



**THOMAS A. SCHWEICH**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Barton County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Barton County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2011, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is written in a cursive style with a large, stylized "S" at the end.

Thomas A. Schweich  
State Auditor

June 2012  
Report No. 2012-57

ANNUAL FINANCIAL REPORT

**BARTON COUNTY, MISSOURI**

For the Years Ended  
December 31, 2011 and 2010

# BARTON COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

BARTON COUNTY, MISSOURI  
List of Elected Officials

*County Commission*

Presiding Commissioner – Mike Davis

Associate Commissioner – Bonda Rawlings

Associate Commissioner – Dennis Wilson

*Other Elected Officials*

Assessor – Ivan Frieden

Circuit Clerk – Janet Maupin

Coroner – C. Tucker Joustra

County Clerk – Kristina Crockett

Prosecuting Attorney – Steven Kaderly

Public Administrator – Teresa Moore

Recorder – Kathleen Dimond

Sheriff – L. Mitchell Shaw

Treasurer/Ex-Officio Collector – Frances Cato

## **FINANCIAL SECTION**

## McBRIDE, LOCK & ASSOCIATES

### INDEPENDENT AUDITORS' REPORT

To the County Commission and  
Officeholders of Barton County, Missouri

We have audited the accompanying financial statements of Barton County, Missouri as of and for the years ended December 31, 2011 and 2010, which collectively comprise the County's basic financial statements as identified in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

We conducted our audits 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 audits provide a reasonable basis for our opinions.

As described more fully in Note 1, Barton County, Missouri has prepared these financial statements using accounting practices prescribed or permitted by Missouri Law, which practices 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 Barton County, Missouri, as of December 31, 2011 and 2010, or the changes in its financial position for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Barton County, Missouri, as of December 31, 2011 and 2010, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 4, 2012, 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 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 audits.

*(Original Signed by Auditor)*

McBride, Lock & Associates  
June 4, 2012



BARTON COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2011

Fund	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash Equivalents	
	January 1, 2010	Receipts 2010	Disbursements 2010	December 31, 2010	Receipts 2011	Disbursements 2011	December 31, 2011	
General Revenue	\$ 614,752	\$ 1,169,049	\$ 1,195,874	\$ 587,927	\$ 1,142,305	\$ 1,143,130	\$ 587,102	
Special Road & Bridge	950,708	690,187	888,974	751,921	645,962	611,364	786,519	
Assessment	22,938	144,147	155,649	11,436	162,103	173,539	-	
Recorder's	38,736	6,087	12,678	32,145	6,084	12,850	25,379	
Prosecuting Attorney Bad Check	46,089	4,718	7,357	43,450	4,988	5,576	42,862	
Law Enforcement Sales Tax	4,121	770,294	774,415	-	719,270	715,816	3,454	
Prosecuting Attorney Training	34	1,345	1,335	44	1,650	1,228	466	
Law Enforcement Training	(3,832)	3,837	-	5	8,656	3,352	5,309	
Petty Cash	200	391	391	200	257	257	200	
Election	3,755	3,933	4,677	3,011	10,239	1,268	11,982	
911 Emergency Service	484,619	107,588	159,243	432,964	166,553	105,446	494,071	
Local Use Tax	7,019	481	7,500	-	-	-	-	
Crisis Intervention	628	310	-	938	217	397	758	
Collector's Tax Maintenance	23,913	18,232	25,560	16,585	18,962	19,499	16,048	
Sheriff's Discretionary	2,626	54,046	56,672	-	26,638	24,258	2,380	
Noxious Weed	4,932	-	-	4,932	-	38	4,894	
Local Emergency Preparedness Committee	3,871	5,228	6,251	2,848	1,620	3,669	799	
Total	<u>\$ 2,205,109</u>	<u>\$ 2,979,873</u>	<u>\$ 3,296,576</u>	<u>\$ 1,888,406</u>	<u>\$ 2,915,504</u>	<u>\$ 2,821,687</u>	<u>\$ 1,982,223</u>	

