



NICOLE GALLOWAY, CPA
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, 2017, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2018
Report No. 2018-093

ANNUAL FINANCIAL REPORT

ANDREW COUNTY, MISSOURI

For the Years Ended
December 31, 2017 and 2016

ANDREW COUNTY, MISSOURI

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INTRODUCTORY SECTION

ANDREW COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Bob Caldwell

Eastern Commissioner – Frederick “Fritz” Hegeman

Western Commissioner – Gary Baumann

Other Elected Officials

Assessor – Paul Garrison

Circuit Clerk – Tena Christmas

Collector – Phil Rogers

County Clerk – Sarah Miller

Coroner – Doug Johnson

Prosecuting Attorney – Steven Stevenson

Public Administrator – Janet Rosenauer

Recorder – Rose Lancey

Sheriff – Bryan Atkins

Treasurer – Cindy Esely

FINANCIAL SECTION

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McBride, Lock & Associates, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Andrew County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Andrew County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Comparative Schedules of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. 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 fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 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 opinion.

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 on the basis of the financial reporting provisions 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 referred above 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, 2017 and 2016, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Andrew County, Missouri, as of December 31, 2017 and 2016, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated July 31, 2018, 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 the 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 the County’s internal control over financial reporting and compliance.



McBride, Lock & Associates, LLC
Kansas City, Missouri
July 31, 2018

ANDREW COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2016 AND 2017

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	January 1, 2016	2016	2016	December 31, 2016	2017	2017	December 31, 2017
General Revenue	\$ 508,713	\$ 2,573,205	\$ 2,767,795	\$ 314,123	\$ 2,591,092	\$ 2,470,995	\$ 434,220
Special Road & Bridge	1,523,026	2,575,387	2,333,726	1,764,687	2,533,189	2,337,589	1,960,287
Assessment	197,816	289,190	257,571	229,435	299,642	293,095	235,982
Law Enforcement	954	1,516,984	1,513,659	4,279	1,625,075	1,628,536	818
Law Enforcement Training	256	4,117	2,178	2,195	3,556	5,467	284
Capital Improvement	61,158	134,766	106,169	89,755	136,894	189,143	37,506
Recorder's Record	59,234	9,468	7,154	61,548	10,110	23,041	48,617
Prosecuting Attorney Training	171	725	300	596	689	857	428
911	34,004	68	10,691	23,381	20,081	10,864	32,598
Local Emergency Planning Committee	5,261	3,091	1,986	6,366	2,855	856	8,365
Deputy Salary Supplement	(3,979)	41,186	39,074	(1,867)	32,709	31,999	(1,157)
Inmate Security	67,357	66,922	40,227	94,052	62,970	120,090	36,932
Andrew Co. Public Benefit Corporation	56,794	386,887	302,629	141,052	337,892	302,629	176,315
Aggregate Cemetery	2,273,928	119,587	94,315	2,299,200	137,020	73,197	2,363,023
Camp Geiger	-	396,956	396,956	-	-	-	-
Chinnereth Estates NID	17,373	15,440	14,096	18,717	4,942	16,341	7,318
Collector Tax Maintenance	48,070	26,469	26,195	48,344	29,113	35,873	41,584
Eden Estates NID	-	194,428	181,816	12,612	11,098	7,000	16,710
Election Services	7,547	15,250	9,548	13,249	2,799	2,765	13,283
Ford Farm	90,842	3,787	8,686	85,943	6,823	2,979	89,787
Gore Road NID	11,609	13,535	12,628	12,516	11,651	12,103	12,064
Hazardous Materials Emergency Preparedness	287	-	-	287	-	-	287
John Glenn NID	458	-	458	-	-	-	-
Johnson Grass	33,809	38,123	32,589	39,343	39,920	34,319	44,944
Orchard Estates NID	18,342	11,785	9,898	20,229	12,349	9,697	22,881
Prosecuting Attorney Bad Check	39,135	7,225	15,853	30,507	5,886	175	36,218
Senate Bill 40	109,685	266,374	177,133	198,926	209,591	164,504	244,013
Senior Citizens Services	441	70,009	69,683	767	73,040	73,404	403
Sheriff Civil	8,886	17,316	7,027	19,175	18,930	11,709	26,396
Sheriff Revolving	29,723	48,225	25,212	52,736	7,649	22,888	37,497
Jail Pod Construction	-	-	-	-	105,279	-	105,279
Total	<u>\$ 5,200,900</u>	<u>\$ 8,846,505</u>	<u>\$ 8,465,252</u>	<u>\$ 5,582,153</u>	<u>\$ 8,332,844</u>	<u>\$ 7,882,115</u>	<u>\$ 6,032,882</u>

