



**SCOTT FITZPATRICK**  
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, 2023, 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 McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick  
State Auditor

June 2025  
Report No. 2025-033



**Recommendations in the contracted audit of Barton County**

2023-001	The county implement procedures to ensure a financial statement is published on an annual basis in accordance with state statutes and that documentation is maintained.
2023-002	The county adhere to the authorized spending limits as documented in the adopted county budget or follow the appropriate procedures to amend the budget. Additionally, we recommend the county ensure compliance with state statutes by adopting a budget for each county fund.
2023-003	The county implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) is completed and accurately states the expenditures of federal awards of the county each year.
2023-004	The county implement procedures to ensure that all required reports are properly submitted to the U.S. Department of the Treasury to ensure compliance with reporting requirements of the State and Local Fiscal Recovery Funds (SLFRF) program and that documentation of compliance is maintained.
Reconciliation Between the Budget and Treasurer's Settlement	The county implement procedures to ensure that actual financial activity presented in the county budget documents is accurately stated and agrees to the county's accounting records.

ANNUAL FINANCIAL REPORT

**BARTON COUNTY, MISSOURI**

For the Years Ended  
December 31, 2023 and 2022

---

McBRIDE, LOCK & ASSOCIATES, LLC  
CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

BARTON COUNTY, MISSOURI

TABLE OF CONTENTS

	Page
<b>INTRODUCTORY SECTION</b>	
List of Elected Officials 2022 – 2023	i
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	ii
<b>BASIC FINANCIAL STATEMENTS:</b>	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	16
Notes to the Financial Statements	17
<b>COMPLIANCE SECTION</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	26
Schedule of Expenditures of Federal Awards	29
Notes to the Schedule of Expenditures of Federal Awards	30
Schedule of Findings and Questioned Costs	31
Management's Response to Auditor's Findings	36
• Summary Schedule of Prior Audit Findings	
• Corrective Action Plan	

## **INTRODUCTORY SECTION**

BARTON COUNTY, MISSOURI  
List of Elected Officials 2022-2023

*County Commission*

Presiding Commissioner – David Johnson  
Commissioner, District One – Ben Reed  
Commissioner, District Two – Jeff Tucker

*Other Elected Officials*

Assessor – Richard A. Johnson  
Circuit Clerk – Melinda Maberry  
Collector/Treasurer – Brittanica Born  
County Clerk – Nikki Brand  
Coroner – Sarah Rutledge  
Prosecuting Attorney – Mike Smalley  
Public Administrator – Julie Hagen  
Recorder – Lisa Cunningham  
Sheriff – John Simpson

## **FINANCIAL SECTION**

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Barton County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Barton County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2023, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

##### ***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, 2022 and 2023, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note 1.

##### ***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 section of our report, 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 Barton County, Missouri, as of December 31, 2022 and 2023, or the changes in financial position thereof for the years then ended.

##### ***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Barton County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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, the financial statements are prepared by Barton County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri law. 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 and pervasive.

## ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Barton County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Barton County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Barton County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2024, 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 Barton County, Missouri's 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.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
November 19, 2024

**BARTON COUNTY, MISSOURI**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2023**

Fund	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash Equivalents December 31, 2023
	January 1, 2022	Receipts 2022	Disbursements 2022	December 31, 2022	Receipts 2023	Disbursements 2023	
General Revenue	\$ 587,867	\$ 2,012,615	\$ 1,943,271	\$ 657,211	\$ 1,930,597	\$ 2,064,118	\$ 523,690
Special Road and Bridge	2,639,039	1,150,268	826,508	2,962,799	1,264,060	627,444	3,599,415
Assessment	23,221	248,199	267,976	3,444	267,454	267,043	3,855
Recorder's	15,043	7,111	7,393	14,761	6,939	4,505	17,195
Administrative Handling Cost	35,758	1,564	1,300	36,022	2,433	13,060	25,395
Law Enforcement Sales Tax	56,669	924,852	936,760	44,761	967,724	1,012,430	55
Prosecuting Attorney Training	8	2,966	2,799	175	6,909	3,300	3,784
Law Enforcement Training	1,591	7,113	4,857	3,847	5,158	4,635	4,370
Petty Cash	200	290	290	200	26	26	200
Election	56,668	5,752	20	62,400	7,183	1,093	68,490
911 Emergency Service	268,396	111,930	93,556	286,770	121,294	97,615	310,449
Crisis Intervention	255	-	-	255	-	-	255
Local Emergency Planning Committee	8,578	-	1,543	7,035	-	1,946	5,089
Collector's Tax Maintenance	151,744	20,045	43,224	128,565	30,536	37,995	121,106
Sheriff's Discretionary	3,574	8,872	6,967	5,479	14,131	8,280	11,330
Law Enforcement K-9	3,783	2,570	4,324	2,029	1,526	2,114	1,441
Sheriff's Revolving	29,270	4,174	15,275	18,169	5,594	5,586	18,177
Drug Abuse Resistance Education	3,885	70	-	3,955	140	1,961	2,134
Inmate Security	25,173	20,578	16,575	29,176	42,643	17,019	54,800
Noxious Weed	4,894	-	4,894	-	-	-	-
Road & Bridge Allocation	-	59,663	59,663	-	-	-	-
Jail Maintenance	7,916	17,000	8,073	16,843	-	-	16,843
Law Enforcement Restitution	6,369	3,672	-	10,041	3,988	1,500	12,529
American Rescue Plan Act	861,156	1,179,506	1,080,182	960,480	40,164	363,582	637,062
Opioid Settlement	-	29,877	-	29,877	14,101	-	43,978
Senate Bill 40 Board	82,941	439,417	440,216	82,142	473,112	391,816	163,438
Federal Forfeiture	3,209	58	-	3,267	170	-	3,437
<b>Total</b>	<b>\$ 4,877,207</b>	<b>\$ 6,258,162</b>	<b>\$ 5,765,666</b>	<b>\$ 5,369,703</b>	<b>\$ 5,205,882</b>	<b>\$ 4,927,068</b>	<b>\$ 5,648,517</b>

