



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Barton County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Barton County, Missouri, for the two years ended December 31, 2001. A copy of this audit, which was performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

A handwritten signature in dark ink, appearing to read "Claire C. McCaskill".

Claire C. McCaskill
State Auditor

Report No. 2002-61
August 30, 2002

BARTON COUNTY, MISSOURI

AUDIT REPORT

FOR EACH OF THE TWO YEARS ENDED
DECEMBER 31, 2001 AND 2000

BARTON COUNTY, MISSOURI

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FINANCIAL SECTION

Independent Auditor's Reports

McBRIDE, LOOK & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the State Auditor
and
County Commission of
Barton County, Missouri

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

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

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

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

In accordance with *Government Auditing Standards*, we also have issued our report dated February 28, 2002, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Original Signed by Auditor

McBride, Lock & Associates

February 28, 2002

McBRIDE, LOCK & ASSOCIATES

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 State Auditor
And
County Commission of
Barton County, Missouri

We have audited the special-purpose financial statements of various funds of Barton County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated February 28, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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

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

Original Signed by Auditor

McBride, Lock & Associates

February 28, 2002

Financial Statements

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

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 307,297	\$ 750,420	\$ 773,308	284,409
Special Road and Bridge	521,942	699,034	495,343	725,633
Assessment	(7,576)	140,725	132,991	158
Law Enforcement Training	8,715	4,812	5,368	8,159
Prosecuting Attorney Training	2,843	737	675	2,905
Recorder	51,595	8,195	759	59,031
Prosecuting Attorney Bad Check	23,408	16,419	29,135	10,692
Law Enforcement Sales Tax	245,932	535,011	587,041	193,902
Local Use Sales Tax	75,241	2,997	0	78,238
Emergency 911	356,980	123,062	56,496	423,546
Noxious Weed	5,737	0	337	5,400
Health Center	324,622	696,400	685,596	335,426
Special Law Enforcement Drug	3,676	124	0	3,800
Associate and Circuit Division Interest	6,632	3,757	4,843	5,546
Law Library	29,092	6,465	8,557	27,000
Drug Task Force	725	25	0	750
Federal Forfeitures	0	44,932	0	44,932
Total	<u>\$ 1,956,861</u>	<u>\$ 3,033,115</u>	<u>\$ 2,780,449</u>	<u>\$ 2,209,527</u>

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

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

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 313,641	\$ 762,899	\$ 769,243	\$ 307,297
Special Road and Bridge	403,660	885,718	767,436	521,942
Assessment	10	120,014	127,600	(7,576)
Law Enforcement Training	7,128	4,359	2,772	8,715
Prosecuting Attorney Training	2,851	845	853	2,843
Recorder	46,140	6,867	1,412	51,595
Prosecuting Attorney Bad Check	17,339	16,655	10,586	23,408
Law Enforcement Sales Tax	241,304	519,942	515,314	245,932
Local Use Sales Tax	75,172	4,182	4,113	75,241
Emergency 911	271,129	118,359	32,508	356,980
Noxious Weed	7,119	0	1,382	5,737
Health Center	314,990	701,891	692,259	324,622
Special Law Enforcement Drug	4,618	200	1,142	3,676
Associate and Circuit Division Interest	8,972	3,166	5,506	6,632
Law Library	28,804	7,653	7,365	29,092
FEMA	14,223	31,353	45,576	0
Drug Task Force	684	41	0	725
Total	<u>\$ 1,757,784</u>	<u>\$ 3,184,144</u>	<u>\$ 2,985,067</u>	<u>\$ 1,956,861</u>

