



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Andrew County, Missouri

The Office of the State Auditor contracted for an audit of Andrew County's financial statements for the 2 years ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA  
State Auditor

September 2022  
Report No. 2022-080



**Nicole Galloway, CPA**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Andrew County

2021-001	The county implement internal controls to ensure that the Schedule of Expenditures of Federal Awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year, such as performing a reconciliation between the SEFA and underlying accounting records.
Sheriff Commissary Internal Controls	The Sheriff's office implement additional controls over the commissary account such as additional reviews of deposits, bank statements, or bank reconciliations by the Sheriff or another designated employee.
Public Administrator Disbursements	Write checks in the name of the individual ward to reduce the risk of misappropriation of funds held in a fiduciary capacity. If checks must be written to "Cash" in particular circumstances, we recommend implementing additional procedures to document that the funds were received by the ward, such as having the ward sign a document indicating that they received the funds and maintain this document as support for the disbursement.

ANNUAL FINANCIAL REPORT

**ANDREW COUNTY, MISSOURI**

For the Years Ended  
December 31, 2021 and 2020

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**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

# ANDREW COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

ANDREW COUNTY, MISSOURI  
List of Elected Officials 2020-2021

*County Commission*

Presiding Commissioner – Bob Caldwell

Commissioner, Western District – Gary Baumann

Commissioner, Eastern District – Fritz Hegeman

*Other Elected Officials*

Assessor – Paul Garrison

Circuit Clerk – Christy Porter

Collector – Phil Rogers

County Clerk – Sarah Miller

Coroner – Doug Johnson

Prosecuting Attorney – Steven Stevenson

Public Administrator – Gary Chambers

Recorder – Chanler Williams

Sheriff – Grant Gillett

Treasurer – Cindy Esely

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Andrew County, Missouri

#### **Opinion**

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 Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2020 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

#### **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, 2020 and 2021, 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.

#### **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 section of our report, the financial statements referred to 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, 2020 and 2021, or the changes in financial position thereof for the years then ended.

#### **Basis for Opinion**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Andrew County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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, to meet the requirements of Missouri Law. 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.

## **Responsibilities of Management 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, as described in Note 1. 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 for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Andrew County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Andrew County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we also have issued our report dated August 15, 2022, 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 solely 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 effectiveness of Andrew County, Missouri's 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.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 15, 2022

ANDREW COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2021

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	January 1, 2020	2020	2020	December 31, 2020	2021	2021	December 31, 2021
General Revenue	\$ 428,882	\$ 2,922,575	\$ 2,813,982	\$ 537,475	\$ 4,534,485	\$ 4,130,790	\$ 941,170
Special Road & Bridge	2,780,792	3,229,323	2,530,504	3,479,611	2,890,815	2,774,191	3,596,235
Assessment	316,136	311,113	269,395	357,854	338,437	332,286	364,005
Law Enforcement	81	2,481,219	2,140,315	340,985	1,824,062	2,227,120	(62,073)
Law Enforcement Training	2,685	2,914	1,233	4,366	2,738	959	6,145
Capital Improvement	114,142	156,300	88,088	182,354	164,141	74,827	271,668
Recorder's Record	53,988	11,584	14,102	51,470	13,088	3,252	61,306
Prosecuting Attorney Training	547	2,410	430	2,527	2,453	1,211	3,769
911	31,018	13,337	14,215	30,140	19,141	20,144	29,137
Local Emergency Planning Committee	13,021	72	3,805	9,288	57	557	8,788
Deputy Salary Supplement	(1,068)	29,110	27,641	401	27,161	22,653	4,909
Inmate Security	33,221	109,084	97,081	45,224	158,630	115,761	88,093
Andrew Co. Public Benefit Corporation	25,423	302,629	328,052	-	328,052	328,052	-
ACPBC Debt Reserve	214,384	32,806	-	247,190	32,806	-	279,996
ACPBC Replacement and Extension	49,214	15,637	18,522	46,329	7,543	16,222	37,650
Collector Tax Maintenance	30,804	28,198	12,215	46,787	29,188	13,895	62,080
Sheriff Civil	24,344	20,609	27,672	17,281	17,086	10,650	23,717
Sheriff Revolving	34,492	21,984	28,684	27,792	28,319	25,455	30,656
Johnson Grass	55,878	46,521	28,729	73,670	46,828	29,889	90,609
Senate Bill 40 Board	235,822	243,567	171,558	307,831	242,573	190,949	359,455
Election Services	8,680	3,934	8,786	3,828	14,334	201	17,961
Prosecuting Attorney Bad Check	25,000	2,952	5,085	22,867	2,916	5,170	20,613
COVID-19	-	2,201,139	2,158,438	42,701	313	43,014	-
COVID-19 Elections	-	26,966	17,577	9,389	-	9,389	-
American Rescue Plan Act	-	-	-	-	1,723,307	45,677	1,677,630
Rainy Day	-	-	-	-	86,750	-	86,750
Aggregate Cemetery	2,541,347	95,389	69,804	2,566,932	279,835	53,055	2,793,712
Chinnereth Estates NID	5,805	28	2,680	3,153	19	-	3,172
County Road 162-1623 NID	11,958	14,500	9,885	16,573	13,803	13,411	16,965
Eden Estates NID	25,467	11,200	5,400	31,267	12,029	9,783	33,513
Ford Farm	86,239	8,312	3,965	90,586	7,599	5,806	92,379
Gore Road NID	11,402	5,615	10,528	6,489	1,224	-	7,713
Orchard Estates NID	24,578	12,452	9,092	27,938	11,462	8,900	30,500
Senior Citizens Services Board	455	83,981	83,591	845	84,448	84,822	471
Hazardous Materials Emergency Preparedness	287	-	-	287	-	-	287
Total	<u>\$ 7,185,024</u>	<u>\$ 12,447,460</u>	<u>\$ 11,001,054</u>	<u>\$ 8,631,430</u>	<u>\$ 12,945,642</u>	<u>\$ 10,598,091</u>	<u>\$ 10,978,981</u>