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,			
	2022	2023	Budget	Actual
<b>RECEIPTS</b>				
Property taxes	\$ 274,000	\$ 286,513	\$ 274,000	\$ 298,879
Sales taxes	625,000	684,537	680,000	663,336
Intergovernmental	278,453	54,494	134,318	19,699
Charges for services	520,374	643,145	547,454	679,564
Interest	2,800	10,910	10,000	48,014
Other	77,624	66,515	79,340	71,992
Transfers in	111,341	266,501	114,766	149,113
<b>Total Receipts</b>	<b>\$ 1,889,592</b>	<b>\$ 2,012,615</b>	<b>\$ 1,839,878</b>	<b>\$ 1,930,597</b>
<b>DISBURSEMENTS</b>				
County Commission	\$ 342,749	\$ 296,580	\$ 163,449	\$ 126,150
County Clerk	87,629	97,618	84,770	84,154
Elections	95,363	80,445	60,275	72,270
Buildings and grounds	231,300	117,614	230,737	109,551
Employee fringe benefits	286,500	254,486	306,000	279,319
Treasurer	-	-	-	-
Collector	117,435	109,844	134,785	132,250
Recorder of Deeds	83,950	83,973	90,743	89,746
Circuit Clerk	18,850	22,089	21,210	8,851
Court administration	45,959	10,839	43,876	13,360
Public Administrator	60,479	51,524	59,665	52,189
Other County government	586,768	647,885	801,816	855,361
Health and welfare	35,288	32,317	57,700	29,562
Transfers out	156,500	138,057	54,500	211,355
Emergency fund	57,000	-	60,000	-
<b>Total Disbursements</b>	<b>\$ 2,205,770</b>	<b>\$ 1,943,271</b>	<b>\$ 2,169,526</b>	<b>\$ 2,064,118</b>
<b>RECEIPTS OVER (UNDER)</b>				
<b>DISBURSEMENTS</b>	<b>\$ (316,178)</b>	<b>\$ 69,344</b>	<b>\$ (329,648)</b>	<b>\$ (133,521)</b>
<b>CASH AND INVESTMENTS, JANUARY 1</b>	<b>587,867</b>	<b>587,867</b>	<b>657,211</b>	<b>657,211</b>
<b>CASH AND INVESTMENTS, DECEMBER 31</b>	<b>\$ 271,689</b>	<b>\$ 657,211</b>	<b>\$ 327,563</b>	<b>\$ 523,690</b>

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,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	926,000	1,089,733	927,500	1,085,114	26,834	28,313	28,251	28,251
Charges for services	-	-	-	-	210,182	216,961	216,956	233,812
Interest	8,000	41,189	35,000	168,604	150	326	325	3,200
Other	-	5,644	200	1,534	-	2,599	-	2,191
Transfers in	8,808	13,702	-	8,808	22,000	-	35,000	-
Total Receipts	\$ 942,808	\$ 1,150,268	\$ 962,700	\$ 1,264,060	\$ 259,166	\$ 248,199	\$ 280,532	\$ 267,454
<b>DISBURSEMENTS</b>								
Salaries	\$ 187,278	\$ 159,551	\$ 177,638	\$ 161,098	\$ 142,735	\$ 143,265	\$ 167,335	\$ 164,963
Employee fringe benefits	77,250	58,681	75,000	52,542	40,320	35,303	40,320	34,601
Materials and supplies	260,500	186,568	600,000	114,319	3,500	1,828	4,000	3,690
Services and other	1,167,250	129,035	1,503,400	190,035	55,300	45,887	54,100	55,116
Capital outlay	200,000	190,547	316,000	63,112	40,433	41,693	8,800	8,673
Construction	215,000	73,360	255,000	17,572	-	-	-	-
Transfers out	28,766	28,766	28,766	28,766	-	-	-	-
Total Disbursements	\$ 2,136,044	\$ 826,508	\$ 2,955,804	\$ 627,444	\$ 282,288	\$ 267,976	\$ 274,555	\$ 267,043
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,193,236)	\$ 323,760	\$ (1,993,104)	\$ 636,616	\$ (23,122)	\$ (19,777)	\$ 5,977	\$ 411
CASH AND CASH EQUIVALENTS, JANUARY 1	2,639,039	2,639,039	2,962,799	2,962,799	23,221	23,221	3,444	3,444
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 1,445,803	\$ 2,962,799	\$ 969,695	\$ 3,599,415	\$ 99	\$ 3,444	\$ 9,421	\$ 3,855

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				ADMINISTRATIVE HANDLING COST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	7,100	6,856	6,500	6,111	750	1,052	1,000	725
Interest	60	255	200	828	200	512	500	1,665
Other	-	-	-	-	-	-	-	43
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 7,160</b>	<b>\$ 7,111</b>	<b>\$ 6,700</b>	<b>\$ 6,939</b>	<b>\$ 950</b>	<b>\$ 1,564</b>	<b>\$ 1,500</b>	<b>\$ 2,433</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Employee fringe benefits	-	-	-	-	-	-	-	560
Materials and supplies	5,200	-	5,200	-	8,500	-	8,500	-
Services and other	7,420	7,393	7,675	4,505	10,000	-	10,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	800	1,300	5,000	5,000
<b>Total Disbursements</b>	<b>\$ 12,620</b>	<b>\$ 7,393</b>	<b>\$ 12,875</b>	<b>\$ 4,505</b>	<b>\$ 19,300</b>	<b>\$ 1,300</b>	<b>\$ 23,500</b>	<b>\$ 13,060</b>
<b>RECEIPTS OVER (UNDER)</b> <b>DISBURSEMENTS</b>	<b>\$ (5,460)</b>	<b>\$ (282)</b>	<b>\$ (6,175)</b>	<b>\$ 2,434</b>	<b>\$ (18,350)</b>	<b>\$ 264</b>	<b>\$ (22,000)</b>	<b>\$ (10,627)</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>JANUARY 1</b>	<b>15,043</b>	<b>15,043</b>	<b>14,761</b>	<b>14,761</b>	<b>35,758</b>	<b>35,758</b>	<b>36,022</b>	<b>36,022</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>DECEMBER 31</b>	<b>\$ 9,583</b>	<b>\$ 14,761</b>	<b>\$ 8,586</b>	<b>\$ 17,195</b>	<b>\$ 17,408</b>	<b>\$ 36,022</b>	<b>\$ 14,022</b>	<b>\$ 25,395</b>