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

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2016		2017	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 607,000	\$ 616,557	\$ 640,000	\$ 671,044
Sales taxes	525,000	707,192	550,000	710,923
Intergovernmental	171,600	198,717	176,506	161,517
Charges for services	492,857	462,086	466,585	474,828
Interest	900	718	700	492
Other	435,125	330,928	530,125	325,293
Transfers in	332,008	257,007	255,362	246,995
Total Receipts	<u>\$ 2,564,490</u>	<u>\$ 2,573,205</u>	<u>\$ 2,619,278</u>	<u>\$ 2,591,092</u>
DISBURSEMENTS				
County Commission	\$ 88,610	\$ 88,064	\$ 90,260	\$ 89,480
County Clerk	140,351	113,702	127,152	108,409
Elections	104,000	97,683	32,680	49,729
Buildings and grounds	41,200	29,853	38,225	32,177
Employee fringe benefits	245,816	236,210	244,103	230,286
Treasurer	49,780	46,077	49,780	45,997
Collector	124,075	111,129	126,075	104,952
Recorder of Deeds	78,704	75,409	80,400	88,971
Circuit Clerk	56,401	14,470	57,400	12,405
Court administration	33,935	33,572	33,935	32,353
Public Administrator	25,200	22,980	32,000	28,464
Prosecuting Attorney	156,728	140,589	153,200	136,005
Juvenile Officer	78,525	60,332	78,546	56,998
Coroner	24,735	19,282	25,380	17,614
Other County government	842,924	716,556	748,708	610,263
Transfers out	971,887	961,887	1,012,020	826,892
Emergency fund	-	-	-	-
Total Disbursements	<u>\$ 3,062,871</u>	<u>\$ 2,767,795</u>	<u>\$ 2,929,864</u>	<u>\$ 2,470,995</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (498,381)	\$ (194,590)	\$ (310,586)	\$ 120,097
CASH AND INVESTMENTS, JANUARY 1	<u>508,713</u>	<u>508,713</u>	<u>314,123</u>	<u>314,123</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 10,332</u>	<u>\$ 314,123</u>	<u>\$ 3,537</u>	<u>\$ 434,220</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 1,205,280	\$ 1,254,611	\$ 1,304,610	\$ 1,316,153	\$ -	\$ -	\$ -	\$ -
Sales taxes	395,000	403,643	418,000	409,924	-	-	-	-
Intergovernmental	1,133,376	897,602	1,271,000	780,836	301,183	269,417	310,750	281,404
Charges for services	-	-	-	-	549	274	274	208
Interest	3,000	3,844	3,500	3,899	472	475	430	513
Other	28,000	15,687	28,000	22,377	8,709	19,024	12,430	17,517
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,764,656</u>	<u>\$ 2,575,387</u>	<u>\$ 3,025,110</u>	<u>\$ 2,533,189</u>	<u>\$ 310,913</u>	<u>\$ 289,190</u>	<u>\$ 323,884</u>	<u>\$ 299,642</u>
DISBURSEMENTS								
Salaries	\$ 543,271	\$ 505,427	\$ 529,980	\$ 516,222	\$ 129,660	\$ 128,793	\$ 141,000	\$ 137,372
Employee fringe benefits	273,183	254,563	288,737	262,399	50,912	50,447	65,742	57,438
Materials and supplies	250,400	204,584	257,800	214,224	14,000	3,779	14,000	4,987
Services and other	197,100	178,401	207,100	173,465	84,000	74,552	94,800	85,798
Capital outlay	245,000	174,651	251,000	206,660	-	-	-	7,500
Construction	1,298,716	874,769	1,408,000	847,933	-	-	-	-
Transfers out	135,162	141,331	116,686	116,686	-	-	-	-
Total Disbursements	<u>\$ 2,942,832</u>	<u>\$ 2,333,726</u>	<u>\$ 3,059,303</u>	<u>\$ 2,337,589</u>	<u>\$ 278,572</u>	<u>\$ 257,571</u>	<u>\$ 315,542</u>	<u>\$ 293,095</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (178,176)	\$ 241,661	\$ (34,193)	\$ 195,600	\$ 32,341	\$ 31,619	\$ 8,342	\$ 6,547
CASH AND INVESTMENTS, JANUARY 1	<u>1,523,026</u>	<u>1,523,026</u>	<u>1,764,687</u>	<u>1,764,687</u>	<u>197,816</u>	<u>197,816</u>	<u>229,435</u>	<u>229,435</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,344,850</u>	<u>\$ 1,764,687</u>	<u>\$ 1,730,494</u>	<u>\$ 1,960,287</u>	<u>\$ 230,157</u>	<u>\$ 229,435</u>	<u>\$ 237,777</u>	<u>\$ 235,982</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	525,000	594,530	550,000	601,357	-	-	-	-
Intergovernmental	69,000	-	62,000	45,000	-	-	-	-
Charges for services	375,000	329,255	465,000	479,126	4,100	4,115	4,100	3,554
Interest	20	-	75	-	-	2	2	2
Other	18,000	18,199	82,000	10,592	-	-	-	-
Transfers in	585,000	575,000	640,795	489,000	-	-	-	-
Total Receipts	<u>\$ 1,572,020</u>	<u>\$ 1,516,984</u>	<u>\$ 1,799,870</u>	<u>\$ 1,625,075</u>	<u>\$ 4,100</u>	<u>\$ 4,117</u>	<u>\$ 4,102</u>	<u>\$ 3,556</u>
DISBURSEMENTS								
Salaries	\$ 864,800	\$ 892,193	\$ 928,450	\$ 924,955	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	331,643	314,634	425,120	336,521	-	-	-	-
Materials and supplies	113,500	91,364	120,500	106,349	-	-	-	-
Services and other	189,800	199,439	225,800	213,243	4,000	2,178	5,467	5,467
Capital outlay	62,500	16,029	87,000	47,468	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,562,243</u>	<u>\$ 1,513,659</u>	<u>\$ 1,786,870</u>	<u>\$ 1,628,536</u>	<u>\$ 4,000</u>	<u>\$ 2,178</u>	<u>\$ 5,467</u>	<u>\$ 5,467</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 9,777	\$ 3,325	\$ 13,000	\$ (3,461)	\$ 100	\$ 1,939	\$ (1,365)	\$ (1,911)