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

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

GENERAL REVENUE FUND Year Ended December 31,				
	2010		2011	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 104,600	\$ 108,865	\$ 111,500	\$ 87,955
Sales taxes	462,150	504,936	495,000	507,084
Intergovernmental	39,850	62,040	73,066	70,861
Charges for services	406,485	443,759	417,250	426,131
Interest	2,000	3,390	3,500	3,068
Other	13,615	10,838	10,640	13,188
Transfers in	36,585	35,221	36,350	34,018
Total Receipts	<u>\$ 1,065,285</u>	<u>\$ 1,169,049</u>	<u>\$ 1,147,306</u>	<u>\$ 1,142,305</u>
DISBURSEMENTS				
County Commission	\$ 140,842	\$ 131,384	\$ 154,880	\$ 129,847
County Clerk	72,228	70,879	73,534	71,231
Elections	93,950	88,530	56,589	59,102
Buildings and grounds	485,850	116,782	560,113	79,945
Employee fringe benefits	138,197	134,045	134,522	126,955
Collector	114,152	103,881	139,102	113,198
Recorder of Deeds	75,157	73,711	78,003	72,599
Circuit Clerk	25,300	17,735	37,000	29,293
Court administration	17,906	12,037	13,465	16,069
Public Administrator	56,895	54,000	59,010	56,068
Prosecuting Attorney	104,300	123,127	108,944	103,883
Juvenile Officer	22,127	17,636	20,860	21,658
Coroner	25,030	22,504	24,000	21,862
Other County Government	164,587	162,315	152,625	139,408
Health and Welfare	24,871	40,103	55,696	44,649
Transfers out	30,827	27,205	26,946	57,363
Emergency fund	32,000	-	34,500	-
Total Disbursements	<u>\$ 1,624,219</u>	<u>\$ 1,195,874</u>	<u>\$ 1,729,789</u>	<u>\$ 1,143,130</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (558,934)	\$ (26,825)	\$ (582,483)	\$ (825)
CASH and CASH EQUIVALENTS, JANUARY 1	<u>614,752</u>	<u>614,752</u>	<u>587,927</u>	<u>587,927</u>
CASH and CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 55,818</u></u>	<u><u>\$ 587,927</u></u>	<u><u>\$ 5,444</u></u>	<u><u>\$ 587,102</u></u>

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

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

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2010		2011		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	660,000	647,984	645,000	638,606	32,484	32,484	32,484	27,938
Charges for services	-	-	-	-	98,000	111,520	115,000	102,424
Interest	6,500	4,781	4,500	4,917	100	143	145	111
Other	20,050	37,422	4,550	2,439	-	-	-	-
Transfers in	-	-	-	-	30,827	-	26,946	31,630
Total Receipts	\$ 686,550	\$ 690,187	\$ 654,050	\$ 645,962	\$ 161,411	\$ 144,147	\$ 174,575	\$ 162,103
DISBURSEMENTS								
Salaries	\$ 135,000	\$ 114,719	\$ 140,000	119,005	\$ 99,988	\$ 99,988	\$ 105,838	\$ 105,838
Employee fringe benefits	47,250	36,987	51,150	35,437	32,046	30,141	31,798	29,992
Materials and supplies	336,750	213,495	377,500	191,926	10,115	4,591	7,250	4,356
Services and Other	217,000	224,339	227,800	203,584	42,200	20,929	41,096	33,353
Capital Outlay	30,000	2,385	30,000	208	-	-	-	-
Construction	346,000	269,989	523,500	34,144	-	-	-	-
Transfers out	27,060	27,060	47,060	27,060	-	-	-	-
Total Disbursements	\$ 1,139,060	\$ 888,974	\$ 1,397,010	\$ 611,364	\$ 184,349	\$ 155,649	\$ 185,982	\$ 173,539
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (452,510)	\$ (198,787)	\$ (742,960)	\$ 34,598	\$ (22,938)	\$ (11,502)	\$ (11,407)	\$ (11,436)
CASH and CASH EQUIVALENTS, JANUARY 1	950,708	950,708	751,921	751,921	22,938	22,938	11,436	11,436
CASH and CASH EQUIVALENTS, DECEMBER 31	\$ 498,198	\$ 751,921	\$ 8,961	\$ 786,519	\$ -	\$ 11,436	\$ 29	\$ -