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

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

GENERAL REVENUE FUND Year Ended December 31,				
	2020		2021	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 628,000	\$ 600,181	\$ 615,500	\$ 580,489
Sales taxes	884,000	931,603	961,500	1,000,705
Intergovernmental	262,952	490,767	1,879,903	2,078,094
Charges for services	494,832	541,912	541,740	556,602
Interest	2,700	2,960	2,800	5,370
Other	199,500	47,523	25,445	5,596
Transfers in	540,686	307,629	473,112	307,629
Total Receipts	<u>\$ 3,012,670</u>	<u>\$ 2,922,575</u>	<u>\$ 4,500,000</u>	<u>\$ 4,534,485</u>
DISBURSEMENTS				
County Commission	\$ 93,080	\$ 90,655	\$ 91,580	\$ 91,199
County Clerk	134,950	124,993	143,110	120,190
Elections	90,250	90,571	33,050	43,590
Buildings and grounds	34,500	45,197	39,080	44,296
Employee fringe benefits	281,200	294,223	330,617	303,818
Treasurer	52,880	49,610	52,380	49,769
Collector	136,830	134,452	161,730	138,856
Recorder of Deeds	79,830	72,689	83,150	75,459
Circuit Clerk	59,000	16,001	62,000	17,599
Court administration	34,470	38,088	35,150	33,862
Public Administrator	28,970	29,066	31,160	30,653
Other County government	1,103,854	1,178,959	1,019,727	849,097
Health and welfare	-	-	-	-
Transfers out	1,092,402	649,478	2,330,516	2,332,402
Emergency fund	-	-	86,750	-
Total Disbursements	<u>\$ 3,222,216</u>	<u>\$ 2,813,982</u>	<u>\$ 4,500,000</u>	<u>\$ 4,130,790</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (209,546)	\$ 108,593	\$ -	\$ 403,695
CASH AND INVESTMENTS, JANUARY 1	<u>428,882</u>	<u>428,882</u>	<u>537,475</u>	<u>537,475</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 219,336</u></u>	<u><u>\$ 537,475</u></u>	<u><u>\$ 537,475</u></u>	<u><u>\$ 941,170</u></u>

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

ANDREW COUNTY, MISSOURI  
COMPARATIVE STATEMENTS 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,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 1,387,631	\$ 1,523,727	\$ 1,523,727	\$ 1,531,658	\$ -	\$ -	\$ -	\$ -
Sales taxes	443,255	465,483	389,285	487,910	-	-	-	-
Intergovernmental	1,297,072	1,201,384	1,293,750	838,645	309,062	305,406	331,314	314,085
Charges for services	-	-	-	-	3,437	3,461	3,500	22,144
Interest	34,089	21,694	20,583	21,940	3,000	2,246	2,130	2,208
Other	16,477	17,035	17,035	10,662	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,178,524</u>	<u>\$ 3,229,323</u>	<u>\$ 3,244,380</u>	<u>\$ 2,890,815</u>	<u>\$ 315,499</u>	<u>\$ 311,113</u>	<u>\$ 336,944</u>	<u>\$ 338,437</u>
DISBURSEMENTS								
Salaries	\$ 538,154	\$ 455,735	\$ 504,562	\$ 472,072	\$ 144,851	\$ 131,616	\$ 154,900	\$ 147,624
Employee fringe benefits	250,736	189,172	222,409	204,728	48,548	47,383	62,111	56,218
Materials and supplies	235,800	155,156	233,300	252,025	6,500	4,708	16,500	5,596
Services and other	179,700	118,897	183,300	129,714	98,100	74,276	104,540	87,207
Capital outlay	240,000	228,947	423,000	610,780	7,500	11,412	35,893	35,641
Construction	1,493,000	1,224,071	1,639,440	947,204	-	-	-	-
Transfers out	158,526	158,526	157,668	157,668	-	-	-	-
Total Disbursements	<u>\$ 3,095,916</u>	<u>\$ 2,530,504</u>	<u>\$ 3,363,679</u>	<u>\$ 2,774,191</u>	<u>\$ 305,499</u>	<u>\$ 269,395</u>	<u>\$ 373,944</u>	<u>\$ 332,286</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 82,608	\$ 698,819	\$ (119,299)	\$ 116,624	\$ 10,000	\$ 41,718	\$ (37,000)	\$ 6,151
CASH AND INVESTMENTS, JANUARY 1	<u>2,780,792</u>	<u>2,780,792</u>	<u>3,479,611</u>	<u>3,479,611</u>	<u>316,136</u>	<u>316,136</u>	<u>357,854</u>	<u>357,854</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,863,400</u>	<u>\$ 3,479,611</u>	<u>\$ 3,360,312</u>	<u>\$ 3,596,235</u>	<u>\$ 326,136</u>	<u>\$ 357,854</u>	<u>\$ 320,854</u>	<u>\$ 364,005</u>

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

ANDREW COUNTY, MISSOURI  
COMPARATIVE STATEMENTS 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,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	686,200	726,335	886,050	767,458	-	-	-	-
Intergovernmental	32,400	39,264	46,999	46,681	-	-	-	-
Charges for services	948,260	899,000	780,000	814,939	2,700	2,887	2,900	2,706
Interest	-	111	-	893	40	27	40	32
Other	22,800	5,269	6,900	9,406	-	-	-	-
Transfers in	724,000	811,240	300,000	184,685	-	-	-	-
Total Receipts	<u>\$ 2,413,660</u>	<u>\$ 2,481,219</u>	<u>\$ 2,019,949</u>	<u>\$ 1,824,062</u>	<u>\$ 2,740</u>	<u>\$ 2,914</u>	<u>\$ 2,940</u>	<u>\$ 2,738</u>
DISBURSEMENTS								
Salaries	\$ 1,191,460	\$ 1,101,801	\$ 1,294,808	\$ 1,159,110	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	450,234	378,644	483,913	381,597	-	-	-	-
Materials and supplies	332,800	281,173	324,800	309,053	-	-	-	-
Services and other	184,970	172,001	244,500	192,833	2,700	1,233	5,000	959
Capital outlay	164,100	158,595	146,500	114,548	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	90,000	48,101	-	69,979	-	-	-	-
Total Disbursements	<u>\$ 2,413,564</u>	<u>\$ 2,140,315</u>	<u>\$ 2,494,521</u>	<u>\$ 2,227,120</u>	<u>\$ 2,700</u>	<u>\$ 1,233</u>	<u>\$ 5,000</u>	<u>\$ 959</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 96	\$ 340,904	\$ (474,572)	\$ (403,058)	\$ 40	\$ 1,681	\$ (2,060)	\$ 1,779
CASH AND INVESTMENTS, JANUARY 1	<u>81</u>	<u>81</u>	<u>340,985</u>	<u>340,985</u>	<u>2,685</u>	<u>2,685</u>	<u>4,366</u>	<u>4,366</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 177</u>	<u>\$ 340,985</u>	<u>\$ (133,587)</u>	<u>\$ (62,073)</u>	<u>\$ 2,725</u>	<u>\$ 4,366</u>	<u>\$ 2,306</u>	<u>\$ 6,145</u>