CASH AND INVESTMENTS, JANUARY 1	<u>954</u>	<u>954</u>	<u>4,279</u>	<u>4,279</u>	<u>256</u>	<u>256</u>	<u>2,195</u>	<u>2,195</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 10,731</u>	<u>\$ 4,279</u>	<u>\$ 17,279</u>	<u>\$ 818</u>	<u>\$ 356</u>	<u>\$ 2,195</u>	<u>\$ 830</u>	<u>\$ 284</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CAPITAL IMPROVEMENT FUND				RECORDER'S RECORD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	125,000	134,548	136,641	136,641	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	9,700	9,315	9,400	9,952
Interest	200	218	246	253	125	153	125	158
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 125,200</u>	<u>\$ 134,766</u>	<u>\$ 136,887</u>	<u>\$ 136,894</u>	<u>\$ 9,825</u>	<u>\$ 9,468</u>	<u>\$ 9,525</u>	<u>\$ 10,110</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	20,900	1,688	21,700	3,938
Services and other	6,170	6,169	6,000	3,555	7,400	5,466	6,560	5,401
Capital outlay	-	-	-	-	30,000	-	30,000	13,702
Construction	-	-	6,000	-	-	-	-	-
Transfers out	168,830	100,000	177,143	185,588	-	-	-	-
Total Disbursements	<u>\$ 175,000</u>	<u>\$ 106,169</u>	<u>\$ 189,143</u>	<u>\$ 189,143</u>	<u>\$ 58,300</u>	<u>\$ 7,154</u>	<u>\$ 58,260</u>	<u>\$ 23,041</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (49,800)	\$ 28,597	\$ (52,256)	\$ (52,249)	\$ (48,475)	\$ 2,314	\$ (48,735)	\$ (12,931)
CASH AND INVESTMENTS, JANUARY 1	<u>61,158</u>	<u>61,158</u>	<u>89,755</u>	<u>89,755</u>	<u>59,234</u>	<u>59,234</u>	<u>61,548</u>	<u>61,548</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 11,358</u>	<u>\$ 89,755</u>	<u>\$ 37,499</u>	<u>\$ 37,506</u>	<u>\$ 10,759</u>	<u>\$ 61,548</u>	<u>\$ 12,813</u>	<u>\$ 48,617</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				911 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,000	-	20,000	20,000
Charges for services	1,210	724	1,210	688	-	-	-	-
Interest	40	1	40	1	-	68	50	81
Other	-	-	-	-	-	-	300	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,250</u>	<u>\$ 725</u>	<u>\$ 1,250</u>	<u>\$ 689</u>	<u>\$ 10,000</u>	<u>\$ 68</u>	<u>\$ 20,350</u>	<u>\$ 20,081</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 9,880	\$ 10,061	\$ 10,061
Employee fringe benefits	-	-	-	-	785	811	803	803
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,250	300	1,450	857	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,250</u>	<u>\$ 300</u>	<u>\$ 1,450</u>	<u>\$ 857</u>	<u>\$ 10,785</u>	<u>\$ 10,691</u>	<u>\$ 10,864</u>	<u>\$ 10,864</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 425	\$ (200)	\$ (168)	\$ (785)	\$ (10,623)	\$ 9,486	\$ 9,217
CASH AND INVESTMENTS, JANUARY 1	<u>171</u>	<u>171</u>	<u>596</u>	<u>596</u>	<u>34,004</u>	<u>34,004</u>	<u>23,381</u>	<u>23,381</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 171</u>	<u>\$ 596</u>	<u>\$ 396</u>	<u>\$ 428</u>	<u>\$ 33,219</u>	<u>\$ 23,381</u>	<u>\$ 32,867</u>	<u>\$ 32,598</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PLANNING COMMITTEE FUND				DEPUTY SALARY SUPPLEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,800	3,080	3,000	2,838	75,000	41,186	55,305	32,709
Charges for services	-	-	-	-	-	-	-	-
Interest	-	11	10	17	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,800</u>	<u>\$ 3,091</u>	<u>\$ 3,010</u>	<u>\$ 2,855</u>	<u>\$ 75,000</u>	<u>\$ 41,186</u>	<u>\$ 55,305</u>	<u>\$ 32,709</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 56,000	\$ 31,904	\$ 33,200	\$ 25,289
Employee fringe benefits	-	-	-	-	14,830	7,170	7,562	6,710
Materials and supplies	1,000	-	500	-	-	-	-	-
Services and other	2,100	1,986	2,200	856	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,100</u>	<u>\$ 1,986</u>	<u>\$ 2,700</u>	<u>\$ 856</u>	<u>\$ 70,830</u>	<u>\$ 39,074</u>	<u>\$ 40,762</u>	<u>\$ 31,999</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (300)	\$ 1,105	\$ 310	\$ 1,999	\$ 4,170	\$ 2,112	\$ 14,543	\$ 710
CASH AND INVESTMENTS, JANUARY 1	<u>5,261</u>	<u>5,261</u>	<u>6,366</u>	<u>6,366</u>	<u>(3,979)</u>	<u>(3,979)</u>	<u>(1,867)</u>	<u>(1,867)</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,961</u>	<u>\$ 6,366</u>	<u>\$ 6,676</u>	<u>\$ 8,365</u>	<u>\$ 191</u>	<u>\$ (1,867)</u>	<u>\$ 12,676</u>	<u>\$ (1,157)</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE SECURITY FUND				ANDREW CO. PUBLIC BENEFIT CORPORATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	40,000	45,404	25,110	25,110	-	-	-	-
Interest	200	210	189	195	-	-	-	-
Other	23,602	21,308	37,665	37,665	-	-	-	-
Transfers in	-	-	-	-	391,887	386,887	337,892	337,892
Total Receipts	<u>\$ 63,802</u>	<u>\$ 66,922</u>	<u>\$ 62,964</u>	<u>\$ 62,970</u>	<u>\$ 391,887</u>	<u>\$ 386,887</u>	<u>\$ 337,892</u>	<u>\$ 337,892</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	41,000	40,227	70,090	70,090	302,629	302,629	302,629	302,629
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	50,000	50,000	-	-	-	-
Total Disbursements	<u>\$ 41,000</u>	<u>\$ 40,227</u>	<u>\$ 120,090</u>	<u>\$ 120,090</u>	<u>\$ 302,629</u>	<u>\$ 302,629</u>	<u>\$ 302,629</u>	<u>\$ 302,629</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 22,802	\$ 26,695	\$ (57,126)	\$ (57,120)	\$ 89,258	\$ 84,258	\$ 35,263	\$ 35,263