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

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

	RECORDER'S FUND				PROSECUTING ATTORNEY BAD CHECK FUND			
	Year Ended December 31,				Year Ended December 31,			
	2010		2011		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	5,000	5,883	5,800	5,916	-	-	-	-
Charges for services	-	-	-	-	4,300	4,498	4,000	3,449
Interest	500	204	200	168	100	220	220	241
Other	-	-	-	-	-	-	2,000	1,298
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 5,500	\$ 6,087	\$ 6,000	\$ 6,084	\$ 4,400	\$ 4,718	\$ 6,220	\$ 4,988
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	20,500	92	1,000	-	9,000	6,632	5,000	4,576
Services and other	17,833	9,425	14,240	10,892	4,000	-	4,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	3,161	-	1,958	800	725	1,000	1,000
Total Disbursements	\$ 38,333	\$ 12,678	\$ 15,240	\$ 12,850	\$ 13,800	\$ 7,357	\$ 10,000	\$ 5,576
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (32,833)	\$ (6,591)	\$ (9,240)	\$ (6,766)	\$ (9,400)	\$ (2,639)	\$ (3,780)	\$ (588)
CASH and CASH EQUIVALENTS, JANUARY 1	38,736	38,736	32,145	32,145	46,089	46,089	43,450	43,450
CASH and CASH EQUIVALENTS, DECEMBER 31	\$ 5,903	\$ 32,145	\$ 22,905	\$ 25,379	\$ 36,689	\$ 43,450	\$ 39,670	\$ 42,862

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

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

	LAW ENFORCEMENT SALES TAX FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2010		2011		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	465,160	504,881	505,000	507,087	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	159,300	146,608	148,785	125,172	650	620	600	649
Interest	25	-	-	-	-	-	-	1
Other	112,850	60,927	58,500	51,678	-	-	-	-
Transfers in	33,000	57,878	9,600	35,333	800	725	1,000	1,000
Total Receipts	<u>\$ 770,335</u>	<u>\$ 770,294</u>	<u>\$ 721,885</u>	<u>\$ 719,270</u>	<u>\$ 1,450</u>	<u>\$ 1,345</u>	<u>\$ 1,600</u>	<u>\$ 1,650</u>
DISBURSEMENTS								
Salaries	\$ 364,976	\$ 397,453	\$ 341,015	\$ 348,577	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	124,550	117,361	111,340	93,890	-	-	-	-
Materials and supplies	39,700	53,810	32,500	55,859	-	75	-	-
Services and other	245,230	205,791	236,529	217,490	1,450	1,260	1,600	1,228
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 774,456</u>	<u>\$ 774,415</u>	<u>\$ 721,384</u>	<u>\$ 715,816</u>	<u>\$ 1,450</u>	<u>\$ 1,335</u>	<u>\$ 1,600</u>	<u>\$ 1,228</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (4,121)	\$ (4,121)	\$ 501	\$ 3,454	\$ -	\$ 10	\$ -	\$ 422
CASH and CASH EQUIVALENTS, JANUARY 1	<u>4,121</u>	<u>4,121</u>	<u>-</u>	<u>-</u>	<u>34</u>	<u>34</u>	<u>44</u>	<u>44</u>
CASH and CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 501</u>	<u>\$ 3,454</u>	<u>\$ 34</u>	<u>\$ 44</u>	<u>\$ 44</u>	<u>\$ 466</u>

