



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Barton County, Missouri

The Office of the State Auditor contracted for an audit of Barton County's financial statements for the 2 years ended December 31, 2019, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA  
State Auditor

November 2020  
Report No. 2020-089



**Nicole Galloway, CPA**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Barton County

2019-001	The county adopt a budget for all funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.
2019-002	The county develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
2019-003	The county address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

**The County of Barton  
Lamar, Missouri  
Independent Auditor's Reports and Financial Statements  
December 31, 2019 and 2018**



**The County of Barton  
Lamar, Missouri  
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## *Independent Auditor's Report*

To the County Commission and  
Officeholders of Barton County, Missouri

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Barton County, Missouri, as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, which collectively comprise Barton County, Missouri's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the financial statements are prepared by Barton County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws,

which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Barton County, Missouri as of December 31, 2019 and 2018, or changes in financial position or cash flows thereof for the years then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Barton County, Missouri as of December 31, 2019 and 2018, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2020 on our consideration of Barton County, Missouri'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 solely 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 effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Barton County, Missouri's internal control over financial reporting and compliance.



Creve Coeur, Missouri  
August 11, 2020

**The County of Barton**  
**Lamar, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2019**

<u>Fund</u>	Cash and Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Equivalents December 31, 2019
General Revenue	\$ 562,560	\$ 1,467,900	\$ 1,565,814	\$ 464,646
Special Road and Bridge	2,054,310	877,960	642,172	2,290,098
Assessment	153	219,183	219,050	286
Recorder's	18,651	6,256	8,178	16,729
Administrative Handling Cost	39,858	1,316	4,502	36,672
Law Enforcement Sales Tax	47	748,673	748,716	4
Prosecuting Attorney Training	11	2,513	2,000	524
Law Enforcement Training	2,579	2,880	5,270	189
Petty Cash	200	90	90	200
Election	55,371	8,177	4,149	59,399
911 Emergency Service	528,238	107,155	126,294	509,099
Noxious Weed	4,894	-	-	4,894
Crisis Intervention	758	-	-	758
Local Emergency Preparedness Committee	1,572	-	1,224	348
Collector's Tax Maintenance	138,884	33,607	28,802	143,689
Sheriff's Discretionary	4,088	16,991	21,079	-
Law Enforcement K-9	50	3,965	-	4,015
Sheriff's Revolving	11,033	3,662	480	14,215
Drug Abuse Resistance Education	3,761	84	-	3,845
Road and Bridge Budget Allocation	-	59,663	59,663	-
Inmate Security	30,607	24,609	23,532	31,684
Jail Maintenance	24,429	20,530	16,368	28,591
Law Enforcement Restitution	-	686	-	686
Federal Forfeiture	3,107	70	-	3,177
Total	<u>\$ 3,485,161</u>	<u>\$ 3,605,970</u>	<u>\$ 3,477,383</u>	<u>\$ 3,613,748</u>

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2018**

<u>Fund</u>	Cash and Equivalents January 1, 2018	Receipts 2018	Disbursements 2018	Cash and Equivalents December 31, 2018
General Revenue	\$ 511,967	\$ 1,368,686	\$ 1,318,093	\$ 562,560
Special Road and Bridge	1,710,593	817,355	473,638	2,054,310
Assessment	2,257	210,502	212,606	153
Recorder's	22,593	7,661	11,603	18,651
Administrative Handling Cost	39,193	2,394	1,729	39,858
Law Enforcement Sales Tax	50	819,424	819,427	47
Prosecuting Attorney Training	20	1,658	1,667	11
Law Enforcement Training	1,990	3,271	2,682	2,579
Petty Cash	200	240	240	200
Election	47,950	7,714	293	55,371
911 Emergency Service	530,414	109,263	111,439	528,238
Noxious Weed	4,894	-	-	4,894
Crisis Intervention	758	-	-	758
Local Emergency Preparedness Committee	3,014	-	1,442	1,572
Collector's Tax Maintenance	122,668	21,903	5,687	138,884
Sheriff's Discretionary	871	15,425	12,208	4,088
Law Enforcement K-9	89	1	40	50
Sheriff's Revolving	8,100	3,108	175	11,033
Drug Abuse Resistance Education	3,689	72	-	3,761
Road and Bridge Budget Allocation	-	59,663	59,663	-
Inmate Security	31,739	24,104	25,236	30,607
Jail Maintenance	-	50,000	25,571	24,429
Law Enforcement Restitution	-	-	-	-
Federal Forfeiture	5,019	88	2,000	3,107
Total	<u>\$ 3,048,068</u>	<u>\$ 3,522,532</u>	<u>\$ 3,085,439</u>	<u>\$ 3,485,161</u>

