CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Benton County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Benton County, Missouri, for the two years ended December 31, 2001. A copy of this audit, which was performed by Charles Buchanan, P.C., Certified Public Accountants, is attached.

Claire C. McCaskill
State Auditor

Report No. 2002-63
August 30, 2002

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Benton County, Missouri

Audit Report

Two Years Ended December 31, 2001

Prepared by:
Charles Buchanan, CPA, P. C.
Certified Public Accountant
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BENTON COUNTY, MISSOURI

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the County Commission
and
Officeholders of Benton County, Missouri

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

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

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Benton County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Benton County.

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

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

Original Signed by Auditor

Charles Buchanan, CPA, P.C.
March 28, 2002

Charles Buchanan, CPA, P.C.
Certified Public Accountant
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INDEPENDENT AUDITORS REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Benton County, Missouri

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

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Benton County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Original Signed by Auditor

Charles Buchanan, CPA, P.C.
March 28, 2002

Financial Statements

EXHIBIT A-1

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

Fund	Cash, 1/1/01	Receipts	Disbursements	Cash, 12/31/01
General Revenue	$253,617	$1,636,833	$1,567,010	$323,440
Special Road and Bridge	965,697	1,266,175	1,529,184	702,688
Assessment	7,112	187,737	194,848	1
Law Enforcement	2,046	6,955	3,415	5,586
Prosecuting Attorney Training	1,134	1,713	1,616	1,231
Capital Improvement Sales Tax	506,633	695,059	675,706	525,986
Sales Use Tax	142,978	98,893	114,402	127,469
Adult Abuse	369	484	0	853
Prosecuting Attorney Bad Check	3,029	14,690	16,416	1,303
Recorder's User Fees	25,330	17,820	26,933	16,217
Prosecuting Attorney Delinquent Tax	1,920	1,125	763	2,282
Juvenile Detention	7,679	37,500	32,563	12,616
Sheriff Drug	440	22	124	338
Sheriff Civil	2,914	13,852	12,236	4,530
Circuit Clerk Interest	8,924	2,817	5,033	6,708
Health Center	335,227	2,622,000	2,251,547	705,680
Law Library	6,213	7,677	9,255	4,635
D.A.R.E.	369	461	806	24
Local Law Enforcement Block Grant #2	7,891	249	7,099	1,041
Election Services	920	2,339	274	2,985
Total	$2,280,442	$6,614,401	$6,449,230	$2,445,613

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

EXHIBIT A-2

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

Fund	Cash, 1/1/00	Receipts	Disbursements	Cash, 12/31/00
General Revenue	$236,016	$1,469,980	$1,452,379	$253,617
Special Road and Bridge	1,085,122	1,208,279	1,327,704	965,697
Assessment	6	187,299	180,193	7,112
Law Enforcement	1,338	5,466	4,758	2,046
Prosecuting Attorney Training	865	1,346	1,077	1,134
Capital Improvement Sales Tax	573,845	654,242	721,454	506,633
Sales Use Tax	158,578	63,331	78,931	142,978
Adult Abuse	215	632	478	369
Prosecuting Attorney Bad Check	6,789	15,513	19,273	3,029
Recorder's User Fees	21,569	14,268	10,507	25,330
Prosecuting Attorney Delinquent Tax	2,837	1,461	2,378	1,920
Juvenile Detention	14,532	30,619	37,472	7,679
Sheriff Drug	8,101	10,041	17,702	440
Sheriff Civil	10	14,795	11,891	2,914
Circuit Clerk Interest	7,356	2,341	773	8,924
Health Center	131,023	2,220,169	2,015,965	335,227
Law Library	7,136	8,690	9,613	6,213
D.A.R.E.	1,290	453	1,374	369
Local Law Enforcement Block Grant #2	0	15,542	7,651	7,891
Election Services	0	920	0	920
Total	$2,256,628	$5,925,387	$5,901,573	$2,280,442

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

EXHIBIT B

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
TOTALS - VARIOUS FUNDS						
RECEIPTS	$6,515,817	$6,614,401	$98,584	$5,939,827	$5,925,387	($14,440)
DISBURSEMENTS	8,009,517	6,449,230	1,560,287	6,860,721	5,901,573	959,148
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,493,700)	165,171	1,658,871	(920,894)	23,814	944,708
CASH, JANUARY 1	2,280,442	2,280,442	0	2,256,628	2,256,628	0
CASH, DECEMBER 31	786,742	2,445,613	1,658,871	1,335,734	2,280,442	944,708