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

ANDREW COUNTY, MISSOURI  
COMPARATIVE STATEMENTS 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,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	150,300	155,161	160,175	162,636	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	8,000	11,072	7,800	12,520
Interest	1,500	1,139	1,100	1,505	200	512	300	568
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 151,800</u>	<u>\$ 156,300</u>	<u>\$ 161,275</u>	<u>\$ 164,141</u>	<u>\$ 8,200</u>	<u>\$ 11,584</u>	<u>\$ 8,100</u>	<u>\$ 13,088</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	6,500	152	6,000	-
Services and other	1,500	-	-	-	44,500	13,950	34,100	3,252
Capital outlay	22,000	2,086	30,000	4,422	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	128,759	86,002	71,019	70,405	-	-	-	-
Total Disbursements	<u>\$ 152,259</u>	<u>\$ 88,088</u>	<u>\$ 101,019</u>	<u>\$ 74,827</u>	<u>\$ 51,000</u>	<u>\$ 14,102</u>	<u>\$ 40,100</u>	<u>\$ 3,252</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (459)	\$ 68,212	\$ 60,256	\$ 89,314	\$ (42,800)	\$ (2,518)	\$ (32,000)	\$ 9,836
CASH AND INVESTMENTS, JANUARY 1	<u>114,142</u>	<u>114,142</u>	<u>182,354</u>	<u>182,354</u>	<u>53,988</u>	<u>53,988</u>	<u>51,470</u>	<u>51,470</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 113,683</u>	<u>\$ 182,354</u>	<u>\$ 242,610</u>	<u>\$ 271,668</u>	<u>\$ 11,188</u>	<u>\$ 51,470</u>	<u>\$ 19,470</u>	<u>\$ 61,306</u>

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

ANDREW COUNTY, MISSOURI  
COMPARATIVE STATEMENTS 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,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,000	11,417	15,000	18,954
Charges for services	1,000	2,397	2,500	2,433	2,000	1,723	2,500	-
Interest	10	13	15	20	500	197	500	187
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,010</u>	<u>\$ 2,410</u>	<u>\$ 2,515</u>	<u>\$ 2,453</u>	<u>\$ 12,500</u>	<u>\$ 13,337</u>	<u>\$ 18,000</u>	<u>\$ 19,141</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,023	\$ 15,000	\$ 15,000
Employee fringe benefits	-	-	-	-	805	789	1,188	1,190
Materials and supplies	-	-	-	-	-	-	250	-
Services and other	1,000	430	2,500	1,211	5,500	3,403	4,000	3,954
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ 430</u>	<u>\$ 2,500</u>	<u>\$ 1,211</u>	<u>\$ 16,305</u>	<u>\$ 14,215</u>	<u>\$ 20,438</u>	<u>\$ 20,144</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 10	\$ 1,980	\$ 15	\$ 1,242	\$ (3,805)	\$ (878)	\$ (2,438)	\$ (1,003)
CASH AND INVESTMENTS, JANUARY 1	<u>547</u>	<u>547</u>	<u>2,527</u>	<u>2,527</u>	<u>31,018</u>	<u>31,018</u>	<u>30,140</u>	<u>30,140</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 557</u>	<u>\$ 2,527</u>	<u>\$ 2,542</u>	<u>\$ 3,769</u>	<u>\$ 27,213</u>	<u>\$ 30,140</u>	<u>\$ 27,702</u>	<u>\$ 29,137</u>

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



ANDREW COUNTY, MISSOURI  
COMPARATIVE STATEMENTS 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,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,000	-	3,000	-	73,200	29,110	53,000	27,161
Charges for services	-	-	-	-	-	-	-	-
Interest	100	72	100	57	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,100</u>	<u>\$ 72</u>	<u>\$ 3,100</u>	<u>\$ 57</u>	<u>\$ 73,200</u>	<u>\$ 29,110</u>	<u>\$ 53,000</u>	<u>\$ 27,161</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 22,700	\$ 42,000	\$ 18,747
Employee fringe benefits	-	-	-	-	11,530	4,941	8,500	3,906
Materials and supplies	-	-	200	-	-	-	-	-
Services and other	2,500	-	800	557	-	-	-	-
Capital outlay	4,000	3,805	2,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,500</u>	<u>\$ 3,805</u>	<u>\$ 3,000</u>	<u>\$ 557</u>	<u>\$ 71,530</u>	<u>\$ 27,641</u>	<u>\$ 50,500</u>	<u>\$ 22,653</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,400)	\$ (3,733)	\$ 100	\$ (500)	\$ 1,670	\$ 1,469	\$ 2,500	\$ 4,508
CASH AND INVESTMENTS, JANUARY 1	<u>13,021</u>	<u>13,021</u>	<u>9,288</u>	<u>9,288</u>	<u>(1,068)</u>	<u>(1,068)</u>	<u>401</u>	<u>401</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,621</u>	<u>\$ 9,288</u>	<u>\$ 9,388</u>	<u>\$ 8,788</u>	<u>\$ 602</u>	<u>\$ 401</u>	<u>\$ 2,901</u>	<u>\$ 4,909</u>

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ANDREW COUNTY, MISSOURI  
COMPARATIVE STATEMENTS 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,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	84,100	101,356	149,500	158,236	-	-	-	-
Interest	500	242	500	394	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	7,486	-	-	328,052	302,629	328,052	328,052
Total Receipts	<u>\$ 84,600</u>	<u>\$ 109,084</u>	<u>\$ 150,000</u>	<u>\$ 158,630</u>	<u>\$ 328,052</u>	<u>\$ 302,629</u>	<u>\$ 328,052</u>	<u>\$ 328,052</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	72,000	92,081	140,000	93,847	-	-	-	-
Services and other	10,000	5,000	10,000	1,914	328,052	319,958	328,052	328,052
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	20,000	-	8,094	-	-
Total Disbursements	<u>\$ 82,000</u>	<u>\$ 97,081</u>	<u>\$ 150,000</u>	<u>\$ 115,761</u>	<u>\$ 328,052</u>	<u>\$ 328,052</u>	<u>\$ 328,052</u>	<u>\$ 328,052</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 2,600	\$ 12,003	\$ -	\$ 42,869	\$ -	\$ (25,423)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>33,221</u>	<u>33,221</u>	<u>45,224</u>	<u>45,224</u>	<u>25,423</u>	<u>25,423</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 35,821</u>	<u>\$ 45,224</u>	<u>\$ 45,224</u>	<u>\$ 88,093</u>	<u>\$ 25,423</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	ACPBC DEBT RESERVE FUND				ACPBC REPLACEMENT AND EXTENSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	32,806	32,806	32,806	32,806	15,000	15,637	7,543	7,543
Total Receipts	<u>\$ 32,806</u>	<u>\$ 32,806</u>	<u>\$ 32,806</u>	<u>\$ 32,806</u>	<u>\$ 15,000</u>	<u>\$ 15,637</u>	<u>\$ 7,543</u>	<u>\$ 7,543</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	-	1,000	-	20,000	18,522	25,000	16,222
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 18,522</u>	<u>\$ 25,000</u>	<u>\$ 16,222</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 31,806	\$ 32,806	\$ 31,806	\$ 32,806	\$ (5,000)	\$ (2,885)	\$ (17,457)	\$ (8,679)
CASH AND INVESTMENTS, JANUARY 1	<u>214,384</u>	<u>214,384</u>	<u>247,190</u>	<u>247,190</u>	<u>49,214</u>	<u>49,214</u>	<u>46,329</u>	<u>46,329</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 246,190</u>	<u>\$ 247,190</u>	<u>\$ 278,996</u>	<u>\$ 279,996</u>	<u>\$ 44,214</u>	<u>\$ 46,329</u>	<u>\$ 28,872</u>	<u>\$ 37,650</u>