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

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

	LAW ENFORCEMENT TRAINING FUND				PETTY CASH FUND			
	Year Ended December 31,				Year Ended December 31,			
	2010		2011		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,350	2,077	2,000	2,585	-	-	-	-
Interest	-	-	-	5	-	-	-	-
Other	1,200	1,160	1,000	1,066	500	391	500	257
Transfers in	300	600	5,000	5,000	-	-	-	-
Total Receipts	<u>\$ 3,850</u>	<u>\$ 3,837</u>	<u>\$ 8,000</u>	<u>\$ 8,656</u>	<u>\$ 500</u>	<u>\$ 391</u>	<u>\$ 500</u>	<u>\$ 257</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	500	-	-	-	-	-
Services and other	-	-	7,500	3,352	500	391	500	257
Capital outlay and construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ 3,352</u>	<u>\$ 500</u>	<u>\$ 391</u>	<u>\$ 500</u>	<u>\$ 257</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 3,850	\$ 3,837	\$ -	\$ 5,304	\$ -	\$ -	\$ -	\$ -
CASH and CASH EQUIVALENTS, JANUARY 1	<u>(3,832)</u>	<u>(3,832)</u>	<u>5</u>	<u>5</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
CASH and CASH EQUIVALENTS, DECEMBER 31	<u>\$ 18</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5,309</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>

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

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

	ELECTION FUND				911 EMERGENCY SERVICE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2010		2011		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	42,000	41,594
Charges for services	2,000	1,719	5,926	6,341	100,500	104,813	105,900	116,186
Interest	10	11	15	31	1,100	2,219	2,000	2,601
Other	1,800	2,203	4,105	3,867	750	556	500	6,172
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,810</u>	<u>\$ 3,933</u>	<u>\$ 10,046</u>	<u>\$ 10,239</u>	<u>\$ 102,350</u>	<u>\$ 107,588</u>	<u>\$ 150,400</u>	<u>\$ 166,553</u>
DISBURSEMENTS								
Salaries	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	4,250	1,387	4,250	-	16,000	23,149	115,900	11,024
Services and other	2,950	3,290	3,050	1,268	344,400	136,094	466,450	94,422
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,200</u>	<u>\$ 4,677</u>	<u>\$ 7,300</u>	<u>\$ 1,268</u>	<u>\$ 360,400</u>	<u>\$ 159,243</u>	<u>\$ 582,350</u>	<u>\$ 105,446</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,390)	\$ (744)	\$ 2,746	\$ 8,971	\$ (258,050)	\$ (51,655)	\$ (431,950)	\$ 61,107
CASH and CASH EQUIVALENTS, JANUARY 1	<u>3,755</u>	<u>3,755</u>	<u>3,011</u>	<u>3,011</u>	<u>484,619</u>	<u>484,619</u>	<u>432,964</u>	<u>432,964</u>
CASH and CASH EQUIVALENTS, DECEMBER 31	<u>\$ 365</u>	<u>\$ 3,011</u>	<u>\$ 5,757</u>	<u>\$ 11,982</u>	<u>\$ 226,569</u>	<u>\$ 432,964</u>	<u>\$ 1,014</u>	<u>\$ 494,071</u>

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

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

	LOCAL USE TAX FUND				CRISIS INTERVENTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2010		2011		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	282	310	-	217
Charges for services	-	-	-	-	-	-	-	-
Interest	-	11	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	470	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 481</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282</u>	<u>\$ 310</u>	<u>\$ -</u>	<u>\$ 217</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	7,000	7,500	-	-	900	-	900	397
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,000</u>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 900</u>	<u>\$ -</u>	<u>\$ 900</u>	<u>\$ 397</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,000)	\$ (7,019)	\$ -	\$ -	\$ (618)	\$ 310	\$ (900)	\$ (180)
CASH and CASH EQUIVALENTS, JANUARY 1	<u>7,019</u>	<u>7,019</u>	<u>-</u>	<u>-</u>	<u>628</u>	<u>628</u>	<u>938</u>	<u>938</u>
CASH and CASH EQUIVALENTS, DECEMBER 31	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 938</u>	<u>\$ 38</u>	<u>\$ 758</u>