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,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	625,000	684,537	650,000	663,336	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	85,000	85,238	74,700	86,826	2,000	1,666	1,600	1,891
Interest	60	311	-	822	1	-	-	18
Other	25,000	34,766	46,000	8,510	-	-	-	-
Transfers in	145,350	120,000	175,000	208,230	800	1,300	5,000	5,000
<b>Total Receipts</b>	<b>\$ 880,410</b>	<b>\$ 924,852</b>	<b>\$ 945,700</b>	<b>\$ 967,724</b>	<b>\$ 2,801</b>	<b>\$ 2,966</b>	<b>\$ 6,600</b>	<b>\$ 6,909</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ 426,097	\$ 396,210	\$ 486,323	\$ 532,762	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	143,600	87,308	114,850	136,224	-	-	-	-
Materials and supplies	36,500	38,091	38,000	41,651	-	-	-	-
Services and other	235,134	304,889	208,134	182,250	2,800	2,799	3,300	3,300
Capital outlay	35,700	41,454	38,000	50,735	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	60,000	68,808	60,000	68,808	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 937,031</b>	<b>\$ 936,760</b>	<b>\$ 945,307</b>	<b>\$ 1,012,430</b>	<b>\$ 2,800</b>	<b>\$ 2,799</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ (56,621)</b>	<b>\$ (11,908)</b>	<b>\$ 393</b>	<b>\$ (44,706)</b>	<b>\$ 1</b>	<b>\$ 167</b>	<b>\$ 3,300</b>	<b>\$ 3,609</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>56,669</b>	<b>56,669</b>	<b>44,761</b>	<b>44,761</b>	<b>8</b>	<b>8</b>	<b>175</b>	<b>175</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 48</b>	<b>\$ 44,761</b>	<b>\$ 45,154</b>	<b>\$ 55</b>	<b>\$ 9</b>	<b>\$ 175</b>	<b>\$ 3,475</b>	<b>\$ 3,784</b>

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,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,000	2,058	-	2,032	-	-	-	-
Interest	6	55	-	126	-	-	-	-
Other	-	-	-	-	500	290	500	26
Transfers in	5,000	5,000	3,000	3,000	-	-	-	-
<b>Total Receipts</b>	<b>\$ 7,006</b>	<b>\$ 7,113</b>	<b>\$ 3,000</b>	<b>\$ 5,158</b>	<b>\$ 500</b>	<b>\$ 290</b>	<b>\$ 500</b>	<b>\$ 26</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	6,400	4,857	6,400	4,635	500	290	500	26
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 6,400</b>	<b>\$ 4,857</b>	<b>\$ 6,400</b>	<b>\$ 4,635</b>	<b>\$ 500</b>	<b>\$ 290</b>	<b>\$ 500</b>	<b>\$ 26</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ 606</b>	<b>\$ 2,256</b>	<b>\$ (3,400)</b>	<b>\$ 523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>1,591</b>	<b>1,591</b>	<b>3,847</b>	<b>3,847</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 2,197</b>	<b>\$ 3,847</b>	<b>\$ 447</b>	<b>\$ 4,370</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>

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,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	7,000	1,483	4,350	1,569	97,000	103,125	103,000	106,042
Interest	150	874	500	3,337	1,000	4,047	4,000	15,252
Other	-	3,395	-	2,277	-	4,758	-	-
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 7,150</b>	<b>\$ 5,752</b>	<b>\$ 4,850</b>	<b>\$ 7,183</b>	<b>\$ 98,000</b>	<b>\$ 111,930</b>	<b>\$ 107,000</b>	<b>\$ 121,294</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,760	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	1,000	136	7,700	2,506
Services and other	2,000	20	2,000	1,093	69,950	38,340	65,750	48,245
Capital outlay	48,000	-	50,000	-	59,050	55,080	73,300	46,864
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 50,000</b>	<b>\$ 20</b>	<b>\$ 52,000</b>	<b>\$ 1,093</b>	<b>\$ 130,000</b>	<b>\$ 93,556</b>	<b>\$ 359,510</b>	<b>\$ 97,615</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ (42,850)</b>	<b>\$ 5,732</b>	<b>\$ (47,150)</b>	<b>\$ 6,090</b>	<b>\$ (32,000)</b>	<b>\$ 18,374</b>	<b>\$ (252,510)</b>	<b>\$ 23,679</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>56,668</b>	<b>56,668</b>	<b>62,400</b>	<b>62,400</b>	<b>268,396</b>	<b>268,396</b>	<b>286,770</b>	<b>286,770</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 13,818</b>	<b>\$ 62,400</b>	<b>\$ 15,250</b>	<b>\$ 68,490</b>	<b>\$ 236,396</b>	<b>\$ 286,770</b>	<b>\$ 34,260</b>	<b>\$ 310,449</b>

