,734	1,720	1,734	1,849	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 15,754</b>	<b>\$ 15,889</b>	<b>\$ 15,754</b>	<b>\$ 16,843</b>	<b>\$ 30,175</b>	<b>\$ 26,658</b>	<b>\$ 30,125</b>	<b>\$ 28,313</b>
<b>Disbursements</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	5,290	692	5,290	2,008	70,000	8,394	50,000	27,992
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	13,289	13,289	13,743	13,743	-	-	-	-
Transfers Out	-	-	-	-	-	20,000	-	-
<b>Total Disbursements</b>	<b>\$ 18,579</b>	<b>\$ 13,981</b>	<b>\$ 19,033</b>	<b>\$ 15,751</b>	<b>\$ 70,000</b>	<b>\$ 28,394</b>	<b>\$ 50,000</b>	<b>\$ 27,992</b>
Receipts Over (Under)								
Disbursements	\$ (2,825)	\$ 1,908	\$ (3,279)	\$ 1,092	\$ (39,825)	\$ (1,736)	\$ (19,875)	\$ 321
Cash, January 1	16,624	16,624	15,532	15,532	52,951	52,951	52,630	52,630
Cash, December 31	<u>\$ 13,799</u>	<u>\$ 18,532</u>	<u>\$ 12,253</u>	<u>\$ 16,624</u>	<u>\$ 13,126</u>	<u>\$ 51,215</u>	<u>\$ 32,755</u>	<u>\$ 52,951</u>

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	Election Services Fund				Ford Farm Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	18	22	-	18	820	656	2,000	835
Other	7,600	8,299	3,010	4,192	3,478	3,478	3,980	3,478
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,618</u>	<u>\$ 8,321</u>	<u>\$ 3,010</u>	<u>\$ 4,210</u>	<u>\$ 4,298</u>	<u>\$ 4,134</u>	<u>\$ 5,980</u>	<u>\$ 4,313</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	5,400	3,911	8,100	7,608	10,500	9,033	21,500	4,945
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,400</u>	<u>\$ 3,911</u>	<u>\$ 8,100</u>	<u>\$ 7,608</u>	<u>\$ 10,500</u>	<u>\$ 9,033</u>	<u>\$ 21,500</u>	<u>\$ 4,945</u>
Receipts Over (Under)								
Disbursements	\$ 2,218	\$ 4,410	\$ (5,090)	\$ (3,398)	\$ (6,202)	\$ (4,899)	\$ (15,520)	\$ (632)
Cash, January 1	<u>2,478</u>	<u>2,478</u>	<u>5,876</u>	<u>5,876</u>	<u>102,244</u>	<u>102,244</u>	<u>102,876</u>	<u>102,876</u>
Cash, December 31	<u>\$ 4,696</u>	<u>\$ 6,888</u>	<u>\$ 786</u>	<u>\$ 2,478</u>	<u>\$ 96,042</u>	<u>\$ 97,345</u>	<u>\$ 87,356</u>	<u>\$ 102,244</u>

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	John Glenn, NID Fund				Johnson Grass Board Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ 15,808	\$ 14,047	\$ 14,760	\$ 16,996	\$ 22,210	\$ 20,186	\$ 21,253	\$ 20,951
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	20	23	30	21	100	123	100	146
Other	-	-	-	-	1,500	1,785	-	1,460
Transfers In	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 15,828</b>	<b>\$ 14,070</b>	<b>\$ 14,790</b>	<b>\$ 17,017</b>	<b>\$ 23,810</b>	<b>\$ 22,094</b>	<b>\$ 21,353</b>	<b>\$ 22,557</b>
<b>Disbursements</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 23,750	\$ 22,969	\$ 22,650	\$ 22,459
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	9,700	8,421	9,000	7,951
Services and Other	-	300	-	300	1,000	2,780	600	900
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	15,310	15,010	15,060	14,760	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 15,310</b>	<b>\$ 15,310</b>	<b>\$ 15,060</b>	<b>\$ 15,060</b>	<b>\$ 34,450</b>	<b>\$ 34,170</b>	<b>\$ 32,250</b>	<b>\$ 31,310</b>
Receipts Over (Under)								
Disbursements	\$ 518	\$ (1,240)	\$ (270)	\$ 1,957	\$ (10,640)	\$ (12,076)	\$ (10,897)	\$ (8,753)
Cash, January 1	16,184	16,184	14,227	14,227	51,297	51,297	60,050	60,050
Cash, December 31	<u>\$ 16,702</u>	<u>\$ 14,944</u>	<u>\$ 13,957</u>	<u>\$ 16,184</u>	<u>\$ 40,657</u>	<u>\$ 39,221</u>	<u>\$ 49,153</u>	<u>\$ 51,297</u>

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	Gore Road, NID Fund				Victoria Hills, NID Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ 8,890	\$ 8,749	\$ 9,250	\$ 9,051	\$ 13,300	\$ 5,906	\$ 13,750	\$ 13,472
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	10	15	15	14	-	3	8	4
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,900</u>	<u>\$ 8,764</u>	<u>\$ 9,265</u>	<u>\$ 9,065</u>	<u>\$ 13,300</u>	<u>\$ 5,909</u>	<u>\$ 13,758</u>	<u>\$ 13,476</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	261	261	261	261	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	8,500	8,500	8,750	8,750	13,687	13,687	13,710	13,710
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,761</u>	<u>\$ 8,761</u>	<u>\$ 9,011</u>	<u>\$ 9,011</u>	<u>\$ 13,687</u>	<u>\$ 13,687</u>	<u>\$ 13,710</u>	<u>\$ 13,710</u>
Receipts Over (Under)								
Disbursements	\$ 139	\$ 3	\$ 254	\$ 54	\$ (387)	\$ (7,778)	\$ 48	\$ (234)
Cash, January 1	<u>9,617</u>	<u>9,617</u>	<u>9,563</u>	<u>9,563</u>	<u>7,779</u>	<u>7,779</u>	<u>8,013</u>	<u>8,013</u>
Cash, December 31	<u>\$ 9,756</u>	<u>\$ 9,620</u>	<u>\$ 9,817</u>	<u>\$ 9,617</u>	<u>\$ 7,392</u>	<u>\$ 1</u>	<u>\$ 8,061</u>	<u>\$ 7,779</u>