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

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

	COLLECTOR TAX MAINTENANCE FUND				SHERIFF CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	32,500	27,737	80,000	26,782	22,000	13,934	23,000	16,850
Interest	1,500	461	500	2,406	500	255	200	235
Other	-	-	-	-	-	-	-	1
Transfers in	-	-	-	-	-	6,420	-	-
Total Receipts	<u>\$ 34,000</u>	<u>\$ 28,198</u>	<u>\$ 80,500</u>	<u>\$ 29,188</u>	<u>\$ 22,500</u>	<u>\$ 20,609</u>	<u>\$ 23,200</u>	<u>\$ 17,086</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	60,500	12,215	120,000	13,895	-	-	-	-
Services and other	-	-	-	-	45,000	17,672	40,000	650
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	10,000	-	10,000
Total Disbursements	<u>\$ 60,500</u>	<u>\$ 12,215</u>	<u>\$ 120,000</u>	<u>\$ 13,895</u>	<u>\$ 45,000</u>	<u>\$ 27,672</u>	<u>\$ 40,000</u>	<u>\$ 10,650</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (26,500)	\$ 15,983	\$ (39,500)	\$ 15,293	\$ (22,500)	\$ (7,063)	\$ (16,800)	\$ 6,436
CASH AND INVESTMENTS, JANUARY 1	<u>30,804</u>	<u>30,804</u>	<u>46,787</u>	<u>46,787</u>	<u>24,344</u>	<u>24,344</u>	<u>17,281</u>	<u>17,281</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,304</u>	<u>\$ 46,787</u>	<u>\$ 7,287</u>	<u>\$ 62,080</u>	<u>\$ 1,844</u>	<u>\$ 17,281</u>	<u>\$ 481</u>	<u>\$ 23,717</u>

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

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

	SHERIFF REVOLVING FUND				JOHNSON GRASS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 41,176	\$ 45,807	\$ 42,273	\$ 45,943
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	12,000	21,810	20,000	28,130	-	-	-	-
Interest	500	174	200	189	1,000	714	700	829
Other	-	-	-	-	-	-	-	56
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 12,500	\$ 21,984	\$ 20,200	\$ 28,319	\$ 42,176	\$ 46,521	\$ 42,973	\$ 46,828
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 22,600	\$ 18,093	\$ 22,600	\$ 18,562
Employee fringe benefits	-	-	-	-	3,300	1,798	3,300	1,779
Materials and supplies	-	-	-	-	4,100	2,171	5,200	2,908
Services and other	-	-	-	-	7,050	6,667	6,850	6,640
Capital outlay	46,000	28,684	40,000	25,455	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 46,000	\$ 28,684	\$ 40,000	\$ 25,455	\$ 37,050	\$ 28,729	\$ 37,950	\$ 29,889
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (33,500)	\$ (6,700)	\$ (19,800)	\$ 2,864	\$ 5,126	\$ 17,792	\$ 5,023	\$ 16,939
CASH AND INVESTMENTS, JANUARY 1	34,492	34,492	27,792	27,792	55,878	55,878	73,670	73,670
CASH AND INVESTMENTS, DECEMBER 31	\$ 992	\$ 27,792	\$ 7,992	\$ 30,656	\$ 61,004	\$ 73,670	\$ 78,693	\$ 90,609

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

	SENATE BILL 40 BOARD FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 215,000	\$ 238,714	\$ 240,000	\$ 240,032	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000	3,920	5,000	4,858
Charges for services	1,000	188	1,200	-	-	-	-	-
Interest	255	255	200	436	150	14	150	87
Other	-	3,310	-	2,105	-	-	-	-
Transfers in	-	1,100	-	-	-	-	-	9,389
Total Receipts	<u>\$ 216,255</u>	<u>\$ 243,567</u>	<u>\$ 241,400</u>	<u>\$ 242,573</u>	<u>\$ 5,150</u>	<u>\$ 3,934</u>	<u>\$ 5,150</u>	<u>\$ 14,334</u>
DISBURSEMENTS								
Salaries	\$ 95,991	\$ 94,424	\$ 110,991	\$ 109,090	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	21,300	20,852	21,700	23,992	-	-	-	-
Materials and supplies	28,230	10,402	51,300	9,224	2,000	-	2,000	201
Services and other	65,400	45,880	90,200	48,643	11,500	8,786	6,800	-
Capital outlay	35,000	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 245,921</u>	<u>\$ 171,558</u>	<u>\$ 274,191</u>	<u>\$ 190,949</u>	<u>\$ 13,500</u>	<u>\$ 8,786</u>	<u>\$ 8,800</u>	<u>\$ 201</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (29,666)	\$ 72,009	\$ (32,791)	\$ 51,624	\$ (8,350)	\$ (4,852)	\$ (3,650)	\$ 14,133
CASH AND INVESTMENTS, JANUARY 1	<u>235,822</u>	<u>235,822</u>	<u>307,831</u>	<u>307,831</u>	<u>8,680</u>	<u>8,680</u>	<u>3,828</u>	<u>3,828</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 206,156</u>	<u>\$ 307,831</u>	<u>\$ 275,040</u>	<u>\$ 359,455</u>	<u>\$ 330</u>	<u>\$ 3,828</u>	<u>\$ 178</u>	<u>\$ 17,961</u>

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

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

	PROSECUTING ATTORNEY BAD CHECK FUND				COVID-19 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,080,000	2,077,971	700,000	-
Charges for services	6,000	2,702	5,000	2,675	-	-	-	-
Interest	600	249	500	241	-	6,340	-	72
Other	-	1	-	-	-	116,828	-	241
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 6,600</u>	<u>\$ 2,952</u>	<u>\$ 5,500</u>	<u>\$ 2,916</u>	<u>\$ 2,080,000</u>	<u>\$ 2,201,139</u>	<u>\$ 700,000</u>	<u>\$ 313</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,474	\$ 700,000	\$ 1,395
Employee fringe benefits	-	-	-	-	-	342	-	107
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	25,000	85	25,000	170	2,080,000	1,633,876	-	39,327
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	5,000	-	5,000	-	519,746	-	2,185
Total Disbursements	<u>\$ 25,000</u>	<u>\$ 5,085</u>	<u>\$ 25,000</u>	<u>\$ 5,170</u>	<u>\$ 2,080,000</u>	<u>\$ 2,158,438</u>	<u>\$ 700,000</u>	<u>\$ 43,014</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (18,400)	\$ (2,133)	\$ (19,500)	\$ (2,254)	\$ -	\$ 42,701	\$ -	\$ (42,701)
CASH AND INVESTMENTS, JANUARY 1	<u>25,000</u>	<u>25,000</u>	<u>22,867</u>	<u>22,867</u>	<u>-</u>	<u>-</u>	<u>42,701</u>	<u>42,701</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 6,600</u>	<u>\$ 22,867</u>	<u>\$ 3,367</u>	<u>\$ 20,613</u>	<u>\$ -</u>	<u>\$ 42,701</u>	<u>\$ 42,701</u>	<u>\$ -</u>

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

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

	COVID-19 ELECTIONS FUND				AMERICAN RESCUE PLAN ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	26,966	26,966	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	3,133
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	1,730,000	1,720,174
Total Receipts	<u>\$ 26,966</u>	<u>\$ 26,966</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,730,000</u>	<u>\$ 1,723,307</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,516
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	25,000	17,577	-	-	-	-	100,000	36,161
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	9,389	9,389	-	-	-	-
Total Disbursements	<u>\$ 25,000</u>	<u>\$ 17,577</u>	<u>\$ 9,389</u>	<u>\$ 9,389</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 45,677</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,966	\$ 9,389	\$ (9,389)	\$ (9,389)	\$ -	\$ -	\$ 1,630,000	\$ 1,677,630
CASH AND INVESTMENTS, JANUARY 1	-	-	9,389	9,389	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,966</u>	<u>\$ 9,389</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,630,000</u>	<u>\$ 1,677,630</u>

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



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

	RAINY DAY FUND				AGGREGATE CEMETERY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	132,620	88,969	39,570	271,510
Other	-	-	-	-	-	6,420	-	8,325
Transfers in	-	-	86,750	86,750	-	-	-	-
Total Receipts	\$ -	\$ -	\$ 86,750	\$ 86,750	\$ 132,620	\$ 95,389	\$ 39,570	\$ 279,835
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	77,900	69,804	82,050	53,055
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 77,900	\$ 69,804	\$ 82,050	\$ 53,055
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ 86,750	\$ 86,750	\$ 54,720	\$ 25,585	\$ (42,480)	\$ 226,780
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	2,541,347	2,541,347	2,566,932	2,566,932
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ 86,750	\$ 86,750	\$ 2,596,067	\$ 2,566,932	\$ 2,524,452	\$ 2,793,712

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

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

	CHINNERETH ESTATES NID FUND				COUNTY ROAD 162-1623 NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,901	\$ 10,120	\$ 10,354
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	77	28	50	19	-	-	-	-
Other	-	-	-	-	3,000	3,599	3,300	3,449
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 77</u>	<u>\$ 28</u>	<u>\$ 50</u>	<u>\$ 19</u>	<u>\$ 13,000</u>	<u>\$ 14,500</u>	<u>\$ 13,420</u>	<u>\$ 13,803</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	9,885	9,885	9,925	9,923
Capital outlay	5,802	2,680	3,200	-	3,500	-	8,000	3,488
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,802</u>	<u>\$ 2,680</u>	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 13,385</u>	<u>\$ 9,885</u>	<u>\$ 17,925</u>	<u>\$ 13,411</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,725)	\$ (2,652)	\$ (3,150)	\$ 19	\$ (385)	\$ 4,615	\$ (4,505)	\$ 392
CASH AND INVESTMENTS, JANUARY 1	<u>5,805</u>	<u>5,805</u>	<u>3,153</u>	<u>3,153</u>	<u>11,958</u>	<u>11,958</u>	<u>16,573</u>	<u>16,573</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 80</u>	<u>\$ 3,153</u>	<u>\$ 3</u>	<u>\$ 3,172</u>	<u>\$ 11,573</u>	<u>\$ 16,573</u>	<u>\$ 12,068</u>	<u>\$ 16,965</u>

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

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

	EDEN ESTATES NID FUND				FORD FARM FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 8,700	\$ 8,627	\$ 8,600	\$ 9,305	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	50	1,771	10	8
Other	2,400	2,573	2,400	2,724	16,500	6,541	6,500	7,591
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,100</u>	<u>\$ 11,200</u>	<u>\$ 11,000</u>	<u>\$ 12,029</u>	<u>\$ 16,550</u>	<u>\$ 8,312</u>	<u>\$ 6,510</u>	<u>\$ 7,599</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	5,000	2,316	5,000	1,339
Services and other	12,060	5,400	13,512	5,500	7,000	1,649	7,000	4,467
Capital outlay	-	-	-	4,283	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 12,060</u>	<u>\$ 5,400</u>	<u>\$ 13,512</u>	<u>\$ 9,783</u>	<u>\$ 12,000</u>	<u>\$ 3,965</u>	<u>\$ 12,000</u>	<u>\$ 5,806</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (960)	\$ 5,800	\$ (2,512)	\$ 2,246	\$ 4,550	\$ 4,347	\$ (5,490)	\$ 1,793
CASH AND INVESTMENTS, JANUARY 1	<u>25,467</u>	<u>25,467</u>	<u>31,267</u>	<u>31,267</u>	<u>86,239</u>	<u>86,239</u>	<u>90,586</u>	<u>90,586</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 24,507</u>	<u>\$ 31,267</u>	<u>\$ 28,755</u>	<u>\$ 33,513</u>	<u>\$ 90,789</u>	<u>\$ 90,586</u>	<u>\$ 85,096</u>	<u>\$ 92,379</u>

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

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

	GORE ROAD NID FUND				ORCHARD ESTATES NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ 5,570	\$ -	\$ 1,179	\$ 9,500	\$ 9,602	\$ 10,000	\$ 8,771
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	75	45	-	45	300	148	300	135
Other	-	-	-	-	2,500	2,702	2,500	2,556
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 75</u>	<u>\$ 5,615</u>	<u>\$ -</u>	<u>\$ 1,224</u>	<u>\$ 12,300</u>	<u>\$ 12,452</u>	<u>\$ 12,800</u>	<u>\$ 11,462</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,525	10,528	6,489	-	12,600	9,092	8,900	8,900
Capital outlay	-	-	-	-	-	-	10,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,525</u>	<u>\$ 10,528</u>	<u>\$ 6,489</u>	<u>\$ -</u>	<u>\$ 12,600</u>	<u>\$ 9,092</u>	<u>\$ 18,900</u>	<u>\$ 8,900</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,450)	\$ (4,913)	\$ (6,489)	\$ 1,224	\$ (300)	\$ 3,360	\$ (6,100)	\$ 2,562
CASH AND INVESTMENTS, JANUARY 1	<u>11,402</u>	<u>11,402</u>	<u>6,489</u>	<u>6,489</u>	<u>24,578</u>	<u>24,578</u>	<u>27,938</u>	<u>27,938</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 952</u>	<u>\$ 6,489</u>	<u>\$ -</u>	<u>\$ 7,713</u>	<u>\$ 24,278</u>	<u>\$ 27,938</u>	<u>\$ 21,838</u>	<u>\$ 30,500</u>

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

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

	SENIOR CITIZENS SERVICES BOARD FUND				HAZARDOUS MATERIALS EMERGENCY PREPAREDNESS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2020		2021		2020		2021	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 82,000	\$ 83,981	\$ 92,000	\$ 84,444	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	4	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 82,000</u>	<u>\$ 83,981</u>	<u>\$ 92,000</u>	<u>\$ 84,448</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	76,770	78,552	86,525	79,707	-	-	-	-
Capital outlay	4,920	5,039	5,475	5,115	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 81,690</u>	<u>\$ 83,591</u>	<u>\$ 92,000</u>	<u>\$ 84,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 310	\$ 390	\$ -	\$ (374)	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>455</u>	<u>455</u>	<u>845</u>	<u>845</u>	<u>287</u>	<u>287</u>	<u>287</u>	<u>287</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 765</u>	<u>\$ 845</u>	<u>\$ 845</u>	<u>\$ 471</u>	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ 287</u>