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

	CRISIS INTERVENTION FUND								LOCAL EMERGENCY PLANNING COMMITTEE FUND							
	Year Ended December 31,				Year Ended December 31,											
	2022		2023		2022		2023									
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual				
RECEIPTS																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Sales taxes	-	-	-	-	-	-	-	-	-	-	-	-				
Intergovernmental	-	-	-	-	-	-	2,400	-	-	-	-	-				
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-				
Interest	-	-	-	-	-	-	-	-	-	-	-	-				
Other	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-				
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
DISBURSEMENTS																
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Employee fringe benefits	-	-	-	-	-	-	-	-	-	-	-	-				
Materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-				
Services and other	255	-	255	-	4,000	1,543	4,000	1,543	4,000	1,543	4,000	1,946				
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-				
Construction	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-				
Total Disbursements	\$ 255	\$ -	\$ 255	\$ -	\$ 4,000	\$ 1,543	\$ 4,000	\$ 1,543	\$ 4,000	\$ 1,543	\$ 4,000	\$ 1,946				
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (255)	\$ -	\$ (255)	\$ -	\$ (1,600)	\$ (1,543)	\$ (4,000)	\$ (1,543)	\$ (4,000)	\$ (1,543)	\$ (4,000)	\$ (1,946)				
CASH AND CASH EQUIVALENTS, JANUARY 1	255	255	255	255	8,578	8,578	7,035	7,035	7,035	7,035	7,035	7,035				
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ 255	\$ -	\$ 255	\$ 6,978	\$ 7,035	\$ 3,035	\$ 3,035	\$ 3,035	\$ 3,035	\$ 3,035	\$ 5,089				

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'S TAX MAINTENANCE FUND				SHERIFF'S DISCRETIONARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	5,247
Charges for services	20,000	18,214	20,000	24,228	8,000	8,872	8,000	8,884
Interest	600	1,831	1,500	6,308	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 20,600</b>	<b>\$ 20,045</b>	<b>\$ 21,500</b>	<b>\$ 30,536</b>	<b>\$ 8,000</b>	<b>\$ 8,872</b>	<b>\$ 8,000</b>	<b>\$ 14,131</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ 500	\$ 2,070	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,000	313	1,000	423	3,500	2,217	3,500	2,361
Services and other	4,000	647	4,000	350	250	250	250	3,250
Capital outlay	31,000	20,119	31,000	17,222	5,800	4,500	6,400	2,669
Construction	-	-	-	-	-	-	-	-
Transfers out	20,075	20,075	20,000	20,000	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 56,575</b>	<b>\$ 43,224</b>	<b>\$ 56,500</b>	<b>\$ 37,995</b>	<b>\$ 9,550</b>	<b>\$ 6,967</b>	<b>\$ 10,150</b>	<b>\$ 8,280</b>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>								
	\$ (35,975)	\$ (23,179)	\$ (35,000)	\$ (7,459)	\$ (1,550)	\$ 1,905	\$ (2,150)	\$ 5,851
<b>CASH AND CASH EQUIVALENTS,</b>								
<b>JANUARY 1</b>	<b>151,744</b>	<b>151,744</b>	<b>128,565</b>	<b>128,565</b>	<b>3,574</b>	<b>3,574</b>	<b>5,479</b>	<b>5,479</b>
<b>CASH AND CASH EQUIVALENTS,</b>								
<b>DECEMBER 31</b>	<b>\$ 115,769</b>	<b>\$ 128,565</b>	<b>\$ 93,565</b>	<b>\$ 121,106</b>	<b>\$ 2,024</b>	<b>\$ 5,479</b>	<b>\$ 3,329</b>	<b>\$ 11,330</b>

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 K-9 FUND				SHERIFF'S REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	7,500	3,917	3,900	4,627
Interest	-	70	70	61	75	257	90	967
Other	-	2,500	2,500	1,465	-	-	-	-
Transfers in	-	-	3,500	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ 2,570</b>	<b>\$ 6,070</b>	<b>\$ 1,526</b>	<b>\$ 7,575</b>	<b>\$ 4,174</b>	<b>\$ 3,990</b>	<b>\$ 5,594</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	500	411	500	-
Services and other	3,700	4,324	5,000	2,114	13,000	1,307	3,000	1,280
Capital outlay	-	-	-	-	10,000	8,557	7,500	1,306
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	5,000	5,000	6,500	3,000
<b>Total Disbursements</b>	<b>\$ 3,700</b>	<b>\$ 4,324</b>	<b>\$ 5,000</b>	<b>\$ 2,114</b>	<b>\$ 28,500</b>	<b>\$ 15,275</b>	<b>\$ 17,500</b>	<b>\$ 5,586</b>
<b>RECEIPTS OVER (UNDER)</b> <b>DISBURSEMENTS</b>	<b>\$ (3,700)</b>	<b>\$ (1,754)</b>	<b>\$ 1,070</b>	<b>\$ (588)</b>	<b>\$ (20,925)</b>	<b>\$ (11,101)</b>	<b>\$ (13,510)</b>	<b>\$ 8</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>JANUARY 1</b>	<b>3,783</b>	<b>3,783</b>	<b>2,029</b>	<b>2,029</b>	<b>29,270</b>	<b>29,270</b>	<b>18,169</b>	<b>18,169</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>DECEMBER 31</b>	<b>\$ 83</b>	<b>\$ 2,029</b>	<b>\$ 3,099</b>	<b>\$ 1,441</b>	<b>\$ 8,345</b>	<b>\$ 18,169</b>	<b>\$ 4,659</b>	<b>\$ 18,177</b>