	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	187,850	249,547	61,697	193,100	177,753	(15,347)
Sales taxes	571,100	597,980	26,880	575,680	570,078	(5,602)
Intergovernmental	246,186	282,612	36,426	234,203	267,677	33,474
Charges for services	324,260	343,881	19,621	323,450	307,661	(15,789)
Interest	22,100	17,882	(4,218)	21,600	22,209	609
Other	68,440	78,466	10,026	65,300	58,395	(6,905)
Transfers in	67,950	66,465	(1,485)	42,570	66,207	23,637
Total Receipts	1,487,886	1,636,833	148,947	1,455,903	1,469,980	14,077
DISBURSEMENTS						
County Commission	85,788	85,894	(106)	85,173	85,253	(80)
County Clerk	65,875	64,335	1,540	64,980	63,000	1,980
Elections	32,360	21,900	10,460	63,600	54,263	9,337
Buildings and grounds	35,450	35,797	(347)	37,410	34,149	3,261
Employee fringe benefits	93,200	91,818	1,382	84,500	80,636	3,864
County Treasurer	31,214	30,737	477	31,195	30,695	500
County Collector	102,115	98,871	3,244	101,632	97,824	3,808
Ex Officio Recorder of Deeds	27,240	26,775	465	29,350	24,294	5,056
Circuit Clerk	39,900	25,519	14,381	38,050	21,130	16,920
Court Administration	44,934	36,095	8,839	45,397	12,694	32,703
Public Administrator	21,960	21,377	583	9,635	6,463	3,172
Sheriff	669,708	646,711	22,997	621,634	582,105	39,529
Jail	95,100	83,870	11,230	95,700	96,504	(804)
Prosecuting Attorney	119,832	118,856	976	111,373	111,534	(161)
Juvenile Officer	26,873	21,210	5,663	46,715	16,941	29,774
County Coroner	17,700	14,959	2,741	8,330	10,482	(2,152)
Emergency Management	15,900	14,549	1,351	17,040	15,730	1,310
University Extension	44,998	45,140	(142)	42,560	42,142	418
Brady Building Expense	2,280	1,629	651	2,270	1,698	572
Other	86,481	58,655	27,826	58,790	64,842	(6,052)
Health and Welfare	500	500	0	500	0	500
Transfers out	0	21,813	(21,813)	26,538	0	26,538
Emergency Fund	44,700	0	44,700	43,020	0	43,020
Total Disbursements	1,704,108	1,567,010	137,098	1,665,392	1,452,379	213,013
RECEIPTS OVER (UNDER) DISBURSEMENTS	(216,222)	69,823	286,045	(209,489)	17,601	227,090
CASH, JANUARY 1	253,617	253,617	0	236,016	236,016	0
CASH, DECEMBER 31	$37,395	$323,440	$286,045	$26,527	$253,617	$227,090