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



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

	COLLECTOR TAX MAINTENANCE FUND				SHERIFF'S DISCRETIONARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2010		2011		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	14,375	18,118	17,500	18,864	29,000	26,668	27,000	26,272
Interest	65	114	120	98	-	-	-	-
Other	-	-	-	-	29,270	25,521	10,100	366
Transfers in	-	-	-	-	-	1,857	-	-
Total Receipts	<u>\$ 14,440</u>	<u>\$ 18,232</u>	<u>\$ 17,620</u>	<u>\$ 18,962</u>	<u>\$ 58,270</u>	<u>\$ 54,046</u>	<u>\$ 37,100</u>	<u>\$ 26,638</u>
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	21,250	17,171	12,750	11,794	5,300	2,256	9,500	3,640
Services and other	4,000	3,389	4,500	2,705	20,218	20,816	12,950	6,018
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	5,000	5,000	5,000	5,000	33,300	33,600	14,600	14,600
Total Disbursements	<u>\$ 30,250</u>	<u>\$ 25,560</u>	<u>\$ 22,250</u>	<u>\$ 19,499</u>	<u>\$ 58,818</u>	<u>\$ 56,672</u>	<u>\$ 37,050</u>	<u>\$ 24,258</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (15,810)	\$ (7,328)	\$ (4,630)	\$ (537)	\$ (548)	\$ (2,626)	\$ 50	\$ 2,380
CASH and CASH EQUIVALENTS, JANUARY 1	<u>23,913</u>	<u>23,913</u>	<u>16,585</u>	<u>16,585</u>	<u>2,626</u>	<u>2,626</u>	<u>-</u>	<u>-</u>
CASH and CASH EQUIVALENTS, DECEMBER 31	<u>\$ 8,103</u>	<u>\$ 16,585</u>	<u>\$ 11,955</u>	<u>\$ 16,048</u>	<u>\$ 2,078</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 2,380</u>

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

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

	NOXIOUS WEED FUND				LOCAL EMERGENCY PREPAREDNESS COMMITTEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2010		2011		2010		2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	7,500	4,720	3,800	20
Charges for services	-	-	-	-	-	508	960	1,600
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,000	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,500</u>	<u>\$ 5,228</u>	<u>\$ 4,760</u>	<u>\$ 1,620</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	3,250	1,759	2,000	1,092
Services and other	4,930	-	4,930	38	7,200	4,492	5,600	2,577
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,930</u>	<u>\$ -</u>	<u>\$ 4,930</u>	<u>\$ 38</u>	<u>\$ 10,450</u>	<u>\$ 6,251</u>	<u>\$ 7,600</u>	<u>\$ 3,669</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (4,930)	\$ -	\$ (4,930)	\$ (38)	\$ (1,950)	\$ (1,023)	\$ (2,840)	\$ (2,049)
CASH and CASH EQUIVALENTS, JANUARY 1	<u>4,932</u>	<u>4,932</u>	<u>4,932</u>	<u>4,932</u>	<u>3,871</u>	<u>3,871</u>	<u>2,848</u>	<u>2,848</u>
CASH and CASH EQUIVALENTS, DECEMBER 31	<u>\$ 2</u>	<u>\$ 4,932</u>	<u>\$ 2</u>	<u>\$ 4,894</u>	<u>\$ 1,921</u>	<u>\$ 2,848</u>	<u>\$ 8</u>	<u>\$ 799</u>

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

BARTON COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 and 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Barton County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, County Clerk, Circuit Clerk, Recorder, Coroner, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer/Ex-Officio Collector.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Barton County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, offices that are considered by the Missouri State Auditor's Office to comprise the County's legal entity.