See Notes to the Financial Statements



**The County of Barton  
Lamar, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2019 and 2018**

	General Revenue Fund			
	2019		2018	
	Budget	Actual	Budget	Actual
<b>Receipts</b>				
Property Taxes	\$ 120,000	\$ 115,667	\$ 119,000	\$ 118,629
Sales Taxes	530,000	543,662	515,000	543,830
Intergovernmental	80,684	82,498	77,684	73,229
Charges for Services	505,405	483,760	484,940	513,390
Interest	13,000	17,209	7,000	14,240
Other Receipts	237,663	162,735	14,190	72,808
Transfers In	62,349	62,369	64,377	32,560
Total Receipts	1,549,101	1,467,900	1,282,191	1,368,686
<b>Disbursements</b>				
County Commission	185,530	124,500	175,105	118,052
County Clerk	79,325	77,221	78,369	77,655
Elections	61,829	58,650	88,246	75,465
Building and Grounds	135,478	76,978	134,296	73,498
Employee Fringe Benefits	206,345	183,135	188,100	179,431
Collector-Treasurer	129,307	120,702	114,527	110,820
Recorder of Deeds	83,625	78,437	82,078	83,480
Circuit Clerk	17,700	10,453	33,350	22,907
Court Administration	16,250	9,359	211,900	18,415
Public Administrator	52,000	43,506	63,606	54,203
Sheriff	80,000	116,556	-	56,819
Prosecuting Attorney	127,594	113,791	127,722	120,859
Juvenile Officer	26,500	22,719	26,100	20,111
Coroner	23,300	26,549	28,700	23,358
Public Health and Welfare	32,014	32,429	33,475	31,233
Other Disbursements	754,247	443,423	201,800	174,169
Transfers Out	50,500	27,406	85,000	77,618
Emergency Fund	46,500	-	38,475	-
Total Disbursements	2,108,044	1,565,814	1,710,849	1,318,093
Receipts Over (Under)				
Disbursements	\$ (558,943)	\$ (97,914)	\$ (428,658)	\$ 50,593
Cash and Equivalents, Jan 1	562,560	562,560	511,967	511,967
Cash and Equivalents, Dec 31	\$ 3,617	\$ 464,646	\$ 83,309	\$ 562,560

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Special Road and Bridge Fund			
	2019		2018	
	Budget	Actual	Budget	Actual
<b>Receipts</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	811,500	819,726	1,055,500	769,376
Charges for Services	-	-	-	-
Interest	30,000	49,426	15,500	37,750
Other Receipts	-	-	-	713
Transfers In	8,808	8,808	9,516	9,516
Total Receipts	<u>850,308</u>	<u>877,960</u>	<u>1,080,516</u>	<u>817,355</u>
<b>Disbursements</b>				
Salaries	172,400	136,312	168,435	141,717
Employee Fringe Benefits	65,420	42,966	60,955	46,284
Supplies	9,750	5,705	11,750	4,605
Insurance	8,500	6,985	8,000	1,759
Road and Bridge Materials	174,600	104,833	148,600	65,311
Equipment Repairs	18,000	30,696	17,500	13,229
Rentals	400	180	250	291
Equipment Purchases	2,500	2,297	2,500	-
Road and Bridge Construction	134,000	87,819	345,000	17,688
Other Disbursements	205,000	197,291	429,000	155,694
Transfers Out	27,060	27,088	27,060	27,060
Emergency Fund	750,000	-	-	-
Total Disbursements	<u>1,567,630</u>	<u>642,172</u>	<u>1,219,050</u>	<u>473,638</u>
Receipts Over (Under)				
Disbursements	\$ (717,322)	\$ 235,788	\$ (138,534)	\$ 343,717
Cash and Equivalents, Jan 1	<u>2,054,310</u>	<u>2,054,310</u>	<u>1,710,593</u>	<u>1,710,593</u>
Cash and Equivalents, Dec 31	<u>\$ 1,336,988</u>	<u>\$ 2,290,098</u>	<u>\$ 1,572,059</u>	<u>\$ 2,054,310</u>

See Notes to the Financial Statements

**The County of Barton  
Lamar, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2019 and 2018**

	Assessment Fund			
	2019		2018	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	185,155	210,303	186,428	185,313
Charges for Services	-	-	-	-
Interest	700	1,429	100	694
Other Receipts	10,189	7,451	12,962	11,995
Transfers In	34,500	-	35,000	12,500
Total Receipts	<u>230,544</u>	<u>219,183</u>	<u>234,490</u>	<u>210,502</u>
<u>Disbursements</u>				
Salaries	122,588	122,099	119,878	118,744
Employee Fringe Benefits	44,840	41,695	41,819	39,513
Materials and Supplies	5,600	5,006	7,100	4,308
Services	15,200	16,367	16,000	10,870
Other Disbursements	-	-	-	-
Capital Outlay	41,500	33,844	47,700	38,363
Transfers Out	-	39	808	808
Total Disbursements	<u>229,728</u>	<u>219,050</u>	<u>233,305</u>	<u>212,606</u>
Receipts Over (Under)				
Disbursements	\$ 816	\$ 133	\$ 1,185	\$ (2,104)
Cash and Equivalents, Jan 1	<u>153</u>	<u>153</u>	<u>2,257</u>	<u>2,257</u>
Cash and Equivalents, Dec 31	<u>\$ 969</u>	<u>\$ 286</u>	<u>\$ 3,442</u>	<u>\$ 153</u>

