



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Chariton County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Chariton County, Missouri, for the two years ended December 31, 2001. A copy of this audit, which was performed by Casey and Company, L.L.C., Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Claire C. McCaskill".

Claire C. McCaskill
State Auditor

Report No. 2002-68
August 30, 2002

CHARITON COUNTY, MISSOURI

**FOR THE TWO YEARS
ENDED DECEMBER 31, 2001**

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**Casey and Company of Columbia, L.L.C.
Certified Public Accountants
Columbia, Missouri**

CHARITON COUNTY, MISSOURI

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FINANCIAL SECTION

Independent Auditor's Reports

CASEY AND COMPANY OF COLUMBIA, L.L.C.



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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the County Commission

and

Officeholders of Chariton County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Chariton County, Missouri, as of and for the years ended December 31, 2001 and 2000, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

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

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of

MEMBER

American
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Public
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Missouri
Society of
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Accountants

Chariton County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Chariton County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Chariton County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2001 and 2000, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 31, 2002, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2002

CASEY AND COMPANY OF COLUMBIA, L.L.C.



A Certified Public Accounting & Consulting Firm

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

To the County Commission

and

Officeholders of Chariton County, Missouri

We have audited the special-purpose financial statements of various funds of Chariton County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 31, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

noted an immaterial instance of noncompliance which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Chariton County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

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

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2002

Financial Statements

Exhibit A-1

CHARITON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 56,542	1,100,179	1,156,630	91
Special Road and Bridge	709,375	807,495	955,267	561,603
Assessment	2,894	121,967	120,988	3,873
Law Enforcement Training	2,021	2,287	3,714	594
Law Enforcement Sales Tax	971,630	267,761	197,839	1,041,552
Prosecuting Attorney Training	633	366	672	327
Prosecuting Attorney Bad Check	19,280	3,810	1,148	21,942
Prosecuting Attorney Delinquent Tax	8,114	340	0	8,454
Domestic Violence	3,472	579	0	4,051
Recorder User Fee	9,743	5,674	1,964	13,453
Health Center	170,616	333,160	331,093	172,683
Law Library	1,106	1,665	2,477	294
Circuit Clerk Interest	650	363	382	631
Drainage Districts	133,751	28,546	486	161,811
Senate Bill 40 Board	115,005	77,044	93,665	98,384
Sheriff Fund	3,687	8,109	9,217	2,579
County Employee Retirement Fund	17	34,021	33,974	64
Prosecuting Attorney Retirement Fund	4,755	2,149	4,500	2,404
Election Services	1,627	2,000	250	3,377
CDGB Fund	46	86,963	87,009	0
Enhanced 911	0	58,205	23,187	35,018
Total	\$ 2,214,964	2,942,683	3,024,462	2,133,185

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

Exhibit A-2

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

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 131,688	1,128,765	1,203,911	56,542
Special Road and Bridge Assessment	770,339	829,971	890,935	709,375
Law Enforcement Training	0	125,302	122,408	2,894
Law Enforcement Sales Tax	1,555	3,186	2,720	2,021
Prosecuting Attorney Training	849,898	271,739	150,007	971,630
Prosecuting Attorney Bad Check	466	532	365	633
Prosecuting Attorney Delinquent Tax	16,581	6,482	3,783	19,280
Domestic Violence	7,515	599	0	8,114
Recorder User Fee	3,365	607	500	3,472
Health Center	10,136	4,951	5,344	9,743
Law Library	168,059	324,563	322,006	170,616
Circuit Clerk Interest	458	2,693	2,045	1,106
Drainage Districts	392	258	0	650
Senate Bill 40 Board	121,526	28,605	16,380	133,751
Sheriff Fund	126,972	57,171	69,138	115,005
County Employee Retirement Fund	2,032	8,214	6,559	3,687
Prosecuting Attorney Retirement Fund	19	35,373	35,375	17
Election Services	747	8,508	4,500	4,755
CDBG Fund	0	1,627	0	1,627
Total	0	154	108	46
	\$ 2,211,748	2,839,300	2,836,084	2,214,964

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

Exhibit B

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 290,600	306,280	15,680	268,500	293,559	25,059
Sales taxes	255,000	275,035	20,035	220,000	255,724	35,724
Intergovernmental revenues	313,815	222,987	(90,828)	430,710	311,901	(118,809)
Charges for services	138,850	127,469	(11,381)	150,150	137,109	(13,041)
Interest	13,000	8,416	(4,584)	13,000	15,395	2,395
Other	78,475	117,992	39,517	74,375	85,077	10,702
Transfers in	35,000	42,000	7,000	30,000	30,000	0
Total Receipts	\$ 1,124,740	1,100,179	(24,561)	1,186,735	1,128,765	(57,970)
DISBURSEMENTS						
County Commission	71,652	69,284	2,368	71,852	71,197	655
County Clerk	87,920	82,085	5,835	87,728	85,467	2,261
Elections	13,130	14,219	(1,089)	36,900	44,119	(7,219)
Buildings and grounds	101,418	85,903	15,515	275,410	91,884	183,526
Employee fringe benefits	150,047	147,824	2,223	156,600	135,524	21,076
County Treasurer	61,081	56,210	4,871	53,595	54,089	(494)
Ex Officio County Collector	3,500	2,890	610	4,000	2,705	1,295
Circuit Clerk and Ex Officio Recorder of Deeds	63,140	46,244	16,896	62,695	54,232	8,463
Associate and Probate Circuit Court	12,800	6,293	6,507	12,800	6,783	6,017
Court administration	20,969	10,097	10,872	17,095	15,549	1,546
Public Administrator	26,102	21,050	5,052	17,075	13,625	3,450
Sheriff	352,140	403,837	(51,697)	400,315	409,397	(9,082)
Jail	88,800	30,273	58,527	89,300	59,916	29,384
Prosecuting Attorney	65,130	57,932	7,198	64,470	60,962	3,508
Juvenile Officer	17,924	11,552	6,372	17,924	11,255	6,669
County Coroner	15,869	12,233	3,636	13,498	14,005	(507)
Other	72,356	71,419	937	80,425	72,138	8,287
Transfers out	28,278	27,285	993	37,033	1,064	35,969
Emergency Fund	33,750	0	33,750	35,550	0	35,550
Total Disbursements	\$ 1,286,006	1,156,630	129,376	1,534,265	1,203,911	330,354
RECEIPTS OVER (UNDER) DISBURSEMENTS	(161,266)	(56,451)	104,815	(347,530)	(75,146)	272,384
CASH, JANUARY 1	56,542	56,542	0	131,688	131,688	0
CASH, DECEMBER 31	\$ (104,724)	91	104,815	(215,842)	56,542	272,384

Exhibit C

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 755,000	769,303	14,303	775,000	784,319	9,319
Interest	46,000	29,319	(16,681)	38,000	45,245	7,245
Other	0	8,873	8,873	500	407	(93)
Total Receipts	\$ 801,000	807,495	6,495	813,500	829,971	16,471
DISBURSEMENTS						
Salaries	175,000	153,546	21,454	180,000	166,171	13,829
Employee fringe benefits	53,150	43,562	9,588	55,100	46,661	8,439
Supplies	22,450	18,111	4,339	12,700	11,109	1,591
Insurance	15,750	11,214	4,536	13,750	9,147	4,603
Equipment repairs	15,000	8,698	6,302	12,000	9,628	2,372
Equipment purchases	168,000	3,676	164,324	367,000	116,169	250,831
Construction, repair, and maintenance	648,300	629,315	18,985	580,550	502,050	78,500
Federal bridge expenditures	280,000	45,145	234,855	45,000	0	45,000
Transfers out	35,000	42,000	(7,000)	30,000	30,000	0
Total Disbursements	\$ 1,412,650	955,267	457,383	1,296,100	890,935	405,165
RECEIPTS OVER (UNDER) DISBURSEMENTS	(611,650)	(147,772)	463,878	(482,600)	(60,964)	421,636
CASH, JANUARY 1	709,375	709,375	0	770,339	770,339	0
CASH, DECEMBER 31	\$ 97,725	561,603	463,878	287,739	709,375	421,636

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

Exhibit D

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 126,000	120,068	(5,932)	122,600	122,661	61
Interest	1,500	1,145	(355)	450	1,785	1,335
Other	550	754	204	400	856	456
Transfers In	1,159	0	(1,159)	37,033	0	(37,033)
Total Receipts	\$ 129,209	121,967	(7,242)	160,483	125,302	(35,181)
DISBURSEMENTS						
Assessor	132,103	120,988	11,115	160,483	122,408	38,075
Total Disbursements	\$ 132,103	120,988	11,115	160,483	122,408	38,075
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,894)	979	3,873	0	2,894	2,894
CASH, JANUARY 1	2,894	2,894	0	0	0	0
CASH, DECEMBER 31	\$ 0	3,873	3,873	0	2,894	2,894

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

Exhibit E

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 3,000	2,127	(873)	3,400	2,873	(527)
Interest	100	60	(40)	100	113	13
Other	100	100	0	0	200	200
Total Receipts	\$ 3,200	2,287	(913)	3,500	3,186	(314)
DISBURSEMENTS			0			0
Sheriff	3,950	3,714	236	5,050	2,720	2,330
Total Disbursements	\$ 3,950	3,714	236	5,050	2,720	2,330
RECEIPTS OVER (UNDER) DISBURSEMENTS	(750)	(1,427)	(677)	(1,550)	466	2,016
CASH, JANUARY 1	2,021	2,021	0	1,555	1,555	0
CASH, DECEMBER 31	\$ 1,271	594	(677)	5	2,021	2,016

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

Exhibit F

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales Taxes	\$ 220,000	228,205	8,205	220,000	220,265	265
Intergovernmental Revenues	9,000	0	(9,000)	0	0	0
Interest	50,000	39,451	(10,549)	38,000	51,474	13,474
Other Revenues	0	105	105	0	0	0
Total Receipts	\$ 279,000	267,761	(11,239)	258,000	271,739	13,739
DISBURSEMENTS						
Lease Payment	199,156	131,852	67,304	202,450	137,454	64,996
Jail Building	50,000	0	50,000	0	0	0
Law Enforcement Expenses	76,400	65,987	10,413	33,200	12,553	20,647
Total Disbursements	\$ 325,556	197,839	127,717	235,650	150,007	85,643
RECEIPTS OVER (UNDER) DISBURSEMENTS	(46,556)	69,922	116,478	22,350	121,732	99,382
CASH, JANUARY 1	971,630	971,630	0	849,898	849,898	0
CASH, DECEMBER 31	\$ 925,074	1,041,552	116,478	872,248	971,630	99,382

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

Exhibit G

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 500	346	(154)	500	495	(5)
Interest	50	20	(30)	25	37	12
Total Receipts	\$ 550	366	(184)	525	532	7
DISBURSEMENTS						
Prosecuting Attorney	700	672	28	800	365	435
Total Disbursements	\$ 700	672	28	800	365	435
RECEIPTS OVER (UNDER) DISBURSEMENTS	(150)	(306)	(156)	(275)	167	442
CASH, JANUARY 1	633	633	0	466	466	0
CASH, DECEMBER 31	\$ 483	327	(156)	191	633	442

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

Exhibit H

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 5,000	3,015	(1,985)	3,500	5,319	1,819
Interest	900	795	(105)	400	1,163	763
Total Receipts	<u>\$ 5,900</u>	<u>3,810</u>	<u>(2,090)</u>	<u>3,900</u>	<u>6,482</u>	<u>2,582</u>
DISBURSEMENTS						
Prosecuting Attorney	5,750	1,148	4,602	7,850	3,783	4,067
Total Disbursements	<u>\$ 5,750</u>	<u>1,148</u>	<u>4,602</u>	<u>7,850</u>	<u>3,783</u>	<u>4,067</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	150	2,662	2,512	(3,950)	2,699	6,649
CASH, JANUARY 1	19,280	19,280	0	16,581	16,581	0
CASH, DECEMBER 31	<u>\$ 19,430</u>	<u>21,942</u>	<u>2,512</u>	<u>12,631</u>	<u>19,280</u>	<u>6,649</u>

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

Exhibit I

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 150	20	(130)	450	132	(318)
Interest	300	320	20	280	467	187
Total Receipts	\$ 450	340	(110)	730	599	(131)
DISBURSEMENTS						
Prosecuting Attorney	1,000	0	1,000	1,000	0	1,000
Total Disbursements	\$ 1,000	0	1,000	1,000	0	1,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(550)	340	890	(270)	599	869
CASH, JANUARY 1	8,114	8,114	0	7,515	7,515	0
CASH, DECEMBER 31	\$ 7,564	8,454	890	7,245	8,114	869

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

Exhibit J

CHARITON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DOMESTIC VIOLENCE FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 450	434	(16)	500	405	(95)
Interest	165	145	(20)	100	202	102
Total Receipts	\$ 615	579	(36)	600	607	7
DISBURSEMENTS						
Other	1,500	0	1,500	1,500	500	1,000
Total Disbursements	\$ 1,500	0	1,500	1,500	500	1,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(885)	579	1,464	(900)	107	1,007
CASH, JANUARY 1	3,472	3,472	0	3,365	3,365	0
CASH, DECEMBER 31	\$ 2,587	4,051	1,464	2,465	3,472	1,007

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

Exhibit K

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 4,300	5,267	967	4,200	4,338	138
Interest	600	407	(193)	425	613	188
Total Receipts	\$ 4,900	5,674	774	4,625	4,951	326
DISBURSEMENTS						
Ex Officio Recorder of Deeds	5,350	1,964	3,386	7,700	5,344	2,356
Total Disbursements	\$ 5,350	1,964	3,386	7,700	5,344	2,356
RECEIPTS OVER (UNDER) DISBURSEMENTS	(450)	3,710	4,160	(3,075)	(393)	2,682
CASH, JANUARY 1	9,743	9,743	0	10,136	10,136	0
CASH, DECEMBER 31	\$ 9,293	13,453	4,160	7,061	9,743	2,682

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

Exhibit L

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Taxes	\$ 95,997	99,025	3,028	94,721	96,063	1,342
Intergovernmental	144,081	170,099	26,018	152,885	172,960	20,075
Charges for Services	42,700	54,826	12,126	13,200	44,001	30,801
Interest	6,000	8,150	2,150	5,250	7,981	2,731
Other	150	1,060	910	23,189	3,558	(19,631)
Total Receipts	\$ 288,928	333,160	44,232	289,245	324,563	35,318
DISBURSEMENTS						
Salaries	284,268	272,475	11,793	285,261	271,245	14,016
Office Expenditures	40,450	39,860	590	37,150	37,117	33
Mileage and Training	13,500	13,740	(240)	16,000	11,155	4,845
Other	2,000	5,018	(3,018)	1,000	2,489	(1,489)
Total Disbursements	\$ 340,218	331,093	9,125	339,411	322,006	17,405
RECEIPTS OVER (UNDER) DISBURSEMENTS	(51,290)	2,067	53,357	(50,166)	2,557	52,723
CASH, JANUARY 1	170,616	170,616	0	168,059	168,059	0
CASH, DECEMBER 31	\$ 119,326	172,683	53,357	117,893	170,616	52,723

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

Exhibit M

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 1,440	1,665	225	1,320	2,693	1,373
Total Receipts	\$ 1,440	1,665	225	1,320	2,693	1,373
DISBURSEMENTS						
Law Books	2,300	2,477	(177)	1,000	2,045	(1,045)
Total Disbursements	\$ 2,300	2,477	(177)	1,000	2,045	(1,045)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(860)	(812)	48	320	648	328
CASH, JANUARY 1	1,106	1,106	0	458	458	0
CASH, DECEMBER 31	\$ 246	294	48	778	1,106	328

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

Exhibit N

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 186	363	177	336	258	(78)
Total Receipts	\$ 186	363	177	336	258	(78)
DISBURSEMENTS						
Supplies/Equipment	382	382	0	0	0	0
Total Disbursements	\$ 382	382	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(196)	(19)	177	336	258	(78)
CASH, JANUARY 1	650	650	0	392	392	0
CASH, DECEMBER 31	\$ 454	631	177	728	650	(78)

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

Exhibit O

CHARITON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DRAINAGE DISTRICTS FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax	\$ 21,746	22,410	664	22,391	20,530	(1,861)
Interest	7,840	6,136	(1,704)	3,909	8,075	4,166
Total Receipts	\$ 29,586	28,546	(1,040)	26,300	28,605	2,305
EXPENDITURES						
Supplies	100	486	(386)	275	40	235
Maintenance and Repair	56,200	0	56,200	101,225	16,340	84,885
Total Disbursements	\$ 56,300	486	55,814	101,500	16,380	85,120
RECEIPTS OVER (UNDER) DISBURSEMENTS	(26,714)	28,060	54,774	(75,200)	12,225	87,425
CASH, JANUARY 1	133,751	133,751	0	121,526	121,526	0
CASH, DECEMBER 31	\$ 107,037	161,811	54,774	46,326	133,751	87,425

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

Exhibit P

CHARITON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SENATE BILL 40 BOARD FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Taxes	\$ 57,990	69,605	11,615	49,419	49,268	(151)
Interest	6,700	7,362	662	4,500	7,844	3,344
Intergovernmental Revenues	3	77	74	0	59	59
Total Receipts	\$ 64,693	77,044	12,351	53,919	57,171	3,252
DISBURSEMENTS						
Contract Services	68,540	73,754	(5,214)	68,540	45,128	23,412
Repair/Upkeep	33,500	19,753	13,747	33,500	21,148	12,352
Miscellaneous	210	158	52	1,010	2,862	(1,852)
Total Disbursements	\$ 102,250	93,665	8,585	103,050	69,138	33,912
RECEIPTS OVER (UNDER) DISBURSEMENTS	(37,557)	(16,621)	20,936	(49,131)	(11,967)	37,164
CASH, JANUARY 1	115,005	115,005	0	126,972	126,972	0
CASH, DECEMBER 31	\$ 77,448	98,384	20,936	77,841	115,005	37,164

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

Exhibit Q

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 9,000	6,930	(2,070)	6,000	8,045	2,045
Interest	150	144	(6)	50	169	119
Other Revenues	0	1,035	1,035	0	0	0
Total Receipts	\$ 9,150	8,109	(1,041)	6,050	8,214	2,164
DISBURSEMENTS						
Sheriff	9,000	9,217	(217)	7,150	6,559	591
Total Disbursements	\$ 9,000	9,217	(217)	7,150	6,559	591
RECEIPTS OVER (UNDER) DISBURSEMENTS	150	(1,108)	(1,258)	(1,100)	1,655	2,755
CASH, JANUARY 1	3,687	3,687	0	2,032	2,032	0
CASH, DECEMBER 31	\$ 3,837	2,579	(1,258)	932	3,687	2,755

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

Exhibit R

CHARITON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 COUNTY EMPLOYEE RETIREMENT FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 35,000	33,366	(1,634)	35,000	35,209	209
Interest	20	12	(8)	45	12	(33)
Operating Transfers In	600	643	43	150	152	2
Total Receipts	<u>\$ 35,620</u>	<u>34,021</u>	<u>(1,599)</u>	<u>35,195</u>	<u>35,373</u>	<u>178</u>
DISBURSEMENTS						
State Retirement Fund	35,570	33,974	1,596	35,195	35,375	(180)
Total Disbursements	<u>\$ 35,570</u>	<u>33,974</u>	<u>1,596</u>	<u>35,195</u>	<u>35,375</u>	<u>(180)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	50	47	(3)	0	(2)	(2)
CASH, JANUARY 1	17	17	0	19	19	0
CASH, DECEMBER 31	<u>\$ 67</u>	<u>64</u>	<u>(3)</u>	<u>19</u>	<u>17</u>	<u>(2)</u>

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

Exhibit S

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 5,000	1,998	(3,002)	4,475	8,360	3,885
Interest	100	151	51	25	148	123
Total Receipts	\$ 5,100	2,149	(2,951)	4,500	8,508	4,008
DISBURSEMENTS						
State Retirement Fund	4,500	4,500	0	4,500	4,500	0
Total Disbursements	\$ 4,500	4,500	0	4,500	4,500	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	600	(2,351)	(2,951)	0	4,008	4,008
CASH, JANUARY 1	4,755	4,755	0	747	747	0
CASH, DECEMBER 31	\$ 5,355	2,404	(2,951)	747	4,755	4,008

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

Exhibit T

CHARITON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ELECTION SERVICES FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Election Fees	\$ 550	1,913	1,363	1,200	1,605	405
Interest	50	87	37	0	22	22
Total Receipts	\$ 600	2,000	1,400	1,200	1,627	427
DISBURSEMENTS						
Election Expenses	1,500	250	1,250	1,200	0	1,200
Total Disbursements	\$ 1,500	250	1,250	1,200	0	1,200
RECEIPTS OVER (UNDER) DISBURSEMENTS	(900)	1,750	2,650	0	1,627	1,627
CASH, JANUARY 1	1,627	1,627	0	0	0	0
CASH, DECEMBER 31	\$ 727	3,377	2,650	0	1,627	1,627

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

Exhibit U

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 50,000	58,820	8,820	0	0	0
Transfers In	27,019	28,143	1,124	0	154	154
Total Receipts	\$ 77,019	86,963	9,944	0	154	154
DISBURSEMENTS						
Chair lift project	77,065	87,009	(9,944)	0	108	(108)
Total Disbursements	\$ 77,065	87,009	(9,944)	0	108	(108)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(46)	(46)	0	0	46	46
CASH, JANUARY 1	46	46	0	0	0	0
CASH, DECEMBER 31	\$ 0	0	0	0	46	46

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

Exhibit V

CHARITON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ENHANCED 911 FUND

	Year Ended December 31,		
	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales Tax	\$ 0	46,205	46,205
Loan Proceeds	0	12,000	12,000
Total Receipts	\$ 0	58,205	58,205
DISBURSEMENTS			
Office Expenditures	0	212	(212)
Equipment	0	10,814	(10,814)
Debt Service	0	12,161	(12,161)
Total Disbursements	\$ 0	23,187	(23,187)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	35,018	35,018
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	35,018	35,018

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

Notes to the Financial Statements

CHARITON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Chariton County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board of Trustees, the Senate Bill 40 Board of Trustees, or the Enhanced 911 Board of Trustees. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

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

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt a formal budget for the Enhanced 911 Fund for the year ended December 31, 2001.

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

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Library	2001 and 2000
Sheriff	2001
CERF	2000
CDBG	2001

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

Deficit budget balances are presented for the General Fund for the years ended December 31, 2001 and December 31, 2000. However the budget of that fund also included other resources available to finance current or future year disbursements. Such resources were sufficient to offset the deficit budgeted balances present.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements for the year ended December 31, 2001 did not include the Enhanced 911 Fund.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

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

The county's deposits at December 31, 2001 and 2000, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

The county's Health Center, Enhanced 911, and Senate Bill 40 Boards had deposits at December 31, 2001 and 2000 that were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the name of the respective boards.

Schedule

CHARITON COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 2001 AND 2000

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

SECTION ON OTHER MATTERS

CHARITON COUNTY, MISSOURI
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Chariton County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 31, 2002.

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

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

1. County Commission Minutes

As in prior audit reports, the county commission does not maintain adequate minutes of its meetings. Unofficial notes from the meetings are kept by one of the commissioners in a handwritten minutes book. These unofficial notes did not always include a record of votes taken as required by Section 610.020(5), RSMo, 2000. The County Clerk had not typed the minutes into the official record book or submitted them to the County Commission for their approval on a timely basis. Section 610.023(2), RSMo, 2000 states that each public governmental body shall make available for inspection and copying by the public of that body's public records. By not maintaining an official minute book, the only record of commission meetings available to the public is the unofficial notes. Official minutes can document the county's compliance with the Sunshine Law (Chapter 610, RSMo, 2000), bidding, and purchasing decisions.

2. Prison Boarding Expenses

During the year 2001 Prison Boarding Revenues were reported in the General Revenue Fund while Prison Boarding expenses were reported in both the General Revenue Fund and the Law Enforcement Sales Tax Fund. The revenue and expenses should be reported in the same fund in order to be able to see what the net financial effect of prison boarding actually is.

3. Community Development Block Grant Funds

Federal monies earned a small amount of interest for a short time in a bank account, which had been set up for the chair-lift project. County matching funds were also deposited in the same account to cover the cost of the project. Future block grant accounts should be set up so that federal monies can be deposited in non-interest bearing accounts so that a compliance issue does not result.

4. New Employee Documentation

No audit trail is being kept on the new hires. A memo or letter from the appropriate office holder stating the wages, start date and fund to be charged should be kept for audit purposes and for good record keeping on employees.

5. Health Center Petty Cash

The Health Center's petty cash is not reimbursed for the exact amount of the receipts in petty cash drawer. The request for petty cash reimbursements should be made for the exact amount of the receipts that were paid using petty cash.

6. Transfers between Funds

The budget documents reported unequal transfers between funds without the amounts transferred-in matching the amounts transferred-out across funds. Small amounts of difference between the funds remained after identifying the transfers that had been listed under inconsistent captions.

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