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

EXHIBIT B

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
SPECIAL ROAD AND BRIDGE FUND						
RECEIPTS						
Property taxes	$286,300	$321,018	$34,718	$273,700	$279,846	$6,146
Sales taxes	110,000	126,311	16,311	121,560	109,616	(11,944)
Intergovernmental	1,042,940	630,999	(411,941)	828,730	722,500	(106,230)
Charges for services	0	0	0	0	1,000	1,000
Interest	87,330	44,484	(42,846)	102,400	84,460	(17,940)
Other	137,050	143,363	6,313	11,000	10,857	(143)
Total Receipts	1,663,620	1,266,175	(397,445)	1,337,390	1,208,279	(129,111)
DISBURSEMENTS						
Salaries	485,000	445,128	39,872	445,000	396,391	48,609
Employee fringe benefits	105,500	75,604	29,896	85,500	61,844	23,656
Supplies	126,900	111,091	15,809	109,350	103,492	5,858
Insurance	18,500	19,359	(859)	18,000	16,512	1,488
Road and bridge materials	296,700	227,997	68,703	266,200	236,124	30,076
Equipment repairs	85,000	114,023	(29,023)	83,000	101,022	(18,022)
Rentals	20,700	13,459	7,241	20,500	5,404	15,096
Equipment purchases	405,000	355,230	49,770	267,300	230,332	36,968
Road and bridge construction	671,500	125,116	546,384	452,500	80,676	371,824
Other	76,300	13,237	63,063	27,100	71,781	(44,681)
Transfers out	25,000	28,940	(3,940)	2,700	24,126	(21,426)
Total Disbursements	2,316,100	1,529,184	786,916	1,777,150	1,327,704	449,446
RECEIPTS OVER (UNDER) DISBURSEMENTS	(652,480)	(263,009)	389,471	(439,760)	(119,425)	320,335
CASH, JANUARY 1	965,697	965,697	0	1,085,122	1,085,122	0
CASH, DECEMBER 31	313,217	702,688	389,471	645,362	965,697	320,335
ASSESSMENT FUND						
RECEIPTS						
Intergovernmental	182,135	180,267	(1,868)	175,973	165,616	(10,357)
Charges for services	3,800	2,622	(1,178)	3,000	3,965	965
Interest	3,500	2,103	(1,397)	2,000	3,716	1,716
Other	28,871	2,745	(26,126)	300	14,002	13,702
Transfers in	0	0	0	34,038	0	(34,038)
Total Receipts	218,306	187,737	(30,569)	215,311	187,299	(28,012)
DISBURSEMENTS						
Assessor	218,306	194,848	23,458	215,311	180,193	35,118
Total Disbursements	218,306	194,848	23,458	215,311	180,193	35,118
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(7,111)	(7,111)	0	7,106	7,106
CASH, JANUARY 1	7,112	7,112	0	6	6	0
CASH, DECEMBER 31	7,112	1	(7,111)	6	7,112	7,106
LAW ENFORCEMENT FUND						
RECEIPTS						
Intergovernmental	0	6,860	6,860	0	0	0
Charges for services	5,500	0	(5,500)	6,500	5,466	(1,034)
Other	0	95	95	50	0	(50)
Total Receipts	5,500	6,955	1,455	6,550	5,466	(1,084)
DISBURSEMENTS						
Sheriff	7,300	3,415	3,885	7,700	4,758	2,942
Total Disbursements	7,300	3,415	3,885	7,700	4,758	2,942
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,800)	3,540	5,340	(1,150)	708	1,858
CASH, JANUARY 1	2,046	2,046	0	1,338	1,338	0
CASH, DECEMBER 31	$246	$5,586	$5,340	$188	$2,046	$1,858

EXHIBIT B

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
PROSECUTING ATTORNEY TRAINING FUND						
RECEIPTS						
Intergovernmental	$0	$1,713	$1,713	$0	$0	$0
Charges for services	1,350	0	(1,350)	1,650	1,346	(304)
Total Receipts	1,350	1,713	363	1,650	1,346	(304)
DISBURSEMENTS						
Prosecuting Attorney	1,800	1,616	184	2,475	1,077	1,398
Total Disbursements	1,800	1,616	184	2,475	1,077	1,398
RECEIPTS OVER (UNDER) DISBURSEMENTS	(450)	97	547	(825)	269	1,094
CASH, JANUARY 1	1,134	1,134	0	865	865	0
CASH, DECEMBER 31	684	1,231	547	40	1,134	1,094
CAPITAL IMPROVEMENT SALES TAX FUND						
RECEIPTS						
Sales taxes	622,000	662,939	40,939	610,500	621,747	11,247
Interest	25,500	30,666	5,166	24,650	25,810	1,160
Other	1,000	1,454	454	2,500	6,685	4,185
Total Receipts	648,500	695,059	46,559	637,650	654,242	16,592
DISBURSEMENTS						
County Commission/Clerk	46,500	15,361	31,139	5,500	7,120	(1,620)
Prosecuting Attorney/Sheriff	144,075	136,141	7,934	119,500	140,262	(20,762)
Courthouse/Brady Building	102,500	54,723	47,777	251,780	177,192	74,588
Treasurer	2,350	1,500	850	2,500	1,500	1,000
Collector	2,200	3,965	(1,765)	6,500	1,824	4,676
Courts/Recorder	2,000	225	1,775	4,500	476	4,024
Assessor	7,500	2,398	5,102	7,500	4,667	2,833
Emergency Management	500	105	395	500	4,357	(3,857)
Public Adminstrator	500	0	500	500	0	500
Roads	631,500	461,288	170,212	368,500	382,782	(14,282)
Other	0	0	0	0	1,274	(1,274)
Total Disbursements	939,625	675,706	263,919	767,280	721,454	45,826
RECEIPTS OVER (UNDER) DISBURSEMENTS	(291,125)	19,353	310,478	(129,630)	(67,212)	62,418
CASH, JANUARY 1	506,633	506,633	0	573,845	573,845	0
CASH, DECEMBER 31	215,508	525,986	310,478	444,215	506,633	62,418
SALES USE TAX FUND						
RECEIPTS						
Interest	9,100	7,672	(1,428)	5,120	10,537	5,417
Other	133,500	91,221	(42,279)	111,630	52,794	(58,836)
Total Receipts	142,600	98,893	(43,707)	116,750	63,331	(53,419)
DISBURSEMENTS						
Medical insurance	110,000	114,402	(4,402)	111,630	78,931	32,699
Total Disbursements	110,000	114,402	(4,402)	111,630	78,931	32,699
RECEIPTS OVER (UNDER) DISBURSEMENTS	32,600	(15,509)	(48,109)	5,120	(15,600)	(20,720)
CASH, JANUARY 1	142,978	142,978	0	158,578	158,578	0
CASH, DECEMBER 31	$175,578	$127,469	($48,109)	$163,698	$142,978	($20,720)