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Recorder's Fund				Administrative Handling Cost Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	5,500	5,825	5,400	7,167	1,000	455	1,200	1,039
Interest	250	431	200	494	700	861	400	763
Other Receipts	-	-	-	-	-	-	-	592
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>5,750</u>	<u>6,256</u>	<u>5,600</u>	<u>7,661</u>	<u>1,700</u>	<u>1,316</u>	<u>1,600</u>	<u>2,394</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	400	345	1,000	310	1,000	1,976	1,000	-
Services	800	1,027	900	763	6,000	769	2,500	594
Other Disbursements	-	-	-	-	1,500	7	1,500	10
Capital Outlay	12,800	6,806	14,400	10,530	10,000	300	10,000	-
Transfers Out	-	-	-	-	1,450	1,450	1,000	1,125
Total Disbursements	<u>14,000</u>	<u>8,178</u>	<u>16,300</u>	<u>11,603</u>	<u>19,950</u>	<u>4,502</u>	<u>16,000</u>	<u>1,729</u>
Receipts Over (Under)								
Disbursements	\$ (8,250)	\$ (1,922)	\$ (10,700)	\$ (3,942)	\$ (18,250)	\$ (3,186)	\$ (14,400)	\$ 665
Cash and Equivalents, Jan 1	<u>18,651</u>	<u>18,651</u>	<u>22,593</u>	<u>22,593</u>	<u>39,858</u>	<u>39,858</u>	<u>39,193</u>	<u>39,193</u>
Cash and Equivalents, Dec 31	<u>\$ 10,401</u>	<u>\$ 16,729</u>	<u>\$ 11,893</u>	<u>\$ 18,651</u>	<u>\$ 21,608</u>	<u>\$ 36,672</u>	<u>\$ 24,793</u>	<u>\$ 39,858</u>

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Law Enforcement Sales Tax Fund				Prosecuting Attorney Training Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Receipts</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	543,500	543,662	530,000	543,822	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	158,000	125,133	231,575	207,689	550	1,061	800	530
Interest	-	12	15	33	3	2	2	3
Other Receipts	18,000	40,480	24,000	22,466	-	-	-	-
Transfers In	28,238	39,386	30,414	45,414	1,450	1,450	1,000	1,125
<b>Total Receipts</b>	<b>747,738</b>	<b>748,673</b>	<b>816,004</b>	<b>819,424</b>	<b>2,003</b>	<b>2,513</b>	<b>1,802</b>	<b>1,658</b>
<b>Disbursements</b>								
Salaries	371,169	392,273	347,512	395,028	-	-	-	-
Employee Fringe Benefits	98,206	80,070	162,360	135,890	-	-	-	-
Materials and Supplies	37,500	36,957	24,400	49,746	-	-	200	-
Services	185,002	186,458	207,022	203,781	2,000	2,000	1,500	1,667
Other Disbursements	600	100	600	100	-	-	-	-
Capital Outlay	35,540	33,107	37,900	26,074	-	-	-	-
Transfers Out	19,740	19,751	36,175	8,808	-	-	-	-
<b>Total Disbursements</b>	<b>747,757</b>	<b>748,716</b>	<b>815,969</b>	<b>819,427</b>	<b>2,000</b>	<b>2,000</b>	<b>1,700</b>	<b>1,667</b>
Receipts Over (Under)								
Disbursements	\$ (19)	\$ (43)	\$ 35	\$ (3)	\$ 3	\$ 513	\$ 102	\$ (9)
Cash and Equivalents, Jan 1	47	47	50	50	11	11	20	20
Cash and Equivalents, Dec 31	<u>\$ 28</u>	<u>\$ 4</u>	<u>\$ 85</u>	<u>\$ 47</u>	<u>\$ 14</u>	<u>\$ 524</u>	<u>\$ 122</u>	<u>\$ 11</u>

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Law Enforcement Training Fund				Petty Cash Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,100	839	1,200	1,089	-	-	-	-
Charges for Services	2,350	2,020	2,600	2,116	-	-	-	-
Interest	38	21	15	39	-	-	-	-
Other Receipts	100	-	675	27	-	-	-	-
Transfers In	-	-	500	-	500	90	500	240
Total Receipts	<u>3,588</u>	<u>2,880</u>	<u>4,990</u>	<u>3,271</u>	<u>500</u>	<u>90</u>	<u>500</u>	<u>240</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	500	90	500	240
Services	4,200	4,181	3,300	2,682	-	-	-	-
Other Disbursements	1,350	1,089	1,450	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	265	-	-	-	-	-
Total Disbursements	<u>5,550</u>	<u>5,270</u>	<u>5,015</u>	<u>2,682</u>	<u>500</u>	<u>90</u>	<u>500</u>	<u>240</u>
Receipts Over (Under)								
Disbursements	\$ (1,962)	\$ (2,390)	\$ (25)	\$ 589	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents, Jan 1	<u>2,579</u>	<u>2,579</u>	<u>1,990</u>	<u>1,990</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Cash and Equivalents, Dec 31	<u>\$ 617</u>	<u>\$ 189</u>	<u>\$ 1,965</u>	<u>\$ 2,579</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Election Fund				911 Emergency Service Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	6,500	6,820	9,750	6,616	90,000	95,682	125,000	98,685
Interest	800	1,267	400	999	9,000	11,449	4,500	10,542
Other Receipts	-	90	-	99	-	24	360	36
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>7,300</u>	<u>8,177</u>	<u>10,150</u>	<u>7,714</u>	<u>99,000</u>	<u>107,155</u>	<u>129,860</u>	<u>109,263</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	2,000	-	2,000	-	4,850	3,858	3,650	2,892
Services	6,000	-	6,000	293	81,050	47,134	81,400	39,475
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	10,000	4,149	10,000	-	49,350	47,064	44,600	38,658
Transfers Out	-	-	-	-	28,238	28,238	30,414	30,414
Total Disbursements	<u>18,000</u>	<u>4,149</u>	<u>18,000</u>	<u>293</u>	<u>163,488</u>	<u>126,294</u>	<u>160,064</u>	<u>111,439</u>
Receipts Over (Under)								
Disbursements	\$ (10,700)	\$ 4,028	\$ (7,850)	\$ 7,421	\$ (64,488)	\$ (19,139)	\$ (30,204)	\$ (2,176)
Cash and Equivalents, Jan 1	<u>55,371</u>	<u>55,371</u>	<u>47,950</u>	<u>47,950</u>	<u>528,238</u>	<u>528,238</u>	<u>530,414</u>	<u>530,414</u>
Cash and Equivalents, Dec 31	<u>\$ 44,671</u>	<u>\$ 59,399</u>	<u>\$ 40,100</u>	<u>\$ 55,371</u>	<u>\$ 463,750</u>	<u>\$ 509,099</u>	<u>\$ 500,210</u>	<u>\$ 528,238</u>