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	Prosecuting Attorney Bad Check Fund				Senate Bill 40 Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 177,000	\$ 175,354	\$ 170,000	\$ 176,796
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	2,750	1,875	2,300	3,149
Interest	120	121	100	115	300	278	500	368
Other	11,000	14,017	18,000	10,221	-	3,500	-	81
Transfers In	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 11,120</b>	<b>\$ 14,138</b>	<b>\$ 18,100</b>	<b>\$ 10,336</b>	<b>\$ 180,050</b>	<b>\$ 181,007</b>	<b>\$ 172,800</b>	<b>\$ 180,394</b>
<b>Disbursements</b>								
Salaries	\$ 20,676	\$ 11,084	\$ 17,500	\$ 12,870	97,500	\$ 93,260	\$ 96,600	\$ 86,008
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	900	-	-	-	-	-	-	-
Services and Other	39,000	-	10,850	-	145,910	132,753	158,151	78,021
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 60,576</b>	<b>\$ 11,084</b>	<b>\$ 28,350</b>	<b>\$ 12,870</b>	<b>\$ 243,410</b>	<b>\$ 226,013</b>	<b>\$ 254,751</b>	<b>\$ 164,029</b>
Receipts Over (Under)								
Disbursements	\$ (49,456)	\$ 3,054	\$ (10,250)	\$ (2,534)	\$ (63,360)	\$ (45,006)	\$ (81,951)	\$ 16,365
Cash, January 1	49,578	49,578	52,112	52,112	187,114	187,114	170,749	170,749
Cash, December 31	<u>\$ 122</u>	<u>\$ 52,632</u>	<u>\$ 41,862</u>	<u>\$ 49,578</u>	<u>\$ 123,754</u>	<u>\$ 142,108</u>	<u>\$ 88,798</u>	<u>\$ 187,114</u>

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	Senior Citizens Services Board Fund				Sheriff's Civil Account Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ 70,000	\$ 61,885	\$ 70,000	\$ 62,428	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	140	100	135	167
Other	-	-	-	-	30,000	27,541	24,000	33,766
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 70,000</u>	<u>\$ 61,885</u>	<u>\$ 70,000</u>	<u>\$ 62,428</u>	<u>\$ 30,140</u>	<u>\$ 27,641</u>	<u>\$ 24,135</u>	<u>\$ 33,933</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	70,350	61,973	69,900	62,614	86,861	60,725	55,000	59,586
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 70,350</u>	<u>\$ 61,973</u>	<u>\$ 69,900</u>	<u>\$ 62,614</u>	<u>\$ 86,861</u>	<u>\$ 60,725</u>	<u>\$ 55,000</u>	<u>\$ 59,586</u>
Receipts Over (Under)								
Disbursements	\$ (350)	\$ (88)	\$ 100	\$ (186)	\$ (56,721)	\$ (33,084)	\$ (30,865)	\$ (25,653)
Cash, January 1	<u>491</u>	<u>491</u>	<u>677</u>	<u>677</u>	<u>58,862</u>	<u>58,862</u>	<u>84,515</u>	<u>84,515</u>
Cash, December 31	<u>\$ 141</u>	<u>\$ 403</u>	<u>\$ 777</u>	<u>\$ 491</u>	<u>\$ 2,141</u>	<u>\$ 25,778</u>	<u>\$ 53,650</u>	<u>\$ 58,862</u>

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	Sheriff's Revolving Fund				Deputy Sheriff Salary Supplemental Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	15	52	15	35	-	-	-	-
Other	5,000	6,650	4,000	9,340	22,000	20,493	10,000	10,706
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,015</u>	<u>\$ 6,702</u>	<u>\$ 4,015</u>	<u>\$ 9,375</u>	<u>\$ 22,000</u>	<u>\$ 20,493</u>	<u>\$ 10,000</u>	<u>\$ 10,706</u>
<b>Disbursements</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 17,900	\$ 10,800	\$ 10,800
Employee Fringe Benefits	-	-	-	-	3,910	3,634	2,112	2,112
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	20,000	4,149	5,000	40	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 4,149</u>	<u>\$ 5,000</u>	<u>\$ 40</u>	<u>\$ 21,910</u>	<u>\$ 21,534</u>	<u>\$ 12,912</u>	<u>\$ 12,912</u>
Receipts Over (Under)								
Disbursements	\$ (14,985)	\$ 2,553	\$ (985)	\$ 9,335	\$ 90	\$ (1,041)	\$ (2,912)	\$ (2,206)
Cash, January 1	<u>17,122</u>	<u>17,122</u>	<u>7,787</u>	<u>7,787</u>	<u>(2,206)</u>	<u>(2,206)</u>	<u>-</u>	<u>-</u>
Cash, December 31	<u><u>\$ 2,137</u></u>	<u><u>\$ 19,675</u></u>	<u><u>\$ 6,802</u></u>	<u><u>\$ 17,122</u></u>	<u><u>\$ (2,116)</u></u>	<u><u>\$ (3,247)</u></u>	<u><u>\$ (2,912)</u></u>	<u><u>\$ (2,206)</u></u>

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Savannah, Missouri  
Comparative Statement of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2013 & 2012**

	Andrew County Public Benefit Corporation Fund				Orchard Estates, NID Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 12,850	\$ 9,303	\$ -	\$ 16,826
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	2	-	-
Other	302,629	285,000	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 302,629</u>	<u>\$ 285,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,850</u>	<u>\$ 9,305</u>	<u>\$ -</u>	<u>\$ 16,826</u>
<u>Disbursements</u>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	-	-	16,826	16,826	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	302,629	302,629	-	-	12,850	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 302,629</u>	<u>\$ 302,629</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,676</u>	<u>\$ 16,826</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ (17,629)	\$ -	\$ -	\$ (16,826)	\$ (7,521)	\$ -	\$ 16,826
Cash, January 1	<u>56,794</u>	<u>56,794</u>	<u>-</u>	<u>-</u>	<u>16,826</u>	<u>16,826</u>	<u>-</u>	<u>-</u>
Cash, December 31	<u>\$ 56,794</u>	<u>\$ 39,165</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,305</u>	<u>\$ -</u>	<u>\$ 16,826</u>

See Notes to the Financial Statements

**The County of Andrew  
Savannah, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2013 & 2012**

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

Organized in 1841, the county of Andrew was named after the Andrew Jackson Davis. Andrew County is a county-organized, third-class county and is part of the Fifth Judicial Circuit. The county seat is Savannah. Andrew County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: Assessor, County Clerk, Circuit Clerk, Recorder, Coroner, Prosecuting Attorney, Public Administrator, Sheriff, Treasurer and Collector.