EXHIBIT B

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
ADULT ABUSE FUND						
RECEIPTS						
Charges for services	$600	$455	($145)	$550	$611	$61
Interest	15	29	14	10	21	11
Total Receipts	615	484	(131)	560	632	72
DISBURSEMENTS						
Spouse abuse	600	0	600	600	478	122
Total Disbursements	600	0	600	600	478	122
RECEIPTS OVER (UNDER) DISBURSEMENTS	15	484	469	(40)	154	194
CASH, JANUARY 1	369	369	0	215	215	0
CASH, DECEMBER 31	384	853	469	175	369	194
PROSECUTING ATTORNEY BAD CHECK FUND						
RECEIPTS						
Charges for services	16,000	14,400	(1,600)	14,500	15,017	517
Interest	500	290	(210)	1,300	496	(804)
Total Receipts	16,500	14,690	(1,810)	15,800	15,513	(287)
DISBURSEMENTS						
Salaries	14,965	556	14,409	13,720	0	13,720
Office expense	0	10	(10)	600	0	600
Other	4,508	0	4,508	1,320	0	1,320
Transfers out	0	15,850	(15,850)	0	19,273	(19,273)
Total Disbursements	19,473	16,416	3,057	15,640	19,273	(3,633)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,973)	(1,726)	1,247	160	(3,760)	(3,920)
CASH, JANUARY 1	3,029	3,029	0	6,789	6,789	0
CASH, DECEMBER 31	56	1,303	1,247	6,949	3,029	(3,920)
RECORDER'S USER FEES FUND						
RECEIPTS						
Charges for services	13,000	16,352	3,352	13,500	12,297	(1,203)
Interest	1,900	1,468	(432)	2,800	1,971	(829)
Total Receipts	14,900	17,820	2,920	16,300	14,268	(2,032)
DISBURSEMENTS						
Wages	7,000	0	7,000	7,000	0	7,000
Office expenditures	5,584	2,537	3,047	5,084	599	4,485
Equipment	10,700	15,721	(5,021)	8,000	500	7,500
Transfers out	0	8,675	(8,675)	0	9,408	(9,408)
Total Disbursements	23,284	26,933	(3,649)	20,084	10,507	9,577
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,384)	(9,113)	(729)	(3,784)	3,761	7,545
CASH, JANUARY 1	25,330	25,330	0	21,569	21,569	0
CASH, DECEMBER 31	16,946	16,217	(729)	17,785	25,330	7,545
PROSECUTING ATTORNEY DELINQUENT TAX FUND						
RECEIPTS						
Intergovernmental	1,500	999	(501)	2,500	1,222	(1,278)
Interest	250	126	(124)	270	239	(31)
Total Receipts	1,750	1,125	(625)	2,770	1,461	(1,309)
DISBURSEMENTS						
Prosecuting attorney	876	0	876	2,500	869	1,631
Transfers out	0	763	(763)	0	1,509	(1,509)
Total Disbursements	876	763	113	2,500	2,378	122
RECEIPTS OVER (UNDER) DISBURSEMENTS	874	362	(512)	270	(917)	(1,187)
CASH, JANUARY 1	1,920	1,920	0	2,837	2,837	0
CASH, DECEMBER 31	$2,794	$2,282	($512)	$3,107	$1,920	($1,187)