See Notes to the Financial Statements

**The County of Barton  
Lamar, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2019 and 2018**

	Noxious Weed Fund				Crisis Intervention Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	-	-	-	-	-	-	-	-
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	4,000	-	4,000	-	750	-	750	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	4,000	-	4,000	-	750	-	750	-
Receipts Over (Under)								
Disbursements	\$ (4,000)	\$ -	\$ (4,000)	\$ -	\$ (750)	\$ -	\$ (750)	\$ -
Cash and Equivalents, Jan 1	4,894	4,894	4,894	4,894	758	758	758	758
Cash and Equivalents, Dec 31	\$ 894	\$ 4,894	\$ 894	\$ 4,894	\$ 8	\$ 758	\$ 8	\$ 758

See Notes to the Financial Statements



**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Local Emergency Preparedness Committee Fund				Collector's Tax Maintenance Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,700	-	2,650	-	-	-	-	-
Charges for Services	-	-	-	-	20,000	30,582	21,000	19,234
Interest	-	-	-	-	2,500	3,025	1,000	2,669
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>2,700</u>	<u>-</u>	<u>2,650</u>	<u>-</u>	<u>22,500</u>	<u>33,607</u>	<u>22,000</u>	<u>21,903</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	4	-	41	1,000	-	500	-
Services	4,200	1,220	5,600	1,401	5,000	397	1,500	187
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	21,000	4,048	8,000	-
Transfers Out	-	-	-	-	24,357	24,357	9,000	5,500
Total Disbursements	<u>4,200</u>	<u>1,224</u>	<u>5,600</u>	<u>1,442</u>	<u>51,357</u>	<u>28,802</u>	<u>19,000</u>	<u>5,687</u>
Receipts Over (Under)								
Disbursements	\$ (1,500)	\$ (1,224)	\$ (2,950)	\$ (1,442)	\$ (28,857)	\$ 4,805	\$ 3,000	\$ 16,216
Cash and Equivalents, Jan 1	<u>1,572</u>	<u>1,572</u>	<u>3,014</u>	<u>3,014</u>	<u>138,884</u>	<u>138,884</u>	<u>122,668</u>	<u>122,668</u>
Cash and Equivalents, Dec 31	<u>\$ 72</u>	<u>\$ 348</u>	<u>\$ 64</u>	<u>\$ 1,572</u>	<u>\$ 110,027</u>	<u>\$ 143,689</u>	<u>\$ 125,668</u>	<u>\$ 138,884</u>

See Notes to the Financial Statements

**The County of Barton  
Lamar, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2019 and 2018**

	Sheriff's Discretionary Fund				Law Enforcement K-9 Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	9,300	8,087	1,190	699	-	-	-	-
Charges for Services	17,500	8,678	12,500	12,226	-	-	-	-
Interest	-	-	-	-	-	24	-	1
Other Receipts	-	-	-	2,500	-	3,941	250	-
Transfers In	-	226	-	-	-	-	-	-
Total Receipts	<u>26,800</u>	<u>16,991</u>	<u>13,690</u>	<u>15,425</u>	<u>-</u>	<u>3,965</u>	<u>250</u>	<u>1</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	3,800	4,432	3,800	3,465	50	-	100	40
Services	100	2,715	300	5,296	-	-	-	-
Other Disbursements	-	482	-	-	-	-	-	-
Capital Outlay	20,000	13,450	8,890	3,425	-	-	-	-
Transfers Out	-	-	710	22	-	-	-	-
Total Disbursements	<u>23,900</u>	<u>21,079</u>	<u>13,700</u>	<u>12,208</u>	<u>50</u>	<u>-</u>	<u>100</u>	<u>40</u>
Receipts Over (Under)								
Disbursements	\$ 2,900	\$ (4,088)	\$ (10)	\$ 3,217	\$ (50)	\$ 3,965	\$ 150	\$ (39)
Cash and Equivalents, Jan 1	<u>4,088</u>	<u>4,088</u>	<u>871</u>	<u>871</u>	<u>50</u>	<u>50</u>	<u>89</u>	<u>89</u>
Cash and Equivalents, Dec 31	<u>\$ 6,988</u>	<u>\$ -</u>	<u>\$ 861</u>	<u>\$ 4,088</u>	<u>\$ -</u>	<u>\$ 4,015</u>	<u>\$ 239</u>	<u>\$ 50</u>