Certain elected County officials, particularly the County Collector, Treasurer, Circuit Clerk and Sheriff, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs

from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

#### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

Fund	2011	2010
Local Use Sales Tax	N/A	✓

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2011 and 2010, for purposes of taxation were:

	<u>2011</u>	<u>2010</u>
Real Estate	\$ 103,236,315	\$ 103,340,820
Personal Property	45,054,032	56,036,605
Railroad and Utilities	16,249,789	15,742,119

During 2011 and 2010, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2011 and 2010, for purposes of County taxation, as follows:

	<u>2011</u>	<u>2010</u>
General Revenue Fund	\$0.0000	\$0.0500

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents include both deposits and short-term investments. Investments are considered short-term when original maturities are less than one year. 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, and short-term U.S. Treasury bills.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2011 and 2010, the carrying amounts of the County's deposits were \$1,982,223 and \$1,888,406, respectively, and the bank balances were \$3,161,211 and \$3,456,376, respectively. Of the bank balances, \$338,861 and \$257,372 for December 31, 2011 and December 31, 2010, respectively, were covered by federal depository insurance, \$0 and \$6,007,246, respectively, were covered by the FDIC Temporary Liquidity Guarantee Program, and the remainder were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2011 and 2010, the County Collector held, in addition to the cash and cash equivalents listed above, cash representing collections of property taxes on behalf of various taxing districts in the County, including the County General Revenue fund. These amounts, all of which were secured by pledged collateral, amounted to \$5,174,192 and \$5,254,714 at December 31, 2011 and 2010, respectively.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. County Employees' Retirement Fund (CERF)

The County Employee's Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

#### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of nine persons.

## 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age sixty. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, P.O. Box 2271, Jefferson City, MO 65102-2271, or by calling 1-573-632-9203.

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002, in order to participate in CERF. During 2011 and 2010, the County collected and remitted to CERF employee contributions of approximately \$ 63,916 and \$ 64,766, respectively, for the years then ended.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides full time employees with up to 30 days of sick leave to accrue at one day per complete calendar month of employment. Upon termination, an employee will not be compensated for accumulated sick leave. Vacation time is accrued for every full time employee, and accrues at the rate of one day per month up to one and one-half days per month depending on the length of employment. Employees may accrue up to fifteen days of vacation. Upon termination, an employee will be compensated for accumulated vacation time.

## B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

The County's expenditures for federal awards did not exceed \$500,000 in either 2011 or 2010. Therefore, the County is not required to obtain a Single Audit in accordance with Office of Management and Budget Circular A-133.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG TERM DEBT

The County had no outstanding debt at December 31, 2011.

## 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2011 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through June 4, 2012, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.



## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES

### 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 Barton County, Missouri

We have audited the accompanying financial statements of Barton County, Missouri as of and for the years ended December 31, 2011 and 2010, which collectively comprise the County's basic financial statements as identified in the table of contents, and have issued our report thereon dated June 4, 2012. 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

Management of Barton County, Missouri is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Barton County, Missouri's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Barton County, Missouri's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Barton County, Missouri's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph in this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and recommendations as item 1 that we consider to be a significant deficiency in internal control over financial reporting. A significant deficiency is a deficiency or combination

of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Barton County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as items 2 and 3.

Barton County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. We did not audit Barton County, Missouri's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, County Officeholders, the Missouri State Auditor, and federal and state awarding agencies and pass-through entities 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  
June 4, 2012

## **FINDINGS AND RECOMMENDATIONS**

BARTON COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

**1. Accounting for Transfers**

Condition: The financial statements of the County as presented in the annual budget document present transfers between funds. However, the transfers reported in both 2011 and 2010 did not balance, in that transfers to other funds were not in agreement with transfers from other funds. In 2011 we noted that some transfers were mislabeled as “wages” or “other revenues”. In 2010 we noted that transfers were mislabeled as “wages” or “reimbursements”.

The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2011 and 2010.

Recommendation: In order to ensure that transfers are properly reported and are in balance (transfers to other funds equal transfers from other funds), we recommend the transfers be clearly identified as transfers and presented in the budget within the Transfer category. Other types of transactions should not be presented in the Transfers Category.