EXHIBIT B

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
JUVENILE DETENTION FUND						
RECEIPTS						
Charges for services	$32,100	$36,830	$4,730	$34,500	$29,732	($4,768)
Interest	870	670	(200)	950	887	(63)
Total Receipts	32,970	37,500	4,530	35,450	30,619	(4,831)
DISBURSEMENTS						
Detention center	39,868	32,563	7,305	46,386	37,472	8,914
Total Disbursements	39,868	32,563	7,305	46,386	37,472	8,914
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,898)	4,937	11,835	(10,936)	(6,853)	4,083
CASH, JANUARY 1	7,679	7,679	0	14,532	14,532	0
CASH, DECEMBER 31	781	12,616	11,835	3,596	7,679	4,083
SHERIFF DRUG FUND						
RECEIPTS						
Intergovernmental	0	0	0	8,700	0	(8,700)
Interest	20	22	2	0	249	249
Other	20,000	0	(20,000)	0	9,792	9,792
Total Receipts	20,020	22	(19,998)	8,700	10,041	1,341
DISBURSEMENTS						
Sheriff	18,000	124	17,876	8,700	17,702	(9,002)
Total Disbursements	18,000	124	17,876	8,700	17,702	(9,002)
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,020	(102)	(2,122)	0	(7,661)	(7,661)
CASH, JANUARY 1	440	440	0	8,101	8,101	0
CASH, DECEMBER 31	2,460	338	(2,122)	8,101	440	(7,661)
SHERIFF CIVIL FUND						
RECEIPTS						
Charges for services	15,000	13,852	(1,148)	13,500	14,795	1,295
Other	0	0	0	1,500	0	(1,500)
Total Receipts	15,000	13,852	(1,148)	15,000	14,795	(205)
DISBURSEMENTS						
Sheriff	15,000	0	15,000	15,000	0	15,000
Transfers out	0	12,236	(12,236)	0	11,891	(11,891)
Total Disbursements	15,000	12,236	2,764	15,000	11,891	3,109
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	1,616	1,616	0	2,904	2,904
CASH, JANUARY 1	2,914	2,914	0	10	10	0
CASH, DECEMBER 31	2,914	4,530	1,616	10	2,914	2,904
CIRCUIT CLERK INTEREST FUND						
RECEIPTS						
Interest	2,000	2,817	817	2,000	2,341	341
Total Receipts	2,000	2,817	817	2,000	2,341	341
DISBURSEMENTS						
Circuit Court Division	6,720	5,033	1,687	2,000	773	1,227
Total Disbursements	6,720	5,033	1,687	2,000	773	1,227
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,720)	(2,216)	2,504	0	1,568	1,568
CASH, JANUARY 1	8,924	8,924	0	7,356	7,356	0
CASH, DECEMBER 31	$4,204	$6,708	$2,504	$7,356	$8,924	$1,568

EXHIBIT B

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
HEALTH CENTER FUND						
RECEIPTS						
Property taxes	$570,000	$650,196	$80,196	$550,000	$571,057	$21,057
Intergovernmental	1,588,200	1,949,374	361,174	1,482,500	1,635,425	152,925
Interest	10,000	22,430	12,430	7,000	13,687	6,687
Other	65,000	0	(65,000)	15,000	0	(15,000)
Total Receipts	2,233,200	2,622,000	388,800	2,054,500	2,220,169	165,669
DISBURSEMENTS						
Salaries	1,418,770	1,359,231	59,539	1,275,858	1,214,199	61,659
Travel	115,250	116,916	(1,666)	107,500	104,875	2,625
Equipment	80,000	147,538	(67,538)	11,600	19,600	(8,000)
Office expenses	245,400	217,874	27,526	150,900	221,329	(70,429)
Other	709,007	409,988	299,019	639,665	455,962	183,703
Total Disbursements	2,568,427	2,251,547	316,880	2,185,523	2,015,965	169,558
RECEIPTS OVER (UNDER) DISBURSEMENTS	(335,227)	370,453	705,680	(131,023)	204,204	335,227
CASH, JANUARY 1	335,227	335,227	0	131,023	131,023	0
CASH, DECEMBER 31	0	705,680	705,680	0	335,227	335,227
LAW LIBRARY FUND						
RECEIPTS						
Charges for services	8,500	7,545	(955)	0	8,526	8,526
Interest	150	132	(18)	0	164	164
Total Receipts	8,650	7,677	(973)	0	8,690	8,690
DISBURSEMENTS						
Office expenditures	8,840	9,255	(415)	0	8,944	(8,944)
Equipment	350	0	350	0	669	(669)
Total Disbursements	9,190	9,255	(65)	0	9,613	(9,613)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(540)	(1,578)	(1,038)	0	(923)	(923)
CASH, JANUARY 1	6,213	6,213	0	7,136	7,136	0
CASH, DECEMBER 31	5,673	4,635	(1,038)	7,136	6,213	(923)
D.A.R.E. FUND						
RECEIPTS						
Interest	50	11	(39)	45	53	8
Other	1,300	450	(850)	1,150	400	(750)
Total Receipts	1,350	461	(889)	1,195	453	(742)
DISBURSEMENTS						
Sheriff	1,600	806	794	2,000	1,374	626
Total Disbursements	1,600	806	794	2,000	1,374	626
RECEIPTS OVER (UNDER) DISBURSEMENTS	(250)	(345)	(95)	(805)	(921)	(116)
CASH, JANUARY 1	369	369	0	1,290	1,290	0
CASH, DECEMBER 31	$119	$24	($95)	$485	$369	($116)

EXHIBIT B

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

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
LOCAL LAW ENFORCEMENT BLOCK GRANT #2						
RECEIPTS						
Intergovernmental	$0	$0	$0	$13,588	$13,588	$0
Interest	150	249	99	300	444	144
Other	0	0	0	1,510	1,510	0
Total Receipts	150	249	99	15,398	15,542	144
DISBURSEMENTS						
Equipment	8,040	7,099	941	15,350	7,651	7,699
Total Disbursements	8,040	7,099	941	15,350	7,651	7,699
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,890)	(6,850)	1,040	48	7,891	7,843
CASH, JANUARY 1	7,891	7,891	0	0	0	0
CASH, DECEMBER 31	1	1,041	1,040	48	7,891	7,843
ELECTION SERVICES FUND						
RECEIPTS						
Intergovernmental	950	2,339	1,389	950	920	(30)
Total Receipts	950	2,339	1,389	950	920	(30)
DISBURSEMENTS						
County Clerk	1,200	274	926	0	0	0
Total Disbursements	1,200	274	926	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(250)	2,065	2,315	950	920	(30)
CASH, JANUARY 1	920	920	0	0	0	0
CASH, DECEMBER 31	$670	$2,985	$2,315	$950	$920	($30)

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity and Basis of Presentation

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

B. Basis of Accounting

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

C. Budgets and Budgetary Practices

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

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

Fund	Year(s) Ended December 31,
Sales Use Tax	2001
Prosecuting Attorney Bad Check	2000
Recorder User Fee	2001
Sheriff Drug	2000
Law Library	2001 and 2000

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

D. Published Financial Statements

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

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

Fund	Year(s) Ended December 31,
Circuit Clerk Interest	2001 and 2000
Law Library	2001 and 2000

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Government Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

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

Of the Health Center Board's bank balance at December 31, 2001, $100,000 was covered by federal depositary insurance or by collateral securities held by the Health Center Board's custodial bank in the Health Center Board's name, $459,584 was covered by collateral held by the pledging (or depositary) bank's trust department or agent in the Health Center Board's name, and $166,455 was uninsured and uncollateralized.

Of the Health Center Board's bank balance at December 31, 2000, $100,000 was covered by federal depositary insurance or by collateral securities held by the Health Center Board's custodial bank in the Health Center Board's name, $197,812 was covered by collateral held by the pledging (or depositary) bank's trust department or agent in the Health Center Board's name, and $97,438 was uninsured and uncollateralized.

Furthermore, because of significantly higher bank balances at certain times during the year, the amounts of uninsured and uncollateralized balances for the Health Center Board were substantially higher at those times than such amounts at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 2000, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

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

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

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

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

The prior report issued for the two years ended December 31,1999, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.