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Sheriff's Revolving Fund				Drug Abuse Resistance Education Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	2,400	3,375	2,500	2,920	-	-	-	-
Interest	125	287	75	188	-	84	-	73
Other Receipts	-	-	-	-	1,000	-	1,200	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>2,525</u>	<u>3,662</u>	<u>2,575</u>	<u>3,108</u>	<u>1,000</u>	<u>84</u>	<u>1,200</u>	<u>72</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	4,000	-	1,000	-	200	-	150	-
Services	300	480	300	175	100	-	100	-
Other Disbursements	-	-	-	-	800	-	800	-
Capital Outlay	500	-	500	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>4,800</u>	<u>480</u>	<u>1,800</u>	<u>175</u>	<u>1,100</u>	<u>-</u>	<u>1,050</u>	<u>-</u>
Receipts Over (Under)								
Disbursements	\$ (2,275)	\$ 3,182	\$ 775	\$ 2,933	\$ (100)	\$ 84	\$ 150	\$ 72
Cash and Equivalents, Jan 1	<u>11,033</u>	<u>11,033</u>	<u>8,100</u>	<u>8,100</u>	<u>3,761</u>	<u>3,761</u>	<u>3,689</u>	<u>3,689</u>
Cash and Equivalents, Dec 31	<u>\$ 8,758</u>	<u>\$ 14,215</u>	<u>\$ 8,875</u>	<u>\$ 11,033</u>	<u>\$ 3,661</u>	<u>\$ 3,845</u>	<u>\$ 3,839</u>	<u>\$ 3,761</u>

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Road and Bridge Budget Allocation Fund				Inmate Security Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	59,663	59,663	59,663	59,663	-	-	-	-
Charges for Services	-	-	-	-	24,350	23,939	26,000	23,394
Interest	-	-	-	-	-	670	150	710
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>59,663</u>	<u>59,663</u>	<u>59,663</u>	<u>59,663</u>	<u>24,350</u>	<u>24,609</u>	<u>26,150</u>	<u>24,104</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	17,000	16,153	16,700	8,326
Services	-	-	-	-	4,000	4,336	2,500	4,191
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	5,000	3,043	18,000	12,719
Debt Service	59,663	59,663	59,663	59,663	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>59,663</u>	<u>59,663</u>	<u>59,663</u>	<u>59,663</u>	<u>26,000</u>	<u>23,532</u>	<u>37,200</u>	<u>25,236</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ (1,650)	\$ 1,077	\$ (11,050)	\$ (1,132)
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,607</u>	<u>30,607</u>	<u>31,739</u>	<u>31,739</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,957</u>	<u>\$ 31,684</u>	<u>\$ 20,689</u>	<u>\$ 30,607</u>

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Comparative Statements of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the years ended December 31, 2019 and 2018**

	Jail Maintenance Fund				Law Enforcement Restitution Fund			
	2019		2018		2019		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	681	-	-
Interest	-	-	-	-	-	5	-	-
Other Receipts	-	4,530	-	-	-	-	-	-
Transfers In	16,000	16,000	50,000	50,000	-	-	-	-
Total Receipts	<u>16,000</u>	<u>20,530</u>	<u>50,000</u>	<u>50,000</u>	-	686	-	-
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	40,000	16,368	50,000	25,571	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>40,000</u>	<u>16,368</u>	<u>50,000</u>	<u>25,571</u>	-	-	-	-
Receipts Over (Under)								
Disbursements	\$ (24,000)	\$ 4,162	\$ -	\$ 24,429	\$ -	\$ 686	\$ -	\$ -
Cash and Equivalents, Jan 1	<u>24,429</u>	<u>24,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Equivalents, Dec 31	<u>\$ 429</u>	<u>\$ 28,591</u>	<u>\$ -</u>	<u>\$ 24,429</u>	<u>\$ -</u>	<u>\$ 686</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

**The County of Barton  
Lamar, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes in Cash  
Budget and Actual, All Governmental Funds: Regulatory Basis  
For the years ended December 31, 2019 and 2018**

	Federal Forfeiture Fund			
	2019		2018	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	-	70	50	88
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	-	70	50	88
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services	-	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	5,000	2,000
Transfers Out	-	-	-	-
Total Disbursements	-	-	5,000	2,000
Receipts Over (Under)				
Disbursements	\$ -	\$ 70	\$ (4,950)	\$ (1,912)
Cash and Equivalents, Jan 1	3,107	3,107	5,019	5,019
Cash and Equivalents, Dec 31	\$ 3,107	\$ 3,177	\$ 69	\$ 3,107

See Notes to the Financial Statements

**The County of Barton**  
**Lamar, Missouri**  
**Statements of Assets and Liabilities Arising From Cash Transactions**  
**Agency Funds - Regulatory Basis**  
**December 31, 2019 and 2018**

	2019					
	Collector- Treasurer	Recorder	Assessor	Prosecuting Attorney	Sheriff	Total
<b>Assets</b>						
Cash and Equivalents	\$ 7,581,296	\$ 7,141	\$ 1,256	\$ (24)	\$ 6,244	\$ 7,595,913
Total Assets	<u>7,581,296</u>	<u>7,141</u>	<u>1,256</u>	<u>(24)</u>	<u>6,244</u>	<u>7,595,913</u>
<b>Liabilities and Fund Balances</b>						
Total Liabilities	<u>7,581,296</u>	<u>7,141</u>	<u>1,256</u>	<u>(24)</u>	<u>6,244</u>	<u>7,595,913</u>
Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 7,581,296</u>	<u>\$ 7,141</u>	<u>\$ 1,256</u>	<u>\$ (24)</u>	<u>\$ 6,244</u>	<u>\$ 7,595,913</u>
	2018					
	Collector- Treasurer	Recorder	Assessor	Prosecuting Attorney	Sheriff	Total
<b>Assets</b>						
Cash and Equivalents	\$ 7,338,516	\$ 4,430	\$ 723	\$ 93	\$ 5,430	\$ 7,349,192
Total Assets	<u>7,338,516</u>	<u>4,430</u>	<u>723</u>	<u>93</u>	<u>5,430</u>	<u>7,349,192</u>
<b>Liabilities and Fund Balances</b>						
Total Liabilities	<u>7,338,516</u>	<u>4,430</u>	<u>723</u>	<u>93</u>	<u>5,430</u>	<u>7,349,192</u>
Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 7,338,516</u>	<u>\$ 4,430</u>	<u>\$ 723</u>	<u>\$ 93</u>	<u>\$ 5,430</u>	<u>\$ 7,349,192</u>

See Notes to the Financial Statements

**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

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**Note 1 - Summary of Significant Accounting Policies**

Organized in 1855, the county of Barton was named after former U.S. Senator David Barton. It is a third-class county, and the county seat is Lamar. Barton County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector-Treasurer, Sheriff, Assessor, Coroner, Circuit Clerk, Recorder of Deeds, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Barton County.

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

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

Certain elected County officials, such as the County Collector-Treasurer, Recorder, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statements of Assets and Liabilities Arising from Cash Transactions - Agency Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Barton County, and the comparisons of such information with the corresponding budgeted information for all 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 or an elected county official. The General Revenue Fund is the county's general operation 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.

Basis of Accounting

The 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 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.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.



**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

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**Note 1 - Summary of Significant Accounting Policies (continued)**

If Barton County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50, RSMo., Barton County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

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 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 unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted the County was not in compliance with Missouri budgetary statute Chapter 50, RSMo. The following fund had actual expenditures which exceeded the budgeted expenditures in 2019 and 2018: Law Enforcement Sales Tax Fund.

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within Barton County's boundaries for the calendar year 2019 and 2018, for the purposes of taxation was:

**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

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**Note 1 - Summary of Significant Accounting Policies (continued)**

Taxes (continued)

	2019	2018
Real Estate	\$ 109,968,990	\$ 110,427,350
Personal Property	49,832,810	47,679,670
Railroad and Utilities	29,359,468	25,572,959
	\$ 189,161,268	\$ 183,679,979

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2019 and 2018, respectively, for the purpose of County taxation, was as follows:

	2019	2018
General Revenue Fund	\$ 0.0500	\$ 0.0500

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Collector-Treasurer's 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 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, provided, however, that no such investments shall be purchased at a price in excess of 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 Barton County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Interfund Transactions

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.

**Note 2 - Deposits and Investments**

Barton County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statements of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents." Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

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**Note 2 - Deposits and Investments (continued)**

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2019, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 11,209,661	\$ 10,984,670
Investments	-	-
Total Deposits and Investments as of December 31, 2019	<u>\$ 11,209,661</u>	<u>\$ 10,984,670</u>
 Total Cash and Equivalents - Governmental Funds	 \$ 3,613,748	
Total Cash and Equivalents - Agency Funds	7,595,913	
	<u>\$ 11,209,661</u>	

The carrying values and bank balances of deposits and investments shown above are included in the financial statements at December 31, 2018, as follows:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits	\$ 10,834,353	\$ 9,946,645
Investments	-	-
Total Deposits and Investments as of December 31, 2018	<u>\$ 10,834,353</u>	<u>\$ 9,946,645</u>
 Total Cash and Equivalents - Governmental Funds	 \$ 3,485,161	
Total Cash and Equivalents - Agency Funds	7,349,192	
	<u>\$ 10,834,353</u>	

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2019 and 2018, 100% of Barton County's deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Barton County or its agent but not in the government's name. Barton County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Barton County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

**Note 2 - Deposits and Investments (continued)**

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Barton County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

**Note 3 - Long-Term Debt**

In 2012, the County, along with the City of Lamar, the City of Lamar Heights, and the Barton County Ambulance District, entered into a direct loan agreement with the Missouri Transportation Finance Corporation for \$1,543,580 for the purpose of funding improvements to Route 71 at 30th Road and 1st Street. Each of the participating entities are responsible for providing their annual share of the loan payment to the County in a timely manner to remit payment on the loan. The loan was originally payable in ten annual installments of \$173,383 with interest payable at 2.170%. Due to additional principal payments made, at December 31, 2019 the remainder of the loan is payable in three annual installments of \$59,663 with interest payable at 2.170%. This loan will mature on August 1, 2022.

In 2016, the County entered into a capital lease financing agreement with U.S. Bank Equipment Finance for law enforcement vehicles for \$48,407. The lease is payable in four annual installments of \$12,892, with interest payable at 2.550%. The lease expires on March 21, 2020.

In 2016, the County entered into a capital lease financing agreement with U.S. Bank Equipment Finance for law enforcement equipment for \$31,285. The lease is payable in five annual installments of \$6,817, with interest payable at 2.890%. The lease expires on September 12, 2021.

In 2018, the County entered into a capital lease financing agreement with U.S. Bank Equipment Finance for a law enforcement vehicle for \$28,000. The lease is payable in five annual installments of \$6,528, with interest payable at 5.336%. The lease expires on August 27, 2023.

