



Claire McCaskill

Missouri State Auditor

December 2006

Atchison County, Missouri

Years Ended

December 31, 2005 and 2004



Office Of
Missouri State Auditor
Claire McCaskill

December 2006

IMPORTANT: The Missouri State Auditor is required by state law to conduct audits once every 4 years in counties, like Atchison, that do not have a county auditor. In addition to a financial audit of various county operating funds, the State Auditor's statutory audit covers additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

The county provides dispatching services to all political subdivisions in the county, but has entered into written contracts with only one of those entities. The county does not charge these various entities for most dispatching services, but has not performed a cost analysis of providing these services.

In April 1999, Atchison County voters approved a ½ cent sales tax for implementing and operating an enhanced 911 system. The 911 fund generates approximately \$250,000 per year, primarily through this sales tax. In the future, if costs associated with providing dispatching services exceed available revenues, the county may need to consider charging a fee for dispatching. At a minimum, the county should enter into contracts with all entities for dispatching services and perform a cost analysis of providing these services.

An independent review of transactions, deposits, and bank reconciliations is not performed in the Associate Circuit Division. While the Associate Circuit Judge does review month end reports, a review of bank reconciliations and a comparison of receipts to deposits are not performed. The court implemented procedures during our audit to have the court clerks review each others work, including daily deposits and bank reconciliations.

Receipt slips are not always issued immediately upon receipt of monies and the court has not implemented procedures to ensure these monies are later posted to the computer system. As a result, monies are not deposited intact on a timely basis. Additionally, checks and money orders are not restrictively endorsed immediately upon receipt and procedures have not been established to follow-up on old outstanding checks.

In the Sheriff's Office, monies are not deposited on a timely basis, bank reconciliations are not performed timely and controls over seized property are not sufficient.

All reports are available on our Web site: www.auditor.mo.gov

YELLOW SHEET

ATCHISON COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

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

To the County Commission
and
Officeholders of Atchison County, Missouri

We have audited the accompanying Statements of Receipts, Disbursements, and Changes in Cash - Various Funds and Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual - Various Funds of Atchison County, Missouri, as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

As discussed more fully in Note 1, these financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Atchison County, Missouri, as of December 31, 2005 and 2004, or the changes in its financial position for the years then ended.

In our opinion, the 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 Atchison 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, 2005 and 2004, on the basis of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated October 26, 2006, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Atchison County, Missouri, and was not subjected to the auditing procedures applied in the audit of the financial statements referred to above. Accordingly, we express no opinion on the information.



Claire McCaskill
State Auditor

October 26, 2006 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Tania Williams
Audit Staff:	Julie A. Orlowski
	Eartha Taylor
	Robert Graham



CLAIRE C. McCASKILL
Missouri State Auditor

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

To the County Commission
and
Officeholders of Atchison County, Missouri

We have audited the financial statements of various funds of Atchison County, Missouri, as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated October 26, 2006. 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of various funds of Atchison 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 financial statements and not to provide an opinion 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 that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts that would be material in relation to the 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of various funds of Atchison County, Missouri, are free of material misstatement, we performed tests of the

county's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the management of Atchison County, Missouri, and other applicable government officials. However, pursuant to Section 29.270, RSMo, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

October 26, 2006 (fieldwork completion date)

Financial Statements

Exhibit A-1

ATCHISON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 2005

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 271,911	1,050,294	1,118,140	204,065
Special Road and Bridge	149,497	1,125,970	1,080,299	195,168
Assessment	2,543	141,669	127,850	16,362
Law Enforcement Training	8,636	7,730	5,090	11,276
Prosecuting Attorney Training	14,049	1,658	2,480	13,227
Crime Investigation	1,226	264	497	993
Landfill	69,512	1,693	2,866	68,339
Donations	8,506	9,701	6,410	11,797
Emergency Preparedness	15,414	95,412	93,467	17,359
Local Emergency Planning Commission	13,091	6,207	6,407	12,891
Domestic Violence	301	316	302	315
County Road Rock	39,551	238,103	261,017	16,637
Economic Development	0	113,914	113,914	0
Circuit Clerk Interest	227	71	0	298
Recorder's User Fee	21,058	6,162	1,281	25,939
Associate Circuit Interest	186	184	69	301
Tax Maintenance	6,680	7,776	6,249	8,207
Sheriff's Civil Fee	7,232	6,018	7,490	5,760
Prosecuting Attorney Bad Check	14,589	3,759	1,758	16,590
911	62,452	252,289	238,276	76,465
Off Highway Systems	0	28,614	28,614	0
Rest Home Improvements	115,544	2,515	12,616	105,443
Senate Bill 40	12,861	81,236	82,278	11,819
Health Center	152,693	209,697	224,635	137,755
Election Services	4,532	807	1,144	4,195
Phelps City	10,296	8,044	4,778	13,562
Law Library	711	3,495	4,170	36
HAVA	15,018	6,334	5,974	15,378
Senior Citizen Service	0	65	45	20
Sheriff Revolving	0	1,067	0	1,067
Recorder's Interest	217	9	2	224
Sheriff's Service	500	0	0	500
Total	\$ 1,019,033	3,411,073	3,438,118	991,988

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

Exhibit A-2

ATCHISON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 2004

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 304,952	1,072,400	1,105,441	271,911
Special Road and Bridge	336,136	1,134,964	1,321,603	149,497
Assessment	14,028	120,116	131,601	2,543
Law Enforcement Training	10,335	7,507	9,206	8,636
Prosecuting Attorney Training	14,971	1,287	2,209	14,049
Crime Investigation	850	1,153	777	1,226
Landfill	70,855	631	1,974	69,512
Donations	7,669	6,510	5,673	8,506
Emergency Preparedness	21,476	105,997	112,059	15,414
Local Emergency Planning Commission	18,101	2,943	7,953	13,091
Domestic Violence	834	302	835	301
County Road Rock	172,698	231,986	365,133	39,551
Economic Development	0	113,843	113,843	0
Circuit Clerk Interest	451	70	294	227
Recorder's User Fee	17,063	5,675	1,680	21,058
Associate Circuit Interest	276	154	244	186
Tax Maintenance	6,389	7,533	7,242	6,680
Sheriff's Civil Fee	13,018	6,822	12,608	7,232
Prosecuting Attorney Bad Check	11,832	4,416	1,659	14,589
911	75,879	247,989	261,416	62,452
Off Highway Systems	(26)	269,788	269,762	0
Rest Home Improvement	115,674	1,042	1,172	115,544
Senate Bill 40	19,990	79,971	87,100	12,861
Health Center	152,622	212,559	212,488	152,693
Election Services	2,412	2,120	0	4,532
Phelps City	15,039	416	5,159	10,296
Law Library	522	3,412	3,223	711
HAVA	0	15,018	0	15,018
Recorder's Interest	209	10	2	217
Sheriff's Service	0	500	0	500
Total	\$ 1,404,255	3,657,134	4,042,356	1,019,033

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

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
TOTALS - VARIOUS FUNDS						
RECEIPTS	\$ 3,519,025	3,409,997	(109,028)	3,429,185	3,656,624	227,439
DISBURSEMENTS	4,157,582	3,438,116	719,466	4,231,056	4,042,354	188,702
RECEIPTS OVER (UNDER) DISBURSEMENTS	(638,557)	(28,119)	610,438	(801,871)	(385,730)	416,141
CASH, JANUARY 1	1,018,207	1,018,316	109	1,404,046	1,404,046	0
CASH, DECEMBER 31	379,650	990,197	610,547	602,175	1,018,316	416,141
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	388,000	400,640	12,640	368,254	394,391	26,137
Sales and use taxes	289,200	310,070	20,870	244,500	298,600	54,100
Intergovernmental	7,800	6,946	(854)	6,800	8,922	2,122
Charges for services	223,350	215,835	(7,515)	213,050	233,116	20,066
Interest	4,100	10,336	6,236	3,800	4,187	387
Other	104,900	103,467	(1,433)	98,968	130,184	31,216
Transfers in	3,352	3,000	(352)	3,000	3,000	0
Total Receipts	1,020,702	1,050,294	29,592	938,372	1,072,400	134,028
DISBURSEMENTS						
County Commission	86,600	84,153	2,447	84,565	82,330	2,235
County Clerk	70,369	67,573	2,796	69,287	67,764	1,523
Elections	0	428	(428)	22,100	29,073	(6,973)
Buildings and grounds	139,971	89,325	50,646	150,127	90,664	59,463
Employee fringe benefit	203,300	201,538	1,762	180,003	181,995	(1,992)
County Treasurer	39,491	38,927	564	37,765	37,426	339
County Collector	63,896	62,898	998	67,679	59,225	8,454
Ex Officio Recorder of Deed	23,980	20,664	3,316	20,800	20,682	118
Circuit Clerk	4,150	2,049	2,101	4,450	3,388	1,062
Associate Circuit Court	9,100	880	8,220	10,730	1,056	9,674
Associate Circuit (Probate)	0	6,099	(6,099)	0	6,384	(6,384)
Court administration	6,103	1,508	4,595	4,955	1,587	3,368
Public Administrator	23,900	21,302	2,598	18,750	17,724	1,026
Sheriff	368,764	310,583	58,181	326,716	302,358	24,358
Jail	0	11,613	(11,613)	0	15,714	(15,714)
Prosecuting Attorney	73,501	73,019	482	67,752	69,482	(1,730)
Juvenile Offices	9,064	7,303	1,761	8,975	6,412	2,563
County Coroner	14,483	13,263	1,220	14,126	10,928	3,198
Insurance, bonds, ad	27,780	27,195	585	25,500	24,315	1,185
Public Defender rent	1,221	0	1,221	1,144	0	1,144
Miscellaneous expense	43,480	39,981	3,499	38,844	44,224	(5,380)
Plat books	3,000	89	2,911	1,000	210	790
Public health and welfare	4,750	2,750	2,000	4,500	2,500	2,000
Transfer out	35,000	35,000	0	40,000	30,000	10,000
Emergency func	37,558	0	37,558	28,200	0	28,200
Total Disbursements	1,289,461	1,118,140	171,321	1,227,968	1,105,441	122,527
RECEIPTS OVER (UNDER) DISBURSEMENTS	(268,759)	(67,846)	200,913	(289,596)	(33,041)	256,555
CASH, JANUARY 1	271,911	271,911	0	304,952	304,952	0
CASH, DECEMBER 31	3,152	204,065	200,913	15,356	271,911	256,555

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	422,600	455,009	32,409	422,076	453,147	31,071
Intergovernmental	610,000	621,381	11,381	605,000	612,880	7,880
Charges for service:	26,860	26,730	(130)	24,000	30,669	6,669
Interest	3,075	8,029	4,954	4,300	3,538	(762)
Other	8,300	14,821	6,521	5,475	34,730	29,255
Total Receipts	1,070,835	1,125,970	55,135	1,060,851	1,134,964	74,113
DISBURSEMENTS						
Salaries	453,367	394,636	58,731	451,350	437,270	14,080
Employee fringe benefit	179,340	152,712	26,628	173,649	164,048	9,601
Mileage expense	0	0	0	0	19,198	(19,198)
Supplies	30,650	24,577	6,073	35,625	31,385	4,240
Materials, equipment, and maintenanc	311,962	424,696	(112,734)	455,700	623,578	(167,878)
Other	224,567	83,678	140,889	232,286	46,124	186,162
Total Disbursements	1,199,886	1,080,299	119,587	1,348,610	1,321,603	27,007
RECEIPTS OVER (UNDER) DISBURSEMENTS	(129,051)	45,671	174,722	(287,759)	(186,639)	101,120
CASH, JANUARY 1	149,497	149,497	0	336,136	336,136	0
CASH, DECEMBER 31	20,446	195,168	174,722	48,377	149,497	101,120
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	100,875	103,829	2,954	84,250	88,461	4,211
Interest	125	383	258	125	136	11
Other	1,500	2,457	957	1,500	1,519	19
Transfer in	35,000	35,000	0	40,000	30,000	(10,000)
Total Receipts	137,500	141,669	4,169	125,875	120,116	(5,759)
DISBURSEMENTS						
Assessor	135,464	127,850	7,614	137,426	131,601	5,825
Total Disbursements	135,464	127,850	7,614	137,426	131,601	5,825
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,036	13,819	11,783	(11,551)	(11,485)	66
CASH, JANUARY 1	2,543	2,543	0	14,028	14,028	0
CASH, DECEMBER 31	4,579	16,362	11,783	2,477	2,543	66
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Intergovernmental	2,300	2,347	47	2,300	2,259	(41)
Charges for service:	4,400	5,137	737	4,000	4,720	720
Interest	50	246	196	50	89	39
Other	150	0	(150)	555	439	(116)
Total Receipts	6,900	7,730	830	6,905	7,507	602
DISBURSEMENTS						
Mileage and training	6,500	5,090	1,410	7,000	9,206	(2,206)
Other	2,000	0	2,000	3,500	0	3,500
Total Disbursements	8,500	5,090	3,410	10,500	9,206	1,294
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,600)	2,640	4,240	(3,595)	(1,699)	1,896
CASH, JANUARY 1	8,636	8,636	0	10,335	10,335	0
CASH, DECEMBER 31	7,036	11,276	4,240	6,740	8,636	1,896

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for service:	1,250	1,322	72	1,250	1,156	(94)
Interest	100	336	236	100	131	31
Total Receipts	1,350	1,658	308	1,350	1,287	(63)
DISBURSEMENTS						
Mileage and training	2,000	1,449	551	3,050	1,935	1,115
Other	5,000	1,031	3,969	3,000	274	2,726
Total Disbursements	7,000	2,480	4,520	6,050	2,209	3,841
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,650)	(822)	4,828	(4,700)	(922)	3,778
CASH, JANUARY 1	14,049	14,049	0	14,971	14,971	0
CASH, DECEMBER 31	8,399	13,227	4,828	10,271	14,049	3,778
<u>CRIME INVESTIGATION FUND</u>						
RECEIPTS						
Charges for service:	1,000	235	(765)	400	1,140	740
Interest	10	29	19	4	13	9
Total Receipts	1,010	264	(746)	404	1,153	749
DISBURSEMENTS						
Equipment/testing	2,050	497	1,553	800	777	23
Total Disbursements	2,050	497	1,553	800	777	23
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,040)	(233)	807	(396)	376	772
CASH, JANUARY 1	1,226	1,226	0	850	850	0
CASH, DECEMBER 31	186	993	807	454	1,226	772
<u>LANDFILL FUND</u>						
RECEIPTS						
Interest	600	1,693	1,093	450	631	181
Total Receipts	600	1,693	1,093	450	631	181
DISBURSEMENTS						
Equipment and maintenance	6,150	1,825	4,325	6,150	956	5,194
Other	350	41	309	175	18	157
Transfer out	1,000	1,000	0	1,000	1,000	0
Total Disbursements	7,500	2,866	4,634	7,325	1,974	5,351
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,900)	(1,173)	5,727	(6,875)	(1,343)	5,532
CASH, JANUARY 1	69,512	69,512	0	70,855	70,855	0
CASH, DECEMBER 31	62,612	68,339	5,727	63,980	69,512	5,532

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>DONATION FUND</u>						
RECEIPTS						
Donations	3,500	9,495	5,995	3,500	6,443	2,943
Interest	60	206	146	60	67	7
Total Receipts	<u>3,560</u>	<u>9,701</u>	<u>6,141</u>	<u>3,560</u>	<u>6,510</u>	<u>2,950</u>
DISBURSEMENTS						
Other	6,410	6,410	0	0	5,173	(5,173)
Transfer out	0	0	0	0	500	(500)
Total Disbursements	<u>6,410</u>	<u>6,410</u>	<u>0</u>	<u>0</u>	<u>5,673</u>	<u>(5,673)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,850)	3,291	6,141	3,560	837	(2,723)
CASH, JANUARY 1	8,506	8,506	0	7,669	7,669	0
CASH, DECEMBER 31	<u>5,656</u>	<u>11,797</u>	<u>6,141</u>	<u>11,229</u>	<u>8,506</u>	<u>(2,723)</u>
<u>EMERGENCY PREPAREDNESS FUND</u>						
RECEIPTS						
Intergovernmental	32,333	31,541	(792)	45,968	51,247	5,279
Charges for service:	60,000	60,000	0	45,000	45,000	0
Interest	225	900	675	225	284	59
Other	4,500	2,971	(1,529)	9,200	9,466	266
Total Receipts	<u>97,058</u>	<u>95,412</u>	<u>(1,646)</u>	<u>100,393</u>	<u>105,997</u>	<u>5,604</u>
DISBURSEMENTS						
Salaries	42,887	41,716	1,171	46,533	44,259	2,274
Office expenses	12,507	10,463	2,044	7,107	14,873	(7,766)
Mileage & training	11,000	9,958	1,042	2,000	2,158	(158)
Other	30,533	30,330	203	60,241	49,769	10,472
Transfer out	1,000	1,000	0	1,000	1,000	0
Total Disbursements	<u>97,927</u>	<u>93,467</u>	<u>4,460</u>	<u>116,881</u>	<u>112,059</u>	<u>4,822</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(869)	1,945	2,814	(16,488)	(6,062)	10,426
CASH, JANUARY 1	15,414	15,414	0	21,476	21,476	0
CASH, DECEMBER 31	<u>14,545</u>	<u>17,359</u>	<u>2,814</u>	<u>4,988</u>	<u>15,414</u>	<u>10,426</u>
<u>LOCAL EMERGENCY PLANNING COMMISSION FUND</u>						
RECEIPTS						
Intergovernmental	4,000	5,821	1,821	3,000	2,794	(206)
Interest	100	338	238	95	149	54
Other		48	48		0	0
Total Receipts	<u>4,100</u>	<u>6,207</u>	<u>2,107</u>	<u>3,095</u>	<u>2,943</u>	<u>(152)</u>
DISBURSEMENTS						
Office expenses	2,000	4,800	(2,800)	5,000	7,584	(2,584)
Mileage/seminar	1,500	0	1,500	500	369	131
Other	9,596	1,607	7,989	9,200	0	9,200
Total Disbursements	<u>13,096</u>	<u>6,407</u>	<u>6,689</u>	<u>14,700</u>	<u>7,953</u>	<u>6,747</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,996)	(200)	8,796	(11,605)	(5,010)	6,595
CASH, JANUARY 1	13,091	13,091	0	18,101	18,101	0
CASH, DECEMBER 31	<u>4,095</u>	<u>12,891</u>	<u>8,796</u>	<u>6,496</u>	<u>13,091</u>	<u>6,595</u>

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>DOMESTIC VIOLENCE FUND</u>						
RECEIPTS						
Charges for service:	250	305	55	250	295	45
Interest	7	11	4	30	7	(23)
Total Receipts	257	316	59	280	302	22
DISBURSEMENTS						
Other	302	302	0	835	835	0
Total Disbursements	302	302	0	835	835	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(45)	14	59	(555)	(533)	22
CASH, JANUARY 1	301	301	0	834	834	0
CASH, DECEMBER 31	256	315	59	279	301	22
<u>COUNTY ROAD ROCK FUND</u>						
RECEIPTS						
Sales tax	225,000	227,826	2,826	208,022	227,685	19,663
Intergovernmental	0	3,493	3,493	0	3,582	3,582
Interest	500	1,349	849	1,050	719	(331)
Other	3,500	5,435	1,935	1,500	0	(1,500)
Total Receipts	229,000	238,103	9,103	210,572	231,986	21,414
DISBURSEMENTS						
Rock	263,905	261,017	2,888	255,000	365,133	(110,133)
Other	520	0	520	260	0	260
Total Disbursements	264,425	261,017	3,408	255,260	365,133	(109,873)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(35,425)	(22,914)	12,511	(44,688)	(133,147)	(88,459)
CASH, JANUARY 1	39,551	39,551	0	172,698	172,698	0
CASH, DECEMBER 31	4,126	16,637	12,511	128,010	39,551	(88,459)
<u>ECONOMIC DEVELOPMENT FUND</u>						
RECEIPTS						
Sales tax	115,000	113,914	(1,086)	104,000	113,843	9,843
Total Receipts	115,000	113,914	(1,086)	104,000	113,843	9,843
DISBURSEMENTS						
Contract services	115,000	113,914	1,086	104,000	113,843	(9,843)
Total Disbursements	115,000	113,914	1,086	104,000	113,843	(9,843)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	0	0	0	0	0	0

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	50	71	21	130	70	(60)
Total Receipts	50	71	21	130	70	(60)
DISBURSEMENTS						
Office supplies	227	0	227	400	294	106
Total Disbursements	227	0	227	400	294	106
RECEIPTS OVER (UNDER) DISBURSEMENTS	(177)	71	248	(270)	(224)	46
CASH, JANUARY 1	227	227	0	451	451	0
CASH, DECEMBER 31	50	298	248	181	227	46
<u>RECORDER'S USER FEE FUND</u>						
RECEIPTS						
Intergovernmental	0	1,023	1,023	0	0	0
Charges for services	5,400	4,570	(830)	5,000	5,501	501
Interest	0	569	569	0	174	174
Total Receipts	5,400	6,162	762	5,000	5,675	675
DISBURSEMENTS						
Office expense	2,000	1,281	719	7,000	1,680	5,320
Matching grant funds	19,000	0	19,000	3,000	0	3,000
Total Disbursements	21,000	1,281	19,719	10,000	1,680	8,320
RECEIPTS OVER (UNDER) DISBURSEMENTS	(15,600)	4,881	20,481	(5,000)	3,995	8,995
CASH, JANUARY 1	21,058	21,058	0	17,063	17,063	0
CASH, DECEMBER 31	5,458	25,939	20,481	12,063	21,058	8,995
<u>ASSOCIATE CIRCUIT INTEREST FUND</u>						
RECEIPTS						
Interest	125	184	59	300	154	(146)
Total Receipts	125	184	59	300	154	(146)
DISBURSEMENTS						
Office supplies	180	69	111	250	244	6
Total Disbursements	180	69	111	250	244	6
RECEIPTS OVER (UNDER) DISBURSEMENTS	(55)	115	170	50	(90)	(140)
CASH, JANUARY 1	186	186	0	276	276	0
CASH, DECEMBER 31	131	301	170	326	186	(140)

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>TAX MAINTENANCE FUND</u>						
RECEIPTS						
Charges for service:	7,400	7,559	159	7,500	7,446	(54)
Interest	80	217	137	25	87	62
Total Receipts	<u>7,480</u>	<u>7,776</u>	<u>296</u>	<u>7,525</u>	<u>7,533</u>	<u>8</u>
DISBURSEMENTS						
Office supplies:	5,000	4,306	694	1,925	4,928	(3,003)
Equipment	5,000	1,943	3,057	7,000	2,314	4,686
Total Disbursements	<u>10,000</u>	<u>6,249</u>	<u>3,751</u>	<u>8,925</u>	<u>7,242</u>	<u>1,683</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(2,520)</u>	<u>1,527</u>	<u>4,047</u>	<u>(1,400)</u>	<u>291</u>	<u>1,691</u>
CASH, JANUARY 1	6,680	6,680	0	6,389	6,389	0
CASH, DECEMBER 31	<u>4,160</u>	<u>8,207</u>	<u>4,047</u>	<u>4,989</u>	<u>6,680</u>	<u>1,691</u>
<u>SHERIFF'S CIVIL FEE FUND</u>						
RECEIPTS						
Charges for service:	6,400	5,855	(545)	6,200	6,727	527
Interest	80	163	83	80	95	15
Total Receipts	<u>6,480</u>	<u>6,018</u>	<u>(462)</u>	<u>6,280</u>	<u>6,822</u>	<u>542</u>
DISBURSEMENTS						
Office supplies:	5,300	5,029	271	4,000	8,838	(4,838)
Mileage/training	250	14	236	1,000	0	1,000
Equipment	2,000	2,447	(447)	6,500	3,770	2,730
Other			0	4,000	0	4,000
Total Disbursements	<u>7,550</u>	<u>7,490</u>	<u>60</u>	<u>15,500</u>	<u>12,608</u>	<u>2,892</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(1,070)</u>	<u>(1,472)</u>	<u>(402)</u>	<u>(9,220)</u>	<u>(5,786)</u>	<u>3,434</u>
CASH, JANUARY 1	7,232	7,232	0	13,018	13,018	0
CASH, DECEMBER 31	<u>6,162</u>	<u>5,760</u>	<u>(402)</u>	<u>3,798</u>	<u>7,232</u>	<u>3,434</u>
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for service:	4,200	3,385	(815)	3,700	4,298	598
Interest	75	374	299	60	118	58
Total Receipts	<u>4,275</u>	<u>3,759</u>	<u>(516)</u>	<u>3,760</u>	<u>4,416</u>	<u>656</u>
DISBURSEMENTS						
Office supplies:	2,250	1,273	977	2,675	1,263	1,412
Other	2,000	485	1,515	800	396	404
Total Disbursements	<u>4,250</u>	<u>1,758</u>	<u>2,492</u>	<u>3,475</u>	<u>1,659</u>	<u>1,816</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>25</u>	<u>2,001</u>	<u>1,976</u>	<u>285</u>	<u>2,757</u>	<u>2,472</u>
CASH, JANUARY 1	14,589	14,589	0	11,832	11,832	0
CASH, DECEMBER 31	<u>14,614</u>	<u>16,590</u>	<u>1,976</u>	<u>12,117</u>	<u>14,589</u>	<u>2,472</u>

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>911 FUND</u>						
RECEIPTS						
Sales tax	215,000	227,765	12,765	208,000	227,640	19,640
Intergovernmental	19,244	19,244	0	14,782	14,782	0
Interest	600	1,860	1,260	450	617	167
Other	5,300	3,420	(1,880)	2,300	4,950	2,650
Total Receipts	240,144	252,289	12,145	225,532	247,989	22,457
DISBURSEMENTS						
Employee benefit:	38,690	36,600	2,090	37,800	39,040	(1,240)
Salary	119,500	118,845	655	115,000	116,207	(1,207)
Office supplies	54,570	35,845	18,725	52,200	50,906	1,294
Mileage	3,750	2,631	1,119	2,000	1,171	829
Other	46,555	44,355	2,200	55,702	54,092	1,610
Total Disbursements	263,065	238,276	24,789	262,702	261,416	1,286
RECEIPTS OVER (UNDER) DISBURSEMENTS	(22,921)	14,013	36,934	(37,170)	(13,427)	23,743
CASH, JANUARY 1	62,452	62,452	0	75,879	75,879	0
CASH, DECEMBER 31	39,531	76,465	36,934	38,709	62,452	23,743
<u>OFF-HIGHWAY SYSTEMS FUND</u>						
RECEIPTS						
Intergovernmental	240,984	28,614	(212,370)	327,862	269,788	(58,074)
Total Receipts	240,984	28,614	(212,370)	327,862	269,788	(58,074)
DISBURSEMENTS						
Bridge constructor	240,984	28,614	212,370	327,862	269,762	58,100
Total Disbursements	240,984	28,614	212,370	327,862	269,762	58,100
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	26	26
CASH, JANUARY 1	0	0	0	(26)	(26)	0
CASH, DECEMBER 31	0	0	0	(26)	0	26
<u>REST HOME IMPROVEMENTS FUND</u>						
RECEIPTS						
Interest	1,000	2,515	1,515	0	1,042	1,042
Total Receipts	1,000	2,515	1,515	0	1,042	1,042
DISBURSEMENTS						
Upkeep/building/grounds	100,000	11,437	88,563	50,000	456	49,544
Other	10,200	1,179	9,021	10,050	716	9,334
Total Disbursements	110,200	12,616	97,584	60,050	1,172	58,878
RECEIPTS OVER (UNDER) DISBURSEMENTS	(109,200)	(10,101)	99,099	(60,050)	(130)	59,920
CASH, JANUARY 1	115,544	115,544	0	115,674	115,674	0
CASH, DECEMBER 31	6,344	105,443	99,099	55,624	115,544	59,920

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SENATE BILL 40 FUND</u>						
RECEIPTS						
Property taxes	76,175	80,509	4,334	78,162	79,859	1,697
Interest	100	727	627	227	112	(115)
Total Receipts	76,275	81,236	4,961	78,389	79,971	1,582
DISBURSEMENTS						
Contract Services	85,000	82,278	2,722	87,112	87,100	12
Total Disbursements	85,000	82,278	2,722	87,112	87,100	12
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,725)	(1,042)	7,683	(8,723)	(7,129)	1,594
CASH, JANUARY 1	12,861	12,861	0	19,990	19,990	0
CASH, DECEMBER 31	4,136	11,819	7,683	11,267	12,861	1,594
<u>HEALTH CENTER FUND</u>						
RECEIPTS						
Property taxes	40,000	40,343	343	40,000	39,679	(321)
Intergovernmental	129,000	120,665	(8,335)	96,000	120,521	24,521
Charges for services:	56,000	45,783	(10,217)	60,000	50,124	(9,876)
Interest	2,000	2,786	786	3,000	1,999	(1,001)
Other	200	120	(80)	0	236	236
Total Receipts	227,200	209,697	(17,503)	199,000	212,559	13,559
DISBURSEMENTS						
Salaries	144,000	148,042	(4,042)	138,000	138,133	(133)
Office expenditures:	15,000	16,621	(1,621)	14,100	14,074	26
Services	56,500	50,054	6,446	54,400	54,483	(83)
Facility	2,000	2,442	(442)	1,700	1,630	70
Mileage & training	1,500	2,105	(605)	900	804	96
Other	7,600	5,371	2,229	3,300	3,364	(64)
Total Disbursements	226,600	224,635	1,965	212,400	212,488	(88)
RECEIPTS OVER (UNDER) DISBURSEMENTS	600	(14,938)	(15,538)	(13,400)	71	13,471
CASH, JANUARY 1	152,584	152,693	109	152,622	152,622	0
CASH, DECEMBER 31	153,184	137,755	(15,429)	139,222	152,693	13,471
<u>ELECTION SERVICES FUND</u>						
RECEIPTS						
Intergovernmental	0	34	34	0	313	313
Charges for services:	500	657	157	1,000	1,781	781
Interest	60	116	56	0	26	26
Total Receipts	560	807	247	1,000	2,120	1,120
DISBURSEMENTS						
Supplies/equipment	3,500	1,144	2,356	1,700	0	1,700
Mileage	1,000	0	1,000	1,000	0	1,000
Total Disbursements	4,500	1,144	3,356	2,700	0	2,700
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,940)	(337)	3,603	(1,700)	2,120	3,820
CASH, JANUARY 1	4,532	4,532	0	2,412	2,412	0
CASH, DECEMBER 31	592	4,195	3,603	712	4,532	3,820

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PHELPS CITY FUND</u>						
RECEIPTS						
Interest	150	290	140	0	416	416
Other	7,000	7,754	754	0	0	0
Total Receipts	7,150	8,044	894	0	416	416
DISBURSEMENTS						
Other	6,925	3,778	3,147	4,425	4,159	266
Transfer out	1,000	1,000	0	1,000	1,000	0
Total Disbursements	7,925	4,778	3,147	5,425	5,159	266
RECEIPTS OVER (UNDER) DISBURSEMENTS	(775)	3,266	4,041	(5,425)	(4,743)	682
CASH, JANUARY 1	10,296	10,296	0	15,039	15,039	0
CASH, DECEMBER 31	9,521	13,562	4,041	9,614	10,296	682
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for service:	3,100	3,495	395	3,300	3,412	112
Total Receipts	3,100	3,495	395	3,300	3,412	112
DISBURSEMENTS						
Law books	3,210	4,170	(960)	3,900	3,223	677
Total Disbursements	3,210	4,170	(960)	3,900	3,223	677
RECEIPTS OVER (UNDER) DISBURSEMENTS	(110)	(675)	(565)	(600)	189	789
CASH, JANUARY 1	711	711	0	522	522	0
CASH, DECEMBER 31	601	36	(565)	(78)	711	789
<u>HAVA FUND</u>						
RECEIPTS						
Intergovernmental	7,070	5,947	(1,123)	15,000	15,000	0
Interest	60	387	327	0	18	18
Total Receipts	7,130	6,334	(796)	15,000	15,018	18
DISBURSEMENTS						
Grant fund expense	22,070	5,974	16,096	0	0	0
Total Disbursements	22,070	5,974	16,096	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(14,940)	360	15,300	15,000	15,018	18
CASH, JANUARY 1	15,018	15,018	0	0	0	0
CASH, DECEMBER 31	78	15,378	15,300	15,000	15,018	18

Exhibit B

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

	Year Ended December 31,					
	2005			2004		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SENIOR CITIZENS SERVICE FUND</u>						
RECEIPTS						
Property taxes	3,800	0	(3,800)			
Charges for services	0	45	45			
Other	0	20	20			
Total Receipts	<u>3,800</u>	<u>65</u>	<u>(3,735)</u>			
DISBURSEMENTS						
Senior services	3,800	45	3,755			
Total Disbursements	<u>3,800</u>	<u>45</u>	<u>3,755</u>			
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	20	20			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	<u>0</u>	<u>20</u>	<u>20</u>			

Notes to the Financial Statements

ATCHISON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of various funds of Atchison 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, Senior Citizen's 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 accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

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, 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>
Sheriff's Revolving Fund	2005
Recorder's Interest Fund	2005 and 2004
Sheriff's Service Fund	2005 and 2004

Section 50.740, RSMo, prohibits expenditures in excess of the approved budgets. However, expenditures exceeded budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Donation Fund	2004
County Road Rock Fund	2004
Economic Development Fund	2004
Health Center Fund	2004
Law Library Fund	2005

Although Section 50.740, RSMo, requires a balanced budget, deficit balances were budgeted in the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Off Highway Systems Fund	2004
Law Library Fund	2004

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo, 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 did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Recorder's Interest Fund	2005 and 2004
Sheriff's Service Fund	2005 and 2004

2. Cash

Disclosures are provided below to comply with Statement No. 40 of the Governmental Accounting Standards Board, *Deposit and Investment Risk Disclosures*. 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. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

In addition to depositing in demand accounts, political subdivisions such as counties have the authority under Section 67.085, RSMo, to place excess funds in certificates of deposit.

To protect the safety of county deposits, Section 110.020, RSMo, requires depositaries to pledge collateral securities to secure deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities must be of the types specified by Section 30.270, RSMo, for the collateralization of state funds and held by either the county or a financial institution other than the depository bank. Section 67.085, RSMo, also requires certificates of deposit to be insured by the FDIC for 100 percent of their principal and accrued interest. Custodial credit risk is the risk that, if a depository bank fails, Atchison County will not be able to recover its deposits or recover collateral securities that are in an outside party's possession.

The county's deposits at December 31, 2005 and 2004, were not exposed to custodial credit risk because they were entirely covered by federal depository insurance or by collateral securities held by a correspondent bank in the name of the depository bank's customers.

The Health Center Board's deposit at December 31, 2005 and 2004, were entirely covered by federal depository insurance.

Investments

Section 110.270, RSMo, 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. At December 31, 2005 and 2004, the county had no such investments. In addition, Section 30.950, RSMo, 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.

3. Prior Period Adjustment

The Tax Maintenance Fund's cash balance of \$6,389 at January 1, 2004, was not previously reported but has been added.

The 911 Fund's cash balance at January 1, 2004, as previously stated has been increased by \$30,000 to reflect the portion of the cash balance restricted for improvements to the system which was not previously reported.

Schedule

ATCHISON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2005 AND 2004

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

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

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

The prior audit report issued for the two years ended December 31, 2003, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

ATCHISON COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the financial statements of various funds of Atchison County, Missouri, as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated October 26, 2006.

In addition, to comply with the State Auditor's responsibility under Section 29.230, RSMo, to audit county officials at least once every 4 years, we have audited the operations of elected officials with funds other than those presented in the financial statements. The objectives of this audit were to:

1. Review the internal controls over the transactions of the various county officials.
2. Review compliance with certain legal provisions.

Our methodology to accomplish these objectives included reviewing accounting and bank records and other pertinent documents; interviewing various personnel of the county officials, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. 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.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

This Management Advisory Report (MAR) presents any findings arising from our audit of the elected county officials referred to above. In addition, this report includes any findings other than those, if any, reported in the accompanying Schedule of Findings and Responses. These MAR findings resulted from our audit of the financial statements of Atchison County but do not meet the criteria for inclusion in the written report on internal control over financial reporting and on compliance and other matters that is required for an audit performed in accordance with *Government Auditing Standards*.

1.

911 Revenue Maximization

The county does not have written contracts with the various political subdivisions in the county to which they provide dispatching services. The county has entered into a contract with the Atchison-Holt Ambulance District, which requires no fee for dispatching ambulance calls in Atchison County, but does require a fee for dispatching calls from outside the county. In addition, the county has not performed a cost analysis of providing dispatching services to the various entities, and currently these services are provided at no charge, except as discussed above for the Atchison-Holt Ambulance District.

In April 1999, Atchison county voters approved a ½ cent sales tax to be used for the purpose of implementing and operating an enhanced 911 system. In conjunction with implementing the 911 system for the county, dispatching services previously provided through the Sheriff's Department were transferred to 911 central (the 911 dispatch center operated by the county).

This 911 central provides dispatching services to all political subdivisions in the county and receives and expends approximately \$250,000 per year, which is apparently sufficient at this time to provide 911 services. The county should perform a cost analysis of providing these services and, if in the future, the costs associated with providing dispatching services exceed available revenues, the county may need to consider charging a fee for dispatching. At a minimum, the county should enter into written contracts with other entities for dispatching services and perform a cost analysis to determine the amounts, if any, that should be charged to these entities.

Contracts for services provided to other entities should cover the costs of providing such services and should be maintained on a current basis. While revenues are currently sufficient to cover the costs of these services, the county should monitor these costs and begin charging for these services if necessary in the future. Without a cost analysis, the county cannot ensure the costs of providing services are recovered.

WE RECOMMEND the County Commission ensure contracts are entered into for dispatching services and perform and document a cost analysis of providing dispatching services to other entities on an annual basis to determine if a charge is necessary.

AUDITEE'S RESPONSE

We will enter into contracts during 2007 with all of the various entities we dispatch for. We will continue to monitor the cost of providing these services and document our analysis in the future.

2.

Associate Division's Controls and Procedures

An independent review of financial records, including a comparison of receipt slips issued to deposits and a review of bank reconciliations, is not performed. Receipt slips are not issued immediately upon receipt, receipts were not deposited intact on a timely basis, checks were not restrictively endorsed upon receipt, and old outstanding checks were not followed up on properly.

- A. An independent review of transactions posted to the computer system, deposits, and bank reconciliations is not performed. The court has two clerks who receive monies, post transactions to the computer, prepare and make deposits, and perform bank reconciliations. One clerk is responsible for all transactions related to civil and small claims cases and the other handles criminal and traffic cases. While the Associate Circuit Judge reviews month end reports, a review of bank reconciliations and a comparison of receipts to deposits are not performed. Failure to ensure an adequate independent review of financial records is performed may allow errors or misappropriations to go undetected.

Internal controls would be improved by segregating the duties of receiving and depositing monies from recording and reconciling receipts. If proper segregation of duties cannot be achieved, at a minimum, periodic supervisory reviews of the records should be performed and documented.

- B. Receipts slips are not always issued immediately upon receipt of monies. Prior to March 2006, a manual receipt slip was issued for civil and small claims receipts and computerized receipt slips were issued for criminal/traffic receipts. In some instances, when monies were received, the clerk would attach the monies to the case information, but would not issue a receipt slip immediately. Receipt slips would not be issued for the monies until the payment was manually recorded into a case file for civil and small claims or entered into the computer system for criminal/traffic. After implementing the Justice Information System (JIS) in March 2006 the court continued this process and receipt slips are still not issued immediately unless requested, in which case a manual receipt slip is issued and later used to post the payment to the system. The manual receipt slips issued are not reconciled to the JIS system to ensure all manual receipts have been posted.

To adequately account for all receipts, pre-numbered receipt slips should be issued for all monies received immediately upon receipt and the numerical sequence accounted for properly. If manual receipt slips are used, they should be reconciled to the JIS receipts periodically to ensure they were posted properly.

- C. Monies received are not always deposited intact on a timely basis. While deposits are generally made daily, only monies that have been processed and posted to case files and the computer system are deposited. A cash count performed June 5, 2006, and totaling approximately \$6,200, identified numerous checks which had not been processed and posted to the system. A deposit totaling \$3,865 was made on June 5, 2006, after we counted the cash, but much of the money on hand was not deposited because it had not yet been posted to the system. Three additional deposits were

made between June 7 and June 12, 2006, yet over \$300 in checks on hand June 5, 2006 were not deposited until June 22, 2006. In addition, checks and money orders are not restrictively endorsed immediately upon receipt. Typically, the endorsement is applied when the deposit is prepared.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, all monies received should be deposited intact daily. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

- D. The Associate Division has not established procedures to follow-up on old outstanding checks. At December 31, 2005, seven checks from the civil account, totaling \$397, and two checks from the probate account, totaling \$99, had been outstanding for over a year. None of these had been followed up on by the clerk.

These old outstanding checks create additional and unnecessary recordkeeping responsibilities. Procedures should be adopted to routinely follow-up on old outstanding checks and reissue them if the payees can be located. If the payees cannot be located, these monies should be disposed of in accordance with state law.

Conditions similar to B & C were noted in our prior report.

WE RECOMMEND the Associate Circuit Judge:

- A. Segregate the duties of receiving and depositing monies from that of recording and disbursing monies. If a proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to the amount deposited and an independent review of bank statements and month-end reconciliations.
- B. Ensure receipt slips are issued for all monies immediately upon receipt and checks and money orders are restrictively endorsed upon receipt. If manual receipt slips are issued, they should be reconciled to the JIS system periodically.
- C. Ensure monies received are deposited intact on a timely basis and checks and money orders are restrictively endorsed immediately upon receipt.
- D. Adopt procedures to routinely follow up on old outstanding checks and reissue them if the payee can be located. If the payee cannot be located or identified, these monies should be disposed of in accordance with state law.

AUDITEE'S RESPONSE

- A. *Each court clerk is now responsible for reviewing the daily close out reports and deposits of the other clerk. I have notified the Associate Circuit Judge – elect of the auditor's findings.*

- B. *We make every attempt to process monies received as quickly as possible. While our caseload does not allow us to process everything immediately upon receipt, we will make an effort to reconcile our manual receipt slips to the JIS system in the future.*
- C. *We are now having the clerks review each other's work at the end of each day and reconcile deposits to the daily register in JIS. We will make every effort to endorse checks and money orders immediately upon receipt.*
- D. *I will ensure my successor is aware of the auditor's concerns in this area and leave to him to adopt specific procedures.*

3. Sheriff's Controls and Procedures

Deposits are not made intact on a timely basis, receipt slips issued are not compared to deposits, and bank reconciliations are not performed on a timely basis. In addition, controls over seized property are in need of improvement.

- A. Monies received are not deposited intact on a timely basis. In addition, an independent comparison of receipt slips issued to deposits is not performed. During December 2005, approximately \$3,775 was received throughout the month, yet only two deposits were made. The composition of receipts did not agree to the composition of the deposits for either of the two deposits made that month. It appears for one deposit an error was made in recording the composition of a receipt, and the other deposit did not agree due to a personal check from an employee being cashed.

To provide assurance all monies received have been properly deposited, receipts should be deposited intact and the composition of cash, checks, and money orders received should be reconciled to deposits to ensure proper accounting of all receipts and disbursements.

- B. Bank reconciliations are not performed on a timely basis. Bank reconciliations for 2005 and 2004 were not prepared until June 2, 2006. Due to the failure to reconcile the bank account timely, a non-sufficient funds check returned in November 2004 to the Sheriff's account was not identified. These monies were paid out at month end to the appropriate party, causing the account balance to be negative. Collection of this check was not pursued until June 2006 when it was identified.

Timely completion of bank reconciliations is necessary to ensure all monies are accounted for properly, accounting records are correct, and to identify errors on a timely basis. In addition, to prevent unnecessary bank charges, the county should more closely monitor check book balances.

- C. Controls over seized property are not sufficient. Seized property is stored in secured and unsecured lockers. In addition, items larger than the evidence locker are stored either on the floor or on top of the lockers. Each officer has a key to the evidence room, and they are not required to sign in or out each time evidence is removed from the room. A property evidence card is prepared when assets are submitted and the item is posted to the evidence log, but a description of the item is not included on the log, making it more difficult to ensure each item is properly accounted for. The ultimate disposition of each item is not recorded on the evidence card or log. In addition, a periodic inventory of evidence by an independent person is not performed.

Considering the often sensitive nature of the seized property, adequate internal controls are essential and would significantly reduce the risk of theft or misuse of the stored items. An inventory control record should include information such as description, persons involved, current location, case number, and disposition of such property. Officers should be required to sign the inventory record when evidence is removed from the room. In addition, periodic physical inventories should be performed and the results compared to the inventory records to ensure that seized property is secured and accounted for properly.

WE RECOMMEND the Sheriff:

- A. Deposit all receipts intact on a timely basis and discontinue the policy of cashing personal checks for employees. In addition, an independent comparison of receipts to deposits should be performed.
- B. Ensure formal bank reconciliations are performed monthly.
- C. Establish an official custodian for evidence and other seized property. Maintain a complete inventory record of all seized property including information such as a description, persons involved, current location, case number, and disposition of such property. In addition, perform periodic inventories of seized property to ensure that items are properly identified, tagged, logged and secured.

AUDITEE'S RESPONSE

- A. *We will take steps to make deposits more timely, and will designate an independent person to compare receipts to deposits periodically.*
- B. *This has been implemented.*
- C. *By January 1, 2007, I will take steps to limit access to seized property room and implement new processes to address the Auditor's concerns, as well as meet the needs of the office.*

Follow-Up on Prior Audit Findings

ATCHISON COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Atchison County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the two years ended December 31, 2001. Any prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations.

1. Health Center

- A. Receipts were not deposited on a timely basis. In addition, checks and money orders were not restrictively endorsed immediately upon receipt.
- B. The board minutes did not identify the disbursements approved by the board at its monthly meetings. In addition, supporting documentation was not available for several expenditures tested.
- C. Adequate documentation was not maintained to support changes made to the Health Center's personnel policy manual regarding payment to employees for unused annual leave.
- D. The following concerns related to the board minutes:
 - 1) The board minutes did not always include sufficient detail of matters discussed and actions taken at the board's meetings.
 - 2) In several instances the approved board minutes were not signed by the board president. In addition, minutes were not always signed by the board secretary who prepared the minutes.
- E. The financial records of the Health Center did not agree to some numbers presented in the Health Center's budget.

Recommendation:

The Health Center Board:

- A. Deposit all monies daily or when accumulated receipts exceeded \$100 and restrictively endorse checks and money orders immediately upon receipt.
- B. Ensure the approval of all disbursements was adequately documented by including a listing of all approved disbursements in the board minutes. Require adequate supporting documentation be filed prior to payment.

- C. Ensure the board's approved changes in the personnel policy to allow for payment of unused leave was adequately documented. In addition, the board should determine whether inclement weather was a valid use of administrative leave.
- D.1. Ensure board minutes contained all necessary information and provided a complete record of all significant matters discussed and actions taken by the board.
 - 2. Ensure the minutes are signed by the secretary and the board president.
- E. Ensure the budget was prepared accurately to reflect the financial activity of the Health Center.

Status:

- A. Partially implemented. Checks are now restrictively endorsed immediately upon receipt. While deposits are generally only made weekly, very little cash is received in the office and monies are adequately safeguarded until deposited. Although not repeated in the current MAR, our recommendation remains as stated above.
- B-E. Implemented.

2. Associate Division's Controls and Procedures

- A. Monthly listings of liabilities (open items) were prepared, but were not agreed to the reconciled bank and book balances for the civil and criminal/traffic division.
- B. Criminal/traffic receipts were not deposited intact on a timely basis.
- C. The method of payment was not indicated on the civil receipts ledger.
- D. The bank reconciliations for December 31, 2001 included fourteen checks written from the civil account, totaling \$365, and two checks from the criminal/traffic account, totaling \$104, that were outstanding for over a year.
- E. The Associate Division was turning over a portion of all fines from applied bonds and of forfeited bonds to the General Revenue Fund instead of limiting the turnover to 25 percent of forfeited bond.

Recommendation:

The Associate Division:

- A. Reconcile the open items balances to the cash balance monthly.
- B. Deposit receipts intact daily.

- C. Indicate the method of payment on all receipt slips and reconcile the composition of receipts to the composition of bank deposits.
- D. Adopt procedures to routinely follow up on old outstanding checks and reissue them if the payee can be located. If the payee cannot be located or identified, these monies should be disposed of in accordance with state law.
- E. Stop withholding the 15 to 25 percent judgment for the county from the bonds applied. Request the county to turn over monies inappropriately received to the schools.

Status:

A. Partially implemented. The criminal/traffic division's open items listing is reconciled to the cash balance. While the civil division's open items listing is totaled, the listing is not reconciled to the cash balance. Although not repeated in the current MAR, our recommendation remains as stated above.

B&D. Not implemented. See MAR finding number 2.

C&E. Implemented.

3. Sheriff's Controls and Procedures

- A. Receipts were not deposited on a timely basis.
- B. Checks and money orders were not restrictively endorsed immediately upon receipt.
- C. Some cash bonds were transmitted directly to the Atchison County Associate Circuit Court and were not deposited into the Sheriff's bank account. In addition, some bonds paid by check or money order were transmitted directly to various courts in the state and receipt slips from the courts were not retained.
- D. Monthly listings of open items were not prepared and consequently, open items were not reconciled with the reconciled cash balance.

Recommendation:

The Sheriff:

- A. Deposit all monies intact daily or when accumulated receipts exceed \$100.
- B. Restrictively endorse checks and money orders immediately upon receipt. In addition, the composition of receipts should be reconciled to the composition of bank deposits.

- C. Deposit all bond monies into the bank account, or, if bond monies must be transmitted directly to various courts, ensure the bonds are transmitted immediately and receipt slips from the courts are retained and compared to the receipt slips issued.
- D. Prepare monthly listings of open items and reconcile to the cash balance.

Status:

A. Not implemented. See MAR finding number 3.

B-D. Implemented.

4. Officials' Salaries

Section 50.333.13 RSMo, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996. The Associate County Commissioners were given raises, totaling approximately \$10,880 for the two years ended December 31, 2000. Based on the Supreme Court decision, the raises given to the Associate County Commissioners were unconstitutional and should be repaid.

Recommendation:

The County Commission review the impact of this decision and develop a plan for obtaining repayment of the salary overpayments.

Status:

Not Implemented. No action has been taken by the County Commission regarding repayment of the salary overpayments. Although not repeated in the current MAR, our recommendation remains as stated above.

STATISTICAL SECTION

History, Organization, and
Statistical Information

ATCHISON COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1845, the county of Atchison was named after David Atchison, a U.S. senator. Atchison County is a county-organized, third-class county and is part of the Fourth Judicial Circuit. The county seat is Rock Port.

Atchison County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining approximately 648 miles of county roads and 122 county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens.

The county's population was 7,457 in 1980 and 6,430 in 2000. The following chart shows the county's change in assessed valuation since 1980:

		Year Ended December 31,					
		2005	2004	2003	2002	1985*	1980**
		(in millions)					
Real estate	\$	49.2	49.2	48.8	48.8	39.3	27.4
Personal property		22.3	20.0	20.0	19.4	11.6	10.7
Railroad and utilities		8.8	9.6	10.4	10.5	7.4	7.2
Total	\$	80.3	78.8	79.2	78.7	58.3	45.3

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Atchison County's property tax rates per \$100 of assessed valuations were as follows:

		Year Ended December 31,			
		2005	2004	2003	2002
General Revenue Fund	\$.5000	.4959	.4931	.4926
Special Road and Bridge Fund *		.5000	.4959	.4931	.4926
Health Center Fund		.0500	.0500	.0500	.0500
Senate Bill 40 Fund		.1000	.1000	.1000	.1000
Senior Citizen's Service Fund		.0500	0	0	0

* The county retains all tax proceeds from areas not within road districts. The county has four road districts that receive four-fifths of the tax collections from property within these

districts, and the Special Road and Bridge Fund retains one-fifth. Most road districts also have an additional levy approved by the voters.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

	Year Ended February 28 (29),			
	2006	2005	2004	2003
State of Missouri	\$ 24,177	23,956	23,968	23,742
General Revenue Fund	401,376	393,773	393,112	389,401
Special Road and Bridge Fund	499,422	552,521	449,379	440,521
Assessment Fund	65,756	62,960	48,802	48,504
Health Center Fund	39,793	39,447	39,582	39,208
Senate Bill 40 Board Fund	79,547	78,852	79,123	78,330
School districts	3,134,184	3,012,063	2,701,370	2,674,882
Library district	237,334	231,993	158,245	156,751
Ambulance district	238,612	236,525	237,333	235,091
Fire protection district	128,955	126,245	126,682	121,543
Special Road District	158,353	97,955	181,698	179,167
Drainage District	250,931	205,732	225,366	234,604
Surtax	62,888	68,441	74,349	73,574
Senior Citizen Service	37,728	0	0	0
Tax Maintenance Fund	8,009	7,753	8,035	2,861
Cities	161,074	145,271	147,304	140,196
County Employees' Retirement	23,705	22,956	24,245	23,963
Commissions and fees:				
General Revenue Fund	91,321	87,016	84,278	84,677
Collector	5,384	4,327	4,714	4,844
County Clerk	1,494	1,275	1,292	1,222
Total	\$ 5,650,043	5,399,061	5,008,877	4,953,081

Percentages of current taxes collected were as follows:

	Year Ended February 28 (29),				
	2006	2005	2004	2003	
Real estate	95.2	94.8	94.1	93.0	%
Personal property	92.6	92.2	91.8	90.0	%
Railroad and utilities	100.0	100.0	100.0	100.0	%

Atchison County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction	%
General	\$ 0.50	None	None	
General – 911	0.50	None	None	
County Rock	0.50	2014	None	
Economic Development	0.25	2010	None	

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2006	2005	2004	2003	2002
County-Paid Officials:	\$				
Marlin Logan, Presiding Commissioner		26,842	26,153	25,225	25,225
Larry Hicks, Associate Commissioner		24,845	24,154	23,225	23,225
Kent Fisher, Associate Commissioner		24,845	24,154	23,225	23,225
Susette Taylor, County Clerk (1)		38,936	37,892	35,190	
Dale Faulkner, County Clerk (1)				1,222	36,391
Sharleen Bothwell, Prosecuting Attorney		45,410	44,133	42,435	42,435
Dennis D. Martin, Sheriff		43,187	41,979	40,365	40,365
Debbie True, County Treasurer		36,374	35,359	34,000	26,041
Michael Minter Jr., County Coroner		10,545	10,226	9,833	9,833
Karen Lester, Public Administrator (2)		19,999	15,600	17,011	15,543
Diane Livengood, County Collector (3), year ended February 28 (29),	42,872	41,084	41,779		
Dale Hoepfner, County Collector (3)				41,857	
Lori Jones, County Assessor (4), year ended August 31,		38,561	37,275	35,764	35,878
<p>(1) Includes \$1,275, \$1,292, \$1,222, and \$1,201, respectively, of commissions earned for collecting city property taxes in 2005, 2004, 2003, and 2002, respectively.</p> <p>(2) Includes fees received from probate cases in 2003 and 2002.</p> <p>(3) Includes \$5,165, \$4,344, \$4,644 and \$4,823, respectively, of commissions earned for collecting city property taxes in 2006, 2005, 2004, and 2003, respectively.</p> <p>(4) Includes \$900, \$675, \$574 and \$688 annual compensation received from the state in 2005, 2004, 2003, and 2002, respectively.</p>					
State-Paid Officials:					
Lorie Hall, Circuit Clerk and Ex Officio Recorder of Deeds		48,500	47,850	47,300	47,300
Kay Graves Rosenbohm, Associate Circuit Judge		96,000	96,000	96,000	96,000