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**

	DRUG ABUSE RESISTANCE EDUCATION FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022	2023	Budget	Actual	2022	2023	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	21,000	20,209	22,620	25,154
Interest	13	70	50	140	100	369	-	2,489
Other	-	-	-	-	-	-	15,000	15,000
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 13</b>	<b>\$ 70</b>	<b>\$ 50</b>	<b>\$ 140</b>	<b>\$ 21,100</b>	<b>\$ 20,578</b>	<b>\$ 37,620</b>	<b>\$ 42,643</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	7,000	2,329	7,500	1,832
Services and other	3,800	-	3,900	1,961	12,000	9,516	12,500	9,187
Capital outlay	-	-	-	-	5,000	4,730	5,000	6,000
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 3,800</b>	<b>\$ -</b>	<b>\$ 3,900</b>	<b>\$ 1,961</b>	<b>\$ 24,000</b>	<b>\$ 16,575</b>	<b>\$ 25,000</b>	<b>\$ 17,019</b>
<b>RECEIPTS OVER (UNDER)</b> <b>DISBURSEMENTS</b>	<b>\$ (3,787)</b>	<b>\$ 70</b>	<b>\$ (3,850)</b>	<b>\$ (1,821)</b>	<b>\$ (2,900)</b>	<b>\$ 4,003</b>	<b>\$ 12,620</b>	<b>\$ 25,624</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>JANUARY 1</b>	<b>3,885</b>	<b>3,885</b>	<b>3,955</b>	<b>3,955</b>	<b>25,173</b>	<b>25,173</b>	<b>29,176</b>	<b>29,176</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>DECEMBER 31</b>	<b>\$ 98</b>	<b>\$ 3,955</b>	<b>\$ 105</b>	<b>\$ 2,134</b>	<b>\$ 22,273</b>	<b>\$ 29,176</b>	<b>\$ 41,796</b>	<b>\$ 54,800</b>

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				ROAD & BRIDGE ALLOCATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	59,663	59,663	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,663</b>	<b>\$ 59,663</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	59,663	59,663	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	4,894	4,894	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 4,894</b>	<b>\$ 4,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,663</b>	<b>\$ 59,663</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ (4,894)</b>	<b>\$ (4,894)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>4,894</b>	<b>4,894</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**

	JAIL MAINTENANCE FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,000	3,547	3,500	3,387
Interest	-	-	-	-	15	125	-	601
Other	-	-	-	-	-	-	-	-
Transfers in	17,000	17,000	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,015</b>	<b>\$ 3,672</b>	<b>\$ 3,500</b>	<b>\$ 3,988</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	6,000	-	10,000	1,500
Services and other	-	-	-	-	-	-	-	-
Capital outlay	24,900	8,073	16,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 24,900</b>	<b>\$ 8,073</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 1,500</b>
<b>RECEIPTS OVER (UNDER)</b> <b>DISBURSEMENTS</b>	<b>\$ (7,900)</b>	<b>\$ 8,927</b>	<b>\$ (16,000)</b>	<b>\$ -</b>	<b>\$ (1,985)</b>	<b>\$ 3,672</b>	<b>\$ (6,500)</b>	<b>\$ 2,488</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>JANUARY 1</b>	<b>7,916</b>	<b>7,916</b>	<b>16,843</b>	<b>16,843</b>	<b>6,369</b>	<b>6,369</b>	<b>10,041</b>	<b>10,041</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>DECEMBER 31</b>	<b>\$ 16</b>	<b>\$ 16,843</b>	<b>\$ 843</b>	<b>\$ 16,843</b>	<b>\$ 4,384</b>	<b>\$ 10,041</b>	<b>\$ 3,541</b>	<b>\$ 12,529</b>

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**

	AMERICAN RESCUE PLAN ACT FUND				OPIOID SETTLEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,141,539	1,141,538	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	6,000	16,953	11,000	40,164	-	-	-	1,838
Other	-	21,015	-	-	-	29,877	30,000	12,263
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 1,147,539</b>	<b>\$ 1,179,506</b>	<b>\$ 11,000</b>	<b>\$ 40,164</b>	<b>\$ -</b>	<b>\$ 29,877</b>	<b>\$ 30,000</b>	<b>\$ 14,101</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	30,000	-
Services and other	2,000,000	923,579	956,876	326,360	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	6,000	156,603	6,000	37,222	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 2,006,000</b>	<b>\$ 1,080,182</b>	<b>\$ 962,876</b>	<b>\$ 363,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ (858,461)</b>	<b>\$ 99,324</b>	<b>\$ (951,876)</b>	<b>\$ (323,418)</b>	<b>\$ -</b>	<b>\$ 29,877</b>	<b>\$ -</b>	<b>\$ 14,101</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>861,156</b>	<b>861,156</b>	<b>960,480</b>	<b>960,480</b>	<b>-</b>	<b>-</b>	<b>29,877</b>	<b>29,877</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 2,695</b>	<b>\$ 960,480</b>	<b>\$ 8,604</b>	<b>\$ 637,062</b>	<b>\$ -</b>	<b>\$ 29,877</b>	<b>\$ 29,877</b>	<b>\$ 43,978</b>

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**

	SENATE BILL 40 BOARD FUND				FEDERAL FORFEITURE FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ 450,000	\$ 437,714	\$ 450,000	\$ 472,410	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	1,662	-	615	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	1,000	41	50	87	-	58	-	170
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 451,000</b>	<b>\$ 439,417</b>	<b>\$ 450,050</b>	<b>\$ 473,112</b>	<b>\$ -</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 170</b>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,100	27	300	-	-	-	-	-
Services and other	513,000	440,189	501,450	391,816	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 514,100</b>	<b>\$ 440,216</b>	<b>\$ 501,750</b>	<b>\$ 391,816</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECEIPTS OVER (UNDER)</b> <b>DISBURSEMENTS</b>	<b>\$ (63,100)</b>	<b>\$ (799)</b>	<b>\$ (51,700)</b>	<b>\$ 81,296</b>	<b>\$ -</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 170</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>JANUARY 1</b>	<b>82,941</b>	<b>82,941</b>	<b>82,142</b>	<b>82,142</b>	<b>3,209</b>	<b>3,209</b>	<b>3,267</b>	<b>3,267</b>
<b>CASH AND CASH EQUIVALENTS,</b> <b>DECEMBER 31</b>	<b>\$ 19,841</b>	<b>\$ 82,142</b>	<b>\$ 30,442</b>	<b>\$ 163,438</b>	<b>\$ 3,209</b>	<b>\$ 3,267</b>	<b>\$ 3,267</b>	<b>\$ 3,437</b>