CASH AND INVESTMENTS, JANUARY 1	<u>67,357</u>	<u>67,357</u>	<u>94,052</u>	<u>94,052</u>	<u>56,794</u>	<u>56,794</u>	<u>141,052</u>	<u>141,052</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 90,159</u>	<u>\$ 94,052</u>	<u>\$ 36,926</u>	<u>\$ 36,932</u>	<u>\$ 146,052</u>	<u>\$ 141,052</u>	<u>\$ 176,315</u>	<u>\$ 176,315</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	AGGREGATE CEMETERY FUND				CAMP GEIGER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	396,956	396,956	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	63,090	119,587	184,200	137,020	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 63,090</u>	<u>\$ 119,587</u>	<u>\$ 184,200</u>	<u>\$ 137,020</u>	<u>\$ 396,956</u>	<u>\$ 396,956</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	121,850	94,315	123,850	73,197	396,956	396,956	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 121,850</u>	<u>\$ 94,315</u>	<u>\$ 123,850</u>	<u>\$ 73,197</u>	<u>\$ 396,956</u>	<u>\$ 396,956</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (58,760)	\$ 25,272	\$ 60,350	\$ 63,823	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>2,273,928</u>	<u>2,273,928</u>	<u>\$ 2,299,200</u>	<u>\$ 2,299,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,215,168</u>	<u>\$ 2,299,200</u>	<u>\$ 2,359,550</u>	<u>\$ 2,363,023</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CHINNERETH ESTATES NID FUND				COLLECTOR TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 14,400	\$ 13,713	\$ -	\$ 4,401	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	32,000	26,341	32,000	29,009
Interest	35	28	28	20	200	128	200	104
Other	1,734	1,699	-	521	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 16,169</u>	<u>\$ 15,440</u>	<u>\$ 28</u>	<u>\$ 4,942</u>	<u>\$ 32,200</u>	<u>\$ 26,469</u>	<u>\$ 32,200</u>	<u>\$ 29,113</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	19,114	14,096	18,577	16,341	80,000	26,195	80,000	35,873
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 19,114</u>	<u>\$ 14,096</u>	<u>\$ 18,577</u>	<u>\$ 16,341</u>	<u>\$ 80,000</u>	<u>\$ 26,195</u>	<u>\$ 80,000</u>	<u>\$ 35,873</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,945)	\$ 1,344	\$ (18,549)	\$ (11,399)	\$ (47,800)	\$ 274	\$ (47,800)	\$ (6,760)
CASH AND INVESTMENTS, JANUARY 1	<u>17,373</u>	<u>17,373</u>	<u>18,717</u>	<u>18,717</u>	<u>48,070</u>	<u>48,070</u>	<u>48,344</u>	<u>48,344</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 14,428</u>	<u>\$ 18,717</u>	<u>\$ 168</u>	<u>\$ 7,318</u>	<u>\$ 270</u>	<u>\$ 48,344</u>	<u>\$ 544</u>	<u>\$ 41,584</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	EDEN ESTATES NID FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 48,051	\$ 53,362	\$ 8,500	\$ 6,823	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	10,000	8,866	2,500	4,275	7,500	15,209	7,500	2,767
Interest	-	-	15	-	22	41	20	32
Other	132,200	132,200	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 190,251</u>	<u>\$ 194,428</u>	<u>\$ 11,015</u>	<u>\$ 11,098</u>	<u>\$ 7,522</u>	<u>\$ 15,250</u>	<u>\$ 7,520</u>	<u>\$ 2,799</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	181,816	181,816	8,525	7,000	11,500	9,548	5,000	2,765
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 181,816</u>	<u>\$ 181,816</u>	<u>\$ 8,525</u>	<u>\$ 7,000</u>	<u>\$ 11,500</u>	<u>\$ 9,548</u>	<u>\$ 5,000</u>	<u>\$ 2,765</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 8,435	\$ 12,612	\$ 2,490	\$ 4,098	\$ (3,978)	\$ 5,702	\$ 2,520	\$ 34
CASH AND INVESTMENTS, JANUARY 1	-	-	12,612	12,612	7,547	7,547	13,249	13,249
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,435</u>	<u>\$ 12,612</u>	<u>\$ 15,102</u>	<u>\$ 16,710</u>	<u>\$ 3,569</u>	<u>\$ 13,249</u>	<u>\$ 15,769</u>	<u>\$ 13,283</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	FORD FARM FUND				GORE ROAD NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 12,880	\$ 13,519	\$ 13,000	\$ 11,639
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,478	3,433	3,450	6,500	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	350	354	354	323	20	16	10	12
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,828</u>	<u>\$ 3,787</u>	<u>\$ 3,804</u>	<u>\$ 6,823</u>	<u>\$ 12,900</u>	<u>\$ 13,535</u>	<u>\$ 13,010</u>	<u>\$ 11,651</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	5,350	3,330	6,500	1,287	-	-	-	-
Services and other	6,500	5,356	5,700	1,692	12,633	12,628	12,108	12,103
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 11,850</u>	<u>\$ 8,686</u>	<u>\$ 12,200</u>	<u>\$ 2,979</u>	<u>\$ 12,633</u>	<u>\$ 12,628</u>	<u>\$ 12,108</u>	<u>\$ 12,103</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (8,022)	\$ (4,899)	\$ (8,396)	\$ 3,844	\$ 267	\$ 907	\$ 902	\$ (452)
CASH AND INVESTMENTS, JANUARY 1	<u>90,842</u>	<u>90,842</u>	<u>85,943</u>	<u>85,943</u>	<u>11,609</u>	<u>11,609</u>	<u>12,516</u>	<u>12,516</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 82,820</u>	<u>\$ 85,943</u>	<u>\$ 77,547</u>	<u>\$ 89,787</u>	<u>\$ 11,876</u>	<u>\$ 12,516</u>	<u>\$ 13,418</u>	<u>\$ 12,064</u>