	Balance at 1/1/2019	Amount Borrowed	Amount Repaid	Balance at 12/31/2019	Interest Paid During Year
Road Improvements	\$ 226,256	\$ -	\$ (54,759)	\$ 171,497	\$ 4,904
Vehicle Lease #1	24,820	-	(12,252)	12,568	641
Equipment Lease	19,310	-	(6,252)	13,058	565
Vehicle Lease #2	28,000	-	(5,033)	22,967	1,494
	<u>\$ 298,386</u>	<u>\$ -</u>	<u>\$ (78,296)</u>	<u>\$ 220,090</u>	<u>\$ 7,604</u>

	Balance at 1/1/2018	Amount Borrowed	Amount Repaid	Balance at 12/31/2018	Interest Paid During Year
Road Improvements	\$ 279,851	\$ -	\$ (53,595)	\$ 226,256	\$ 6,068
Vehicle Lease #1	36,764	-	(11,944)	24,820	949
Equipment Lease	25,384	-	(6,074)	19,310	743
Vehicle Lease #2	-	28,000	-	28,000	-
	<u>\$ 341,999</u>	<u>\$ 28,000</u>	<u>\$ (71,613)</u>	<u>\$ 298,386</u>	<u>\$ 7,760</u>

**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

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**Note 3 - Long-Term Debt (continued)**

As of December 31, 2019, the schedule of future payments of long-term debt of the County is as follows:

Year Ending December 31,	Principal	Interest	Total
2020	\$ 80,241	\$ 5,659	\$ 85,900
2021	69,368	3,640	73,008
2022	64,284	1,907	66,191
2023	6,197	331	6,528
Total	<u>\$ 220,090</u>	<u>\$ 11,537</u>	<u>\$ 231,627</u>

**Note 4 - Interfund Transfers**

Transfers between funds for the years ended December 31, 2019 and 2018 are as follows:

Fund	2019		2018	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 62,369	\$ 27,406	\$ 32,560	\$ 77,618
Special Road and Bridge	8,808	27,088	9,516	27,060
Assessment	-	39	12,500	808
Administrative Handling Cost	-	1,450	-	1,125
Law Enforcement Sales Tax	39,386	19,751	45,414	8,808
Prosecuting Attorney Training	1,450	-	1,125	-
Petty Cash	90	-	240	-
911 Emergency Service	-	28,238	-	30,414
Collector's Tax Maintenance	-	24,357	-	5,500
Sheriff's Discretionary	226	-	-	22
Jail Maintenance	16,000	-	50,000	-
Total	<u>\$ 128,329</u>	<u>\$ 128,329</u>	<u>\$ 151,355</u>	<u>\$ 151,355</u>

**Note 5 - State of Missouri County Employees' Retirement Fund (CERF)**

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected 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 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 eleven persons.

**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

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**Note 5 - State of Missouri County Employees Retirement Fund (CERF) (continued)**

Benefits Provided

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 fifty-five. 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, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at [www.mocerf.org](http://www.mocerf.org).

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If any employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. During 2019 and 2018, the County remitted to CERF, employee contributions of \$56,400 and \$54,698, respectively, for the years ended.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchant's and manufacturer's license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of \$104,561 and \$95,867 for the years ended December 31, 2019 and 2018, respectively.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

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**Note 6 - Prosecuting Attorney Retirement Fund**

In accordance with state statute Section 56.807, RSMo., Barton County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$3,366, respectively, for the years ended December 31, 2019 and 2018.

**Note 7 - Other Retirement Plans**

Barton County has voluntary 457 and 401(a) plans administered by Empower Retirement (formerly Great-West Retirement Services) which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2019 and 2018 for the 457 plan were \$19,381 and \$23,237, respectively. Employee contributions collected and remitted by the County for the years ended December 31, 2019 and 2018 for the 401(a) plan were \$7,507 and \$7,375, respectively.

**Note 8 - 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.

**Note 9 - Claims, Commitments, and Contingencies**

Litigation

The County can be subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of such matters will not have a material adverse effect on the financial condition of the County.

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.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

**The County of Barton  
Lamar, Missouri  
Notes to the Financial Statements  
For the years ended December 31, 2019 and 2018**

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**Note 10 - 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 Rural Services Workers Compensation Insurance Trust. 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 \$1,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**Note 11 - Subsequent Events**

The County has evaluated events subsequent to December 31, 2019 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 11, 2020, the date the financial statements were available to be issued.

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of multiple organizations. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. Therefore, the County expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be estimated at this time.



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*

*Independent Auditor's Report*

To the County Commission and  
Officeholders of Barton County, Missouri

We have audited, 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, the accompanying financial statements of Barton County, Missouri as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, which collectively comprise Barton County, Missouri's basic financial statements, and have issued our report thereon dated August 11, 2020.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Barton County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of Barton County, Missouri's internal control.

A *deficiency in internal control* 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2019-002 and 2019-003 that we consider to be significant deficiencies.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Barton County, Missouri's financial statements are free from 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

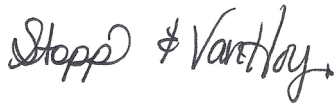
effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the schedule of findings and responses as item 2019-001.

### **Barton County, Missouri's Responses to Findings**

Barton County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Barton County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Stopp & VanHoy".

Creve Coeur, Missouri  
August 11, 2020

**The County of Barton  
Lamar, Missouri  
Schedule of Findings and Responses  
For the years ended December 31, 2019 and 2018**

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**Financial Statement Findings**

2019-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

**Condition:** During the audit, it was noted the County was not in compliance with Missouri budgetary statute Chapter 50, RSMo. The following fund had actual expenditures which exceeded the budgeted expenditures in 2019 and 2018: Law Enforcement Sales Tax Fund.