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

**BARTON COUNTY, MISSOURI**  
**STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2023**

Fund/Account	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash Equivalents December 31, 2023
	January 1, 2022	Receipts 2022	Disbursements 2022	December 31, 2022	Receipts 2023	Disbursements 2023	
Treasurer Payroll	\$ -	\$ 1,709,248	\$ 1,709,248	\$ -	\$ 1,928,423	\$ 1,927,479	\$ 944
Treasurer Common School	59,019	57,959	64,046	52,932	62,467	55,988	59,411
Treasurer Financial Institution	-	49,177	49,177	-	16,510	16,510	-
Treasurer Criminal Cost	132	81,750	81,750	132	71,697	71,697	132
Treasurer Overplus Tax	20,292	10,846	16,388	14,750	1,379	4,125	12,004
Treasurer Deputy Sheriff's Supplemental Salary	-	2,830	2,560	270	2,760	2,960	70
Treasurer CERF	1	188,779	188,764	16	216,286	216,277	25
Treasurer Surtax	43,876	270,130	285,935	28,071	273,314	275,613	25,772
Collector	7,608,155	15,430,103	14,330,802	8,707,456	14,645,790	15,619,116	7,734,130
Recorder	7,307	89,154	88,411	8,050	80,533	79,502	9,081
Assessor	418	6,477	6,895	-	5,201	4,939	262
Prosecuting Attorney	8,918	49,272	57,895	295	28,282	28,527	50
Sheriff	3,059	81,803	82,654	2,208	55,643	55,544	2,307
Sheriff Commissary	500	19,655	19,088	1,067	18,575	18,532	1,110
Sheriff Inmate	1,708	254	530	1,432	111	119	1,424
Public Administrator	195,686	541,045	534,385	202,346	854,924	759,463	297,807
<b>Total</b>	<b>\$ 7,949,071</b>	<b>\$ 18,588,482</b>	<b>\$ 17,518,528</b>	<b>\$ 9,019,025</b>	<b>\$ 18,261,895</b>	<b>\$ 19,136,391</b>	<b>\$ 8,144,529</b>

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

**BARTON COUNTY, MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 and 2023**

**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, Circuit Clerk, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

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 Governmental 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, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

**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.

**Fiduciary Funds** – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial 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 January 15, 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. 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. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the Opioid Settlement Fund in 2022 and the Federal Forfeiture Fund in 2022 and 2023.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2023	2022
Law Enforcement Sales Tax	✓	N/A
Law Enforcement K-9	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 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 valuations of the tangible taxable property included within the County's boundaries for the calendar years 2023 and 2022, for purposes of taxation were:

	2023	2022
Real Estate	\$ 155,121,415	\$ 149,823,805
Personal Property	62,147,550	66,919,061
Railroad and Utilities	34,192,805	30,505,612
Total	<u>\$ 251,461,770</u>	<u>\$ 247,248,478</u>

For calendar years 2023 and 2022, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2023	2022
General Revenue	\$ 0.1089	\$ 0.1140
Senate Bill 40 Board	0.2000	0.2000

#### F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents 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 these balances 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, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. 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 and cash equivalent 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 CASH EQUIVALENTS

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 deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and cash equivalent balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	\$ 5,648,517	\$ 5,693,655	\$ 413,438
Cash and Cash Equivalents - Fiduciary Funds	\$ 8,144,529	\$ 7,888,465	\$ 565,972

At December 31, 2022, the County had the following cash and cash equivalent balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	\$ 5,369,703	\$ 5,508,582	\$ 332,142
Cash and Cash Equivalents - Fiduciary Funds	\$ 9,019,025	\$ 8,762,438	\$ 468,797

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 and 2022 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.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

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

The County Employees' 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 eleven 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 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, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

## 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. The County collected and remitted to CERF employees' withholdings and fees collected of \$216,277 and \$188,764, respectively, for years ended December 31, 2023 and 2022.

## B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the 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 \$11,628 and \$3,366, respectively, for the years ended December 31, 2023 and 2022.

### C. Other Retirement Plan

Barton County has a voluntary 457(b) plan which is paid by a deduction from employee's 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, 2023 and 2022 were \$11,588 and \$12,956, respectively.

## 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

After a 60-day probationary period, the County provides employees  $\frac{1}{2}$  day of sick leave for each complete calendar month of employment through their anniversary date. After the first anniversary, full-time employees earn one day of sick leave per month. Full-time employees may accumulate sick leave to a maximum of 30 days. Upon termination, full-time employees are not compensated for sick time.

After a 60-day probationary period, full-time employees shall earn  $\frac{1}{2}$  day of vacation leave for each complete calendar month of employment through their anniversary date. After a full-time employee reaches their one-year anniversary date, full-time employees earn one day of vacation leave per month up to 1.5 days per month depending on length of employment, with a maximum accumulation of 15 days. Vacation leave must be taken as time off, no pay will be issued in lieu of vacation leave.

### 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.

## 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 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 \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. 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 30<sup>th</sup> Road and 1<sup>st</sup> 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, as of December 31, 2019 the remainder of the loan was payable in three annual installments of \$59,663 with interest payable at 2.170%. The final payment was made on August 1, 2022.

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

Description	Balance			Balance		Interest Paid
	12/31/2021	Additions	Payments	12/31/2022	\$ 1,262	
MTFC Road Improvements	\$ 58,401	\$ -	\$ (58,401)	\$ -		

## 8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 19, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and  
Officeholders of Barton County, Missouri

We have audited, in accordance with the 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 financial statements of Barton County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2023, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, 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 November 19, 2024.

#### **Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 County'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Barton County, Missouri's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Barton County, Missouri's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### **Purpose of this Report**

This report's purpose is to describe the scope of our internal control and compliance testing and not to give an opinion on the effectiveness of the entity's internal control or 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.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
November 19, 2024

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and  
Officeholders of Barton County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Qualified Opinion***

We have audited Barton County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Barton County, Missouri's major federal programs for the years ended December 31, 2022 and 2023. Barton County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, Barton County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2022 and 2023.

##### ***Basis for Qualified Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Barton County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Barton County, Missouri's compliance with the compliance requirements referred to above.

##### ***Matter Giving Rise to Qualified Opinion on Major Program***

As described in the accompanying schedule of findings and questioned costs, Barton County, Missouri did not comply with the requirements regarding the Coronavirus State and Local Fiscal Recovery Funds as described in finding 2023-004 for Reporting. Compliance with such requirements is

necessary, in our opinion, for Barton County, Missouri to comply with the requirements applicable to that program.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Barton County, Missouri's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Barton County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Barton County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Barton County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Barton County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Barton County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

*Government Auditing Standards* requires the auditor to perform limited procedures on Barton County, Missouri's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Barton County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-003 and 2023-004 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Barton County, Missouri's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Barton County, Missouri's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
November 19, 2024

**BARTON COUNTY, MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31, 2022	2023
<b>U. S. DEPARTMENT OF TRANSPORTATION</b>				
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction	BRO-R006(21) BRO-R006(22)	\$ 11,214 - \$ 11,214	\$ - 20,659 \$ 20,659
	Total 20.205 / Highway Planning and Construction Cluster			
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
	Direct Program -			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			1,080,182 363,582
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
	Passed through Missouri Department of Health and Senior Services -			
93.569	Community Services Block Grant	n/a		248 111
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
	Passed through Missouri Department of Public Safety -			
97.042	Emergency Management Performance Grants	EMK-2021-EP-00006-006 EMK-2023-EP-00004-005	5,357 - \$ 1,097,001	- 1,200 \$ 385,552
	Total Expenditures of Federal Awards			

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**BARTON COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Barton County, Missouri for the years ended December 31, 2023 and 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2023 and 2022.

**BARTON COUNTY, MISSOURI**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2023**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None Reported
- Noncompliance material to financial statements noted?  Yes  No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?  Yes  No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:  Yes  No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

### **ITEMS OF NONCOMPLIANCE**

#### **2023-001: Published Financial Statements**

Criteria: In accordance with Section 50.815, RSMo, “On or before June thirtieth of each, year the county commission of each county of the first, second, third or fourth classification shall, with the assistance of the county clerk or other officer responsible for the preparation of the financial statement, prepare and publish in some newspaper of general circulation published in the county, as provided under section 493.050, a financial statement of the county for the year ending the preceding December thirty-first... The county clerk or other officer responsible for the preparation of the financial statement shall preserve the same, shall provide an electronic copy of the data used to create the financial statement without charge to any newspaper requesting a copy of such data, and shall cause the same to be available for inspection....”

Condition: Upon request, the published financial statements for 2022 and 2023 could not be provided for review to determine the County’s compliance with state statutes.

Cause: The County did not maintain adequate documentation to support the publishing of the financial statements for the years 2022 or 2023.

Effect: The County could not demonstrate their compliance with state statutes regarding the annual publishing of a financial statement in a local newspaper.

Recommendation: We recommend the County implement procedures to ensure a financial statement is published on an annual basis in accordance with state statutes and that documentation is maintained.

County’s Response: As a new County Clerk I was not aware of this requirement. I will comply in the future.

Auditor’s Evaluation: The County Clerk should consider implementing written procedures covering the responsibilities of the office so that subsequent holders of the position will be aware of the requirements.

#### **2023-002: Budgetary Compliance**

Criteria: State statutes prohibit expenditures in excess of approved budgets and require the preparation of a formal budget for all County funds.

Condition: Actual expenditures exceeded budgeted expenditures for the Law Enforcement K-9 Fund in 2022 by \$624 and the Law Enforcement Sales Tax Fund in 2023 by \$67,123. Formal budgets were

not prepared for the Opioid Settlement Fund in 2022 and the Federal Forfeiture Fund in 2022 and 2023.

Cause: Expenditures were approved in excess of budgeted amounts and the budgets were not amended. Additionally, the County did not prepare formal budgets for all County funds.

Effect: 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 adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget. Additionally, we recommend the County ensure compliance with state statutes by adopting a budget for each County fund.

County's Response: The County Commission and the County Clerk will work together more closely with the Sheriff to make sure that the department doesn't go over budget again.

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

### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

#### **2023-003: Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Transportation, U.S. Department of the Treasury, U.S. Department of Health and Human Services, U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Department of Transportation, Missouri Department of Health and Senior Services, Missouri Department of Public Safety

Federal Assistance Listing Number: 20.205, 21.027, 93.569, 97.042

Program Title: Highway Planning and Construction; Coronavirus State and Local Fiscal Recovery Funds; Community Services Block Grant; Emergency Management Performance Grants

Pass-through Entity Identifying Number: BRO-R006(22), EMK-2023-EP-00004-005

Award Year: 2023

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program.

Condition: The schedule of expenditures of federal awards reported by the County in the 2024 annual budget document reported \$0 of expenditures of federal funds for 2023. However, audit procedures

documented \$385,552 of federal award expenditures for the year.

Cause: The County Clerk was unaware of the need to prepare the SEFA in the County budget document.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for the year ended December 31, 2023.

Recommendation: We recommend the County implement internal controls to ensure that the SEFA is completed and accurately states the expenditures of federal awards of the County each year.

County's Response: These were grants started with the previous administration that I had no knowledge of and could find no paperwork for.

Auditor's Evaluation: The County Clerk should consider implementing written procedures covering the responsibilities of the office so that subsequent holders of the position will be aware of the requirements.