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

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>TOTALS - VARIOUS FUNDS</u>						
RECEIPTS	\$ 2,939,001	\$ 2,981,594	\$ 42,593	\$ 3,047,615	\$ 3,176,291	\$ 128,676
DISBURSEMENTS	4,440,266	2,771,892	1,668,374	4,320,440	2,976,560	1,343,880
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,501,265)	\$ 209,702	\$ 1,710,967	\$ (1,272,825)	\$ 199,731	\$ 1,472,556
CASH, JANUARY 1	1,915,139	1,924,093	8,954	1,724,361	1,724,362	1
CASH, DECEMBER 31	<u>\$ 413,874</u>	<u>\$ 2,133,795</u>	<u>\$ 1,719,921</u>	<u>\$ 451,536</u>	<u>\$ 1,924,093</u>	<u>\$ 1,472,557</u>
<u>GENERAL REVENUE FUND</u>						
RECEIPTS						
Property taxes	\$ 67,000	\$ 81,492	\$ 14,492	\$ 62,800	\$ 64,821	\$ 2,021
Sales taxes	441,100	433,427	(7,673)	416,000	432,248	16,248
Intergovernmental	39,375	31,534	(7,841)	70,600	66,315	(4,285)
Charges for services	131,225	160,868	29,643	142,170	147,722	5,552
Interest	20,000	16,444	(3,556)	20,000	22,651	2,651
Other	29,250	26,655	(2,595)	30,550	29,142	(1,408)
Transfers in	18,000	0	(18,000)	18,000	0	(18,000)
Total Receipts	<u>\$ 745,950</u>	<u>\$ 750,420</u>	<u>\$ 4,470</u>	<u>\$ 760,120</u>	<u>\$ 762,899</u>	<u>\$ 2,779</u>
DISBURSEMENTS						
County Commission	\$ 115,740	\$ 94,160	\$ 21,580	\$ 89,980	\$ 70,910	\$ 19,070
County Clerk	65,800	65,697	103	68,000	63,153	4,847
Elections	100,360	39,869	60,491	95,000	82,596	12,404
Buildings and grounds	158,500	81,724	76,776	163,000	99,251	63,749
Employee fringe benefits	72,000	62,373	9,627	74,000	52,556	21,444
County Treasurer	63,640	62,017	1,623	58,900	57,623	1,277
Ex Officio County Collector	500	891	(391)	500	202	298
Ex Officio Recorder of Deeds	37,775	31,739	6,036	31,977	30,523	1,454
Circuit Clerk	16,400	10,129	6,271	21,300	10,816	10,484
Court administration	14,500	12,113	2,387	14,932	11,382	3,550
Public Administrator	33,405	35,700	(2,295)	36,655	33,659	2,996
Jail	20,000	0	20,000	25,000	0	25,000
Prosecuting Attorney	99,090	88,921	10,169	96,370	74,581	21,789
Juvenile Officer	33,150	21,123	12,027	29,063	23,460	5,603
Other	101,010	87,252	13,758	99,453	84,318	15,135
Computer	48,600	44,180	4,420	49,100	47,133	1,967
Public health and welfare services	12,880	10,880	2,000	10,906	10,273	633
Transfers out	28,087	24,540	3,547	44,500	16,807	27,693
Emergency Fund	22,330	0	22,330	22,345	0	22,345
Total Disbursements	<u>\$ 1,043,767</u>	<u>\$ 773,308</u>	<u>\$ 270,459</u>	<u>\$ 1,030,981</u>	<u>\$ 769,243</u>	<u>\$ 261,738</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (297,817)	\$ (22,888)	\$ 274,929	\$ (270,861)	\$ (6,344)	\$ 264,517
CASH, JANUARY 1	307,298	307,297	(1)	313,642	313,641	(1)
CASH, DECEMBER 31	<u>\$ 9,481</u>	<u>\$ 284,409</u>	<u>\$ 274,928</u>	<u>\$ 42,781</u>	<u>\$ 307,297</u>	<u>\$ 264,516</u>

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Intergovernmental	\$ 670,000	\$ 670,805	\$ 805	\$ 655,000	\$ 659,262	\$ 4,262
Charges for services	10,000	6,184	(3,816)	5,000	25,025	20,025
Interest	32,000	20,892	(11,108)	20,000	33,746	13,746
Other	500	1,153	653	51,000	167,685	116,685
Total Receipts	\$ 712,500	\$ 699,034	\$ (13,466)	\$ 731,000	\$ 885,718	\$ 154,718
DISBURSEMENTS						
Salaries	\$ 65,820	\$ 84,504	\$ (18,684)	\$ 75,000	\$ 51,766	\$ 23,234
Employee fringe benefits	70,800	19,047	51,753	55,000	5,578	49,422
Supplies	12,900	8,069	4,831	9,000	13,021	(4,021)
Insurance	12,000	2,699	9,301	8,000	1,987	6,013
Road and bridge materials	73,000	14,253	58,747	41,500	12,505	28,995
Equipment repairs	32,000	9,537	22,463	22,000	15,575	6,425
Rentals	3,000	1,946	1,054	5,000	1,148	3,852
Equipment purchases	297,000	119,824	177,176	224,000	217,534	6,466
Construction, repair, and maintenance	455,000	124,098	330,902	481,500	338,416	143,084
Distributions to townships	84,000	84,000	0	20,000	84,000	(64,000)
Emergency fund	90,000	0	90,000	192,000	0	192,000
Other	18,000	9,366	8,634	0	7,906	(7,906)
Transfers out	18,000	18,000	0	0	18,000	(18,000)
Total Disbursements	\$ 1,231,520	\$ 495,343	\$ 736,177	\$ 1,133,000	\$ 767,436	\$ 365,564
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (519,020)	\$ 203,691	\$ 722,711	\$ (402,000)	\$ 118,282	\$ 520,282
CASH, JANUARY 1	519,209	521,942	2,733	403,660	403,660	0
CASH, DECEMBER 31	\$ 189	\$ 725,633	\$ 725,444	\$ 1,660	\$ 521,942	\$ 520,282
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	\$ 120,074	\$ 115,029	\$ (5,045)	\$ 108,530	\$ 103,308	\$ (5,222)
Charges for services	0	348	348	0	419	419
Interest	500	717	217	200	1,066	866
Other	550	231	(319)	400	396	(4)
Transfers in	27,962	24,400	(3,562)	44,500	14,825	(29,675)
Total Receipts	\$ 149,086	\$ 140,725	\$ (8,361)	\$ 153,630	\$ 120,014	\$ (33,616)
DISBURSEMENTS						
Assessor	\$ 141,510	\$ 132,991	\$ 8,519	\$ 153,660	\$ 127,600	\$ 26,060
Total Disbursements	\$ 141,510	\$ 132,991	\$ 8,519	\$ 153,660	\$ 127,600	\$ 26,060
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 7,576	\$ 7,734	\$ 158	\$ (30)	\$ (7,586)	\$ (7,556)
CASH, JANUARY 1	(7,576)	(7,576)	0	30	10	(20)
CASH, DECEMBER 31	\$ 0	\$ 158	\$ 158	\$ 0	\$ (7,576)	\$ (7,576)

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for services	\$ 4,500	\$ 4,472	\$ (28)	\$ 3,000	\$ 2,575	\$ (425)
Interest	500	340	(160)	150	396	246
	0	0	0	0	1,388	1,388
Total Receipts	\$ 5,000	\$ 4,812	\$ (188)	\$ 3,150	\$ 4,359	\$ 1,209
DISBURSEMENTS						
Sheriff	\$ 13,000	\$ 5,368	\$ 7,632	\$ 9,000	\$ 2,772	\$ 6,228
Total Disbursements	\$ 13,000	\$ 5,368	\$ 7,632	\$ 9,000	\$ 2,772	\$ 6,228
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (8,000)	\$ (556)	\$ 7,446	\$ (5,850)	\$ 1,587	\$ 7,437
CASH, JANUARY 1	8,715	8,715	0	7,128	7,128	0
CASH, DECEMBER 31	\$ 715	\$ 8,159	\$ 7,446	\$ 1,278	\$ 8,715	\$ 7,437
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for services	\$ 950	\$ 629	\$ (321)	\$ 1,000	\$ 684	\$ (316)
Interest	175	108	(67)	125	161	36
Total Receipts	\$ 1,125	\$ 737	\$ (388)	\$ 1,125	\$ 845	\$ (280)
DISBURSEMENTS						
Prosecuting Attorney	\$ 3,400	\$ 675	\$ 2,725	\$ 3,400	\$ 853	\$ 2,547
Total Disbursements	\$ 3,400	\$ 675	\$ 2,725	\$ 3,400	\$ 853	\$ 2,547
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,275)	\$ 62	\$ 2,337	\$ (2,275)	\$ (8)	\$ 2,267
CASH, JANUARY 1	2,843	2,843	0	2,850	2,851	1
CASH, DECEMBER 31	\$ 568	\$ 2,905	\$ 2,337	\$ 575	\$ 2,843	\$ 2,268
<u>RECORDER FUND</u>						
RECEIPTS						
Charges for services	\$ 4,000	\$ 6,099	\$ 2,099	\$ 5,000	\$ 4,196	\$ (804)
Interest	2,500	2,096	(404)	2,000	2,671	671
Total Receipts	\$ 6,500	\$ 8,195	\$ 1,695	\$ 7,000	\$ 6,867	\$ (133)
DISBURSEMENTS						
Ex-Officio Recorder of Deeds	\$ 51,000	\$ 759	\$ 50,241	\$ 53,000	\$ 1,412	\$ 51,588
Total Disbursements	\$ 51,000	\$ 759	\$ 50,241	\$ 53,000	\$ 1,412	\$ 51,588
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (44,500)	\$ 7,436	\$ 51,936	\$ (46,000)	\$ 5,455	\$ 51,455
CASH, JANUARY 1	51,595	51,595	0	46,140	46,140	0
CASH, DECEMBER 31	\$ 7,095	\$ 59,031	\$ 51,936	\$ 140	\$ 51,595	\$ 51,455

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for services	\$ 16,000	\$ 15,609	\$ (391)	\$ 14,000	\$ 15,483	\$ 1,483
Interest	1,200	810	(390)	700	1,172	472
Other	0	0	0	1,000	0	(1,000)
Total Receipts	\$ 17,200	\$ 16,419	\$ (781)	\$ 15,700	\$ 16,655	\$ 955
DISBURSEMENTS						
Prosecuting Attorney	\$ 19,300	\$ 29,135	\$ (9,835)	\$ 11,800	\$ 10,586	\$ 1,214
Total Disbursements	\$ 19,300	\$ 29,135	\$ (9,835)	\$ 11,800	\$ 10,586	\$ 1,214
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,100)	\$ (12,716)	\$ (10,616)	\$ 3,900	\$ 6,069	\$ 2,169
CASH, JANUARY 1	23,408	23,408	0	17,339	17,339	0
CASH, DECEMBER 31	\$ 21,308	\$ 10,692	\$ (10,616)	\$ 21,239	\$ 23,408	\$ 2,169
<u>LAW ENFORCEMENT SALES TAX FUND</u>						
RECEIPTS						
Sales taxes	\$ 440,000	\$ 433,348	\$ (6,652)	\$ 415,000	\$ 431,573	\$ 16,573
Charges for services	81,600	92,636	11,036	111,500	73,736	(37,764)
Interest	14,000	9,027	(4,973)	10,000	14,633	4,633
Total Receipts	\$ 535,600	\$ 535,011	\$ (589)	\$ 536,500	\$ 519,942	\$ (16,558)
DISBURSEMENTS						
Sheriff	\$ 338,545	\$ 299,280	\$ 39,265	\$ 324,356	\$ 267,264	\$ 57,092
Jail	416,800	273,340	143,460	379,795	238,264	141,531
Coroner	20,500	14,421	6,079	14,500	9,786	4,714
Total Disbursements	\$ 775,845	\$ 587,041	\$ 188,804	\$ 718,651	\$ 515,314	\$ 203,337
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (240,245)	\$ (52,030)	\$ 188,215	\$ (182,151)	\$ 4,628	\$ 186,779
CASH, JANUARY 1	245,932	245,932	0	241,304	241,304	0
CASH, DECEMBER 31	\$ 5,687	\$ 193,902	\$ 188,215	\$ 59,153	\$ 245,932	\$ 186,779
<u>LOCAL USE SALES TAX</u>						
RECEIPTS						
Interest	\$ 3,500	\$ 2,997	\$ (503)	\$ 4,000	\$ 4,182	\$ 182
Total Receipts	\$ 3,500	\$ 2,997	\$ (503)	\$ 4,000	\$ 4,182	\$ 182
DISBURSEMENTS						
Equipment	\$ 10,000	\$ 0	\$ 10,000	\$ 29,000	\$ 4,113	\$ 24,887
Capital improvements	60,000	0	60,000	50,000	0	50,000
Total Disbursements	\$ 70,000	\$ 0	\$ 70,000	\$ 79,000	\$ 4,113	\$ 74,887
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (66,500)	\$ 2,997	\$ 69,497	\$ (75,000)	\$ 69	\$ 75,069
CASH, JANUARY 1	75,241	75,241	0	75,172	75,172	0
CASH, DECEMBER 31	\$ 8,741	\$ 78,238	\$ 69,497	\$ 172	\$ 75,241	\$ 75,069

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>EMERGENCY 911 FUND</u>						
RECEIPTS						
Charges for services	\$ 100,600	\$ 108,097	\$ 7,497	\$ 98,800	\$ 101,442	\$ 2,642
Interest	18,000	14,965	(3,035)	0	16,917	16,917
Total Receipts	\$ 118,600	\$ 123,062	\$ 4,462	\$ 98,800	\$ 118,359	\$ 19,559
DISBURSEMENTS						
Supplies	\$ 1,000	\$ 115	\$ 885	\$ 500	\$ 12	\$ 488
Training	50,000	2,230	47,770	10,000	1,471	8,529
Equipment	255,000	26,556	228,444	200,000	2,659	197,341
Telephone services	32,000	27,595	4,405	30,000	28,366	1,634
Transfers out	50,000	0	50,000	50,000	0	50,000
Total Disbursements	\$ 388,000	\$ 56,496	\$ 331,504	\$ 290,500	\$ 32,508	\$ 257,992
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (269,400)	\$ 66,566	\$ 335,966	\$ (191,700)	\$ 85,851	\$ 277,551
CASH, JANUARY 1	356,980	356,980	0	271,129	271,129	0
CASH, DECEMBER 31	\$ 87,580	\$ 423,546	\$ 335,966	\$ 79,429	\$ 356,980	\$ 277,551
<u>NOXIOUS WEED FUND</u>						
RECEIPTS						
Total Receipts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
DISBURSEMENTS						
Noxious Weed	\$ 5,700	\$ 337	\$ 5,363	\$ 7,100	\$ 1,382	\$ 5,718
Total Disbursements	\$ 5,700	\$ 337	\$ 5,363	\$ 7,100	\$ 1,382	\$ 5,718
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,700)	\$ (337)	\$ 5,363	\$ (7,100)	\$ (1,382)	\$ 5,718
CASH, JANUARY 1	5,737	5,737	0	7,118	7,119	1
CASH, DECEMBER 31	\$ 37	\$ 5,400	\$ 5,363	\$ 18	\$ 5,737	\$ 5,719
<u>HEALTH CENTER FUND</u>						
RECEIPTS						
Property taxes	\$ 103,328	\$ 107,707	\$ 4,379	\$ 105,155	\$ 98,183	\$ (6,972)
Intergovernmental	476,857	506,890	30,033	408,917	522,376	113,459
Charges for services	36,580	35,533	(1,047)	33,090	38,023	4,933
Interest	8,517	15,912	7,395	18,802	16,060	(2,742)
Other	18,623	30,358	11,735	26,646	27,249	603
Total Receipts	\$ 643,905	\$ 696,400	\$ 52,495	\$ 592,610	\$ 701,891	\$ 109,281
DISBURSEMENTS						
Salaries	\$ 556,702	\$ 553,077	\$ 3,625	\$ 538,091	\$ 548,476	\$ (10,385)
Office expenditures	37,108	42,900	(5,792)	31,500	33,863	(2,363)
Equipment	17,128	19,761	(2,633)	17,432	13,934	3,498
Mileage and training	29,686	29,175	511	23,458	30,541	(7,083)
Other	31,563	27,196	4,367	37,140	39,615	(2,475)
Inservice/education	2,500	4,158	(1,658)	2,000	2,475	(475)
Contractor labor/professional fees	15,906	9,329	6,577	12,606	23,355	(10,749)
Building and parking lot	0	0	0	300	0	300
Total Disbursements	\$ 690,593	\$ 685,596	\$ 4,997	\$ 662,527	\$ 692,259	\$ (29,732)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (46,688)	\$ 10,804	\$ 57,492	\$ (69,917)	\$ 9,632	\$ 79,549
CASH, JANUARY 1	318,404	324,622	6,218	306,626	314,990	8,364
CASH, DECEMBER 31	\$ 271,716	\$ 335,426	\$ 63,710	\$ 236,709	\$ 324,622	\$ 87,913

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>FEMA FUND</u>						
RECEIPTS						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,353	\$ 31,353
Total Receipts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,353	\$ 31,353
DISBURSEMENTS						
Townships	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 30,021	\$ (20,021)
Other	0	0	0	4,223	15,555	(11,332)
Total Disbursements	\$ 0	\$ 0	\$ 0	\$ 14,223	\$ 45,576	\$ (31,353)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 0	\$ 0	\$ (14,223)	\$ (14,223)	\$ 7
CASH, JANUARY 1	0	0	0	14,223	14,223	0
CASH, DECEMBER 31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7
<u>DRUG TASK FORCE FUND</u>						
RECEIPTS						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	35	25	(10)	200	41	(159)
Other	0	0	0	143,780	0	(143,780)
Total Receipts	\$ 35	\$ 25	\$ (10)	\$ 143,980	\$ 41	\$ (143,939)
DISBURSEMENTS						
Salaries	\$ 0	\$ 0	\$ 0	\$ 109,500	\$ 0	\$ 109,500
Mileage and training	0	0	0	6,710	0	6,710
Equipment	0	0	0	9,810	0	9,810
Supplies	0	0	0	1,800	0	1,800
Other	0	0	0	16,800	0	16,800
Total Disbursements	\$ 0	\$ 0	\$ 0	\$ 144,620	\$ 0	\$ 144,620
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 35	\$ 25	\$ (10)	\$ (640)	\$ 41	\$ 681
CASH, JANUARY 1	722	725	3	684	684	0
CASH, DECEMBER 31	\$ 757	\$ 750	\$ (7)	\$ 44	\$ 725	\$ 681
<u>ASSOCIATE CIRCUIT DIVISION INTEREST FUND</u>						
RECEIPTS						
Interest	\$ 0	\$ 3,757	\$ 3,757	\$ 0	\$ 3,166	\$ 3,166
Total Receipts	\$ 0	\$ 3,757	\$ 3,757	\$ 0	\$ 3,166	\$ 3,166
DISBURSEMENTS						
Equipment	\$ 6,631	\$ 4,843	\$ 1,788	\$ 8,971	\$ 5,506	\$ 3,465
Total Disbursements	\$ 6,631	\$ 4,843	\$ 1,788	\$ 8,971	\$ 5,506	\$ 3,465
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,631)	\$ (1,086)	\$ 5,545	\$ (8,971)	\$ (2,340)	\$ 6,631
CASH, JANUARY 1	6,631	6,632	1	8,971	8,972	1
CASH, DECEMBER 31	\$ 0	\$ 5,546	\$ 5,546	\$ 0	\$ 6,632	\$ 6,632

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

Notes to the Financial Statements

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

B. Basis of Accounting

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

C. Budgets and Budgetary Practices

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

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

<u>Fund</u>	<u>Years Ended December 31,</u>
Special Law Enforcement Drug Fund	2001, 2000
Law Library Fund	2001, 2000
Federal Forfeitures Fund	2001

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

<u>Fund</u>	<u>Years Ended December 31,</u>
PA Bad Check Fund	2001
FEMA Fund	2000
Health Center	2000

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

Warrants were issued in excess of the available cash balance:

<u>Fund</u>	<u>Years Ended December 31,</u>
Assessment Fund	2000

D. Published Financial Statements

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

However, the County's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Special Law Enforcement Drug Fund	2001, 2000
Associate Circuit Division Interest Fund	2001, 2000
Law Library Fund	2001, 2000
Health Center Fund	2001, 2000

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than 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 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.

Deposits

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

The Health Center's deposits at December 31, 2001 and 2000, were entirely covered by Federal depository insurance or by collateral securities held by the County's custodial bank in the Health Center's name.

SCHEDULE

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

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

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

BARTON 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, 1999 included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
In Accordance with OMB Circular A-133

BARTON 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 audit concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 1999 included one audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of Federal awards.

1) Amounts Claimed for Reimbursement

The County did not reconcile total amounts claimed for reimbursement to the Department of Transportation to their actual expenditures for the Project. The County submitted claims for reimbursement exceeding actual costs incurred by \$28,082 due to error in preparing one of the reimbursement claims.

Follow-up of Prior Audit

The County has contacted the Department of Transportation to determine how the monies were to be repaid. The monies was repaid in two parts; first by deducting \$10,734.61 from BRO-006(12) progress invoice, and second by issuing a warrant for \$15,388.59 dated July 31, 2000 which was the net amount remaining after adjusting for \$1,959.38 for additional guard railing.

SECTION ON OTHER MATTERS

MCBRIDE, LOCK & ASSOCIATES

BARTON COUNTY, MISSOURI LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Barton County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated February 28, 2002.

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

This Letter on Other Matters represents 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 Barton 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. Environmental Protection Grant Not Recorded in Financial Records.

The administrator of the Health Center has chosen not to include the EPA award with other receipts and disbursements, which is the normal procedure of other awards from pass-through accounts and/or Federal grants. She has a separate bank account from which she disburses funds as needed and records receipts when received.

This fund was expended during the year end 2000, but expenditures were not included in the Health Center's financial reports.

We recommend the Health Center's Board of Directors require full disclosure of all fund balances, receipts and disbursements within the financial statements and to be included in the Center's annual reports.

Auditee Response:

The auditee agreed to incorporate these funds into the accounting records in the future.

2. Procurement

Section 50.660, RSMo 2000 requires the county to offer bids for purchases greater than \$4,500 made from any one person, firm or corporation during any period of ninety days. However the county purchased \$8,710 and \$7,848 of rock from one supplier during the periods of July 1, 2000 through September 30, 2000 and October 1, 2000 through December 31, 2000, respectively without procuring bids.

We recommend the county establish procedures to ensure compliance with state statutes regarding procurement.

Auditee Response:

The county does not bid rock because all rock hauler charges vary less than \$0.05 per ton and mileage and availability are basis for the selection of the supplier.

This Letter on Other Matters is intended for the information of the State Auditor of Missouri, management of Barton County, Missouri, and other applicable government officials, and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed by Auditor

McBride, Lock & Associates

February 28, 2002