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

ANDREW COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2021

Fund/Account	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents
	January 1, 2020			December 31, 2020			December 31, 2021
Treasurer Ambulance Districts	\$ -	\$ 566,101	\$ 566,079	\$ 22	\$ 558,911	\$ 558,933	\$ -
Treasurer Cities, Towns, Villages	-	692,657	692,523	134	664,741	664,875	-
Treasurer CERF	5,441	253,540	252,025	6,956	275,166	275,500	6,622
Treasurer River Bluff Library	-	955,005	954,964	41	965,645	965,686	-
Treasurer Home Health	-	265,928	265,917	11	267,649	267,660	-
Treasurer Nursing Home	-	87,657	87,653	4	88,269	88,273	-
Treasurer Fire Districts	-	1,166,539	1,166,539	-	1,185,673	1,185,673	-
Treasurer Levee Districts	-	19,029	19,029	-	17,346	17,346	-
Treasurer Unclaimed Fees	685	346	-	1,031	18	5	1,044
Treasurer Fines/Tax Surplus	80,014	121,692	118,694	83,012	128,101	187,642	23,471
Treasurer Schools	-	12,201,871	12,201,394	477	12,477,395	12,477,872	-
Treasurer School Revolving Fund	6	8,682	5,706	2,982	17,353	20,335	-
Treasurer MOPS	45	225	265	5	235	410	(170)
Treasurer Andrew County Museum Tax	(100)	248,257	248,034	123	238,978	239,101	-
Treasurer Senate Bill 40	-	238,714	238,704	10	240,229	240,239	-
Treasurer Senior Services	-	83,981	83,977	4	84,514	84,518	-
Treasurer YWCA Adult Abuse Shelter	-	5,057	5,057	-	5,164	5,164	-
Treasurer Department of Revenue	-	94,101	94,101	-	94,622	94,622	-
Collector	5,553,465	18,578,783	19,779,135	4,353,113	20,051,698	20,093,015	4,311,796
Prosecuting Attorney	38	26,025	26,056	7	55,784	55,777	14
Public Administrator	123,693	671,739	623,971	171,461	524,624	531,253	164,832
Recorder	9	151,227	151,226	10	161,757	161,759	8
Sheriff	16,634	421,558	419,388	18,804	648,243	638,570	28,477
Total	<u>\$ 5,779,930</u>	<u>\$ 36,858,714</u>	<u>\$ 38,000,437</u>	<u>\$ 4,638,207</u>	<u>\$ 38,752,115</u>	<u>\$ 38,854,228</u>	<u>\$ 4,536,094</u>

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

ANDREW COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020 and 2021

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, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, 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 under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

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.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial 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 January 15, 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. The financial statements of the Law Enforcement Fund reflect a negative budgeted ending balance for 2021, however, this was due to an audit adjustment effecting the ending fund balance for 2020. The County's 2021 budget did not reflect a negative ending balance for this Fund.
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. The County Commission did not approve formal budgets in 2020 or 2021 for the Hazardous Materials Emergency Preparedness



Fund. There was no activity in the Fund during the years ended December 31, 2020 and 2021.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Inmate Security, COVID-19, Gore Road NID, and Senior Citizens Services Board Funds in 2020.

- 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 2021 and 2020, for purposes of taxation were:

	2021	2020
Real Estate	\$ 197,076,814	\$ 190,962,251
Personal Property	75,093,356	64,452,210
Railroad and Utilities	37,481,800	36,916,508
Total	<u>\$ 309,651,970</u>	<u>\$ 292,330,969</u>

For calendar years 2021 and 2020, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2021	2020
General Revenue	\$ 0.1841	\$ 0.1818
Special Road & Bridge	0.4917	0.4917
Johnson Grass	0.0147	0.0147
Senate Bill 40 Board	0.0776	0.0776
Senior Citizens Services Board	0.0273	0.0273

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 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 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. 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 \$2,566,932, and the balance at market was \$3,481,483 as of December 31, 2020. The Aggregate Cemetery Fund stated at cost was \$2,793,712, and the balance at market was \$3,822,916, as of December 31, 2021.

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, 2021, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 8,199,311	\$ 5,642,195	\$ 673,330
Investments	2,779,670	2,779,670	72,302
Total Governmental Funds	<u>\$ 10,978,981</u>	<u>\$ 8,421,865</u>	<u>\$ 745,632</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 4,536,094</u>	<u>\$ 4,292,459</u>	<u>\$ 486,356</u>

At December 31, 2020, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 6,091,588	\$ 3,756,499	\$ 618,160
Investments	<u>2,539,842</u>	<u>2,539,842</u>	<u>71,764</u>
Total Governmental Funds	<u>\$ 8,631,430</u>	<u>\$ 6,296,341</u>	<u>\$ 689,924</u>
 Cash and Cash Equivalents - Fiduciary Funds	 <u>\$ 4,638,207</u>	 <u>\$ 4,169,128</u>	 <u>\$ 454,997</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2021 and 2020 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, except for the Aggregate Cemetery funds invested in non-FDIC eligible trust accounts.

### 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](http://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 January 1st statutorily required contribution rates were 14.5% and 14.5% (General), and 10.8% and 10.9% (Police) of annual covered payroll for 2021 and 2020 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, 2021 and 2020, the County contributed \$310,921 and \$301,713 to LAGERS.

### 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](http://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 2021 and 2020, the County collected and remitted to CERF employee withholdings and fees collected of \$368,355 and \$338,102, respectively, for the years then ended.

#### C. Prosecuting Attorney Retirement Fund

In accordance with 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 \$3,671 and \$3,360, respectively, for the years ended December 31, 2021 and 2020.

### 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 except employees with 10 or more years of service can carryover 3 weeks. 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.

### C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

## 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 Trust. 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, 2021:

- A. The Andrew County Public Benefit Corporation is obligated to USDA Rural Development Agency for \$5,255,887 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 \$302,629 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
2022	\$ 87,032	\$ 215,597	\$ 302,629
2023	90,602	212,027	302,629
2024	94,318	208,311	302,629
2025	98,187	204,442	302,629
2026	102,215	200,414	302,629
2027-2031	577,515	935,630	1,513,145
2032-2036	706,088	807,057	1,513,145
2037-2041	863,284	649,861	1,513,145
2042-2046	1,055,479	457,666	1,513,145
2047-2051	1,290,463	222,682	1,513,145
2052	290,704	11,925	302,629
Totals	<u>\$ 5,255,887</u>	<u>\$ 4,125,612</u>	<u>\$ 9,381,499</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 remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2022	\$ 7,442	\$ 17,981	\$ 25,423
2023	7,693	17,730	25,423
2024	7,953	17,470	25,423
2025	8,221	17,202	25,423
2026	8,499	16,924	25,423
2027-2031	46,997	80,118	127,115
2032-2036	55,485	71,630	127,115
2037-2041	65,505	61,610	127,115
2042-2046	77,335	49,780	127,115
2047-2051	91,301	35,814	127,115
2052-2056	107,789	19,326	127,115
2057-2058	48,382	2,464	50,846
Totals	<u>\$ 532,602</u>	<u>\$ 408,049</u>	<u>\$ 940,651</u>

- C. The final payment for the Gore Road Neighborhood Improvement District Bond, issued in September 2011 for \$121,000, was made on February 19, 2020.
- D. \$70,000 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:

Payment Date	Principal	Interest	Total
4/1/2022	\$ 5,000	\$ 1,400	\$ 6,400
10/1/2022	-	1,300	1,300
4/1/2023	5,000	1,300	6,300
10/1/2023	-	1,200	1,200
4/1/2024	5,000	1,200	6,200
10/1/2024	-	1,100	1,100
4/1/2025	5,000	1,100	6,100
10/1/2025	-	1,000	1,000
4/1/2026	5,000	1,000	6,000
10/1/2026	-	900	900
2027-2031	25,000	6,500	31,500
2032-2033	20,000	800	20,800
Totals	<u>\$ 70,000</u>	<u>\$ 18,800</u>	<u>\$ 88,800</u>

- E. \$104,000 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>
3/1/2022	\$ 5,700	\$ 2,860	\$ 8,560
3/1/2023	5,800	2,703	8,503
3/1/2024	6,000	2,544	8,544
3/1/2025	6,200	2,379	8,579
3/1/2026	6,300	2,208	8,508
2027-2031	34,500	8,333	42,833
2032-2036	39,500	3,313	42,813
Totals	<u>\$ 104,000</u>	<u>\$ 24,340</u>	<u>\$ 128,340</u>

- F. \$132,900 outstanding for the County Road 162/1623 Neighborhood Improvement District Bond, issued in June 2018 for \$152,000. The bond is scheduled to be paid in 20 annual payments with interest at 2.75%. The final payment is scheduled for 2038. 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>
3/1/2022	\$ 6,200	\$ 1,827	\$ 8,027
9/1/2022	-	1,742	1,742
3/1/2023	6,400	1,742	8,142
9/1/2023	-	1,654	1,654
3/1/2024	6,600	1,654	8,254
9/1/2024	-	1,563	1,563
3/1/2025	6,800	1,563	8,363
9/1/2025	-	1,470	1,470
3/1/2026	7,000	1,470	8,470
9/1/2026	-	1,374	1,374
2027-2031	37,600	11,212	48,812
2032-2036	43,200	5,660	48,860
2037-2038	19,100	529	19,629
Totals	<u>\$ 132,900</u>	<u>\$ 33,460</u>	<u>\$ 166,360</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 Department. The final payment was made on February 27, 2020.
- H. On August 2, 2017, the County entered into a \$112,519, four-year capital lease to purchase three 2016 Dodge Chargers and a 2016 Ford Explorer for the Sheriff's Department. The final payment was made on June 28, 2021.



- I. On April 23, 2021, the County entered into a \$117,699, four-year capital lease with Clayton Holdings, LLC, to purchase three 2021 Ford F150 trucks. The contract is to be paid with four annual payments of \$30,971, including interest of 2.08%, beginning April 23, 2022.

Fiscal Year Ending December 31,	Principal	Interest	Total
2022	\$ 28,523	\$ 2,448	\$ 30,971
2023	29,115	1,856	30,971
2024	29,721	1,250	30,971
2025	30,340	631	30,971
Totals	<u>\$ 117,699</u>	<u>\$ 6,185</u>	<u>\$ 123,884</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
2012 USDA Notes	\$ 5,419,798	\$ -	\$ (80,308)	\$ 5,339,490	\$ 222,321
2017 USDA Notes	546,764	-	(6,964)	539,800	18,459
Gore Road NID	10,000	-	(10,000)	-	263
Orchard Estates NID	80,000	-	(5,000)	75,000	3,100
Eden Estates NID	114,900	-	(5,400)	109,500	3,160
County Road 162-1623 NID	144,900	-	(5,900)	139,000	3,904
2014 Dodge Chargers	20,611	-	(20,611)	-	548
2016 Dodge Chargers	58,020	-	(28,556)	29,464	1,845

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

Description	Balance 12/31/2020	Additions	Payments	Balance 12/31/2021	Interest Paid
2012 USDA Notes	\$ 5,339,490	\$ -	\$ (83,603)	\$ 5,255,887	\$ 219,026
2017 USDA Notes	539,800	-	(7,198)	532,602	18,225
Orchard Estates NID	75,000	-	(5,000)	70,000	2,900
Eden Estates NID	109,500	-	(5,500)	104,000	3,011
County Road 162-1623 NID	139,000	-	(6,100)	132,900	3,739
2016 Dodge Chargers	29,464	-	(29,464)	-	937
2021 Ford F150 Trucks	-	117,699	-	117,699	-

## 8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 15, 2022, the date the financial statements were available to be issued.

## **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 which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2020 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, 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 August 15, 2022.

### 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) as a basis for designing 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

## **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 financial statements. 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 or other matters that is required to be reported under *Government Auditing Standards*.

### **Andrew County, Missouri's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Andrew County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Andrew County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 15, 2022

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Andrew County, Missouri

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

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

We have audited Andrew County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Andrew County, Missouri's major federal programs for the years ended December 31, 2020 and 2021. Andrew County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Andrew County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2021.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Andrew County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Andrew County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Andrew County, Missouri's federal programs.

## ***Auditor's Responsibilities for Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Andrew County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Andrew County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Andrew County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Andrew County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Andrew County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Andrew County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Andrew County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 15, 2022

ANDREW COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures Year Ended December 31,	
			2020	2021
	U. S. DEPARTMENT OF AGRICULTURE			
	Direct Program -			
10.069	Conservation Reserve Program	n/a	\$ 6,500	\$ 6,500
	Direct Program -			
10.923	Emergency Watershed Protection Program	n/a	250,937	14,808
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction (Cluster)	BRO-B002(45)	408,862	19,129
	U. S. DEPARTMENT OF THE TREASURY			
	Passed through Missouri State Treasurer's Office -			
21.019	COVID-19 - Coronavirus Relief Fund	253	2,041,637	43,014
	Direct Program -			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	-	45,677
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.404	COVID-19 - 2020 HAVA Election Security Grants	n/a	26,966	-
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through Missouri Department of Social Services -			
93.569	Child Support Enforcement	2001MOCSES	95,743	99,094
	U. S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety -			
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DR-4451	55,479	-
		DR-4490	-	120,365
	Total Expenditures of Federal Awards		\$ 2,886,124	\$ 348,587

See accompanying Notes to the Schedule of Expenditures of Federal Awards



**ANDREW COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2021**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Andrew County, Missouri for the years ended December 31, 2021 and 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2021 and 2020.

ANDREW COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2021

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported
- Noncompliance material to financial statements noted?      Yes   X   No

**Federal Awards:**

Internal Control Over Major Programs:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?      Yes   X   No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 – Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

See Finding 2021-001 below.

### **ITEMS OF NONCOMPLIANCE**

None

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

### **2021-001: Internal Control Over Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Agriculture, U.S. Department of the Treasury, Election Assistance Commission, U.S. Department of Health and Human Services, U.S. Department of Homeland Security

Pass-Through Grantor: Missouri State Treasurer's Office, Missouri Secretary of State, Missouri Department of Social Services, Missouri Department of Public Safety

Federal Assistance Listing Number: 10.923, 21.019, 21.027, 90.404, 93.569, 97.036

Program Title: Emergency Watershed Protection Program, Coronavirus Relief Fund, Coronavirus State and Local Fiscal Recovery Funds, 2020 HAVA Election Security Grants, Child Support Enforcement, Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Pass-through Entity Identifying Number: 253, 2001MOCSES, DR-4451

Award Year: 2020 and 2021

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a Schedule of Expenditures of Federal Awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The SEFA reported by the County in the 2022 and 2021 annual budget documents contained errors in amounts of federal expenditures reported. Discrepancies in amounts reported on the 2021 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance		Original SEFA	Supported	Difference
	Listing Number	Program			
Treasury	21.019	Coronavirus Relief Fund	\$ -	\$ 43,014	\$ (43,014)
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	1,720,174	45,677	1,674,497
HHS	93.569	Child Support Enforcement	36,074	99,094	(63,020)

Discrepancies in amounts reported on the 2020 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance		Original SEFA	Supported	Difference
	Listing Number	Program			
USDA	10.923	Emergency Watershed Protection Program	\$ 138,812	\$ 250,937	\$ (112,125)
Treasury	21.019	Coronavirus Relief Fund	2,077,971	2,041,637	36,334
EAC	90.404	2020 HA VA Election Security Grants	27,125	26,966	159
HHS	93.569	Child Support Enforcement	100,507	95,743	4,764
DHS	97.036	Disaster Grants - Public Assistance	3,465	55,479	(52,014)

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2021 and 2020.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records.

County's Response: I recognize my mistake of this finding and will report the correct information of expenditure amounts on the SEFA schedule in the future.

I have always reported the federal dollar amount that we receive during the prior budget year and now know this needs to be the amount of the County's expenditures of the federal dollars for the prior year.

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

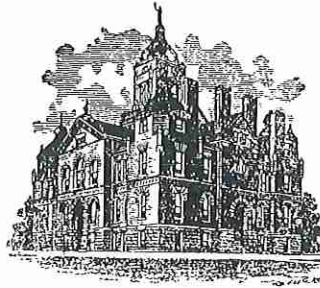
**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**

## Andrew County Clerk Sarah E. Miller

### Office Staff

Chief Deputy Clerk – Paula Richter  
Voter Registration Deputy –  
Cali Jo Davison



### Commissioners

Presiding – Bob Caldwell  
East District – Fritz Hegeman  
West District – Gary Baumann

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Savannah, MO 64485-0206  
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### ANDREW COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Andrew County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2017 and 2016.

**2017-001:** Actual expenditures exceeded budgeted expenditures for one fund in 2017 and one fund 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.

Status: Considered resolved. Our audit noted instances of actual expenditures exceeding budgeted expenditures for four funds in 2020, however, this was not considered to be an instance of material noncompliance.

Signature: \_\_\_\_\_

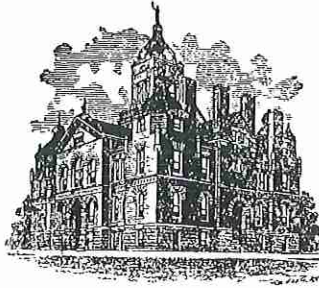
Title: \_\_\_\_\_

*Sarah E. Miller*  
*Andrew County Clerk*  
*8/17/2022*

## Andrew County Clerk Sarah E. Miller

### Office Staff

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Voter Registration Deputy –  
Cali Jo Davison



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### ANDREW COUNTY, MISSOURI CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2021-001

**Federal Agency:** U.S. Department of Agriculture, U.S. Department of the Treasury, Election Assistance Commission, U.S. Department of Health and Human Services, U.S. Department of Homeland Security

**Program Name:** Emergency Watershed Protection Program, Coronavirus Relief Fund, Coronavirus State and Local Fiscal Recovery Funds, 2020 HAVA Election Security Grants, Child Support Enforcement, Disaster Grants – Public Assistance (Presidentially Declared Disasters)

**Assistance Listing Number:** 10.923, 21.019, 21.027, 90.404, 93.569, 97.036

**Responsible Official:** Sarah Miller, County Clerk

### **Views of Responsible Individuals:**

I recognize my mistake of this finding and will report the correct information of expenditure amounts on the SEFA schedule in the future.

I have always reported the federal dollar amount that we receive during the prior budget year and now know this needs to be the amount of the County's expenditures of the federal dollars for the prior year.

Signature:

*Sarah E. Miller*

Title:

*Andrew County Clerk*

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## McBRIDE, LOCK & ASSOCIATES, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

August 15, 2022

To the County Commission  
Andrew County, Missouri

We have audited the regulatory basis financial statements of Andrew County, Missouri for the years ended December 31, 2021 and 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Andrew County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 and 2021. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 15, 2022.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2020 and 2021, we considered Andrew County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 15, 2022. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

### **Sheriff Commissary Internal Controls**

A proper system of internal controls requires segregation of duties to ensure adequate oversight and accountability for employees with accounting duties. During our audit, we noted that one individual has incompatible duties with respect to the commissary account. Cash payments are made at one of two kiosks

within the jail. One employee withdraws the cash from the kiosks and deposits the funds in the bank on a weekly basis. The deposit slips are attached to the kiosk system reports, however, the deposit slips and reports are not reviewed by the Sheriff or another designated employee. Additionally, the same employee that handles the cash and makes the deposit also prepares the bank reconciliation for the commissary account. We recommend that the Sheriff's office implement additional controls over the commissary account such as additional reviews of deposits, bank statements, or bank reconciliations by the Sheriff or another designated employee.

### **Public Administrator Disbursements**

During our audit, we noted that 5 of the 40 disbursements selected for testing were made out to "Cash". These checks were to provide money to the wards for personal spending. However, there were no procedures in place to ensure that the funds were received by the ward as intended. We recommend that the Public Administrator write checks in the name of the individual ward to reduce the risk of misappropriation of funds held in a fiduciary capacity. If checks must be written to "Cash" in particular circumstances, we recommend implementing additional procedures to document that the funds were received by the ward, such as having the ward sign a document indicating that they received the funds and maintaining this document as support for the disbursement.

### **Other Matters**

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Restriction on Use**

This information is intended solely for the information and use of the County Commission and management of Andrew County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC