



CHRISTIAN COUNTY, MISSOURI  
TWO YEARS ENDED DECEMBER 31, 1999

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

Report No. 2000-89  
September 12, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

September 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

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

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

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This audit of Christian County was a financial and compliance audit of various county operating funds. The following concerns were noted as part of the audit:

- The county does not have adequate procedures to ensure budgets are prepared for all county funds. Budgets were not prepared for various county funds for the years ended December 31, 1999 and 1998 resulting in a significant omission to the county's financial statements. Receipts which were not budgeted totaled \$1.59 million and \$1.25 million, while disbursements which were not budgeted totaled \$1.54 million and \$1.98 million in 1999 and 1998, respectively.
- The county receives funding from the Missouri Department of Transportation (MODOT) for highway planning and construction. During the year ended December 31, 1998, approximately \$355,000 was expended directly by the county under this program. One reimbursement claim for \$111,147 was submitted to MODOT in June 1998, however, reimbursement was not received by the county.

The county does not have follow-up procedures in place to ensure requested funds are received by the county, and no other attempts were made to follow up on this reimbursement request.

- The county does not have specific procedures in place to track federal assistance for preparation of the schedule of expenditures of federal awards (SEFA). The county's schedule contained numerous errors and omissions. The county reported federal revenues but did not report any federal expenditures on their schedule including \$355,394 of the Highway and Planning and Construction program expenditures.

(over)

YELLOW SHEET

For the federal financial schedule to adequately reflect the county's federal financial assistance expenditures, it is necessary that all federal financial expenditures be properly reported.

- The county did not publish a financial statement for the year ended December 31, 1999. This is a significant violation of state law, as the county financial statement is intended to inform the public of the county's financial activity on an annual basis.
- The Sheriff's Department purchased a truck (\$15,500) and a lie detector (\$8,815) with federal forfeiture proceeds without soliciting bids or proposals or retaining documentation to support the solicitation of bids.

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

**Copies of the audit are available upon request.**

CHRISTIAN COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u> <hr/>		
	State Auditor's Reports: .....	2-6
	Financial Statements and Supplementary Schedule of Expenditures of Federal Awards .....	3-4
	Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	5-6
	Financial Statements: .....	7-26
<u>Exhibit</u>	<u>Description</u>	
	Statement of Receipts, Disbursements, and Changes in Cash - Various Funds	
A-1	Year Ended December 31, 1999 .....	8
A-2	Year Ended December 31, 1998 .....	9
	<u>General Revenue Fund</u>	
B	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	10
	<u>Special Road and Bridge Fund</u>	
C	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	11
	<u>Assessment Fund</u>	
D	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	12
	<u>Law Enforcement Training Fund</u>	
E	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	13
	<u>Prosecuting Attorney Training Fund</u>	
F	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	14

CHRISTIAN COUNTY, MISSOURI

TABLE OF CONTENTS

Page

FINANCIAL SECTION

---

Financial Statements:

<u>Exhibit</u>	<u>Description</u>	
	<u>CART Fund</u>	
G	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	15
	<u>County Law Enforcement Fund</u>	
H	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	16
	<u>Emergency 911 Fund</u>	
I	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	17
	<u>Criminal Abatement #1 Fund</u>	
J	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	18
	<u>Family Violence Fund</u>	
K	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	19
	<u>Prosecuting Attorney Administrative Fee Fund</u>	
L	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	20
	<u>Building Fund</u>	
M	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	21
	<u>Recycling Fund</u>	
N	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	22

CHRISTIAN COUNTY, MISSOURI

TABLE OF CONTENTS

Page

FINANCIAL SECTION

---

Financial Statements:

<u>Exhibit</u>	<u>Description</u>	
O	<u>Local Emergency Planning Commission Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 1999 .....	23
P	<u>Sales Tax Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 1998 .....	24
Q	<u>Health Center Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	25
R	<u>Senate Bill 40 Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1999 and 1998 .....	26
	Notes to the Financial Statements .....	27-30
	Supplementary Schedule: .....	31-33
	Schedule of Expenditures of Federal Awards, Years Ended December 31, 1999 and 1998 .....	32-33
	Notes to the Supplementary Schedule .....	34-36

FEDERAL AWARDS - SINGLE AUDIT SECTION

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State Auditor's Report: .....	38-40
Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	39-40

CHRISTIAN COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<hr/> <b>FEDERAL AWARDS - SINGLE AUDIT SECTION</b> <hr/>	
Schedule:.....	41-47
Schedule of Findings and Questioned Costs (Including Management's Plan for Corrective Action), Years Ended December 31, 1999 and 1998.....	42-47
Section I - Summary of Auditor's Results.....	42-43
Section II - Financial Statement Findings.....	43-44
 <u>Number</u>	
99-1.    Omission of Budgetary Information .....	43
99-2    Published Financial Statements .....	44
Section III - Federal Award Findings and Questioned Costs.....	44-47
99-3.    Schedule of Expenditures of Federal Awards.....	44-45
99-4.    Federal Sharing Program .....	46
99-5.    Federal Bridge Program .....	46-47
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	48-50
Summary Schedule of Prior Audit Findings in Accordance With OMB Circular A-133 .....	51-52
<hr/> <b>SECTION ON OTHER MATTERS</b> <hr/>	
Letter on Other Matters.....	54-55

FINANCIAL SECTION

State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS

To the County Commission  
and  
Officeholders of Christian County, Missouri

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

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

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

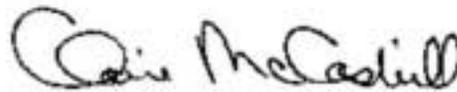
As more fully described in Note 1 to the financial statements, the county's financial statements do not include statements of receipts, disbursements, and changes in cash – budget and actual for various funds totaling \$1,590,036 and \$1,255,759 in receipts, and \$1,546,773 and \$1,938,287 in disbursements for the years ended December 31, 1999 and 1998, respectively.

Statements of receipts, disbursements, and changes in cash – budget and actual are required by the comprehensive basis of accounting discussed in Note 1.

In our opinion, except for the omission of the information discussed in the preceding paragraph, 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 Christian County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 4, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.



Claire McCaskill  
State Auditor

May 4, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	David Holtmann, CPA
In-Charge Auditor:	April McHaffie, CPA
Audit Staff:	Rachael Little
	Amy Fast
	Curtis Gannon



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

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

To the County Commission  
and  
Officeholders of Christian County, Missouri

We have audited the special-purpose financial statements of various funds of Christian County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 4, 2000. That report expressed a qualified opinion on the special-purpose financial statements. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Christian 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 99-1 and 99-2. We also noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

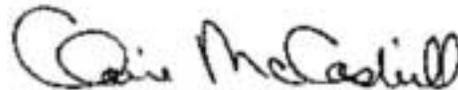
Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Christian 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the county's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above, finding number 99-1 to be a material weakness. We also 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 Christian County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

May 4, 2000 (fieldwork completion date)

## Financial Statements

Exhibit A-1

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

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 944,081	2,195,011	2,002,430	1,136,662
Special Road and Bridge	981,984	2,467,221	2,811,988	637,217
Assessment	389	398,940	398,830	499
Law Enforcement Training	909	12,120	11,221	1,808
Prosecuting Attorney Training	983	4,715	4,917	781
CART	1,210	16,126	13,086	4,250
County Law Enforcement	7,292	1,543,103	1,479,335	71,060
Emergency 911	67,351	295,162	257,722	104,791
Criminal Abatement #1	24,366	149,411	162,387	11,390
Family Violence	0	2,300	2,300	0
Prosecuting Attorney Administrative Fee	7,700	28,961	18,701	17,960
Building	1,203,711	37,162	347,394	893,479
Recycling	10,735	915	6,860	4,790
Local Emergency Planning Commission	8,555	2,823	5,116	6,262
Direct Sales Tax Distribution	0	1,114,440	1,114,440	0
Direct CART Distribution	0	303,282	303,282	0
Record Retention	32,838	88,852	63,823	57,867
Sheriff Civil Fee	100	0	0	100
Criminal Abatement #2	0	55,120	55,120	0
Health Center	240,677	637,602	575,462	302,817
Senate Bill 40 Board	136,061	331,801	432,221	35,641
Associate Circuit Division I Interest	4,290	853	1,791	3,352
Associate Circuit Division II Interest	792	577	175	1,194
Circuit Clerk Interest	46,467	12,915	0	59,382
Law Library	18,381	13,860	7,967	24,274
Probate Division Interest	979	137	175	941
Total	\$ 3,739,851	9,713,409	10,076,743	3,376,517

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

Exhibit A-2

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

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 544,332	2,311,084	1,911,335	944,081
Special Road and Bridge	636,886	2,897,872	2,552,774	981,984
Assessment	1,927	346,423	347,961	389
Law Enforcement Training	2,703	12,782	14,576	909
Prosecuting Attorney Training	3,769	5,345	8,131	983
CART	(827)	140,129	138,092	1,210
County Law Enforcement	2,692	1,399,851	1,395,251	7,292
Emergency 911	45,586	267,139	245,374	67,351
Criminal Abatement #1	14,992	53,355	43,981	24,366
Family Violence	0	2,295	2,295	0
Prosecuting Attorney Administrative Fee	16,439	8,284	17,023	7,700
Building	1,072,503	212,931	81,723	1,203,711
Recycling	(304)	13,206	2,167	10,735
Sales Tax	4,213	61,114	65,327	0
Direct Sales Tax Distribution	0	913,007	913,007	0
Direct CART Distribution	0	230,620	230,620	0
Local Emergency Planning Commission	5,499	4,260	1,204	8,555
Record Retention	30,151	39,329	36,642	32,838
Sheriff Civil Fee	100	0	0	100
Local Use Tax	755,400	40,444	795,844	0
Health Center	193,330	631,325	583,978	240,677
Senate Bill 40 Board	51,026	310,308	225,273	136,061
Associate Circuit Division I Interest	3,086	1,281	77	4,290
Associate Circuit Division II Interest	688	141	37	792
Circuit Clerk Interest	32,182	14,285	0	46,467
Law Library	12,019	12,155	5,793	18,381
Probate Division Interest	805	237	63	979
Total	\$ 3,429,197	9,929,202	9,618,548	3,739,851