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

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Andrew County, Missouri, the Andrew County Senior Citizens Services Board, and the Andrew County Senate Bill 40 Board.

Andrew County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Andrew County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Andrew County's legal entity. The Andrew County Senior Citizens Services Board and Senate Bill 40 Board are controlled by separate boards and are also included under the control of Andrew County.

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

Basis of Presentation

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

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

Basis of Accounting (continued)

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

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

Budget and Budgetary Accounting

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

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

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

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

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

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

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

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

During our audit we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The Law Enforcement Training Fund and Sheriff's Civil Account Fund had expenses exceeding their respective budgets for 2012. Also, the Deputy Sheriff Salary Supplemental Fund was deficit budgeted for both 2013 and 2012, and the County did not prepare a budget for the Orchard Estates, NID Fund in 2012.

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

Taxes

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

The assessed valuation of the tangible taxable property, included within Andrew County's boundaries for the calendar year 2013 and 2012, respectively, for the purposes of County taxation was:

	2013	2012
Real Estate	165,525,070	157,702,990
Personal Property	47,976,590	47,396,810
Railroad and Utilities	21,679,603	16,999,165
	\$ 235,181,263	\$ 222,098,965

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2013 and 2012, respectively, for the purpose of County taxation, was as follows:

	2013	2012
General Revenue	\$ 0.1987	\$ 0.1920
Special Road and Bridge	0.4965	0.4964
Johnson Grass Board	0.0098	0.0100
Senior Citizens Services Board	0.0279	0.0286
Senate Bill 40 Board	0.0791	0.0810

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

Cash Deposits and Investments

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

**The County of Andrew  
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Notes to the Financial Statements  
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**Note 1 - Summary of Significant Accounting Policies (continued)**

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

**Note 2 - Deposits and Investments**

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

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2013 and 2012, the carrying amounts of the County's deposits, excluding cash and investments of the Aggregate Cemetery Trust Fund, were \$2,317,737 and \$2,838,987, respectively, and the bank balances were \$2,790,647 and \$3,645,155, respectively. At December 31, 2013 & 2012, 100% of Andrew County's deposits were covered by the Federal Deposit Insurance Corporation (FDIC), were collateralized, or covered by a line of credit held by the County or by its agent in the County's name.

The carrying values of deposits and investments below are included in the financial statements at December 31, 2013, as follows:

Deposits	\$	2,407,969
Investments		2,809,077
Restricted Cash		-
Total Deposits and Investments as of December 31, 2013		\$ 5,217,046

The carrying values of deposits and investments shown below are included in the financial statements at December 31, 2012, as follows:

Deposits	\$	2,853,124
Investments		2,580,228
Restricted Cash		-
Total Deposits and Investments as of December 31, 2012		\$ 5,433,352

Investments – The Aggregate Cemetery Trust Fund holds cash deposits and investments allowed by the Cemetery Trust Agreement. The terms of the trust agreement authorize investments in United States Government securities and stocks currently traded on the New York Stock Exchange. A court opinion docketed in 2001 authorized the County Commission to buy, sell, or trade stocks and bonds as long as the shares of original stock making up the corpus of the trust were maintained.

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

As of December 31, 2013, the Aggregate Cemetery Trust Fund had the following cash deposits and investments:

Investment Type	Investment Maturity (in Years)				
	Fair Value	No Maturity	1-5	6-10	More Than 10
U.S. Government Securities	\$ 749,994	\$ -	\$ 749,994	\$ -	\$ -
U.S. Government Bonds	16,853	-	-	-	16,853
Stocks and Mutual Funds	1,254,031	1,254,031	-	-	-
Corporate Bonds	23,634	-	23,634	-	-
Cash and Certificates of Deposits	764,565	231,035	533,530	-	-
	<u>\$ 2,809,077</u>	<u>\$ 1,485,066</u>	<u>\$ 1,307,158</u>	<u>\$ -</u>	<u>\$ 16,853</u>

As of December 31, 2012, the Aggregate Cemetery Trust Fund had the following cash deposits and investments:

Investment Type	Investment Maturity (in Years)				
	Fair Value	No Maturity	1-5	6-10	More Than 10
U.S. Government Securities	\$ 769,710	\$ -	\$ 769,710	\$ -	\$ -
U.S. Government Bonds	48,786	-	-	-	48,786
Stocks and Mutual Funds	990,973	990,973	-	-	-
Corporate Bonds	41,197	-	-	25,039	16,158
Cash and Certificates of Deposits	729,562	199,782	529,780	-	-
	<u>\$ 2,580,228</u>	<u>\$ 1,190,755</u>	<u>\$ 1,299,490</u>	<u>\$ 25,039</u>	<u>\$ 64,944</u>

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Andrew County's investment policy does not include custodial credit risk requirements. Andrew County's deposits were not exposed to custodial credit risk for the years ended December 31, 2013 and 2012.

Custodial Credit Risk - Investments

Custodial credit risk is the risk that, if the counterparty to an investment transaction fails, Andrew County will not be able to recover the investment's value, or the collateral securities that are in an outside party's possession. The County's investments at December 31, 2013 and 2012 were not exposed to custodial credit risk because they were held by the County's custodial bank in the Cemetery Trust's name.