County Response: Transfers for 2010 and 2011 were made based on our understanding from the previous audit - transfer amounts should match what was budgeted. (Additional transfers were labeled to differentiate between budgeted and not budgeted.) We understand now that what you meant to recommend was that transfers in should match transfers out - no matter what was budgeted. We will make every effort to comply.

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

**ITEMS OF NONCOMPLIANCE**

**2. Budgetary Controls**

Condition: The County Commission did not exercise adequate budgetary control over of the Local Use Sales Tax fund during 2010. Therefore, expenditures were approved for payment that exceeded the approved budget.

RSMo 50.740 prohibits expenditures in excess of the approved budgets.

Budgetary controls are significant to the proper management and custodianship of county funds. Compliance with statutory requirements related to budgets will improve controls over county funds and help maintain the integrity of the budget process.

Recommendation: We recommend that the County adopt complete formal budgets for all funds as required by law. We also recommend the County strictly adhere to the authorized spending limits as documented in the adopted County budget. If spending needs are deemed to make the existing budgetary authority insufficient, appropriate procedures should be undertaken to amend the budget in a public meeting.

County's Response: We will monitor all fund balances to assure this will not happen in the future.

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

### **3. Timely Filing of the Collector's Settlement**

Condition: Section 139.160 of RSMo requires county collectors to settle accounts with the County Commission and file the Collector's Annual Settlement by the first Monday of March. The County's Collector-Treasurer filed annual settlements later than the due date of the first Monday in March in 2012, 2011 and 2010. The settlement for the period ending February 28, 2010 was filed on March 19, 2010. The settlement for the period ending February 28, 2011 was filed on March 22, 2011. The settlement for the period ending February 28, 2012 had not been filed as of June 4, 2012. The delinquent filings of Collector's settlements was also a finding in 2009, and in 2008 was cited by the Missouri State Auditor as an area of noncompliance with State Statutes. It is imperative that accurate and timely Collector's Settlements be filed with the County Clerk to allow for the independent verification of the Collector's accounts with the records maintained by the Clerk.

Recommendation: We recommend that the County Collector establish procedures to ensure that future settlements are submitted by the required date. We recommend that the County Clerk provide a timely certification of the Collector's accounts or obtain from the Collector a rationale of the basis for untimely filings.

County's Response: These settlements were completed before April 1, which across the state of Missouri is generally considered the "due date." To my knowledge there is no statute which contradicts the "first Monday in March," however this is an impossible expectation.

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

BARTON COUNTY, MISSOURI  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Barton County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2009 and 2008.

1. Budgetary Controls

*Condition:* The County Commission did not exercise adequate budgetary control over a number of funds during the audit period. Two significant areas of concern were noted. They are:

- a) During the audit period, there were 6 different funds for which expenditures were approved for payment which exceeded the approved budget.
- b) Deficit cash positions

Two funds during the audit period reported expended cash in excess of the cash balance in the fund.

*Status:* This finding is partially resolved. See Findings and Recommendations, No. 2. Only one fund had expenditures approved for payment which exceed the approved budget. That fund was the Local Use Sales Tax Fund which had exceeded approved expenditures by \$500. There were no funds that expended cash in excess of the cash balance in the fund.

2. Accounting for Transfers

*Condition:* The financial statements of the County as presented in the annual budget document present transfers between funds. However, we noted that in 2008 some transfers were mislabeled as salary reimbursements or "reimbursement – other funds".

*Status:* This finding is not resolved. See Findings and Recommendations, No. 1.

3. Timely Filing of the Collector's Settlement

*Condition:* The Collector filed annual settlements later than the due date of the first Monday in March in 2008, 2009 and 2010. The settlement for the period ending February 29, 2008 was filed on July 21, 2008. The settlement for the period ending February 28, 2009 was filed on April 1, 2009. The settlement for the period ending February 28, 2010 was filed on March 19, 2010.

*Status:* This finding is not resolved. See Findings and Recommendations, No. 3.