#### **2023-004: Internal Control Over Reporting Requirements**

Federal Grantor: U.S. Department of the Treasury

Pass-Through Grantor: N/A

Federal Assistance Listing Number: 21.027

Program Title: Coronavirus State and Local Fiscal Recovery Funds

Pass-through Entity Identifying Number: N/A

Award Year: 2022 and 2023

Questioned Costs: None

Criteria: The SLFRF Compliance and Reporting Guidance requires recipients to submit a one-time Interim Report by August 31, 2021 or 60 days after receiving funding, and annual Project and Expenditures Reports to Treasury by April 30 of each year.

Condition: The County could not provide documentation to support that the one-time interim report or annual Project and Expenditures Reports have been properly and timely submitted to Treasury in accordance with SLFRF reporting requirements.

Cause: The County did not maintain adequate documentation to support the submission of the required reports.

Effect: The County risks being out of compliance with SLFRF program reporting requirements if the proper reports are not timely and accurately submitted to Treasury.

Recommendation: We recommend the County implement procedures to ensure that all required

reports are properly submitted to the U.S. Department of the Treasury to ensure compliance with reporting requirements of the SLFRF program and that documentation of compliance is maintained.

County's Response: This is another grant started under the previous administration. I was listed on the paperwork but had zero control over any part of it. I am currently working with NACO (National Association of Counties) to get up to date and compliant with all reporting.

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

## **MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**



BARTON COUNTY COURTHOUSE

## BARTON COUNTY COMMISSION

1004 GULF  
LAMAR, MISSOURI 64759

PHONE (417) 682-4110  
FAX (417) 682-4100

### BARTON COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the 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, 2019 and 2018.

**2019-001:** 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.

Status: Not resolved. See finding 2023-002.

**2019-002:** Documentation of the County's internal controls has not been prepared.

Status: Resolved.

**2019-003:** During our audit, we noted there is no formal fraud risk assessment in place.

Status: Resolved.

BARTON COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2023-001

**Federal Agency:** N/A

**Program Name:** N/A

**Assistance Listing Number:** N/A

**Responsible Official:** Nikki Brand, County Clerk

As a new County Clerk I was not aware of this requirement. I will comply in the future.

**Finding Reference Number:** 2023-002

**Federal Agency:** N/A

**Program Name:** N/A

**Assistance Listing Number:** N/A

**Responsible Official:** County Commission

The County Commission and the County Clerk will work together more closely with the Sheriff to make sure that the department doesn't go over budget again.

**Finding Reference Number:** 2023-003

**Federal Agency:** U.S. Department of Transportation, U.S. Department of the Treasury, U.S. Department of Health and Human Services, U.S. Department of Homeland Security

**Program Name:** Highway Planning and Construction; Coronavirus State and Local Fiscal Recovery Funds; Community Services Block Grant; Emergency Management Performance Grants

**Assistance Listing Number:** 20.205, 21.027, 93.569, 97.042

**Responsible Official:** Nikki Brand, County Clerk

These were grants started with the previous administration that I had no knowledge of and could find no paperwork for.

**Finding Reference Number:** 2023-004

**Federal Agency:** U.S. Department of the Treasury

**Program Name:** Coronavirus State and Local Fiscal Recovery Funds

**Assistance Listing Number:** 21.027

**Responsible Official:** Nikki Brand, County Clerk, County Commission

This is another grant started under the previous administration. I was listed on the paperwork but had zero control over any part of it. I am currently working with NACO to get up to date and compliant with all reporting.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

November 19, 2024

To the County Commission  
Barton County, Missouri

We have audited the regulatory basis financial statements of Barton County, Missouri for the years ended December 31, 2022 and 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 20, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Barton County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 and 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 19, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2022 and 2023, we considered Barton County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated November 19, 2024. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

### **Reconciliation Between the Budget and Treasurer's Settlement**

The 2022 and 2023 actual financial activity reported on the Treasurer's Settlements and the amounts reported in the County's 2023 and 2024 annual budget documents did not reconcile to each other. Discrepancies between the actual ending fund balances per the 2023 budget document and the balances

at December 31, 2022 per the Treasurer's Settlement were as follows:

Fund	Balance per County Budget	Balance per Treasurer
General Revenue	650,937	657,211
Special Road and Bridge	2,952,340	2,962,799
Assessment	3,405	3,444
Recorder's	14,709	14,761
Administrative Handling Cost	35,895	36,022
Law Enforcement Sales Tax	44,580	44,761
Law Enforcement Training	3,833	3,847
Election	62,181	62,400
911 Emergency Service	285,760	286,770
Collector's Tax Maintenance	128,113	128,565
Law Enforcement K-9	2,008	2,029
Sheriff's Revolving	18,105	18,169
Drug Abuse Resistance Education	3,941	3,955
Inmate Security	29,067	29,176
Law Enforcement Restitution	10,006	10,041
American Rescue Plan Act	956,876	960,480
Opioid Settlement	29,772	29,877

Discrepancies between the actual ending fund balances per the 2023 budget document and the balances at December 31, 2022 per the Treasurer's Settlement were as follows:

Fund	Balance per County Budget	Balance per Treasurer
General Revenue	524,116	523,690
Special Road and Bridge	3,599,418	3,599,415
Assessment	3,555	3,855
Law Enforcement Sales Tax	(103)	55
911 Emergency Service	58,719	310,449

The County Clerk did not use the ending fund balances on the 2022 budget as the beginning fund balances on the 2023 budget. Additionally, the County Clerk stated the actual 2023 expenditures of the 911 Emergency Service Fund included amounts that were also reported in the General Revenue Fund.

Improper balances on the budget documents could lead to the County inappropriately budgeting expenditures in excess of actual funds available. We recommend the County implement procedures to ensure that actual financial activity presented in the County budget documents is accurately stated and agrees to the County's accounting records.

### Other Matters

We were engaged to report on the schedule of expenditures of federal awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the financial reporting provisions prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Barton County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC