



HICKORY COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1999

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

Report No. 2001-07
February 8, 2001
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

February 2001

www.auditor.state.mo.us

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

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

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

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

Copies of the audit are available upon request.

YELLOW SHEET

HICKORY COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

To the County Commission
and
Officeholders of Hickory County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Hickory County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

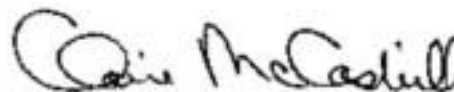
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Hickory County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,

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

In accordance with *Government Auditing Standards*, we also have issued our report dated September 12, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent than the last name "McCaskill".

Claire McCaskill
State Auditor

September 12, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

| | |
|---------------------|-----------------------|
| Director of Audits: | Thomas J. Kremer, CPA |
| Audit Manager: | David Holtmann, CPA |
| In-Charge Auditor: | Pamela Crawford, CPA |
| Audit Staff: | Sandi Ohern, CPA |
| | Rachael Simons |
| | Bryan Meadows |



CLAIRE C. McCASKILL
Missouri State Auditor

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

To the County Commission
and
Officeholders of Hickory County, Missouri

We have audited the special-purpose financial statements of various funds of Hickory County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated September 12, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

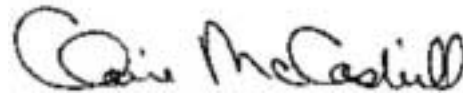
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Hickory County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Hickory County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Hickory County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

September 12, 2000 (fieldwork completion date)

Financial Statements

Exhibit A-1

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

| Fund | Cash, January 1 | Receipts | Disbursements | Cash, December 31 |
|-------------------------------------|--------------------|-----------|---------------|----------------------|
| General Revenue | \$ 160,041 | 1,022,738 | 1,008,191 | 174,588 |
| Special Road and Bridge | 64,177 | 613,638 | 564,501 | 113,314 |
| Assessment | 17,144 | 101,055 | 101,019 | 17,180 |
| Law Enforcement Training | 589 | 1,674 | 1,065 | 1,198 |
| Prosecuting Attorney Training | 1,966 | 421 | 448 | 1,939 |
| Law Enforcement (Drug) | 20,912 | 317 | 17,465 | 3,764 |
| Prosecuting Attorney Bad Check | 4,269 | 2,787 | 4,820 | 2,236 |
| Recorder's User Fee | 23,179 | 7,887 | 3,890 | 27,176 |
| Children's Special Trust | 0 | 498 | 250 | 248 |
| Law Enforcement POST Commission | 1,132 | 1,032 | 1,057 | 1,107 |
| John Sally Trust | 31,790 | 2,366 | 8,424 | 25,732 |
| Prosecuting Attorney Delinquent Tax | 406 | 56 | 225 | 237 |
| Sheriff's Fees | 5,886 | 6,800 | 5,000 | 7,686 |
| Noxious Weed | 1,647 | 0 | 0 | 1,647 |
| REAP Grant | 0 | 19,000 | 11,455 | 7,545 |
| Prosecuting Attorney Retirement | 0 | 6,172 | 5,500 | 672 |
| Health Center | 76,781 | 251,784 | 251,452 | 77,113 |
| Associate Circuit Division Interest | 729 | 319 | 845 | 203 |
| Circuit Clerk Interest | 689 | 507 | 26 | 1,170 |
| Law Library | 750 | 3,135 | 3,356 | 529 |
| Family Access | 25 | 0 | 0 | 25 |
| Total | \$ 412,112 | 2,042,186 | 1,988,989 | 465,309 |

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

Exhibit A-2

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

| Fund | Cash, January 1 | Receipts | Disbursements | Cash, December 31 |
|-------------------------------------|--------------------|-----------|---------------|----------------------|
| General Revenue | \$ 56,496 | 985,572 | 882,027 | 160,041 |
| Special Road and Bridge | 74,558 | 575,715 | 586,096 | 64,177 |
| Assessment | 217 | 95,100 | 78,173 | 17,144 |
| Law Enforcement Training | 623 | 1,892 | 1,926 | 589 |
| Prosecuting Attorney Training | 1,856 | 467 | 357 | 1,966 |
| Law Enforcement (Drug) | 16,665 | 6,481 | 2,234 | 20,912 |
| Prosecuting Attorney Bad Check | 8,746 | 2,775 | 7,252 | 4,269 |
| Recorder's User Fee | 16,011 | 7,168 | 0 | 23,179 |
| Children's Special Trust | 248 | 274 | 522 | 0 |
| Law Enforcement POST Commission | 1,132 | 997 | 997 | 1,132 |
| John Sally Trust | 34,986 | 2,749 | 5,945 | 31,790 |
| Prosecuting Attorney Delinquent Tax | 361 | 45 | 0 | 406 |
| Sheriff's Fees | 1,675 | 4,839 | 628 | 5,886 |
| Noxious Weed | 0 | 10,000 | 8,353 | 1,647 |
| Prosecuting Attorney Retirement | 0 | 9,288 | 9,288 | 0 |
| Law Enforcement Sales Tax | 0 | 190,598 | 190,598 | 0 |
| Local Emergency Planning Committee | 5,729 | 0 | 5,729 | 0 |
| Juvenile Detention | 40 | 9,280 | 9,320 | 0 |
| Law Enforcement DARE | 257 | 975 | 1,232 | 0 |
| Bullet-Proof Vest | 6,962 | 497 | 7,459 | 0 |
| Law Enforcement Block Grant | 0 | 103 | 103 | 0 |
| Annex Building | 10,883 | 5,000 | 15,883 | 0 |
| Health Center | 77,814 | 265,412 | 266,445 | 76,781 |
| Associate Circuit Division Interest | 594 | 135 | 0 | 729 |
| Circuit Clerk Interest | 377 | 312 | 0 | 689 |
| Law Library | 497 | 3,240 | 2,987 | 750 |
| Family Access | 0 | 25 | 0 | 25 |
| Total | \$ 316,727 | 2,178,939 | 2,083,554 | 412,112 |

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

Exhibit B

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

| | Year Ended December 31, | | | | | |
|--|-------------------------|-----------|--|----------|---------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Property taxes | \$ 120,000 | 115,753 | (4,247) | 116,050 | 115,721 | (329) |
| Sales taxes | 613,748 | 630,599 | 16,851 | 395,000 | 397,774 | 2,774 |
| Intergovernmental | 86,600 | 84,229 | (2,371) | 88,931 | 88,313 | (618) |
| Charges for services | 140,737 | 144,779 | 4,042 | 94,713 | 126,407 | 31,694 |
| Interest | 8,230 | 10,186 | 1,956 | 6,000 | 8,672 | 2,672 |
| Other | 14,950 | 20,967 | 6,017 | 32,565 | 16,788 | (15,777) |
| Transfers in | 20,200 | 16,225 | (3,975) | 234,084 | 231,897 | (2,187) |
| Total Receipts | 1,004,465 | 1,022,738 | 18,273 | 967,343 | 985,572 | 18,229 |
| DISBURSEMENTS | | | | | | |
| County Commission | 69,080 | 68,077 | 1,003 | 46,350 | 44,289 | 2,061 |
| County Clerk | 57,768 | 55,376 | 2,392 | 46,618 | 46,468 | 150 |
| Elections | 21,603 | 18,283 | 3,320 | 35,489 | 36,378 | (889) |
| Buildings and grounds | 58,200 | 43,400 | 14,800 | 58,825 | 42,624 | 16,201 |
| Employee fringe benefits | 62,360 | 56,572 | 5,788 | 54,268 | 43,552 | 10,716 |
| County Treasurer | 27,630 | 25,661 | 1,969 | 17,310 | 16,505 | 805 |
| County Collector | 68,499 | 59,491 | 9,008 | 57,179 | 54,364 | 2,815 |
| Circuit Clerk and Ex Officio Recorder of Deeds | 26,303 | 25,139 | 1,164 | 25,976 | 23,364 | 2,612 |
| Associate Circuit Court | 5,800 | 3,287 | 2,513 | 5,800 | 3,993 | 1,807 |
| Court administration | 11,140 | 10,586 | 554 | 10,666 | 6,043 | 4,623 |
| Public Administrator | 15,550 | 16,536 | (986) | 10,220 | 9,386 | 834 |
| Sheriff | 374,682 | 375,949 | (1,267) | 319,483 | 315,386 | 4,097 |
| Jail | 38,500 | 49,150 | (10,650) | 41,550 | 42,940 | (1,390) |
| Prosecuting Attorney | 60,118 | 60,323 | (205) | 44,115 | 44,380 | (265) |
| Juvenile Officer | 16,480 | 12,468 | 4,012 | 16,199 | 15,145 | 1,054 |
| County Coroner | 13,284 | 10,438 | 2,846 | 8,675 | 7,548 | 1,127 |
| Juvenile Detention Center | 55,827 | 15,093 | 40,734 | 51,089 | 21,868 | 29,221 |
| Insurance | 27,720 | 25,558 | 2,162 | 26,709 | 24,723 | 1,986 |
| University Extension | 25,610 | 25,610 | 0 | 21,900 | 21,900 | 0 |
| Fire and rescue | 10,000 | 10,833 | (833) | 10,000 | 9,167 | 833 |
| Debt service | 13,755 | 13,159 | 596 | 14,000 | 13,184 | 816 |
| Other | 21,060 | 15,447 | 5,613 | 9,840 | 7,820 | 2,020 |
| Transfers out | 11,755 | 11,755 | 0 | 26,000 | 31,000 | (5,000) |
| Emergency Fund | 31,034 | 0 | 31,034 | 29,150 | 0 | 29,150 |
| Total Disbursements | 1,123,758 | 1,008,191 | 115,567 | 987,411 | 882,027 | 105,384 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (119,293) | 14,547 | 133,840 | (20,068) | 103,545 | 123,613 |
| CASH, JANUARY 1 | 160,041 | 160,041 | 0 | 56,496 | 56,496 | 0 |
| CASH, DECEMBER 31 | \$ 40,748 | 174,588 | 133,840 | 36,428 | 160,041 | 123,613 |

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

Exhibit C

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

| | Year Ended December 31, | | | | | |
|---------------------------------------|-------------------------|---------|--|----------|----------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Property taxes | \$ 168,000 | 168,989 | 989 | 157,573 | 160,418 | 2,845 |
| Intergovernmental | 411,600 | 439,541 | 27,941 | 375,925 | 399,148 | 23,223 |
| Interest | 7,900 | 3,427 | (4,473) | 7,000 | 8,382 | 1,382 |
| Other | 1,000 | 1,681 | 681 | 3,000 | 7,767 | 4,767 |
| Total Receipts | 588,500 | 613,638 | 25,138 | 543,498 | 575,715 | 32,217 |
| DISBURSEMENTS | | | | | | |
| Salaries | 166,804 | 168,734 | (1,930) | 166,048 | 156,329 | 9,719 |
| Employee fringe benefits | 25,788 | 21,078 | 4,710 | 19,347 | 15,565 | 3,782 |
| Supplies | 64,950 | 49,343 | 15,607 | 65,750 | 62,113 | 3,637 |
| Insurance | 10,256 | 3,826 | 6,430 | 7,000 | 7,000 | 0 |
| Road and bridge materials | 77,500 | 80,704 | (3,204) | 87,500 | 102,054 | (14,554) |
| Equipment repairs | 32,000 | 34,210 | (2,210) | 45,100 | 36,196 | 8,904 |
| Equipment purchases | 50,250 | 31,178 | 19,072 | 43,741 | 92,260 | (48,519) |
| Construction, repair, and maintenance | 11,500 | 20,185 | (8,685) | 23,403 | 7,745 | 15,658 |
| Utilities | 9,000 | 9,110 | (110) | 6,700 | 5,040 | 1,660 |
| Maintenance building | 1,500 | 3,947 | (2,447) | 28,900 | 33,233 | (4,333) |
| Debt service | 123,089 | 123,155 | (66) | 45,000 | 46,785 | (1,785) |
| Other | 29,500 | 5,031 | 24,469 | 28,812 | 7,776 | 21,036 |
| Transfers out | 14,000 | 14,000 | 0 | 14,000 | 14,000 | 0 |
| Total Disbursements | 616,137 | 564,501 | 51,636 | 581,301 | 586,096 | (4,795) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (27,637) | 49,137 | 76,774 | (37,803) | (10,381) | 27,422 |
| CASH, JANUARY 1 | 64,177 | 64,177 | 0 | 74,558 | 74,558 | 0 |
| CASH, DECEMBER 31 | \$ 36,540 | 113,314 | 76,774 | 36,755 | 64,177 | 27,422 |

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

Exhibit D

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

| | Year Ended December 31, | | | | | |
|-------------------------------------|-------------------------|---------|--|---------|--------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 89,755 | 89,055 | (700) | 85,025 | 66,996 | (18,029) |
| Charges for services | 1,600 | 2,883 | 1,283 | 1,550 | 1,435 | (115) |
| Interest | 600 | 1,590 | 990 | 325 | 669 | 344 |
| Other | 0 | 1,044 | 1,044 | 0 | 0 | 0 |
| Transfers in | 6,483 | 6,483 | 0 | 26,000 | 26,000 | 0 |
| Total Receipts | 98,438 | 101,055 | 2,617 | 112,900 | 95,100 | (17,800) |
| DISBURSEMENTS | | | | | | |
| Assessor | 104,307 | 101,019 | 3,288 | 80,558 | 78,173 | 2,385 |
| Total Disbursements | 104,307 | 101,019 | 3,288 | 80,558 | 78,173 | 2,385 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (5,869) | 36 | 5,905 | 32,342 | 16,927 | (15,415) |
| CASH, JANUARY 1 | 17,144 | 17,144 | 0 | 217 | 217 | 0 |
| CASH, DECEMBER 31 | \$ 11,275 | 17,180 | 5,905 | 32,559 | 17,144 | (15,415) |

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

Exhibit E

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

| Year Ended December 31, | | | | | | |
|-------------------------------------|----------|---------------|--------|--------|---------------|--|
| 1999 | | | 1998 | | | |
| | | Variance | | | Variance | |
| | | Favorable | | | Favorable | |
| | | (Unfavorable) | | | (Unfavorable) | |
| | Budget | Actual | Budget | Actual | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 1,800 | 1,674 | 2,100 | 1,892 | (208) | |
| Total Receipts | 1,800 | 1,674 | 2,100 | 1,892 | (208) | |
| DISBURSEMENTS | | | | | | |
| Sheriff | 1,900 | 1,065 | 2,700 | 1,926 | 774 | |
| Total Disbursements | 1,900 | 1,065 | 2,700 | 1,926 | 774 | |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (100) | 609 | (600) | (34) | 566 | |
| CASH, JANUARY 1 | 589 | 589 | 623 | 623 | 0 | |
| CASH, DECEMBER 31 | \$ 489 | 1,198 | 23 | 589 | 566 | |

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

Exhibit F

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

| Year Ended December 31, | | | | | | |
|-------------------------------------|----------|---------------|--------|--------|---------------|--|
| 1999 | | | 1998 | | | |
| | | Variance | | | Variance | |
| | | Favorable | | | Favorable | |
| | | (Unfavorable) | | | (Unfavorable) | |
| | Budget | Actual | Budget | Actual | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 500 | 421 | 780 | 467 | (313) | |
| Total Receipts | 500 | 421 | 780 | 467 | (313) | |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 725 | 448 | 525 | 357 | 168 | |
| Total Disbursements | 725 | 448 | 525 | 357 | 168 | |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (225) | (27) | 255 | 110 | (145) | |
| CASH, JANUARY 1 | 1,966 | 1,966 | 1,856 | 1,856 | 0 | |
| CASH, DECEMBER 31 | \$ 1,741 | 1,939 | 2,111 | 1,966 | (145) | |

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

Exhibit G

HICKORY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT (DRUG) FUND

| Year Ended December 31, | | | | | | |
|-------------------------------------|----------|---------------|----------|--------|---------------|--|
| 1999 | | | 1998 | | | |
| | | Variance | | | Variance | |
| | | Favorable | | | Favorable | |
| | | (Unfavorable) | | | (Unfavorable) | |
| | Budget | Actual | Budget | Actual | | |
| RECEIPTS | | | | | | |
| Intergovernmental | \$ 0 | 0 | 5,147 | 5,147 | 0 | |
| Interest | 1,000 | 317 | 1,261 | 1,334 | 73 | |
| Total Receipts | 1,000 | 317 | 6,408 | 6,481 | 73 | |
| DISBURSEMENTS | | | | | | |
| Sheriff | 21,073 | 17,465 | 23,073 | 2,234 | 20,839 | |
| Total Disbursements | 21,073 | 17,465 | 23,073 | 2,234 | 20,839 | |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (20,073) | (17,148) | (16,665) | 4,247 | 20,912 | |
| CASH, JANUARY 1 | 20,912 | 20,912 | 16,665 | 16,665 | 0 | |
| CASH, DECEMBER 31 | \$ 839 | 3,764 | 0 | 20,912 | 20,912 | |

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

Exhibit H

HICKORY COUNTY, MISSOURI

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

| | Year Ended December 31, | | | | | |
|-------------------------------------|-------------------------|---------|--|---------|---------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Charges for services | 2,500 | 2,638 | 138 | 3,800 | 2,457 | (1,343) |
| Interest | 300 | 149 | (151) | 300 | 318 | 18 |
| Total Receipts | 2,800 | 2,787 | (13) | 4,100 | 2,775 | (1,325) |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 3,250 | 3,620 | (370) | 6,383 | 6,052 | 331 |
| Transfers out | 1,200 | 1,200 | 0 | 1,200 | 1,200 | 0 |
| Total Disbursements | 4,450 | 4,820 | (370) | 7,583 | 7,252 | 331 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (1,650) | (2,033) | (383) | (3,483) | (4,477) | (994) |
| CASH, JANUARY 1 | 4,269 | 4,269 | 0 | 8,746 | 8,746 | 0 |
| CASH, DECEMBER 31 | \$ 2,619 | 2,236 | (383) | 5,263 | 4,269 | (994) |

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

Exhibit I

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

| | Year Ended December 31, | | | | | |
|-------------------------------------|-------------------------|--------|--|--------|--------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Charges for services | 6,000 | 6,630 | 630 | 7,100 | 6,222 | (878) |
| Interest | 1,000 | 1,257 | 257 | 1,000 | 946 | (54) |
| Total Receipts | 7,000 | 7,887 | 887 | 8,100 | 7,168 | (932) |
| DISBURSEMENTS | | | | | | |
| Recorder of Deeds | 9,700 | 3,890 | 5,810 | 4,100 | 0 | 4,100 |
| Total Disbursements | 9,700 | 3,890 | 5,810 | 4,100 | 0 | 4,100 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (2,700) | 3,997 | 6,697 | 4,000 | 7,168 | 3,168 |
| CASH, JANUARY 1 | 23,179 | 23,179 | 0 | 16,011 | 16,011 | 0 |
| CASH, DECEMBER 31 | \$ 20,479 | 27,176 | 6,697 | 20,011 | 23,179 | 3,168 |