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ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HAZARDOUS MATERIALS EMERGENCY PREPAREDNESS FUND				JOHN GLENN NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Sales taxes	-	-	-	-	-		-	-
Intergovernmental	-	-	-	-	-		-	-
Charges for services	-	-	-	-	-		-	-
Interest	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Transfers in	-	-	-	-	-		-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	287	-	287	-	458	458	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 287</u>	<u>\$ -</u>	<u>\$ 287</u>	<u>\$ -</u>	<u>\$ 458</u>	<u>\$ 458</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (287)	\$ -	\$ (287)	\$ -	\$ (458)	\$ (458)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>287</u>	<u>287</u>	<u>287</u>	<u>287</u>	<u>458</u>	<u>458</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 287</u>	<u>\$ -</u>	<u>\$ 287</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	JOHNSON GRASS FUND				ORCHARD ESTATES NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 37,048	\$ 33,927	\$ 34,367	\$ 35,480	\$ 12,701	\$ 8,162	\$ 10,000	\$ 9,731
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	95	101	90	99	36	38	30	44
Other	3,000	4,095	4,000	4,341	2,600	3,585	2,500	2,574
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 40,143</u>	<u>\$ 38,123</u>	<u>\$ 38,457</u>	<u>\$ 39,920</u>	<u>\$ 15,337</u>	<u>\$ 11,785</u>	<u>\$ 12,530</u>	<u>\$ 12,349</u>
DISBURSEMENTS								
Salaries	\$ 22,600	\$ 20,098	\$ 22,600	\$ 21,632	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	4,000	3,496	4,000	3,277	-	-	-	-
Materials and supplies	7,800	3,080	7,700	2,845	-	-	-	-
Services and other	4,700	5,915	4,700	6,565	11,400	9,898	11,200	9,697
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 39,100</u>	<u>\$ 32,589</u>	<u>\$ 39,000</u>	<u>\$ 34,319</u>	<u>\$ 11,400</u>	<u>\$ 9,898</u>	<u>\$ 11,200</u>	<u>\$ 9,697</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,043	\$ 5,534	\$ (543)	\$ 5,601	\$ 3,937	\$ 1,887	\$ 1,330	\$ 2,652
CASH AND INVESTMENTS, JANUARY 1	<u>33,809</u>	<u>33,809</u>	<u>39,343</u>	<u>39,343</u>	<u>18,342</u>	<u>18,342</u>	<u>20,229</u>	<u>20,229</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 34,852</u>	<u>\$ 39,343</u>	<u>\$ 38,800</u>	<u>\$ 44,944</u>	<u>\$ 22,279</u>	<u>\$ 20,229</u>	<u>\$ 21,559</u>	<u>\$ 22,881</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY BAD CHECK FUND				SENATE BILL 40 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 190,600	\$ 260,133	\$ 190,000	\$ 207,438
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	10,000	7,119	10,000	5,810	-	2,908	2,000	1,954
Interest	115	106	115	76	-	168	165	199
Other	-	-	-	-	-	3,165	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 10,115</u>	<u>\$ 7,225</u>	<u>\$ 10,115</u>	<u>\$ 5,886</u>	<u>\$ 190,600</u>	<u>\$ 266,374</u>	<u>\$ 192,165</u>	<u>\$ 209,591</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 90,725	\$ 91,058	\$ 92,588	\$ 90,235
Employee fringe benefits	-	-	-	-	16,700	11,173	15,190	13,011
Materials and supplies	-	-	-	-	34,000	17,875	30,500	16,761
Services and other	39,000	177	39,000	175	72,915	57,027	77,410	44,497
Capital outlay	-	-	-	-	27,500	-	27,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	15,676	-	-	-	-	-	-
Total Disbursements	<u>\$ 39,000</u>	<u>\$ 15,853</u>	<u>\$ 39,000</u>	<u>\$ 175</u>	<u>\$ 241,840</u>	<u>\$ 177,133</u>	<u>\$ 243,188</u>	<u>\$ 164,504</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (28,885)	\$ (8,628)	\$ (28,885)	\$ 5,711	\$ (51,240)	\$ 89,241	\$ (51,023)	\$ 45,087
CASH AND INVESTMENTS, JANUARY 1	<u>39,135</u>	<u>39,135</u>	<u>30,507</u>	<u>30,507</u>	<u>109,685</u>	<u>109,685</u>	<u>198,926</u>	<u>198,926</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 10,250</u>	<u>\$ 30,507</u>	<u>\$ 1,622</u>	<u>\$ 36,218</u>	<u>\$ 58,445</u>	<u>\$ 198,926</u>	<u>\$ 147,903</u>	<u>\$ 244,013</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SENIOR CITIZENS SERVICES FUND				SHERIFF CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 70,000	\$ 70,009	\$ 71,000	\$ 73,040	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	16,000	17,277	15,000	18,868
Interest	-	-	-	-	40	39	40	62
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 70,000</u>	<u>\$ 70,009</u>	<u>\$ 71,000</u>	<u>\$ 73,040</u>	<u>\$ 16,040</u>	<u>\$ 17,316</u>	<u>\$ 15,040</u>	<u>\$ 18,930</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	70,000	69,683	70,664	73,404	24,000	7,027	30,000	11,709
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 70,000</u>	<u>\$ 69,683</u>	<u>\$ 70,664</u>	<u>\$ 73,404</u>	<u>\$ 24,000</u>	<u>\$ 7,027</u>	<u>\$ 30,000</u>	<u>\$ 11,709</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 326	\$ 336	\$ (364)	\$ (7,960)	\$ 10,289	\$ (14,960)	\$ 7,221
CASH AND INVESTMENTS, JANUARY 1	<u>441</u>	<u>441</u>	<u>767</u>	<u>767</u>	<u>8,886</u>	<u>8,886</u>	<u>19,175</u>	<u>19,175</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 441</u>	<u>\$ 767</u>	<u>\$ 1,103</u>	<u>\$ 403</u>	<u>\$ 926</u>	<u>\$ 19,175</u>	<u>\$ 4,215</u>	<u>\$ 26,396</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING FUND				JAIL POD CONSTRUCTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	46,220	48,101	40,000	7,555	-	-	-	-
Interest	113	124	100	94	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	105,300	105,279
Total Receipts	<u>\$ 46,333</u>	<u>\$ 48,225</u>	<u>\$ 40,100</u>	<u>\$ 7,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,300</u>	<u>\$ 105,279</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	1	-	-	-	-	-	-
Capital outlay	24,836	25,211	50,000	22,888	-	-	-	-
Construction	-	-	-	-	-	-	1	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 24,836</u>	<u>\$ 25,212</u>	<u>\$ 50,000</u>	<u>\$ 22,888</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 21,497	\$ 23,013	\$ (9,900)	\$ (15,239)	\$ -	\$ -	\$ 105,299	\$ 105,279
CASH AND INVESTMENTS, JANUARY 1	<u>29,723</u>	<u>29,723</u>	<u>52,736</u>	<u>52,736</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 51,220</u>	<u>\$ 52,736</u>	<u>\$ 42,836</u>	<u>\$ 37,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,299</u>	<u>\$ 105,279</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