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

Exhibit B

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 8,000	1,724	(6,276)	235,000	248,622	13,622
Sales taxes	810,000	899,467	89,467	740,000	787,061	47,061
Intergovernmental	180,700	245,831	65,131	201,000	237,478	36,478
Charges for services	846,000	890,350	44,350	757,000	874,805	117,805
Interest	45,000	67,688	22,688	25,000	57,839	32,839
Other	94,500	89,951	(4,549)	83,400	105,279	21,879
Total Receipts	<u>1,984,200</u>	<u>2,195,011</u>	<u>210,811</u>	<u>2,041,400</u>	<u>2,311,084</u>	<u>269,684</u>
<b>DISBURSEMENTS</b>						
County Commission	111,800	110,100	1,700	84,600	83,954	646
County Clerk	123,000	108,752	14,248	121,696	111,411	10,285
Elections	100,438	79,919	20,519	133,286	105,533	27,753
Buildings and grounds	74,180	67,495	6,685	66,600	64,401	2,199
Employee fringe benefits	259,000	211,534	47,466	236,000	220,898	15,102
County Treasurer	55,720	53,610	2,110	44,870	43,048	1,822
County Collector	142,845	129,077	13,768	126,655	115,623	11,032
Circuit Clerk Ex Officio Recorder of Deeds	122,576	114,571	8,005	117,452	111,169	6,283
Associate Circuit Court	26,250	23,541	2,709	22,300	19,443	2,857
Associate Circuit (Probate)	41,360	45,332	(3,972)	39,600	38,492	1,108
Court administration	62,350	64,439	(2,089)	54,200	46,273	7,927
Public Administrator	35,710	36,276	(566)	27,180	30,146	(2,966)
University Extension Office	45,990	44,942	1,048	43,730	42,662	1,068
Planning and Zoning	103,380	80,084	23,296	111,996	83,347	28,649
Other	85,217	52,294	32,923	77,001	44,087	32,914
Prosecuting Attorney	270,645	243,514	27,131	236,560	225,936	10,624
Juvenile Officer	145,544	116,968	28,576	166,949	139,692	27,257
County Coroner	22,000	19,120	2,880	22,000	15,489	6,511
Emergency Management	6,550	5,217	1,333	4,500	3,932	568
Transfers out	572,960	395,645	177,315	538,000	361,741	176,259
Emergency Fund	100,000	0	100,000	150,000	4,058	145,942
Total Disbursements	<u>2,507,515</u>	<u>2,002,430</u>	<u>505,085</u>	<u>2,425,175</u>	<u>1,911,335</u>	<u>513,840</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(523,315)	192,581	715,896	(383,775)	399,749	783,524
CASH, JANUARY 1	944,081	944,081	0	544,332	544,332	0
CASH, DECEMBER 31	<u>\$ 420,766</u>	<u>1,136,662</u>	<u>715,896</u>	<u>160,557</u>	<u>944,081</u>	<u>783,524</u>

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

Exhibit C

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Sales taxes	\$ 1,426,410	1,583,962	157,552	1,282,000	1,384,795	102,795
Intergovernmental	771,040	806,411	35,371	786,000	972,690	186,690
Interest	22,000	49,997	27,997	28,000	40,113	12,113
Other	35,000	26,851	(8,149)	30,000	56,507	26,507
Interfund loans	0	0	0	37,707	37,707	0
Transfers in	0	0	0	322,000	406,060	84,060
Total Receipts	<u>2,254,450</u>	<u>2,467,221</u>	<u>212,771</u>	<u>2,485,707</u>	<u>2,897,872</u>	<u>412,165</u>
<b>DISBURSEMENTS</b>						
Salaries	335,000	291,561	43,439	315,000	265,108	49,892
Employee fringe benefits	125,000	98,877	26,123	110,000	83,333	26,667
Supplies	110,000	76,783	33,217	103,000	74,976	28,024
Insurance	20,000	9,059	10,941	18,000	7,707	10,293
Road and bridge materials	1,333,000	1,655,906	(322,906)	1,352,000	1,208,023	143,977
Equipment repairs	95,000	93,176	1,824	95,000	75,593	19,407
Rentals	21,000	3,594	17,406	14,000	1,608	12,392
Equipment purchases	175,000	188,222	(13,222)	97,000	9,867	87,133
Construction, repair, and maintenance	300,000	89,788	210,212	600,000	734,533	(134,533)
Other	386,500	298,722	87,778	303,000	88,026	214,974
Transfers out	0	6,300	(6,300)	4,000	4,000	0
Total Disbursements	<u>2,900,500</u>	<u>2,811,988</u>	<u>88,512</u>	<u>3,011,000</u>	<u>2,552,774</u>	<u>458,226</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(646,050)	(344,767)	301,283	(525,293)	345,098	870,391
CASH, JANUARY 1	981,984	981,984	0	636,886	636,886	0
CASH, DECEMBER 31	<u>\$ 335,934</u>	<u>637,217</u>	<u>301,283</u>	<u>111,593</u>	<u>981,984</u>	<u>870,391</u>

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

Exhibit D

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Intergovernmental	\$ 316,360	349,013	32,653	303,552	308,506	4,954
Interest	2,000	2,665	665	1,200	2,917	1,717
Other	0	1,262	1,262	0	0	0
Transfers in	124,960	46,000	(78,960)	92,000	35,000	(57,000)
Total Receipts	<u>443,320</u>	<u>398,940</u>	<u>(44,380)</u>	<u>396,752</u>	<u>346,423</u>	<u>(50,329)</u>
<b>DISBURSEMENTS</b>						
Assessor	443,320	398,830	44,490	396,555	347,961	48,594
Total Disbursements	<u>443,320</u>	<u>398,830</u>	<u>44,490</u>	<u>396,555</u>	<u>347,961</u>	<u>48,594</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	110	110	197	(1,538)	(1,735)
CASH, JANUARY 1	389	389	0	1,527	1,927	400
CASH, DECEMBER 31	<u>\$ 389</u>	<u>499</u>	<u>110</u>	<u>1,724</u>	<u>389</u>	<u>(1,335)</u>

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

Exhibit E

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 3,500	4,743	1,243	2,000	4,032	2,032
Charges for services	8,000	7,078	(922)	6,050	8,686	2,636
Interest	50	96	46	25	64	39
Other	0	203	203	0	0	0
Total Receipts	11,550	12,120	570	8,075	12,782	4,707
DISBURSEMENTS						
Sheriff	12,000	11,221	779	10,000	14,576	(4,576)
Total Disbursements	12,000	11,221	779	10,000	14,576	(4,576)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(450)	899	1,349	(1,925)	(1,794)	131
CASH, JANUARY 1	909	909	0	2,703	2,703	0
CASH, DECEMBER 31	\$ 459	1,808	1,349	778	909	131

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

Exhibit F

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 2,500	2,877	377	2,000	2,254	254
Charges for services	2,200	1,764	(436)	2,650	2,173	(477)
Interest	120	13	(107)	25	168	143
Other	0	61	61	0	750	750
Total Receipts	<u>4,820</u>	<u>4,715</u>	<u>(105)</u>	<u>4,675</u>	<u>5,345</u>	<u>670</u>
DISBURSEMENTS						
Prosecuting Attorney	4,800	4,917	(117)	6,000	8,131	(2,131)
Total Disbursements	<u>4,800</u>	<u>4,917</u>	<u>(117)</u>	<u>6,000</u>	<u>8,131</u>	<u>(2,131)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	20	(202)	(222)	(1,325)	(2,786)	(1,461)
CASH, JANUARY 1	983	983	0	3,769	3,769	0
CASH, DECEMBER 31	<u>\$ 1,003</u>	<u>781</u>	<u>(222)</u>	<u>2,444</u>	<u>983</u>	<u>(1,461)</u>

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

Exhibit G

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 25,000	15,942	(9,058)	1,057,000	140,036	(916,964)
Interest	40	184	144	1,000	93	(907)
Total Receipts	<u>25,040</u>	<u>16,126</u>	<u>(8,914)</u>	<u>1,058,000</u>	<u>140,129</u>	<u>(917,871)</u>
DISBURSEMENTS						
Road signs	25,000	13,086	11,914	25,000	18,668	6,332
Other	0	0	0	0	35,424	(35,424)
Transfers out	0	0	0	1,032,000	84,000	948,000
Total Disbursements	<u>25,000</u>	<u>13,086</u>	<u>11,914</u>	<u>1,057,000</u>	<u>138,092</u>	<u>918,908</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	40	3,040	3,000	1,000	2,037	1,037
CASH, JANUARY 1	1,210	1,210	0	(827)	(827)	0
CASH, DECEMBER 31	<u>\$ 1,250</u>	<u>4,250</u>	<u>3,000</u>	<u>173</u>	<u>1,210</u>	<u>1,037</u>

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

## Exhibit H

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 810,000	888,977	78,977	740,000	785,829	45,829
Intergovernmental	117,151	116,469	(682)	133,008	141,162	8,154
Interest	200	1,276	1,076	100	310	210
Other	8,000	43,381	35,381	8,000	11,550	3,550
Transfers in	593,000	493,000	(100,000)	581,000	461,000	(120,000)
Total Receipts	<u>1,528,351</u>	<u>1,543,103</u>	<u>14,752</u>	<u>1,462,108</u>	<u>1,399,851</u>	<u>(62,257)</u>
DISBURSEMENTS						
Salaries	909,720	912,121	(2,401)	833,776	825,631	8,145
Fringe benefits	242,711	226,352	16,359	223,737	210,831	12,906
Board of prisoners	95,500	93,298	2,202	123,500	108,652	14,848
Office expenditures	53,500	49,312	4,188	55,680	52,269	3,411
Insurance	45,000	37,925	7,075	45,000	32,578	12,422
Equipment	156,794	135,720	21,074	164,488	105,634	58,854
Mileage and training	13,000	15,084	(2,084)	10,000	10,417	(417)
Other	11,950	9,523	2,427	6,000	11,491	(5,491)
Interfund loan	0	0	0	0	37,707	(37,707)
Transfers out	0	0	0	0	41	(41)
Total Disbursements	<u>1,528,175</u>	<u>1,479,335</u>	<u>48,840</u>	<u>1,462,181</u>	<u>1,395,251</u>	<u>66,930</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	176	63,768	63,592	(73)	4,600	4,673
CASH, JANUARY 1	7,292	7,292	0	2,692	2,692	0
CASH, DECEMBER 31	<u>\$ 7,468</u>	<u>71,060</u>	<u>63,592</u>	<u>2,619</u>	<u>7,292</u>	<u>4,673</u>

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

Exhibit I

CHRISTIAN COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 EMERGENCY 911 FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 270,000	292,192	22,192	280,000	263,759	(16,241)
Interest	2,000	2,970	970	1,000	3,373	2,373
Other	0	0	0	0	7	7
Total Receipts	272,000	295,162	23,162	281,000	267,139	(13,861)
DISBURSEMENTS						
Salaries	15,000	15,000	0	14,000	14,000	0
Employee fringe benefits	5,000	4,687	313	5,000	4,487	513
Phone line charges	95,000	73,265	21,735	95,000	73,685	21,315
Office expenditures	1,150	812	338	4,950	2,793	2,157
Equipment	10,000	18,086	(8,086)	10,000	14,611	(4,611)
Mileage and trainging	800	872	(72)	800	798	2
Transfers out	145,000	145,000	0	135,000	135,000	0
Total Disbursements	271,950	257,722	14,228	264,750	245,374	19,376
RECEIPTS OVER (UNDER) DISBURSEMENTS	50	37,440	37,390	16,250	21,765	5,515
CASH, JANUARY 1	67,351	67,351	0	45,586	45,586	0
CASH, DECEMBER 31	\$ 67,401	104,791	37,390	61,836	67,351	5,515

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

Exhibit J

CHRISTIAN COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CRIMINAL ABATEMENT # 1 FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 300,000	147,875	(152,125)	0	53,000	53,000
Interest	100	1,536	1,436	0	355	355
Total Receipts	<u>300,100</u>	<u>149,411</u>	<u>(150,689)</u>	<u>0</u>	<u>53,355</u>	<u>53,355</u>
DISBURSEMENTS						
Sheriff	96,500	162,387	(65,887)	9,700	43,981	(34,281)
Total Disbursements	<u>96,500</u>	<u>162,387</u>	<u>(65,887)</u>	<u>9,700</u>	<u>43,981</u>	<u>(34,281)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	203,600	(12,976)	(216,576)	(9,700)	9,374	19,074
CASH, JANUARY 1	24,366	24,366	0	14,992	14,992	0
CASH, DECEMBER 31	<u>\$ 227,966</u>	<u>11,390</u>	<u>(216,576)</u>	<u>5,292</u>	<u>24,366</u>	<u>19,074</u>

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

Exhibit K

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 2,300	2,300	0	2,400	2,295	(105)
Total Receipts	<u>2,300</u>	<u>2,300</u>	<u>0</u>	<u>2,400</u>	<u>2,295</u>	<u>(105)</u>
DISBURSEMENTS						
Domestic violence shelter	2,300	2,300	0	2,400	2,295	105
Total Disbursements	<u>2,300</u>	<u>2,300</u>	<u>0</u>	<u>2,400</u>	<u>2,295</u>	<u>105</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Exhibit L

CHRISTIAN COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 PROSECUTING ATTORNEY ADMINISTRATIVE FEE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 0	15,000	15,000	0	0	0
Charges for services	8,000	12,984	4,984	8,000	7,555	(445)
Interest	400	977	577	0	729	729
Total Receipts	8,400	28,961	20,561	8,000	8,284	284
DISBURSEMENTS						
Prosecuting Attorney	16,000	18,701	(2,701)	6,000	17,023	(11,023)
Total Disbursements	16,000	18,701	(2,701)	6,000	17,023	(11,023)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,600)	10,260	17,860	2,000	(8,739)	(10,739)
CASH, JANUARY 1	7,700	7,700	0	16,439	16,439	0
CASH, DECEMBER 31	\$ 100	17,960	17,860	18,439	7,700	(10,739)

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

Exhibit M

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Interest	\$ 50,000	37,102	(12,898)	40,000	53,285	13,285
Reimbursement of misappropriated monies	0	0	0	0	154,837	154,837
Other	0	60	60	0	4,809	4,809
Total Receipts	50,000	37,162	(12,838)	40,000	212,931	172,931
<b>DISBURSEMENTS</b>						
Buildings and grounds	1,240,000	347,394	892,606	970,000	78,123	891,877
Transfers out	0	0	0	140,000	3,600	136,400
Total Disbursements	1,240,000	347,394	892,606	1,110,000	81,723	1,028,277
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,190,000)	(310,232)	879,768	(1,070,000)	131,208	1,201,208
CASH, JANUARY 1	1,203,711	1,203,711	0	1,072,503	1,072,503	0
CASH, DECEMBER 31	\$ 13,711	893,479	879,768	2,503	1,203,711	1,201,208

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

Exhibit N

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 12,000	0	(12,000)	0	189	189
Interest	50	290	240	0	41	41
Other	2,000	625	(1,375)	400	0	(400)
Transfer in	0	0	0	20,000	12,976	(7,024)
Total Receipts	14,050	915	(13,135)	20,400	13,206	(7,194)
DISBURSEMENTS						
Equipment	12,510	2,667	9,843	505	373	132
Mileage and training	550	154	396	550	326	224
Other	9,500	4,039	5,461	7,500	1,468	6,032
Total Disbursements	22,560	6,860	15,700	8,555	2,167	6,388
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,510)	(5,945)	2,565	11,845	11,039	(806)
CASH, JANUARY 1	10,735	10,735	0	(304)	(304)	0
CASH, DECEMBER 31	\$ 2,225	4,790	2,565	11,541	10,735	(806)

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

Exhibit O

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

	Year Ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 500	2,525	2,025
Interest	100	298	198
Total Receipts	<u>600</u>	<u>2,823</u>	<u>2,223</u>
DISBURSEMENTS			
Office	150	1,474	(1,324)
Equipment	250	2,795	(2,545)
Mileage and training	500	847	(347)
Total Disbursements	<u>900</u>	<u>5,116</u>	<u>(4,216)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(300)</u>	<u>(2,293)</u>	<u>(1,993)</u>
CASH, JANUARY 1	8,555	8,555	0
CASH, DECEMBER 31	<u>\$ 8,255</u>	<u>6,262</u>	<u>(1,993)</u>

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

Exhibit P

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

	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales tax	\$ 2,940,000	61,114	(2,878,886)
Interest	0	0	0
Total Receipts	2,940,000	61,114	(2,878,886)
DISBURSEMENTS			
Distribution to road districts and cities	2,940,000	65,327	2,874,673
Transfers out	0	0	0
Total Disbursements	2,940,000	65,327	2,874,673
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(4,213)	(4,213)
CASH, JANUARY 1	4,213	4,213	0
CASH, DECEMBER 31	\$ 4,213	0	(4,213)

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

Exhibit Q

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 177,000	181,199	4,199	165,000	169,065	4,065
Intergovernmental	324,877	318,086	(6,791)	305,438	322,733	17,295
Charges for services	106,500	120,922	14,422	119,500	122,403	2,903
Interest	11,000	12,711	1,711	10,000	13,620	3,620
Other	3,750	4,684	934	6,800	3,504	(3,296)
Total Receipts	<u>623,127</u>	<u>637,602</u>	<u>14,475</u>	<u>606,738</u>	<u>631,325</u>	<u>24,587</u>
<b>DISBURSEMENTS</b>						
Salaries	486,629	457,056	29,573	466,766	461,492	5,274
Office expenditures	22,600	23,266	(666)	16,200	17,830	(1,630)
Equipment	55,000	61,468	(6,468)	50,300	55,447	(5,147)
Mileage and training	3,200	2,615	585	3,150	3,163	(13)
Buildings and grounds	9,500	7,408	2,092	7,000	11,659	(4,659)
Other	46,198	23,649	22,549	63,322	34,387	28,935
Total Disbursements	<u>623,127</u>	<u>575,462</u>	<u>47,665</u>	<u>606,738</u>	<u>583,978</u>	<u>22,760</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	62,140	62,140	0	47,347	47,347
CASH, JANUARY 1	240,677	240,677	0	0	193,330	193,330
CASH, DECEMBER 31	<u>\$ 240,677</u>	<u>302,817</u>	<u>62,140</u>	<u>0</u>	<u>240,677</u>	<u>240,677</u>

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

Exhibit R

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

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 0	320,550	320,550	0	298,830	298,830
Intergovernmental	0	504	504	0	465	465
Interest	0	7,630	7,630	0	6,924	6,924
Loan proceeds	0	3,117	3,117	0	4,089	4,089
Total Receipts	0	331,801	331,801	0	310,308	310,308
<b>DISBURSEMENTS</b>						
Contractual Services	304,240	431,393	(127,153)	378,640	224,505	154,135
Office expenditures	2,200	828	1,372	7,200	768	6,432
Other	25,000	0	25,000	0	0	0
Total Disbursements	331,440	432,221	(100,781)	385,840	225,273	160,567
RECEIPTS OVER (UNDER) DISBURSEMENTS	(331,440)	(100,420)	231,020	(385,840)	85,035	470,875
CASH, JANUARY 1	0	136,061	136,061	0	51,026	51,026
CASH, DECEMBER 31	\$ (331,440)	35,641	367,081	(385,840)	136,061	521,901

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

Notes to the Financial Statements

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

B. Basis of Accounting

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

C. Budgets and Budgetary Practices

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

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

<u>Fund</u>	<u>Years Ended December 31,</u>
Direct Sales Tax Distribution Fund	1999 and 1998
Direct CART Distribution Fund	1999 and 1998
Local Emergency Planning Commission Fund	1998
Local Use Tax Fund	1998
Record Retention Fund	1999 and 1998
Sheriff Civil Fee Fund	1999 and 1998
Criminal Abatement #2 Fund	1999
Associate Circuit Division I Interest Fund	1999 and 1998
Associate Circuit Division II Interest Fund	1999 and 1998
Circuit Clerk Interest Fund	1999 and 1998
Law Library Fund	1999 and 1998
Probate Division Interest Fund	1999 and 1998

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

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Enforcement Training Fund	1998
Prosecuting Attorney Training Fund	1999 and 1998
Criminal Abatement #1 Fund	1999 and 1998
Prosecuting Attorney Administrative Fee Fund	1999 and 1998
Local emergency Planning Commission Fund	1999 and 1998
Senate Bill 40 Board Fund	1999

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

Although Section 50.740, RSMo 1994, requires a balanced budget, a deficit balance was budgeted in the Senate Bill 40 Board Fund for the years ended December 31, 1999 and 1998.

D. Published Financial Statements

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

The county did not publish a financial statement for the year ended December 31, 1999. In addition, the county's published financial statement for the year ended

December 31, 1998 did not include the Sales Tax Fund, Local Use Tax Fund, Sheriff Civil Fee Fund, Health Center Fund, Senate Bill 40 Board Fund, Associate Circuit Division I Interest Fund, Associate Circuit Division II Interest Fund, Circuit Clerk Interest Fund, Law Library Fund, and Probate Division Interest Fund.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depository 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 cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

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

The Health Center's deposits at December 31, 1999 and 1998, were entirely covered by federal depository insurance.

The deposits of the Senate Bill 40 Board at December 31, 1999 and 1998, were entirely covered by federal depository insurance or by collateral securities held by the custodial bank in the name of the Senate Bill 40 Board. However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositories to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Supplementary Schedule

CHRISTIAN COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY				
Passed through State Department of Public Safety				
07.PMWP551	High Intensity Drug Trafficking Area - Task Forces	97-HIDTA-551-03	51,437	62,680
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Health -				
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ERO45-6121 \$	122,973	123,095
Office of Administration -				
10.665	Schools and Roads - Grants to States	N/A	81,046	69,175
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants	97-UM-WX-0638	64,422	78,342
16.unknown	Equitable Sharing of Seized and Forfeited Property	N/A	162,387	43,981
Passed through:				
State Department of Public Safety -				
16.579	Byrne Formula Grant Program	97-NCD10-0085	0	15,305
		980NCD10-059	8,921	6,593
		98-NCD10-068	3,298	0
	Program Total		<u>12,219</u>	<u>21,898</u>
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission:				
20.205	Highway Planning and Construction	BRO-022-5	0	355,394
U. S. DEPARTMENT OF TREASURY				
Direct programs:				
21.unknown	Equitable Sharing of Seized and Forfeited Property	N/A	55,120	0

CHRISTIAN COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through state Department of Public Safety:				
83.534	Emergency Management - State and Local Assistance	N/A	1,066	0
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct program -				
93.268	Immunization Grants	N/A	4,907	4,816
Passed through state:				
Department of Health -				
93.268	Immunization Grants	N/A	54,174	46,384
Department of Social Services -				
93.563	Child Support Enforcement	N/A	26,368	22,448
93.667	Social Services Block Grant	ERO172081	50	81
		ERO172082	8,641	7,118
		ERO172019	6,621	9,070
		ERO172118	9,839	17,841
	Program Total		<u>25,151</u>	<u>34,110</u>
Department of Health -				
93.991	Preventive Health and Health Services Block Grant	N/A	575	930
93.994	Maternal and Child Health Services Block Grant to the States	ERO146-7121	39,238	43,043
	Total Expenditures of Federal Awards		<u>\$ 701,083</u>	<u>906,296</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

CHRISTIAN COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Christian County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

The direct program amounts for Immunization Grants (CFDA number 93.268) represent the original acquisition cost of varicella (chicken pox) vaccine provided to the Health Center through the Centers for Disease Control of the U.S. Department of Health and Human Services. Of the pass-through amounts for that program, \$48,285 and \$35,799 represent the original acquisition cost of other vaccines purchased by the

Centers for Disease Control but distributed to the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$575 and \$930 represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$2,874 and \$3,254 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The remaining pass-through amounts for Immunization Grants and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 1999 and 1998.

FEDERAL AWARDS -  
SINGLE AUDIT SECTION

State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission  
and  
Officeholders of Christian County, Missouri

Compliance

We have audited the compliance of Christian County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1999 and 1998. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Christian County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years

ended December 31, 1999 and 1998. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 99-3 through 99-4.

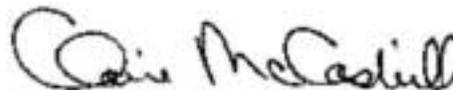
### Internal Control Over Compliance

The management of Christian County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 99-3 through 99-5.

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 noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above are material weaknesses.

This report is intended for the information of the management of Christian County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

May 4, 2000 (fieldwork completion date)

Schedule

CHRISTIAN COUNTY, MISSOURI  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
 YEARS ENDED DECEMBER 31, 1999 AND 1998

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

Financial Statements

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weakness identified?  X  yes   no

Reportable condition identified that is not considered to be a material weakness?   yes  X  none reported

Noncompliance material to the financial statements noted?  X  yes   no

Federal Awards

Internal control over major programs:

Material weakness identified?   yes  X  no

Reportable condition identified that is not considered to be a material weakness?  X  yes   none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?  X  yes   no

Identification of major programs:

CFDA or Other Identifying <u>Number</u> 10.557	<u>Program Title</u> Special Supplemental Nutrition Program for Women, Infants, and Children
---	--



The county did not publish a financial statement for the year ended December 31, 1999. In addition, the county's published financial statement for the year ended December 31, 1998 did not include several county funds. This is a significant violation of state law which is intended to inform the public of the county's financial activity on an annual basis.

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

**WE RECOMMEND** the County Commission ensure complete financial statements are prepared and published annually.

**AUDITEE'S RESPONSE AND CORRECTIVE ACTION PLAN**

*The 1999 Financial Statement will be published August 30, 2000. We will continue to request the financial information for these funds controlled by other offices and boards.*

**Section III - Federal Award Findings and Questioned Costs**

This section includes the audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Federal Grantor:	U.S. Department of Agriculture
Pass-Through Grantor:	Department of Health
Federal CFDA Number:	10.557
Program Title:	Special Supplemental Nutrition Program for Women, Infants, and Children
Pass-Through Entity	
Identifying Number:	ERO45-6121
Award Year:	1999 and 1998
Questioned Costs:	Not applicable

Federal Grantor: U.S. Department of Justice  
Pass-Through Grantor: Not applicable  
Federal CFDA Number: 16.unknown  
Program Title: Equitable Sharing of Seized and Forfeited Property  
Pass-Through Entity  
Identifying Number: Not applicable  
Award Year: 1999 and 1998  
Questioned Costs: Not applicable

Federal Grantor: U.S. Department of Transportation  
Pass-Through Grantor: State Highway and Transportation Commission  
Federal CFDA Number: 20.205  
Program Title: Highway Planning and Construction  
Pass-Through Entity  
Identifying Number: BRO-022-5  
Award Year: 1998  
Questioned Costs: Not applicable

Section .310(b) of Circular A-133, *Audits of State and Local Government, and Nonprofit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the schedule of expenditures of federal awards to the State Auditor's Office as a part of the annual budget.

The county does not have specific procedures in place to track federal assistance for preparation of the SEFA. During the years ended December 31, 1999 and 1998, the county's SEFA contained numerous errors and omission. The county reported federal revenues but did not report any federal expenditures on their SEFA schedule including \$355,394 of Highway and Planning and Construction program expenditures for 1998. Also, expenditures from the Schools and Roads-Grants to States program of \$81,046 and \$69,175 for 1999 and 1998 respectively, were not included.

For the federal financial schedules to adequately reflect the county's federal financial assistance expenditures, it is necessary that all federal financial expenditures be properly reported. Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

**WE RECOMMEND** the County Clerk prepare a complete and accurate schedule of expenditures of federal awards and submit the schedule to the State Auditor's office as part of the annual budget.

#### **AUDITEE'S RESPONSE AND CORRECTIVE ACTION PLAN**

*We agree and will attempt to ensure all programs are reported in the next years SEFA.*

**99-4.**

**Federal Sharing Program**

Federal Grantor:	U.S. Department of Justice
Pass-Through Grantor:	Not applicable
Federal CFDA Number:	16.unknown
Program Title:	Equitable Sharing of Seized and Forfeited Property
Pass-Through Entity	
Identifying Number:	Not applicable
Award Year:	1999 and 1998
Questioned Costs:	\$24,315

Federal funds received from the Equitable Sharing of Seized and Forfeited Property are deposited to the Criminal Abatement #1 Fund to be used for law enforcement purposes. The Sheriff's Department purchased a truck (\$15,500) and lie detector (\$8,815) without soliciting bids or proposals or retaining documentation to support the solicitation of bids. The Sheriff's Department indicated that the lie detector was purchased from a sole source provider; however, this was not documented. OMB Circular A-102, Common Rule, requires local governments to follow applicable procurement laws and Section 50.660, RSMo Supp. 1999, requires the advertisement of bids for purchases over \$4,500. The county should advertise bids for purchases in accordance with state law and retain documentation of these bids and justification for bid awards. If bids cannot be obtained or sole source procurement is necessary, the county should retain documentation of these circumstances.

**WE RECOMMEND** the County Commission and Sheriff work with applicable federal grantor agencies to resolve the questioned costs. In the future, bids should be solicited for applicable purchases.

**AUDITEE'S RESPONSE AND CORRECTIVE ACTION PLAN**

*We will continue to request that the Sheriff's Department ensure bids are taken in the future.*

**99-5.**

**Federal Bridge Program**

Federal Grantor:	U.S. Department of Transportation
Pass-Through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-Through Entity	
Identifying Number:	BRO-022-5
Award Year:	1998
Questioned Costs:	Not applicable

The county receives funding from the Missouri Department of Transportation (MODOT) for highway planning and construction. During the year ended December 31, 1998, \$355,394 was expended directly by the county under this program. We noted one reimbursement claim in the amount of \$111,147 that was submitted to MODOT in June 1998, however, reimbursement was not received by the county.

The county does not have follow-up procedures in place to ensure requested funds are received by the county, and no other attempts were made to follow up on this reimbursement request. The failure to follow up on claims submitted on a timely basis results in possible unreimbursed costs or potential lost revenues to the county.

**WE RECOMMEND** the County Commission and County Clerk establish records and procedures to adequately monitor program expenditures and reimbursements. In addition, the county should pursue collection of the reimbursement request with the Missouri Department of Transportation.

**AUDITEE'S RESPONSE AND CORRECTIVE ACTION PLAN**

*We agree and will establish records to track expenditures and reimbursement requests. The county has already contacted MODOT and has received the remaining amounts owed.*

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

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

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Christian County, Missouri, on the applicable findings in our prior audit report issued for the two years ended December 31, 1997.

1A. County Sales Tax

The county had not adequately reduced total county property tax levies to meet the sales tax reduction requirements, including reductions for excess property taxes collected in prior years.

Recommendation:

The County Commission:

Reduce total county property tax levies adequately to meet the sales tax reduction requirements, including reductions for excess property taxes collected in prior years.

Status:

Implemented. The county was successful in changing their sales tax (removing the restrictive use of the sales tax) and has significantly lowered or eliminated their General and Special Road and Bridge Fund property tax levies.

5. Budgets and Published Financial Statements

B. Budgets were not prepared for some county funds.

C. Actual expenditures exceeded budgeted amounts in several county funds.

Recommendation:

The County Commission:

B. Ensure budgets are prepared or obtained for all county funds as required by state law.

C. Keep expenditures within budgetary limits.

Status:

B. Not implemented. See finding number 99-1.

- C. Partially implemented. Although the county has made some improvement in this area, actual expenditures exceeded budgeted amounts for several funds. See the Letter On Other Matters.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

CHRISTIAN COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

4. Federal Financial Assistance

Federal Grantor:	U.S. Department of Justice
Pass-Through Grantor:	Not applicable
Federal CFDA Number:	Not applicable
Program Title:	Equitable Sharing of Seized and Forfeited Property
Pass-Through Entity	
Identifying Number:	Not applicable
Award Year:	1997 and 1996
Questioned Costs:	\$10,772

D. There was no documentation to indicate bids were advertised or solicited for applicable purchases.

Recommendation:

D. The County Commission and Sheriff work with applicable federal grantor agencies to resolve the questioned costs. In the future, bids should be solicited for applicable purchases.

Status:

D. Not implemented. See finding number 99-4.

SECTION ON OTHER MATTERS

CHRISTIAN COUNTY, MISSOURI  
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Christian County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 4, 2000. We also have audited the compliance of Christian County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 4, 2000.

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

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

1. Expenditures

The county did not solicit or advertise for bids for some purchases or ensure all efforts to obtain bids were adequately documented. The county does not have procedures to adequately monitor distributions of CART and sales tax monies to special road districts and cities. A Christmas dinner was held each year for county employees at a total cost to the county of approximately \$1,300 annually.

2. Written Agreements

The county shares the operation and maintenance cost of the recycling center with the City of Ozark based on a verbal agreement. The county incurred approximately \$9,000 in expenditures for the recycling center during the years ended December 31, 1999 and 1998.

3. County Budgets

Actual expenditure amounts exceeded approved budgeted amounts in some county funds for the years ended December 31, 1999 and 1998.

4. Payroll Procedures

Payroll duties are not adequately segregated or reviewed by a supervisor. An employee left employment from the county with cafeteria plan reimbursements exceeding payroll withholdings of approximately \$800. The county has not pursued reimbursement from the

former employee. In addition, time sheets prepared by the assistant prosecuting attorneys are not filed with the county clerks office.

5. Commission Meetings

The county did not maintain minutes for closed meetings. In addition, the regular meeting minutes did not always disclose the reason for entering into closed session.

6. General Fixed Assets

Fixed asset records are not properly maintained. Various fixed asset purchases were not recorded on the fixed asset listing.

7. Senate Bill 40 Board

Budgets prepared by the Senate Bill 40 Board were incomplete and not filed with the State Auditor's Office. The budgets included only estimated expenditures and provided no estimated revenues or beginning available resources, resulting in deficit budgeting as noted on Exhibit R. The budgets also did not include the two previous years' actual receipts and expenditures. In addition, the Senate Bill 40 Board approved expenditures in excess of approved budget amounts during the year ended December 31, 1999.

The amount of collateral securities pledged by the board's depository bank was insufficient to cover the boards deposits. The board makes loans to not-for-profit (NFP) organizations, including \$67,363 in December 1999 to a local NFP to assist in the purchase of land for disabled housing units. Minutes of the September 1998 and July 1999 board meetings could not be located.

8. Circuit Clerk Interest Fund

The Circuit Clerk's Interest Fund balance has increased significantly and has a balance of \$59,382 at December 31, 1999. The Circuit Clerk has indicated a significant portion of this balance will be allocated to specific cases being held in trust; however, no determination has been made.

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