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

Exhibit J

HICKORY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CHILDREN'S SPECIAL TRUST FUND

| Year Ended December 31, | | | | | | |
|-------------------------------------|--------|---------------|--------|--------|---------------|--|
| 1999 | | | 1998 | | | |
| | | Variance | | | Variance | |
| | | Favorable | | | Favorable | |
| | | (Unfavorable) | | | (Unfavorable) | |
| | Budget | Actual | Budget | Actual | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 250 | 215 | 264 | 265 | 1 | |
| Interest | 10 | 11 | 10 | 9 | (1) | |
| Transfers in | 272 | 272 | 0 | 0 | 0 | |
| Total Receipts | 532 | 498 | 274 | 274 | 0 | |
| DISBURSEMENTS | | | | | | |
| Other | 250 | 250 | 522 | 250 | 272 | |
| Transfers out | 0 | 0 | 0 | 272 | (272) | |
| Total Disbursements | 250 | 250 | 522 | 522 | 0 | |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 282 | 248 | (248) | (248) | 0 | |
| CASH, JANUARY 1 | 0 | 0 | 248 | 248 | 0 | |
| CASH, DECEMBER 31 | \$ 282 | 248 | 0 | 0 | 0 | |

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

Exhibit K

HICKORY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT POST COMMISSION FUND

| | Year Ended December 31, | | | | | |
|-------------------------------------|-------------------------|--------|--|--------|--------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Intergovernmental | 1,000 | 1,032 | 32 | 960 | 997 | 37 |
| Total Receipts | 1,000 | 1,032 | 32 | 960 | 997 | 37 |
| DISBURSEMENTS | | | | | | |
| Training | 1,000 | 1,057 | (57) | 960 | 997 | (37) |
| Total Disbursements | 1,000 | 1,057 | (57) | 960 | 997 | (37) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | (25) | (25) | 0 | 0 | 0 |
| CASH, JANUARY 1 | 1,132 | 1,132 | 0 | 1,132 | 1,132 | 0 |
| CASH, DECEMBER 31 | \$ 1,132 | 1,107 | (25) | 1,132 | 1,132 | 0 |

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

Exhibit L

HICKORY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
JOHN SALLY TRUST FUND

| | Year Ended December 31, | | | | | |
|-------------------------------------|-------------------------|---------|--|--------|---------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Interest | 800 | 2,366 | 1,566 | 2,000 | 2,749 | 749 |
| Total Receipts | 800 | 2,366 | 1,566 | 2,000 | 2,749 | 749 |
| DISBURSEMENTS | | | | | | |
| Other | 5,000 | 8,424 | (3,424) | 0 | 5,945 | (5,945) |
| Total Disbursements | 5,000 | 8,424 | (3,424) | 0 | 5,945 | (5,945) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (4,200) | (6,058) | (1,858) | 2,000 | (3,196) | (5,196) |
| CASH, JANUARY 1 | 31,790 | 31,790 | 0 | 34,986 | 34,986 | 0 |
| CASH, DECEMBER 31 | \$ 27,590 | 25,732 | (1,858) | 36,986 | 31,790 | (5,196) |

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

Exhibit M

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

| Year Ended December 31, | | | | | | |
|-------------------------------------|--------|---------------|--------|--------|---------------|--|
| 1999 | | | 1998 | | | |
| | | Variance | | | Variance | |
| | | Favorable | | | Favorable | |
| | | (Unfavorable) | | | (Unfavorable) | |
| | Budget | Actual | Budget | Actual | | |
| RECEIPTS | | | | | | |
| Charges for services | \$ 23 | 36 | 30 | 25 | (5) | |
| Interest | 15 | 20 | 15 | 20 | 5 | |
| Total Receipts | 38 | 56 | 45 | 45 | 0 | |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 225 | 225 | 225 | 0 | 225 | |
| Total Disbursements | 225 | 225 | 225 | 0 | 225 | |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (187) | (169) | (180) | 45 | 225 | |
| CASH, JANUARY 1 | 406 | 406 | 361 | 361 | 0 | |
| CASH, DECEMBER 31 | \$ 219 | 237 | 181 | 406 | 225 | |

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

Exhibit N

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

| | Year Ended December 31, | | | | | |
|-------------------------------------|-------------------------|--------|--|---------|--------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Charges for services | 5,000 | 6,800 | 1,800 | 16,139 | 4,839 | (11,300) |
| Total Receipts | 5,000 | 6,800 | 1,800 | 16,139 | 4,839 | (11,300) |
| DISBURSEMENTS | | | | | | |
| Sheriff | 5,000 | 5,000 | 0 | 0 | 628 | (628) |
| Transfers out | 0 | 0 | 0 | 17,800 | 0 | 17,800 |
| Total Disbursements | 5,000 | 5,000 | 0 | 17,800 | 628 | 17,172 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 1,800 | 1,800 | (1,661) | 4,211 | 5,872 |
| CASH, JANUARY 1 | 5,886 | 5,886 | 0 | 1,675 | 1,675 | 0 |
| CASH, DECEMBER 31 | \$ 5,886 | 7,686 | 1,800 | 14 | 5,886 | 5,872 |

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

Exhibit O

HICKORY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
NOXIOUS WEED FUND

| Year Ended December 31, | | | |
|-------------------------------------|---------|--------|--|
| 1999 | | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Intergovernmental | \$ 0 | 0 | 0 |
| Total Receipts | 0 | 0 | 0 |
| DISBURSEMENTS | | | |
| Noxious Weed | 1,647 | 0 | 1,647 |
| Total Disbursements | 1,647 | 0 | 1,647 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (1,647) | 0 | 1,647 |
| CASH, JANUARY 1 | 1,647 | 1,647 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 1,647 | 1,647 |

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

Exhibit P

HICKORY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
REAP GRANT FUND

| Year Ended December 31, | | | |
|-------------------------------------|-----------|--------|--|
| 1999 | | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Intergovernmental | \$ 30,000 | 14,000 | (16,000) |
| Transfers in | 5,000 | 5,000 | 0 |
| Total Receipts | 35,000 | 19,000 | (16,000) |
| DISBURSEMENTS | | | |
| Salaries | 35,000 | 11,455 | 23,545 |
| Total Disbursements | 35,000 | 11,455 | 23,545 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 7,545 | 7,545 |
| CASH, JANUARY 1 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 7,545 | 7,545 |

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

Exhibit Q

HICKORY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY RETIREMENT FUND

| Year Ended December 31, | | | |
|-------------------------------------|----------|--------|--|
| 1999 | | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Intergovernmental | \$ 7,000 | 6,172 | (828) |
| Total Receipts | 7,000 | 6,172 | (828) |
| DISBURSEMENTS | | | |
| Prosecuting Attorney | 7,000 | 4,500 | 2,500 |
| Transfers out | 0 | 1,000 | (1,000) |
| Total Disbursements | 7,000 | 5,500 | 1,500 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 672 | 672 |
| CASH, JANUARY 1 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 672 | 672 |

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

Exhibit R

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

| | Year Ended December 31, | | |
|-------------------------------------|-------------------------|---------|--|
| | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Sales taxes | 190,598 | 190,598 | 0 |
| Total Receipts | 190,598 | 190,598 | 0 |
| DISBURSEMENTS | | | |
| Transfers out | 190,598 | 190,598 | 0 |
| Total Disbursements | 190,598 | 190,598 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 0 | 0 |
| CASH, JANUARY 1 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 0 | 0 |

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

Exhibit S

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

| | Year Ended December 31, | | |
|-------------------------------------|-------------------------|---------|--|
| | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Intergovernmental | 1,690 | 0 | (1,690) |
| Total Receipts | 1,690 | 0 | (1,690) |
| DISBURSEMENTS | | | |
| Civil defense | 7,419 | 1,698 | 5,721 |
| Transfers out | 0 | 4,031 | (4,031) |
| Total Disbursements | 7,419 | 5,729 | 1,690 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (5,729) | (5,729) | 0 |
| CASH, JANUARY 1 | 5,729 | 5,729 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 0 | 0 |

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

Exhibit T

HICKORY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
JUVENILE DETENTION FUND

| | Year Ended December 31, | | |
|-------------------------------------|-------------------------|--------|--|
| | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Charges for services | 9,280 | 9,280 | 0 |
| Total Receipts | 9,280 | 9,280 | 0 |
| DISBURSEMENTS | | | |
| Transfers out | 9,320 | 9,320 | 0 |
| Total Disbursements | 9,320 | 9,320 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (40) | (40) | 0 |
| CASH, JANUARY 1 | 40 | 40 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 0 | 0 |

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

Exhibit U

HICKORY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT DARE FUND

| | Year Ended December 31, | | |
|-------------------------------------|-------------------------|--------|--|
| | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Interest income | 25 | 25 | 0 |
| Other | 950 | 950 | 0 |
| Total Receipts | 975 | 975 | 0 |
| DISBURSEMENTS | | | |
| Sheriff | 0 | 1,168 | (1,168) |
| Transfers out | 1,232 | 64 | 1,168 |
| Total Disbursements | 1,232 | 1,232 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (257) | (257) | 0 |
| CASH, JANUARY 1 | 257 | 257 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 0 | 0 |

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

Exhibit V

HICKORY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
BULLET-PROOF VEST FUND

| | Year Ended December 31, | | |
|-------------------------------------|-------------------------|---------|--|
| | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Interest | 394 | 394 | 0 |
| Transfers in | 103 | 103 | 0 |
| Total Receipts | 497 | 497 | 0 |
| DISBURSEMENTS | | | |
| Sheriff | 3,461 | 1,461 | 2,000 |
| Transfers out | 3,998 | 5,998 | (2,000) |
| Total Disbursements | 7,459 | 7,459 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (6,962) | (6,962) | 0 |
| CASH, JANUARY 1 | 6,962 | 6,962 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 0 | 0 |

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

Exhibit W

HICKORY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT BLOCK GRANT FUND

| | Year Ended December 31, | | |
|-------------------------------------|-------------------------|--------|--|
| | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Other | 103 | 103 | 0 |
| Total Receipts | 103 | 103 | 0 |
| DISBURSEMENTS | | | |
| Transfers out | 103 | 103 | 0 |
| Total Disbursements | 103 | 103 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 0 | 0 |
| CASH, JANUARY 1 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 0 | 0 |

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

Exhibit X

HICKORY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ANNEX BUILDING FUND

| | Year Ended December 31, | | |
|-------------------------------------|-------------------------|----------|--|
| | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | |
| Transfers in | 5,000 | 5,000 | 0 |
| Total Receipts | 5,000 | 5,000 | 0 |
| DISBURSEMENTS | | | |
| Building | 15,883 | 15,768 | 115 |
| Transfers out | 0 | 115 | (115) |
| Total Disbursements | 15,883 | 15,883 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (10,883) | (10,883) | 0 |
| CASH, JANUARY 1 | 10,883 | 10,883 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 0 | 0 |

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

Exhibit Y

HICKORY COUNTY, MISSOURI

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

| Year Ended December 31, | | | | | | |
|-------------------------------------|-----------|---------|--|---------|---------|--|
| | 1999 | | | 1998 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| RECEIPTS | | | | | | |
| Property taxes | \$ 57,000 | 52,056 | (4,944) | 45,000 | 49,315 | 4,315 |
| Intergovernmental | 143,523 | 123,333 | (20,190) | 113,300 | 122,154 | 8,854 |
| Charges for services | 76,850 | 58,795 | (18,055) | 142,800 | 81,747 | (61,053) |
| Interest | 5,000 | 4,160 | (840) | 4,500 | 4,396 | (104) |
| Other | 31,427 | 13,440 | (17,987) | 7,450 | 7,800 | 350 |
| Total Receipts | 313,800 | 251,784 | (62,016) | 313,050 | 265,412 | (47,638) |
| DISBURSEMENTS | | | | | | |
| Salaries | 230,700 | 191,682 | 39,018 | 232,900 | 201,365 | 31,535 |
| Office expenditures | 52,750 | 47,139 | 5,611 | 27,730 | 47,069 | (19,339) |
| Equipment | 14,500 | 5,098 | 9,402 | 3,400 | 5,206 | (1,806) |
| Mileage and training | 12,600 | 6,873 | 5,727 | 16,400 | 10,407 | 5,993 |
| Other | 3,250 | 660 | 2,590 | 28,700 | 2,398 | 26,302 |
| Total Disbursements | 313,800 | 251,452 | 62,348 | 309,130 | 266,445 | 42,685 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 332 | 332 | 3,920 | (1,033) | (4,953) |
| CASH, JANUARY 1 | 78,314 | 76,781 | (1,533) | 76,844 | 77,814 | 970 |
| CASH, DECEMBER 31 | \$ 78,314 | 77,113 | (1,201) | 80,764 | 76,781 | (3,983) |

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

Exhibit Z

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

| Year Ended December 31, | | | |
|-------------------------------------|--------|--------|---------------|
| 1999 | | | |
| | | | Variance |
| | Budget | Actual | Favorable |
| | | | (Unfavorable) |
| RECEIPTS | | | |
| Interest | \$ 116 | 319 | 203 |
| Total Receipts | 116 | 319 | 203 |
| DISBURSEMENTS | | | |
| Associate Circuit Division | 845 | 845 | 0 |
| Total Disbursements | 845 | 845 | 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (729) | (526) | 203 |
| CASH, JANUARY 1 | 729 | 729 | 0 |
| CASH, DECEMBER 31 | \$ 0 | 203 | 203 |

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

Exhibit AA

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

| Year Ended December 31, | | | |
|-------------------------------------|--------|--------|---------------|
| 1999 | | | |
| | | | Variance |
| | Budget | Actual | Favorable |
| | | | (Unfavorable) |
| RECEIPTS | | | |
| Interest | \$ 320 | 507 | 187 |
| Total Receipts | 320 | 507 | 187 |
| DISBURSEMENTS | | | |
| Circuit Clerk | 800 | 26 | 774 |
| Total Disbursements | 800 | 26 | 774 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (480) | 481 | 961 |
| CASH, JANUARY 1 | 689 | 689 | 0 |
| CASH, DECEMBER 31 | \$ 209 | 1,170 | 961 |

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

Exhibit AB

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

| Year Ended December 31, | | | |
|-------------------------------------|----------|---------------|-------|
| 1999 | | | |
| | | Variance | |
| | | Favorable | |
| | | (Unfavorable) | |
| | Budget | Actual | |
| RECEIPTS | | | |
| Charges for services | \$ 3,300 | 3,135 | (165) |
| Total Receipts | 3,300 | 3,135 | (165) |
| DISBURSEMENTS | | | |
| Law Library | 3,200 | 3,356 | (156) |
| Total Disbursements | 3,200 | 3,356 | (156) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 100 | (221) | (321) |
| CASH, JANUARY 1 | 750 | 750 | 0 |
| CASH, DECEMBER 31 | \$ 850 | 529 | (321) |

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

Notes to the Financial Statements

HICKORY COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

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

B. Basis of Accounting

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

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

| <u>Fund</u> | <u>Years Ended December 31,</u> |
|--|---------------------------------|
| Noxious Weed Fund | 1998 |
| Prosecuting Attorney Retirement Fund | 1998 |
| Associate Circuit Division Interest Fund | 1998 |
| Circuit Clerk Interest Fund | 1998 |
| Law Library Fund | 1998 |
| Family Access Fund | 1999 and 1998 |

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

| <u>Fund</u> | <u>Years Ended December 31,</u> |
|--------------------------------------|---------------------------------|
| Special Road and Bridge Fund | 1998 |
| Prosecuting Attorney Bad Check Fund | 1999 |
| Law Enforcement POST Commission Fund | 1999 and 1998 |
| John Sally Trust Fund | 1999 and 1998 |
| Law Library Fund | 1999 |

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

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

The county's published financial statements for the years ended December 31, 1999 and 1998, included all funds presented in the accompanying financial statements.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

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

Schedule

HICKORY COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 1999 AND 1998

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

Follow-Up on Prior Audit Findings

HICKORY COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

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

SECTION ON OTHER MATTERS

HICKORY COUNTY, MISSOURI LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Hickory County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated September 12, 2000.

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

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

1. Expenditures

The county did not solicit or advertise for bids for some purchases, including road and bridge equipment totaling \$66,267. The county did not always issue Form 1099 to applicable businesses or individuals. The county did not retain supporting documentation for some expenditures. In addition, the County Commission's approval of expenditures is not always documented.

2. Budgetary Procedures

Disbursements were made in excess of approved budgets for various county funds. Budgets were not prepared for some county funds.

3. Quarry Purchases

Each year, the county solicits bids for rock and gravel from the local quarries in Hickory County. The county has documented its award to the low bid quarry along with the award going to the quarry with the second lowest bid when it is closer to the job site (resulting in lower hauling costs). The Presiding Commissioner owns the property which is leased to the quarry company (second lowest bid) and he receives royalties from the quarry for the amount of materials mined from his property. The Presiding Commissioner directed any royalties received from the quarry for county purchases to be given to the local school district (which he thought would alleviate any possible conflict). Although the Presiding Commissioner abstained from any decisions to purchase gravel from this quarry in 1999, the Presiding Commissioner began participating in the vote to purchase gravel from the quarry in 2000. The county purchased approximately \$39,000 of gravel from the quarry during the first eight months of 2000. It is unclear whether his change in voting constitutes a potential conflict of interest.

4. Health Center

The method of payment is not always recorded on receipts and reconciled to the composition of bank deposits. Receipts are not deposited daily or when accumulated receipts exceed \$100. The original (top) copies of several blank receipt slips were removed from the receipt books and could not be located. In addition, some receipt slip numbers were skipped and not used but were not properly voided.

Actual receipts reported on the 1999 budget were understated by approximately \$9,900. The health center consistently over estimates its budgeted receipts and disbursements. For budgets to be of maximum assistance to the Health Center Board of Trustees and the general public, realistic amounts should be shown for budgeted receipts and disbursements.

The health center's fixed asset records are not properly maintained. Additions per the fixed asset records are not reconciled periodically to fixed asset purchases. Property tags are not always attached to assets designating the items as health center property.

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

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