ANDREW COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017 and 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Andrew County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, County Clerk, Circuit Clerk, Recorder, Coroner, Prosecuting Attorney, Public Administrator, Sheriff, Collector and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Andrew County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity.

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

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer 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.
3. 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, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	<u>2017</u>	<u>2016</u>
Senior Citizens Services	✓	N/A
Sheriff Revolving	N/A	✓

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2017 and 2016, for purposes of taxation were:

	2017	2016
Real Estate	\$ 182,334,452	\$ 177,441,447
Personal Property	59,904,311	56,526,263
Railroad and Utilities	30,437,022	25,877,186
Total	<u>\$ 272,675,785</u>	<u>\$ 259,844,896</u>

For calendar years 2017 and 2016, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2017	2016
General Revenue	\$ 0.2478	\$ 0.2393
Special Road & Bridge	0.4917	0.4914
Johnson Grass	0.0147	0.0148
Senate Bill 40	0.0776	0.0783
Senior Citizens Services	0.0273	0.0276

In addition to the levies above, the County imposes special assessment taxes on residents of Neighborhood Improvement Districts (NIDs) located within the County. These taxes have been recorded as property tax revenues in the financial statements.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds, other than the funds of the Aggregate Cemetery Fund, are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may 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, purchased at a price at or below 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 the County's name at third-party banking institutions. Details of these cash and cash investment balances are presented in Note 2.

G. Interfund Activity

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.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

The Aggregate Cemetery 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. The Aggregate Cemetery Fund stated at cost was \$2,363,023, and the balance at market was \$3,120,765, as of December 31, 2017. The Aggregate Cemetery Fund stated at cost was \$2,299,200, and the balance at market was \$2,931,491, as of December 31, 2016.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2017 and 2016, the carrying amounts of the County's deposits, excluding the Aggregate Cemetery Fund as stated at cost above, were \$3,669,859 and \$3,282,953, respectively, and the bank balances were \$4,054,624 and \$4,145,006, respectively. Of the bank balances, \$617,670 and \$540,515 were covered by federal depository insurance at December 31, 2017 and December 31, 2016, respectively. The remainder of the balances at December 31, 2017 and December 31, 2016 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2017 and 2016, the County Collector held, in addition to the cash and investments listed above, cash representing collections of property taxes on behalf of various taxing districts in the County. Tax collections on deposit amounted to \$4,461,745 and \$4,436,369 at December 31, 2017 and 2016, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,000 as of December 31, 2017 and 2016. The remainder of the balances at December 31, 2017 and December 31, 2016 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Andrew County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-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 is governed by statute, Section 70.600-70.755, RSMo. 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 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, Missouri 65102 or by calling 1-800-447-4334, or by the following website, www.molagers.org.

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Andrew County do not contribute to the pension plan. The June 30th statutorily required contribution rates were 14.5% and 14.8% (General), and 11.3% and 10.3% (Police) of annual covered payroll for 2017 and 2016 respectively. 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. For the years ended December 31, 2017 and 2016, the County contributed \$269,613 and \$269,564 to LAGERS.

4) Funding Status

As of February 28, 2017, the actuarial value of accrued liabilities exceeded the assets of the plan by \$15,948 for the General division, and the actuarial value of assets exceeded the accrued liabilities by \$180,920 for the Police division. As of February 29, 2016, the actuarial value of accrued liabilities exceeded the assets of the plan by \$92,773 for the General division, and the actuarial value of assets exceeded the accrued liabilities of the plan by \$126,566 for the Police division. These net pension assets are not recognized in the cash basis financial statements of the County.

B. 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.

1) Plan Description

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 one thousand (1,000) 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 Sections 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.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years 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 formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active 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 is at age fifty-five. Any member with less than eight years of 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 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2017 and 2016, the County collected and remitted to CERF employee withholdings and fees collected of \$199,348 and \$183,821, respectively, for the years then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,360 and \$2,616, respectively, for the years ended December 31, 2017 and 2016.

4. POST EMPLOYMENT BENEFITS

The 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 the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. 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, employees will not be compensated for any unused sick time. Vacation time will accrue at a rate between one-half day to one and one-half days per month depending on length of employment. No more than two weeks of vacation time may be carried over into the next calendar year unless approved by the County Commission. Compensatory time will accrue at a rate of one and one-half times overtime hours worked based on federal wage and hour regulations, up to a maximum of 80 hours. Upon termination, employees will be paid for any unused vacation and compensatory time.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. 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 of the Missouri Association of Counties Self-Insured 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.

7. LONG TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2017:

- A. The Andrew County Public Benefit Corporation is obligated to USDA Rural Development Agency for \$5,571,045 under two notes. The two notes were issued in 2012 for \$5,200,000 and \$700,000, bearing interest at 4% and 4.25%, and are scheduled to be repaid in 40 annual payments of \$265,654 and \$37,065, respectively, 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:

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 74,104	\$ 228,525	\$ 302,629
2019	77,144	225,485	302,629
2020	80,308	222,321	302,629
2021	83,602	219,027	302,629
2022	87,032	215,597	302,629
2023-2027	491,730	1,021,415	1,513,145
2028-2032	601,204	911,941	1,513,145
2033-2037	735,052	778,093	1,513,145
2038-2042	898,696	614,449	1,513,145
2043-2047	1,098,775	414,370	1,513,145
2048-2052	1,343,398	169,747	1,513,145
Totals	<u>\$ 5,571,045</u>	<u>\$ 5,020,970</u>	<u>\$ 10,592,015</u>

- B. In 2017, the County Commission approved plans and awarded contracts for a jail expansion project, to be financed under a \$553,500 loan to the Andrew County Public Benefit Corporation by the USDA Rural Development Agency. The note bears interest at 3.375% and is scheduled to be repaid in 40 annual payments of \$25,423, ending January 2058. The schedule of payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 6,736	\$ 18,687	\$ 25,423
2020	6,965	18,459	25,424
2021	7,199	18,224	25,423
2022	7,442	17,981	25,423
2023	7,693	17,730	25,423
2024-2028	42,541	84,574	127,115
2029-2033	50,224	76,891	127,115
2034-2038	59,294	67,821	127,115
2039-2043	70,002	57,113	127,115
2044-2048	82,644	44,471	127,115
2049-2053	97,570	29,545	127,115
2054-2058	115,190	11,925	127,115
Totals	<u>553,500</u>	<u>463,421</u>	<u>\$ 1,016,921</u>

- C. On August 28, 2017, the County opened a bank line of credit for \$500,000 at a 3.95% fixed interest rate. On December 31, 2017, the balance was \$250,000 with a maturity date of February 24, 2018. The balance and accumulated interest was paid in full on January 29, 2018, totaling \$254,224.
- D. \$30,000 outstanding for the Gore Road Neighborhood Improvement District Bond, issued in September 2001 for \$121,000. The bond is scheduled to be paid in 19 annual payments with interest at 5.25%. The final payment is scheduled for 2020. Payments are made using tax monies collected for the NID in the prior year. The schedule of remaining payments and interest is listed below:

Payment Date	Principal	Interest	Total
3/1/2018	\$ 10,000	\$ 788	\$ 10,788
9/1/2018	-	525	525
3/1/2019	10,000	525	10,525
9/1/2019	-	263	263
3/1/2020	10,000	263	10,263
Totals	<u>\$ 30,000</u>	<u>\$ 2,364</u>	<u>\$ 32,364</u>

- E. \$90,000 outstanding for the Orchard Estates Neighborhood Improvement District Bond, issued in March 2013 for \$110,000. The bond is scheduled to be paid in 20 annual payments with interest at 4%. The final payment is scheduled for 2033. Payments are made using tax monies collected for the NID in the prior year. The schedule of remaining payments and interest is listed below:

<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
4/1/2018	\$ 5,000	\$ 1,800	\$ 6,800
10/1/2018	-	1,700	1,700
4/1/2019	5,000	1,700	6,700
10/1/2019	-	1,600	1,600
4/1/2020	5,000	1,600	6,600
10/1/2020	-	1,500	1,500
4/1/2021	5,000	1,500	6,500
10/1/2021	-	1,400	1,400
4/1/2022	5,000	1,400	6,400
10/1/2022	-	1,300	1,300
2023-2027	25,000	10,500	35,500
2028-2032	30,000	5,400	35,400
2033	10,000	200	10,200
Totals	<u>\$ 90,000</u>	<u>\$ 31,600</u>	<u>\$ 121,600</u>

- F. \$125,200 outstanding for the Eden Estates Neighborhood Improvement District Bond, issued in September 2016 for \$132,200. The bond is scheduled to be paid in 20 annual payments with interest at 2.75%. The final payment is scheduled for 2036. Payments are made using tax monies collected for the NID in the prior year. The schedule of remaining payments and interest is listed below:

<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
3/1/2018	\$ 5,100	\$ 3,443	\$ 8,543
3/1/2019	5,200	3,303	8,503
3/1/2020	5,400	3,160	8,560
3/1/2021	5,500	3,011	8,511
3/1/2022	5,700	2,860	8,560
2023-2027	30,800	11,869	42,669
2028-2032	35,500	7,384	42,884
2033-2036	32,000	2,227	34,227
Totals	<u>\$ 125,200</u>	<u>\$ 37,257</u>	<u>\$ 162,457</u>

- G. In December 2015, the County entered into a \$45,980, three-year capital lease for two 2014 Dodge Chargers for the Sheriff's Office. The first of four annual payments was made with the origination of the lease in the amount of \$12,668. On March 10, 2016, the County purchased two additional Chargers for \$45,980 and entered into a \$79,292, four-year capital lease for all four vehicles. The County was released from the previously existing lease agreement. The first of four annual payments of \$21,159 was made on March 1, 2017. Payments include interest of 2.65%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 19,556	\$ 1,603	\$ 21,159
2019	20,076	1,083	21,159
2020	20,611	548	21,159
Totals	<u>\$ 60,243</u>	<u>\$ 3,234</u>	<u>\$ 63,477</u>

H. On August 2, 2017, the County entered into an \$112,519, four-year capital lease to purchase three 2016 Dodge Chargers and a 2016 Ford Explorer for the Sheriff's Department, with four annual payments of \$30,401, including interest of 3.25%, beginning July 1, 2018.

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 26,823	\$ 3,578	\$ 30,401
2019	27,676	2,725	30,401
2020	28,556	1,845	30,401
2021	29,464	937	30,401
Totals	<u>\$ 112,519</u>	<u>\$ 9,085</u>	<u>\$ 121,604</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2016:

Description	Balance 12/31/2015	Additions	Payments	Balance 12/31/2016	Interest Paid
2012 USDA Notes	\$ 5,710,608	\$ -	\$ (68,379)	\$ 5,642,229	\$ 234,250
Line of Credit	250,000	250,000	(250,000)	250,000	4,318
Gore Road NID	50,000	-	(10,000)	40,000	2,363
Orchard Estates NID	100,000	-	(5,000)	95,000	3,900
Chinnereth Estates NID	26,000	-	(13,000)	13,000	804
2014 Dodge Chargers	45,980	45,980	(12,668)	79,292	-

The following schedule shows changes in long-term debt during the year ended December 31, 2017:

Description	Balance 12/31/2016	Additions	Payments	Balance 12/31/2017	Interest Paid
2012 USDA Notes	\$ 5,642,229	\$ -	\$ (71,184)	\$ 5,571,045	\$ 231,445
2017 USDA Notes	-	553,500	-	553,500	-
Line of Credit	250,000	250,000	(250,000)	250,000	4,498
Gore Road NID	40,000	-	(10,000)	30,000	1,838
Orchard Estates NID	95,000	-	(5,000)	90,000	3,700
Chinnereth Estates NID	13,000	-	(13,000)	-	2,685
Eden Estates NID	-	132,200	(7,000)	125,200	1,525
2014 Dodge Chargers	79,292	-	(19,049)	60,243	2,110
2016 Dodge Chargers	-	112,519	-	112,519	-

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2017 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through July 31, 2018, the date the financial statements were available to be issued.

On March 15, 2018, the County entered into a \$273,196 government obligation contract through Kansas State Bank for the purchase of two 2018 Mack Granite dump trucks for the Road and Bridge Department. The lease is to be paid in two payments of \$35,278 and a final payment in March 2020 of \$220,000.

COMPLIANCE SECTION

McBride, Lock & Associates, LLC

Certified Public Accountants

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 financial statements of Andrew County, Missouri as of and for the years ended December 31, 2017 and 2016, 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 31, 2018.

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 opinion 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 County'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. 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.

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 opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and recommendations as item 2017-001.

Andrew County, Missouri's Response to Finding

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



McBride, Lock & Associates, LLC
Kansas City, Missouri
July 31, 2018

FINDINGS AND RECOMMENDATIONS

ANDREW COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None

ITEMS OF NONCOMPLIANCE

2017-001: Budgetary Compliance

Criteria: State statute prohibits the County from approving expenditures in excess of the budgeted amount for any County fund. This requirement ensures expenditures are subject to public scrutiny as provided by their inclusion in a budget adopted or amended at a public meeting. The County budgets and published financial statements should present a complete and accurate picture of the County's financial position.

Condition: Actual expenditures exceeded budgeted expenditures for the following funds: Senior Citizens Services in 2017, and Sheriff Revolving in 2016.

In addition, we noted discrepancies between fund balances reported on the County budget documents and the County's published financial statements for four funds in 2016 and six funds in 2017. There were also instances where the beginning fund balances on the budget documents did not agree to the ending cash balances from the previous year's budget. The 2018 budget misstated the beginning available cash balance of the Ford Farm Fund by \$80,320, the amount of a certificate of deposit held by the County for the benefit of Ford Farm.

Cause: Adjusting journal entries were backdated to prior years in the accounting system, which is used to prepare the budgets, which resulted in differences in reporting fund balances from one year to the next. The Clerk maintains off-book ledgers for the Ford Farm Fund outside the accounting system.

Effect: In order to ensure the integrity of the budgeting process, the budget documents must present a complete and accurate financial position for each County fund and the spending limits should be adhered to.

Recommendation: We recommend the County ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission. Furthermore, we recommend the County adopt procedures to ensure the accuracy and completeness of fund balances in the budgets and published financial statements.

County Response: Any fund exceeding the budgeted expenditures is now flagged by our software company to alert us of this situation. This will be closely monitored by the County.

I spoke with the Treasurer for the Senior Citizens Board and they have assumed all responsibility for the overage in that fund. We will remain compliant in the future.

The County has designed procedures to correct adjusting journal entries and to make certain the fund balances are correct from one year to the next.

We acknowledge the error with the Ford Farm and have corrected the situation.

The County has adopted new procedures to ensure the correct fund balances in the budgets and for published financial statements.

Auditor's Evaluation: The response is appropriate to correct the concern.

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

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, 2015.

1. Actual expenditures exceeded budgeted expenditures for four funds.

Status: Repeated. See finding 2017-001.