Investment Interest Rate Risk

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

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

Concentration of Investment Credit Risk

Concentration of credit risk is required to be disclosed by Andrew County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Andrew County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities. More than 5 percent of the Aggregate Cemetery's investments are in Pfizer stock. This investment accounts for 6 percent of the Aggregate Cemetery Trust Fund's total investments at December 31, 2013.

**Note 3 - Interfund Transfers**

Transfers between funds for the years ended December 31, 2013 and 2012 are as follows:

Fund	2013		2012	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 149,448	\$ 620,000	\$ 114,535	\$ 459,000
Special Road and Bridge Fund	-	120,823	-	111,500
Law Enforcement Fund	620,000	-	459,000	-
Capital Improvement Fund	-	8,625	-	3,035
Collector's Tax Maintenance Fund	-	20,000	-	-
Total	\$ 769,448	\$ 769,448	\$ 573,535	\$ 573,535

**Note 4 - County Employees' Retirement Fund (CERF)**

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for county officials and employees. The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than (1,000) one thousand hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government.

It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Section 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994. The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two may retire with full benefits with eight or more years of creditable service. The monthly benefit for county employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar amount, targeted replacement ratio formula, and the prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active eligible member upon his or her death. Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement at age fifty-five with reduced benefit is allowed. Any member with less than eight years creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions. The County Employees' Retirement Fund issues audited financial statements.

Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO, 65102, or by calling 1-877-632-2373.

**The County of Andrew  
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**Note 4 - County Employees' Retirement Fund (CERF) (continued)**

Funding Policy

In accordance with state statutes, the plan is funded through various fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 contribute 0% of their annual salary, while employees hired after February 2002 are required to contribute 4% of their annual salary in order to participate in CERF. During 2013 and 2012, the County collected and remitted to CERF, employee contributions of \$56,010 and \$44,792, respectively, for the years then ended.

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

Plan Description

Andrew County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multi-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

LAGERS was created and governed by statutes section RSMo 70.600-70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, MO 65102 or by calling (800) 447-4334.

Funding Status

Full-time employees of Andrew County do not contribute to the pension plan. The June 30th statutorily required contribution rates are 15.4% (General) and 12.9% (Police) of annual covered payroll for the year ended December 31, 2013. The June 30th statutorily required contribution rates are 16.3% (General) and 11.9% (Police) of annual covered payroll for the year ended December 31, 2012. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

Annual Pension Cost (APC) and Net Pension Obligation (NPO)

The subdivision's annual pension cost and net pension obligation for the year ended December 31, 2013 was as follows:

	2013
Annual required contribution	\$ 259,809
Interest on net pension obligation	3,295
Adjustment to required contribution	(2,903)
Annual pension cost	260,201
Actual contributions	253,054
Increase (decrease) in NPO	7,147
NPO beginning of year	45,452
NPO end of year	\$ 52,599

**The County of Andrew  
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**Note 5 - Missouri Local Government Employees Retirement System (LAGERS) (continued)**

Annual Pension Cost (APC) and Net Pension Obligation (NPO) (continued)

The annual required contribution (ARC) was determined as part of the February 28, 2011 and February 29, 2012 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2013 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 28, 2011 was 20 years for the General division and 30 years for the police division. The amortization period of February 29, 2012 was 22 years for the General division and 30 years for the Police division.

Three-Year Trend Information			
Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 238,152	91.3%	\$ 33,024
2012	256,074	95.1%	45,452
2013	260,201	97.3%	52,599

Required Supplementary Information - Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
2/28/2011	\$ 2,617,955	\$ 3,104,801	\$ 486,846	84%	\$ 1,532,867	32%
2/29/2012	2,892,690	3,262,774	370,084	89%	1,634,371	23%
2/28/2013	3,306,290	3,575,160	268,870	92%	1,611,263	17%

The subdivision's annual pension cost and net pension obligation for the year ended December 31, 2012 was as follows:

	2012
Annual required contribution	\$ 255,931
Interest on net pension obligation	2,394
Adjustment to required contribution	(2,251)
Annual pension cost	256,074
Actual contributions	243,646
Increase (decrease) in NPO	12,428
NPO beginning of year	33,024
NPO end of year	\$ 45,452

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

Annual Pension Cost (APC) and Net Pension Obligation (NPO) (continued)

The annual required contribution (ARC) was determined as part of the February 28, 2010 and February 28, 2011 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 29, 2012 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 28, 2010 was 30 years for the General division and 30 years for the police division. The amortization period of February 28, 2011 was 20 years for the General division and 30 years for the Police division.

Three-Year Trend Information			
Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2010	\$ 212,122	94.2%	\$ 12,303
2011	238,152	91.3%	33,024
2012	256,074	95.1%	45,452

Required Supplementary Information - Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
2/28/2010	\$ 2,219,150	\$ 2,753,111	\$ 533,961	81%	\$ 1,523,359	35%
2/28/2011	2,617,955	3,104,801	486,846	84%	1,532,867	32%
2/29/2012	2,892,690	3,262,774	370,084	89%	1,634,371	23%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

**Note 6- Prosecuting Attorney Retirement Fund**

In accordance with state statute Chapter 56.807 RSMo, Andrew County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System. Once remitted, the State of Missouri is responsible for administration of this plan. Andrew County has contributed \$0 and \$935, respectively, for the years ended December 31, 2013 and 2012.

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**Note 7 - Post-Employment Benefits**

Andrew County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Andrew County.

**Note 8 - Claims, Commitments and Contingencies**

Compensated Absences

The County provides full time employees with up to 60 days of sick time -- to accrue at one day per complete calendar month of employment. Upon termination, the employee will not be compensated for any unused sick time. Vacation time will accrue at the rate of one-half day to one and one half days per month depending on length of employment, up to two weeks rollover balance. Upon termination the employee may choose time taken as early separation or to be compensated on last payroll check for balance of unused vacation time limited to two weeks. Comp time will accrue at a rate of one and one half time actual hours worked based on federal wage and hour regulations, up to 180 hours rollover balance. Upon termination the employee may choose time taken as early separation or to be compensated on last payroll check for balance of unused comp time limited to 180 hours.

Federal and State Assisted Programs

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

**Note 9 - Risk Management**

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

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Chapter 537.700 RSMo). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make specific assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**Note 10 - Subsequent Events**

The County has evaluated events subsequent to December 31, 2013 to assess the need for potential recognition or disclosure financial statements. Such events have been evaluated through July 9, 2014, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

**The County of Andrew  
Savannah, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2013 & 2012**

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**Note 11 - Long Term Debt**

In December 2006, the County issued \$108,000 in general obligation bonds for the Chinnereth Estates Neighborhood Improvement District. The bonds bear interest at 4.125% and were scheduled to be paid in annual payments ranging from \$10,000 to \$13,000 per year. The final payment is scheduled for March 1, 2017. Payments are made using special assessment tax monies collected for the NID in the prior year. The balance outstanding as of December 31, 2013 is \$50,000. The schedule of remaining payments and interest is listed below:

Balance 12/31/2011	Additions	Retirements	Balance 12/31/2012	Additions	Retirements	Balance 12/31/2013
\$ 72,000	\$ -	\$ 11,000	\$ 61,000	\$ -	\$ 11,000	\$ 50,000

Year Ending December 31	Principal	Interest	Total
2014	\$ 12,000	\$ 1,815	\$ 13,815
2015	12,000	1,320	13,320
2016	13,000	804	13,804
2017	13,000	268	13,268
	<u>\$ 50,000</u>	<u>\$ 4,207</u>	<u>\$ 54,207</u>

In May 1997, the County issued \$195,000 in general obligation bonds for the John Glenn Neighborhood Improvement District. The bonds bear interest at 6.0% and were scheduled to be paid in annual payments ranging from \$10,000 to \$13,000 per year. The final payment is scheduled for May 1, 2015. Payments are made using special assessment tax monies collected for the NID in the prior year. The balance outstanding as of December 31, 2013 is \$27,000. The schedule of remaining payments and interest is listed below:

Balance 12/31/2011	Additions	Retirements	Balance 12/31/2012	Additions	Retirements	Balance 12/31/2013
\$ 52,000	\$ -	\$ 12,000	\$ 40,000	\$ -	\$ 13,000	\$ 27,000

Year Ending December 31	Principal	Interest	Total
2014	\$ 14,000	\$ 1,200	\$ 15,200
2015	13,000	390	13,390
	<u>\$ 27,000</u>	<u>\$ 1,590</u>	<u>\$ 28,590</u>

In 2001, the County issued \$121,000 in general obligation bonds for the Gore Road Neighborhood Improvement District. The bonds bear interest at from 4.5% to 5.25% and were scheduled to be paid in annual payments ranging from \$3,000 to \$10,000. The final payment is scheduled for March 1, 2020. Payments are made using special assessment tax monies collected for the NID in the prior year. The balance outstanding as of December 31, 2013 is \$65,000.

Balance 12/31/2011	Additions	Retirements	Balance 12/31/2012	Additions	Retirements	Balance 12/31/2013
\$ 75,000	\$ -	\$ 5,000	\$ 70,000	\$ -	\$ 5,000	\$ 65,000

**The County of Andrew  
Savannah, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2013 & 2012**

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**Note 11 - Long Term Debt (continued)**

The schedule of remaining payments and interest is listed below:

Year Ending December 31	Principal	Interest	Total
2014	\$ 5,000	\$ 3,251	\$ 8,251
2015	10,000	2,876	12,876
2016	10,000	2,363	12,363
2017	10,000	1,838	11,838
2018	10,000	1,313	11,313
2019-2020	20,000	1,051	21,051
	<u>\$ 65,000</u>	<u>\$ 12,692</u>	<u>\$ 77,692</u>

In October 2002, the County issued \$108,450 in general obligation bonds for the Victoria Hills Neighborhood Improvement District. The bonds bear interest at 4.125% and were scheduled to be paid in annual payments ranging from \$5,525 to \$13,410. The final payment was scheduled for March 1, 2013. Payments are made using special assessment tax monies collected for the NID in the prior year. The balance outstanding as of December 31, 2013 is \$0.

Balance 12/31/2011	Additions	Retirements	Balance 12/31/2012	Additions	Retirements	Balance 12/31/2013
\$ 26,301	\$ -	\$ 12,891	\$ 13,410	\$ -	\$ 13,410	\$ -

In October 2013, the County issued \$110,000 in general obligation bonds for the Orchard Estates Neighborhood Improvement District. The bonds bear interest at 4% and are scheduled to be paid in annual payments of \$5,000. The final payment is scheduled for April 1, 2033. Payments are made using special assessment tax monies collected for the NID in the prior year. The schedule of remaining payments and interest is listed below:

Balance 12/31/2011	Additions	Retirements	Balance 12/31/2012	Additions	Retirements	Balance 12/31/2013
\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000

Year Ending December 31	Principal	Interest	Total
2014	\$ 5,000	\$ 4,300	\$ 9,300
2015	5,000	4,100	9,100
2016	5,000	3,900	8,900
2017	5,000	3,700	8,700
2018	5,000	3,500	8,500
2019-2023	25,000	14,500	39,500
2024-2028	25,000	9,500	34,500
2029-2033	35,000	4,100	39,100
	<u>\$ 110,000</u>	<u>\$ 47,600</u>	<u>\$ 157,600</u>

**The County of Andrew  
Savannah, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2013 & 2012**

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**Note 11 - Long Term Debt (continued)**

The Andrew County Public Benefit Corporation is obligated to the USDA Rural Development Agency for two notes. The first note was issued in 2012 for \$5,200,000, bearing interest at 4% and is scheduled to be repaid in 40 annual payments of \$265,564 ending September 2051. The second note was issued in 2012 for \$700,000, bearing interest at 4.25% and is scheduled to be repaid in 40 annual payments of \$37,065 ending September 2051. The building of the judicial center is pledged as collateral for the two notes. The schedule of remaining payments and interest is listed below:

Balance 12/31/2012	Additions	Retirements	Balance 12/31/2013	Interest Paid
\$ 5,900,000	\$ -	\$ 60,437	\$ 5,839,563	\$ 242,192

Year Ending December 31	Principal	Interest	Total
2014	\$ 62,916	239,713	\$ 302,629
2015	65,497	237,132	302,629
2016	68,185	234,444	302,629
2017	70,983	231,646	302,629
2018	73,896	228,733	302,629
2019-2023	417,530	1,095,615	1,513,145
2024-2028	510,527	1,002,618	1,513,145
2029-2033	624,247	888,898	1,513,145
2034-2038	763,311	749,834	1,513,145
2039-2043	933,369	579,776	1,513,145
2044-2048	1,141,332	371,813	1,513,145
2049-2052	1,107,770	102,746	1,210,516
	<u>\$ 5,839,563</u>	<u>\$ 5,962,968</u>	<u>\$ 11,802,531</u>

**Note 12 - Change in Reporting Entity**

In 2012 the County was not required to include the Andrew County Public Benefit Corporation (ACPBC) in the audited financial statements due to the ACPBC being separately audited. The ACPBC is included in the audited financial statements for 2013. The effect of the aforementioned change in reporting entity increased cash balance as of January 1, 2013 by \$56,794. A copy of the 2012 audit report for the Andrew County Public Benefit Corporation may be obtained by writing to the Andrew County Treasurer, P.O. Box 122, Savannah, MO 64485 or by calling (816) 324-3614.

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



To the County Commission and  
Officeholders of Andrew County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Andrew County, Missouri, as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise Andrew County, Missouri's basic financial statements and have issued our report thereon dated July 9, 2014.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Andrew County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Andrew County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Andrew County, Missouri's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: 13/12-2 and 13/12-3.

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

As part of obtaining reasonable assurance about whether Andrew County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

10425 Old Olive  
Street Road,  
Suite 101

Creve Coeur,  
Missouri 63141

PHONE:  
314-569-3800

FAX:  
314-569-0020

[www.nsvcpa.com](http://www.nsvcpa.com)

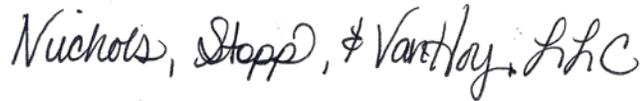
opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 13/12-1.

**Andrew County, Missouri's Response to Findings**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Creve Coeur, Missouri  
July 9, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133



To the County Commission and  
Officeholders of Andrew County, Missouri

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

We have audited Andrew County, Missouri's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Andrew County, Missouri's major federal programs for the years ended December 31, 2013 and 2012. Andrew County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Andrew County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Andrew County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, Andrew County, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2013 and 2012.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, 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 item 13/12-4. Our opinion on each major federal program is not modified with respect to these matters.

Andrew County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Andrew

10425 Old Olive  
Street Road,  
Suite 101  
  
Creve Coeur,  
Missouri 63141

PHONE:  
314-569-3800  
FAX:  
314-569-0020

[www.nsvcpa.com](http://www.nsvcpa.com)

County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

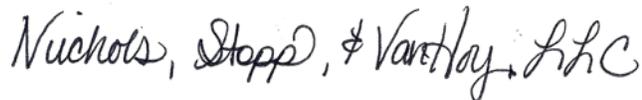
### **Report on Internal Control Over Compliance**

Management of Andrew County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Andrew County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Andrew County, Missouri's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Creve Coeur, Missouri  
July 9, 2014

**The County of Andrew  
Savannah, Missouri  
Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2013 & 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31,	
			2013	2012
<b>U.S. Department of Agriculture</b>				
Passed through state:				
Office of Administration - Conservation Reserve Program	10.069	FEIN 446000438	\$ 15,603	\$ 15,603
Total U.S. Department of Agriculture			15,603	15,603
<b>U.S. Department of Transportation</b>				
Passed through state:				
Highway and Transportation Commission Highway Planning and Construction	20.205	BRO-002(39)	272,701	7,082
Highway Planning and Construction	20.205	BRO-B002(40)	7,855	322,690
Total U.S. Department of Transportation			280,556	329,772
<b>General Services Administration</b>				
Passed through state:				
Office of Secretary of State - Election Reform Payments	39.011	47-0601-0-1-808	4,660	2,912
Total General Services Administration			4,660	2,912
<b>Election Assistance Commission</b>				
Passed through state:				
Office of Secretary of State - Help America Vote Act Requirements Payments	90.401	95-1650-0-1-808	-	2,440
Total Election Assistance Commission			-	2,440
<b>U.S. Department of Health and Human Services</b>				
Passed through state:				
Department of Social Services - Child Support Enforcement	93.563	ER10214C002	95,744	99,330
Office of Secretary of State - Voting Access for Individuals with Disabilities Grants to States	93.617	HAVAHHSFED	-	2,676
Total U.S. Department of Health and Human Services			95,744	102,006
<b>U.S. Department of Homeland Security</b>				
Passed through state:				
Department of Public Safety - Disaster Grants - Public Assistance Grants	97.036	FEMA 4012-DR-MO	319,173	65,021
Emergency Management Performance Grants	97.042	EMW-2013-EP-00028	9,591	1,435
Total U.S. Department of Homeland Security			328,764	66,456
Total Expenditures of Federal Awards			\$ 725,327	\$ 519,189

**The County of Andrew  
Savannah, Missouri  
Notes to Schedule of Expenditures of Federal Awards  
For the years ended December 31, 2013 & 2012**

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

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of *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 number is not available.

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

Basis of Presentation

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.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

**Note 2 - Subrecipients**

The County did not pass through any federal funds for the years ended December 31, 2013 and 2012, respectively.

**The County of Andrew  
Savannah, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2013 & 2012**

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

Financial Statements

Type of auditor's report issued Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes \_\_\_\_\_ None Reported

Any noncompliance material to financial statements noted?   X   Yes \_\_\_\_\_ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiencies identified not considered to be material weaknesses?   X   Yes \_\_\_\_\_ None Reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of Circular A-133?   X   Yes \_\_\_\_\_ No

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction
97.036	Disaster Grants - Public Assistance Grants

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   No

**The County of Andrew  
Savannah, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2013 & 2012**

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**Section 2 - Financial Statement Findings**

13/12-1 **Condition:** During our audit, we noted two funds with actual expenditures that exceeded the budgeted expenditures, one fund that was deficit budgeted, and one fund which no budget was prepared.

**Effect:** Missouri statutes requires Counties to prepare an annual budget and expenditures are not to exceed the budget. Due to exceeding budget in certain funds the County is in violation of Missouri Revised Statutes.

**Cause:** Oversight

**Recommendation:** We recommend that the County adopt a budget for all funds, and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

**Management's Response:** This was an oversight of the County Clerk, the 2012 budget was amended and the Law Enforcement Training Fund and the Sheriff's Civil Account Fund did not get changed. The Deputy Sheriff Salary Supplemental Fund showed a deficit because the County has to pay the deputies from this fund and wait for reimbursement from the State, we will always be at least one payment behind; in the future we will budget more for revenues so the fund will have a positive balance.

13/12-2 **Condition:** Documentation of the County's internal controls has not been prepared.

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

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

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

**Management's Response:** Clerk will prepare internal controls policy.

**The County of Andrew  
Savannah, Missouri  
Schedule of Findings and Questioned Costs  
For the years ended December 31, 2013 & 2012**

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

13/12-3 **Condition:** During our audit, we noted there is no formal fraud risk assessment in place.

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

**Cause:** Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

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

**Management's Response:** Clerk will prepare fraud risk management assessment.

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

13/12-4 Federal Grantor: All Programs  
Pass-Through Grantor: All Programs  
Federal CFDA Number: All Programs  
Program Title: All Programs

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

**Criteria:** OMB Circular A-133 requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

**Cause:** Management was unaware of the reporting requirements related to the Schedule of Expenditures of Federal Awards.

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

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

**Management's Response:** Clerk will take note of this error and will make sure the right figures are reported on the SEFA in the future.

**The County of Andrew  
Savannah, Missouri  
Follow-Up to Prior Audit Findings for an Audit of Financial  
Statements Performed in Accordance with Government Auditing Standards**

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In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by Andrew County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2010.

**Prior Year Financial Statement Findings**

10-1 ACCOUNTING FOR TRANSFERS

**Condition:** The financial statements of the County as presented in the annual budget document present transfers between fund. However, a \$77,630 transfer from the special road and bridge fund to the general fund was treated as a receipt in the general fund and a disbursement in the special road and bridge fund. A \$20,000 transfer from the collectors' tax maintenance fund to the general fund was included as a receipt instead of a transfer.

**Criteria:** Paragraph 6.12 of *Government Auditing Standards* states, "A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect, or correct errors in assertions made by management on a timely basis. A deficiency in design exists when (1) a control necessary to meet the control objective is missing or (2) an existing control is not properly designed so that, even if the control operates as designed, the control objective is not met."

**Effect:** The County's financial statements and annual budget document did not properly present transfers between funds.

**Cause:** Transfers were not recorded correctly in the County's accounting system.

**Recommendation:** We recommend the County review the accounting for transfers between funds and ensure the transfers are accounted for appropriately.

**Response:** The issue has been corrected. The County will now treat transfers between funds as transfers rather than receipts and new accounts have been established for the transfers.

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

10-2 DUPLICATE CHECK ISSUED AND NOT VOIDED IN A TIMELY MANNER

**Condition:** A duplicate check for \$17,670 was issued August 26, 2010. The check was listed as an outstanding check on bank account reconciliations until December, 2011. The check was voided in December, 2011.

**Criteria:** Paragraph 6.12 of *Government Auditing Standards* states, "A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect, or correct errors in assertions made by management on a timely basis. A deficiency in design exists when (1) a control necessary to meet the control objective is missing or (2) an existing control is not properly designed so that, even if the control operates as designed, the control objective is not met."

**Effect:** The County's accounting records were incorrect for the years ended December 31, 2010 and 2011. Special road and bridge fund disbursements for the year ended December 31, 2010, were overstated by \$17,670. Special road and bridge disbursements for the year ended December 31, 2011, were understated by \$17,670. County bank reconciliations were incorrect for the period of August, 2010, through December, 2011.

**The County of Andrew  
Savannah, Missouri  
Follow-Up to Prior Audit Findings for an Audit of Financial  
Statements Performed in Accordance with Government Auditing Standards**

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10-2 (cont.) **Cause:** An outstanding check was not investigated in a timely manner by the County.

**Recommendation:** We recommend the County review the outstanding check list on a monthly basis and investigate any unusual or old outstanding reconciling items.

**Response:** The County will review the outstanding check list in a timely manner.

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

10-3 EXPENDITURES IN EXCESS OF BUDGETED AMOUNTS

**Condition:** As described in Note 1H, disbursements were in excess of budgeted amounts for the John Glenn Road NID Fund for the year ended December 31, 2010. The County's internal control over financial reporting did not detect that actual disbursements exceeded the budgeted disbursements.

**Criteria:** As described in *Government Auditing Standards*, as issued by the Comptroller General of the United States, section 5.11, a deficiency in internal control over financial reporting exists when the deficiency "adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles."

**Effect:** The County made disbursements in excess of the authorized budget and was not in compliance with Section 67.040, RSMo.

**Cause:** The County did not monitor and amend the budget for the one fund.

**Recommendation:** We recommend the County review the budgets and monitor disbursement to prevent disbursements in excess of budgeted amounts in the future.

**Response:** The County agrees with the finding.

**Status:** Management has not corrected this issue and the finding is repeated as finding 13/12-1.

10-4 SHERIFF ACCOUNT DEPOSITS

**Condition:** Receipts are not deposited timely in the Sheriff's accounts. Receipts are received throughout the month by the Sheriff's department. One account in December, 2010, showed five deposits with a total amount of \$7,192 deposited on December 20, 2010. The account's only other deposits, in the total amount of \$1,024, were on December 6, 2010.

**Criteria:** As described in *Government Auditing Standards*, as issued by the Comptroller General of the United States, section 5.11, a deficiency in internal control over financial reporting exists when the deficiency "adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles."

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10-4 (cont.) **Effect:** Failure to deposit monies in a timely manner increases the risk that errors or irregularities will not be detected in a timely manner.

**Cause:** The Sheriff's department did not deposit receipts on a timely basis.

**Recommendation:** We recommend that the Sheriff's office deposit receipts on a timely basis.

**Response:** The Sheriff will make every attempt to deposit funds under his control three times per week.

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

10-5 SHERIFF DEPARTMENT LIABILITIES

**Condition:** Monthly lists of liabilities are not prepared for the commissary/inmate account, and consequently, liabilities are not reconciled with cash balances.

**Criteria:** As described in *Government Auditing Standards*, as issued by the Comptroller General of the United States, section 5.11, a deficiency in internal control over financial reporting exists when the deficiency "adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles."

**Effect:** Failure to reconcile liabilities to the cash balance increases the risk that errors or irregularities will not be detected in a timely manner.

**Cause:** The Sheriff's department did not monthly reconcile a list of liabilities to the cash balance.

**Recommendation:** We recommend that the Sheriff's department prepare a monthly list of liabilities and reconcile that list to the commissary/inmate account.

**Response:** The Sheriff's department installed a computer program to track inmate liabilities in January, 2011.

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

10-6 EXPENDITURES IN EXCESS OF BUDGETED AMOUNTS

**Condition:** As described in Note 1H, disbursements were in excess of budgeted amounts for the John Glenn Road NID Fund for the year ended December 31, 2010.

**Criteria:** Section 67,040, RSMo., sets forth that, after any political subdivision has approved the budget for any year, the political subdivision shall not increase the total amount authorized for expenditure from any fund, unless the governing body adopts a resolution setting forth the facts and reasons making the increase necessary and approves or adopts an order, motion, resolution or ordinance to authorize the expenditures.

**Effect:** The County made disbursements in excess of the authorized budget and was not in compliance with Section 67.040, RSMo.

**Cause:** The County did not monitor and amend the budget for the one fund.

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10-6 **Recommendation:** We recommend the County review the budgets and monitor disbursement to prevent (cont.) disbursements in excess of budgeted amounts in the future.

**Response:** The County agrees with the finding.

**Status:** Management has not corrected this issue and the finding is repeated as finding 13/12-1.

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

10-7 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS NOT PREPARED ACCURATELY

**Condition:** Andrew County, Missouri, (the County) prepared a schedule of expenditures of federal awards (SEFA) that was not accurate. Disbursements of \$24,902 under the Emergency Watershed Levee Program were not included in the SEFA. Disbursements listed by the County for disaster grants were \$255,329. Actual disbursements on the disaster grants program were \$456,967.

**Criteria:** Paragraph 300(a) of *Office of Management and Budget (OMB) Circular A-133* states that the auditee shall identify all federal awards expended and the federal programs under which they were received. Paragraph 300(d) of *OMB Circular A-133* states that an auditee shall prepare financial statements including the schedule of expenditures of federal awards in accordance with the circular.

**Effect:** The County was not in compliance with *OMB Circular A-133*.

**Cause:** The SEFA was not accurately prepared.

**Recommendation:** We recommend the County prepare the SEFA accurately and develop a monitoring system to ensure all expenditures of federal funds are included in the SEFA.

**Response:** An incorrect amount was reported by the Emergency Management Director to the County Clerk's office and the Emergency Watershed Levee Program payments were mistakenly omitted from the County's SEFA. The County agrees with the finding.

**Status:** Management has not corrected this issue and the finding is repeated as finding 13/12-4.

10-8 FAILURE TO TIMELY FILE DATA COLLECTION FORM AND REPORTING PACKAGE

**Condition:** The County did not file the data collection form and reporting package within nine months after the end of the fiscal year.

**Criteria:** Paragraph 320(a) of *OMB Circular A-133* states, "the data collection form and the reporting package as described in *OMB Circular A-133* shall be filed within the earlier of thirty days after receipt of the auditor's report or nine months after the end of the audit period."

**Cause:** The County did not contract for an audit until August 6, 2012, which prevented the audit from being conducted and preparation of the data collection form and reporting package in a timely manner. The County did not have a system of internal control in place to detect the filing deadline for the data collection form and reporting package.

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**Effect:** Failure to timely file the data collection form and reporting package results in the County not complying with the requirements of *OMB Circular A-133*.

**Recommendation:** We recommend completion of all financially related documentation in a timely manner so the audit can be completed on a timely basis. We also recommend the establishment of a checklist or other reminder system to ensure that all information is filed on a timely basis.

**Response:** The County agrees with the finding.

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

10-9 FEDERAL DISBURSEMENTS NOT MADE WITHIN THE REQUIRED TIME PERIOD

**Condition:** One \$135,158 advance of federal funds from the Missouri Department of Transportation was not disbursed to the project contracts until one month after receipt by the County.

**Criteria:** Treasury regulations at 31 CFR part 205 state that recipients of federal funds must follow procedures to minimize the time elapsing between the transfer of funds and disbursement to the recipient. The State of Missouri Department of Transportation has determined three business days to be the period of time for recipients to disburse money under the Off-System Bridge Replacement and Rehabilitation Program.

**Effect:** The County was not in compliance with cash management requirements of treasury regulations at 31 CFR part 205.

**Cause:** An email notification from the State of Missouri Department of Transportation of the electronic funds transfer to the County was sent to another entity rather than the County. The County did not discover the receipt of funds until reviewing their bank records approximately one month later.

**Recommendation:** We recommend the County work with State officials in determining an appropriate notification system for the electronic transfer of funds to the County.

**Response:** The County agrees with the finding and is working with the state to ensure timely notification is received in the future.

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