**Cause:** Oversight

**Effect:** The County is in violation of Missouri Revised Statutes due to exceeding budget in a certain fund.

**Recommendation:** We recommend that the County adopt a budget for all funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

**Management's Response:** The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2020. The phone number for the County Clerk's office is (417) 682-3529.

2019-002 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

**Condition:** Documentation of the County's internal controls has not been prepared.

**Cause:** Management has not prepared documentation of internal controls.

**Effect:** Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

**Recommendation:** We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

**Management's Response:** The County will work to prepare internal control documentation. The expected completion date is December 31, 2020. The phone number for the County Clerk's office is (417) 682-3529.

**The County of Barton  
Lamar, Missouri  
Schedule of Findings and Reponses  
For the years ended December 31, 2019 and 2018**

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**Financial Statement Findings (continued)**

2019-003 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

**Condition:** During our audit, we noted there is no formal fraud risk assessment in place.

**Cause:** Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

**Effect:** Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

**Recommendation:** We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

**Management's Response:** The County will work to prepare a risk assessment procedure. The expected completion date is December 31, 2020. The phone number for the County Clerk's office is (417) 682-3529.

**The County of Barton  
Lamar, Missouri  
Summary Schedule of Prior Year Findings and Questioned Costs  
For the years ended December 31, 2019 and 2018**

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In accordance with *Government Auditing Standards*, this section reports the auditor's 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, 2015 and 2014.

**Prior Year Financial Statement Finding**

1 **Budgetary Controls**

**Condition:** Actual expenditures exceeded budgeted expenditures for three funds in 2014 and one fund in 2015. The detailed list of funds can be found in Note 1.D.10 to the financial statements. The over-expenditure of the Law Enforcement Sales Tax Fund in 2015 was the result of an audit adjustment to correct a journal entry that resulted in negative disbursements being recorded to the fund. RSMo. 50.740 prohibits expenditures in excess of the approved budgets.

The County did not adopt a formal budget for the Inmate Security Fund in 2014. The fund was created in February 2014, subsequent to the approval of the 2014 budget, and no amendment was made to include the newly created fund.

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 the County strictly adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget and ensure funds are available to finance the expenditure. We also recommend that the County adopt complete formal budgets for all funds as required by law.

**County's Response:** Barton County will strive to monitor authorized spending limits adopted in the budget and will complete formal budgets for all funds.

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

**Status:** Management has not corrected this issue; therefore, this finding is reported as 2019-001 in the current year.

**Prior Year Federal Award Finding**

2015-01 Federal Grantor: U.S. Department of Transportation  
Pass-through Grantor: Highway and Transportation Commission  
Federal CFDA Number: 20.205  
Program Title: Highway Planning and Construction  
Pass-through Entity Identifying Number: BRO-B006(17), BRO-B006(18), BRO-B006(19), BRO-B006(20)  
Award Year: 2015  
Questioned Costs: None

**The County of Barton  
Lamar, Missouri  
Summary Schedule of Prior Year Findings and Questioned Costs  
For the years ended December 31, 2019 and 2018**

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**Prior Year Federal Award Finding (continued)**

2015-01 Federal Grantor: U.S. Department of Homeland Security  
(cont.) Pass-through Grantor: Missouri Department of Public Safety  
Federal CFDA Number: 97.036  
Program Title: Disaster Grants - Public Assistance (Presidentially-Declared Disasters)  
Pass-through Entity Identifying Number: n/a  
Award Year: 2014  
Questioned Costs: None

**Condition:** The County Clerk did not prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) for both the years ending December 31, 2015 and 2014. The SEFA presented for audit for December 31, 2015 reported total expenditures for CFDA 20.205 of \$770,003, however, the correct amount of expenditures for this program during the year was \$677,762, resulting in an overstatement of expenditures of \$92,241. Also, \$11,682 of federal expenditures under CFDA 97.036 were not included on the SEFA for the year ended December 31, 2014. The SEFA presented in this report has been adjusted to report the correct amounts.

**Cause:** The County Clerk indicated that the expenditures for CFDA 20.205 on the SEFA for 2015 were based on the amount of reimbursements received, rather than the amount disbursed. The overstatement was a result of including on the 2015 SEFA \$110,181 disbursed in 2014 and reported on the 2014 SEFA but for which the County received reimbursement from MODOT in 2015. \$17,940 of expenditures were incurred in 2015 but were not reported on the 2015 SEFA since the County was not reimbursed until 2016.

The expenditures of funds under CFDA 97.036 were not included on the SEFA for 2014 because the money was passed-through the state and the County believed the grant to be state funds instead of federal.

**Effect:** The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2015 and 2014.

**Criteria:** OMB Circular A-133, section .300 (b) requires auditees to "Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs." Section .310 (d) requires auditees to "Prepare appropriate financial statements, including the schedule of expenditures of Federal awards..."

**Recommendation:** We recommend that the County Clerk implement controls to ensure that future Schedules of Expenditures of Federal Awards are prepared accurately on the cash basis of accounting and include all federal awards expended by the County.

**Corrective Action Plan:** Barton County will endeavor to accurately prepare future SEFA's and strive to report all federal awards on them.

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

**Status:** This finding is no longer applicable.