**CLAIRE C. McCASKILL**
**Missouri State Auditor**

To the County Commission
and
Officeholders of Polk County, Missouri

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

Claire C. McCaskill
State Auditor

Report No. 2002-79
August 30, 2002

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POLK COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 2001 AND 2000

POLK COUNTY, MISSOURI

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# FINANCIAL SECTION

# Independent Auditor's Reports

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MCBRIDE, LOCK & ASSOCIATES

# INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

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

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Polk 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 Polk 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 Polk 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 May 2, 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.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

Original Signed by Auditor

McBride, Lock & Associates

May 2, 2002

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McBRIDE, LOCK & ASSOCIATES

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

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

We have audited the special-purpose financial statements of various funds of Polk County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 2, 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 Polk County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

## Internal Control Over Financial Reporting

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

This report is intended for the information of the management of Polk County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

McBride, Lock & Associates

May 2, 2002

# Financial Statements

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

| Fund | Cash, January 1 | Receipts | Disbursements | Cash, December 31 |
|---|---|---|---|---|
| General Revenue | $ 896,097 | $ 1,108,887 | $ 1,039,729 | $ 965,255 |
| Special Road and Bridge | 23,592 | 2,720,870 | 2,736,362 | 8,100 |
| Assessment | 63 | 182,184 | 182,247 | 0 |
| Law Enforcement Training | 9,392 | 14,801 | 6,207 | 17,986 |
| Prosecuting Attorney Training | 7,459 | 1,223 | 1,245 | 7,437 |
| Law Enforcement Sales Tax | 587,346 | 1,471,437 | 1,479,526 | 579,257 |
| Capital Improvement Sales Tax | 442,916 | 1,119,418 | 1,447,624 | 114,710 |
| Emergency 911 | 15,468 | 227,537 | 232,998 | 10,007 |
| Child Support Enforcement | 0 | 99,991 | 99,991 | 0 |
| Prosecuting Attorney Bad Check | 33,420 | 22,039 | 12,759 | 42,700 |
| Recorder User Fee | 18,258 | 17,168 | 20,017 | 15,409 |
| Prosecuting Attorney Delinquent Tax | 5,041 | 316 | 0 | 5,357 |
| Sheriff Civil Fees | 43,910 | 33,003 | 47,831 | 29,082 |
| Police Officers Standard Training | 5,806 | 0 | 5,806 | 0 |
| Special Trust | 132 | 1,126 | 549 | 709 |
| Moore Cemetery Trust | 3,587 | 189 | 0 | 3,776 |
| Recycling Project | 939 | 30,101 | 17,834 | 13,206 |
| Local Emergency Planning Committee | 7,841 | 5,394 | 2,414 | 10,821 |
| Juvenile Detention Center | 41,302 | 28,846 | 11,953 | 58,195 |
| Veterans Memorial | 2,247 | 245 | 0 | 2,492 |
| Health Center | 30,942 | 493,213 | 452,086 | 72,069 |
| Senate Bill 40 Board | 81,170 | 43,868 | 81,463 | 43,575 |
| Sheriff Special Operations | 4,648 | 0 | 160 | 4,488 |
| Law Library | 2,233 | 10,983 | 7,241 | 5,975 |
| Circuit Clerk Interest | 1,843 | 4,532 | 4,725 | 1,650 |
| Associate Circuit Division Interest | 7,932 | 975 | 0 | 8,907 |
| | $ 2,273,584 | $ 7,638,346 | $ 7,890,767 | $ 2,021,163 |

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

Exhibit A-2

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

| Fund | Cash, January 1 | Receipts | Disbursements | Cash, December 31 |
|---|---|---|---|---|
| General Revenue | $ 824,231 | $ 1,023,328 | $ 951,462 | $ 896,097 |
| Special Road and Bridge | 36,290 | 2,354,461 | 2,367,159 | 23,592 |
| Assessment | 64 | 176,614 | 176,615 | 63 |
| Law Enforcement Training | 7,906 | 10,878 | 9,392 | 9,392 |
| Prosecuting Attorney Training | 6,135 | 1,649 | 325 | 7,459 |
| Law Enforcement Sales Tax | 581,993 | 1,268,579 | 1,263,226 | 587,346 |
| Capital Improvement Sales Tax | 452,997 | 889,919 | 900,000 | 442,916 |
| Emergency 911 | 389 | 216,407 | 201,328 | 15,468 |
| Child Support Enforcement | 5,912 | 83,840 | 89,752 | 0 |
| Prosecuting Attorney Bad Check | 23,469 | 27,949 | 17,998 | 33,420 |
| Recorder User Fee | 9,090 | 12,955 | 3,787 | 18,258 |
| Prosecuting Attorney Delinquent Tax | 4,719 | 322 | 0 | 5,041 |
| Sheriff Civil Fees | 26,549 | 30,929 | 13,568 | 43,910 |
| Police Officers Standard Training | 3,621 | 5,806 | 3,621 | 5,806 |
| Special Trust | 1,157 | 975 | 2,000 | 132 |
| Moore Cemetery Trust | 3,347 | 240 | 0 | 3,587 |
| Recycling Project | 27,029 | 1,166 | 27,256 | 939 |
| Local Emergency Planning Committee | 8,052 | 5,384 | 5,595 | 7,841 |
| Juvenile Detention Center | 18,756 | 42,084 | 19,538 | 41,302 |
| Veterans Memorial | 2,118 | 129 | 0 | 2,247 |
| Health Center | 38,059 | 454,366 | 461,483 | 30,942 |
| Senate Bill 40 Board | 67,848 | 32,679 | 19,357 | 81,170 |
| Sheriff Special Operations | 4,728 | 0 | 80 | 4,648 |
| Law Library | 6,503 | 11,713 | 15,983 | 2,233 |
| Circuit Clerk Interest | 1,005 | 1,318 | 480 | 1,843 |
| Associate Circuit Division Interest | 6,600 | 1,332 | 0 | 7,932 |
| | $ 2,168,567 | $ 6,655,022 | $ 6,550,005 | $ 2,273,584 |

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

POLK 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 | $ 6,931,774 | $ 7,621,611 | $ 689,837 | $ 6,545,390 | $ 6,640,659 | $ 95,269 |
| DISBURSEMENTS | 7,839,925 | 7,878,641 | (38,716) | 7,195,540 | 6,533,462 | 662,078 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (908,151) | $ (257,030) | $ 651,121 | $ (650,150) | $ 107,197 | $ 757,347 |
| CASH, JANUARY 1 | 2,146,364 | 2,254,810 | 108,446 | 2,360,205 | 2,147,613 | (212,592) |
| CASH, DECEMBER 31 | $ 1,238,213 | $ 1,997,780 | $ 759,567 | $ 1,710,055 | $ 2,254,810 | $ 544,755 |
| **GENERAL REVENUE FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | $ 533,440 | $ 584,075 | $ 50,635 | $ 432,822 | $ 531,524 | $ 98,702 |
| Intergovernmental | 18,309 | 29,771 | 11,462 | 19,765 | 33,705 | 13,940 |
| Charges for services | 281,600 | 301,379 | 19,779 | 279,800 | 275,139 | (4,661) |
| Interest | 70,000 | 67,823 | (2,177) | 58,000 | 72,746 | 14,746 |
| Other | 329,296 | 125,838 | (203,458) | 69,157 | 110,214 | 41,057 |
| Total Receipts | $ 1,232,645 | $ 1,108,886 | $ (123,758) | $ 859,544 | $ 1,023,328 | $ 163,784 |
| DISBURSEMENTS | | | | | | |
| County Commission | $ 102,389 | $ 100,476 | $ 1,913 | $ 101,830 | $ 97,300 | $ 4,530 |
| County Clerk | 87,145 | 86,978 | 167 | 79,595 | 74,656 | 4,939 |
| Elections | 72,948 | 45,390 | 27,558 | 107,693 | 102,962 | 4,731 |
| Buildings and grounds | 321,887 | 342,280 | (20,393) | 247,772 | 245,347 | 2,425 |
| Employee fringe benefits | 39,560 | 41,439 | (1,879) | 32,810 | 32,210 | 600 |
| County Treasurer | 59,184 | 55,756 | 3,428 | 56,512 | 54,478 | 2,034 |
| County Collector | 109,605 | 93,701 | 15,904 | 99,689 | 95,124 | 4,565 |
| Ex Officio Recorder of Deeds | 71,678 | 56,346 | 15,332 | 71,043 | 66,842 | 4,201 |
| Associate Circuit Court | 22,650 | 20,904 | 1,746 | 21,125 | 11,414 | 9,711 |
| Associate Circuit (Probate) | 0 | 13,451 | (13,451) | 11,198 | 0 | 11,198 |
| Public Administrator | 46,715 | 45,600 | 1,115 | 27,265 | 38,729 | (11,464) |
| Court Reporter | 5,250 | 507 | 4,743 | 0 | 3,291 | (3,291) |
| Circuit Judge | 12,229 | 3,062 | 9,167 | 0 | 5,815 | (5,815) |
| Other | 330,745 | 110,216 | 220,529 | 105,774 | 99,894 | 5,880 |
| Transfers out | 68,472 | 23,623 | 44,849 | 67,661 | 23,400 | 44,261 |
| Emergency Fund | 31,000 | 0 | 31,000 | 25,800 | 0 | 25,800 |
| Total Disbursements | $ 1,381,457 | $ 1,039,729 | $ 341,728 | $ 1,055,767 | $ 951,462 | $ 104,305 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (148,812) | $ 69,158 | $ 217,970 | $ (196,223) | $ 71,866 | $ 268,089 |
| CASH, JANUARY 1 | 896,097 | 896,097 | 0 | 677,280 | 824,231 | 146,951 |
| CASH, DECEMBER 31 | $ 747,285 | $ 965,255 | $ 217,970 | $ 481,057 | $ 896,097 | $ 415,040 |

POLK 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 | $ 232,438 | $ 293,486 | $ 61,048 | $ 198,994 | $ 264,805 | $ 65,811 |
| Intergovernmental | 1,243,500 | 1,125,862 | (117,638) | 934,600 | 1,089,237 | 154,637 |
| Charges for services | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 5,000 | 4,584 | (416) | 2,000 | 11,932 | 9,932 |
| Other | 200 | 21,938 | 21,738 | 700 | 88,487 | 87,787 |
| Transfers in | 1,300,000 | 1,275,000 | (25,000) | 1,135,669 | 900,000 | (235,669) |
| Total Receipts | $ 2,781,138 | $ 2,720,870 | $ (60,268) | $ 2,271,963 | $ 2,354,461 | $ 82,498 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ 475,000 | $ 489,222 | $ (14,222) | $ 440,500 | $ 423,785 | $ 16,715 |
| Employee fringe benefits | 114,000 | 106,038 | 7,962 | 93,700 | 89,701 | 3,999 |
| Supplies | 142,200 | 161,922 | (19,722) | 119,200 | 140,080 | (20,880) |
| Insurance | 27,500 | 29,163 | (1,663) | 21,600 | 26,351 | (4,751) |
| Road and bridge materials | 1,038,000 | 1,145,232 | (107,232) | 905,000 | 893,247 | 11,753 |
| Equipment repairs | 90,000 | 87,922 | 2,078 | 80,000 | 115,300 | (35,300) |
| Rentals | 6,500 | 6,860 | (360) | 6,500 | 6,199 | 301 |
| Equipment purchases | 200,000 | 205,460 | (5,460) | 200,000 | 258,526 | (58,526) |
| Construction, repair, and maintenance | 200 | 1,245 | (1,045) | 200 | 268 | (68) |
| Other | 557,500 | 369,131 | 188,369 | 402,000 | 413,701 | (11,701) |
| Transfers out | 141,000 | 134,165 | 6,835 | 0 | 0 | 0 |
| Total Disbursements | $ 2,791,900 | $ 2,736,362 | $ 55,538 | $ 2,268,700 | $ 2,367,159 | $ (98,459) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (10,762) | $ (15,492) | $ (4,730) | $ 3,263 | $ (12,698) | $ (15,961) |
| CASH, JANUARY 1 | 23,592 | 23,592 | 0 | 20,150 | 36,290 | 16,140 |
| CASH, DECEMBER 31 | $ 12,830 | $ 8,100 | $ (4,729) | $ 23,413 | $ 23,592 | $ 179 |
| **ASSESSMENT FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | $ 162,638 | $ 165,636 | $ 2,998 | $ 142,057 | $ 153,896 | $ 11,839 |
| Interest | 1,500 | 1,886 | 386 | 1,200 | 1,531 | 331 |
| Other | 2,700 | 2,454 | (246) | 2,000 | 2,837 | 837 |
| Transfers in | 38,472 | 12,208 | (26,264) | 36,974 | 18,350 | (18,624) |
| Total Receipts | $ 205,310 | $ 182,184 | $ (23,126) | $ 182,231 | $ 176,614 | $ (5,617) |
| DISBURSEMENTS | | | | | | |
| Assessor | $ 204,097 | $ 182,247 | $ 21,850 | $ 182,295 | $ 176,615 | $ 5,680 |
| Total Disbursements | $ 204,097 | $ 182,247 | $ 21,850 | $ 182,295 | $ 176,615 | $ 5,680 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 1,213 | $ (63) | $ (1,276) | $ (64) | $ (1) | $ 63 |
| CASH, JANUARY 1 | 64 | 63 | (1) | 64 | 64 | 0 |
| CASH, DECEMBER 31 | $ 1,277 | $ 0 | $ (1,277) | $ 0 | $ 63 | $ 63 |

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

| | Year Ended December 31, 2001 Budget | 2001 Actual | 2001 Variance Favorable (Unfavorable) | 2000 Budget | 2000 Actual | 2000 Variance Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **LAW ENFORCEMENT TRAINING FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | $ 5,000 | $ 3,052 | $ (1,948) | $ 0 | $ 0 | $ 0 |
| Charges for services | 6,000 | 4,704 | (1,296) | 6,880 | 6,596 | (284) |
| Interest | 500 | 644 | 144 | 450 | 651 | 201 |
| Other | 0 | 564 | 564 | 0 | 10 | 10 |
| Transfers in | 5,806 | 5,836 | 30 | 3,621 | 3,621 | 0 |
| Total Receipts | $ 17,306 | $ 14,801 | $ (2,506) | $ 10,951 | $ 10,878 | $ (73) |
| DISBURSEMENTS | | | | | | |
| Sheriff | $ 10,600 | $ 6,207 | $ 4,393 | $ 9,500 | $ 9,392 | $ 108 |
| Total Disbursements | $ 10,600 | $ 6,207 | $ 4,393 | $ 9,500 | $ 9,392 | $ 108 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 6,706 | $ 8,594 | $ 1,888 | $ 1,451 | $ 1,486 | $ 35 |
| CASH, JANUARY 1 | 9,392 | 9,392 | 0 | 7,906 | 7,906 | 0 |
| CASH, DECEMBER 31 | $ 16,098 | $ 17,986 | $ 1,888 | $ 9,357 | $ 9,392 | $ 35 |
| **PROSECUTING ATTORNEY TRAINING FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | $ 1,649 | $ 1,223 | $ (426) | $ 1,723 | $ 1,649 | $ (74) |
| Total Receipts | $ 1,649 | $ 1,223 | $ (426) | $ 1,723 | $ 1,649 | $ (74) |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | $ 1,750 | $ 1,245 | $ 505 | $ 1,750 | $ 325 | $ 1,425 |
| Total Disbursements | $ 1,750 | $ 1,245 | $ 505 | $ 1,750 | $ 325 | $ 1,425 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (101) | $ (22) | $ 79 | $ (27) | $ 1,324 | $ 1,351 |
| CASH, JANUARY 1 | 7,459 | 7,459 | 0 | 6,135 | 6,135 | 0 |
| CASH, DECEMBER 31 | $ 7,358 | $ 7,437 | $ 79 | $ 6,108 | $ 7,459 | $ 1,351 |
| **LAW ENFORCEMENT SALES TAX FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Sales tax | $ 1,000,000 | $ 1,093,217 | $ 93,217 | $ 997,000 | $ 1,056,106 | $ 59,106 |
| Intergovernmental | 157,809 | 133,229 | (24,580) | 8,869 | 8,086 | (782) |
| Charges for services | 115,000 | 105,067 | (9,933) | 79,000 | 122,508 | 43,508 |
| Interest | 30,000 | 30,606 | 606 | 24,000 | 31,967 | 7,967 |
| Other | 43,278 | 109,317 | 66,039 | 37,800 | 49,911 | 12,111 |
| Transfers in | 0 | 0 | 0 | 59,736 | 0 | (59,736) |
| Total Receipts | $ 1,346,087 | $ 1,471,437 | $ 125,350 | $ 1,206,404 | $ 1,268,579 | $ 62,174 |
| DISBURSEMENTS | | | | | | |
| Sheriff | $ 909,460 | $ 895,814 | $ 13,646 | $ 836,832 | $ 794,121 | $ 42,711 |
| Jail | 201,676 | 166,970 | 34,706 | 160,176 | 162,366 | (2,190) |
| Prosecuting Attorney | 164,848 | 158,698 | 6,150 | 161,804 | 161,377 | 427 |
| Juvenile Officer | 42,319 | 33,360 | 8,959 | 41,264 | 28,925 | 12,339 |
| County Coroner | 26,480 | 21,385 | 5,095 | 20,547 | 12,151 | 8,396 |
| Employee fringe benefits | 245,455 | 203,299 | 42,156 | 110,200 | 104,285 | 5,915 |
| Emergency Fund | 36,000 | 0 | 36,000 | 36,200 | 0 | 36,200 |
| Total Disbursements | $ 1,626,238 | $ 1,479,526 | $ 146,712 | $ 1,367,023 | $ 1,263,226 | $ 103,797 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (280,151) | $ (8,089) | $ 272,062 | $ (160,619) | $ 5,353 | $ 165,972 |
| CASH, JANUARY 1 | 587,346 | 587,346 | $ 0 | 522,257 | 581,993 | $ 59,736 |
| CASH, DECEMBER 31 | $ 307,195 | $ 579,257 | $ 272,062 | $ 361,638 | $ 587,346 | $ 225,708 |

Exhibit B
(Continued)

POLK 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) |
| **CAPITAL IMPROVEMENT SALES TAX FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Sales Tax | $ 1,050,000 | $ 1,092,422 | $ 42,422 | $ 825,000 | $ 873,400 | $ 48,400 |
| Transfers In | 0 | 4,525 | 4,525 | 0 | 0 | 0 |
| Interest | 16,500 | 22,471 | 5,971 | 26,000 | 16,519 | (9,481) |
| Total Receipts | $ 1,066,500 | $ 1,119,418 | $ 52,918 | $ 851,000 | $ 889,919 | $ 38,919 |
| DISBURSEMENTS | | | | | | |
| Distributions to road districts | $ 180,000 | $ 172,624 | $ 7,376 | $ 0 | $ 0 | $ 0 |
| Transfers out | 1,300,000 | 1,275,000 | 25,000 | 1,100,000 | 900,000 | 200,000 |
| Total Disbursements | $ 1,480,000 | $ 1,447,624 | $ 32,376 | $ 1,100,000 | $ 900,000 | $ 200,000 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (413,500) | $ (328,206) | $ 85,294 | $ (249,000) | $ (10,081) | $ 238,919 |
| CASH, JANUARY 1 | 442,916 | 442,916 | 0 | 452,997 | 452,997 | 0 |
| CASH, DECEMBER 31 | $ 29,416 | $ 114,710 | $ 85,294 | $ 203,997 | $ 442,916 | $ 238,919 |
| **EMERGENCY 911 FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | $ 216,100 | $ 225,834 | $ 9,734 | $ 200,000 | $ 214,825 | $ 14,825 |
| Interest | 1,500 | 1,695 | 195 | 1,000 | 1,583 | 583 |
| Other | 0 | 8 | 8 | 0 | 0 | 0 |
| Total Receipts | $ 217,600 | $ 227,537 | $ 9,937 | $ 201,000 | $ 216,407 | $ 15,407 |
| DISBURSEMENTS | | | | | | |
| Office expenditures | $ 2,000 | $ 2,148 | $ (148) | $ 1,000 | $ 1,828 | $ (828) |
| Contractual services | 231,000 | 230,850 | 150 | 200,389 | 199,500 | 889 |
| Total Disbursements | $ 233,000 | $ 232,998 | $ 2 | $ 201,389 | $ 201,328 | $ 60 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (15,400) | $ (5,461) | $ 9,939 | $ (389) | $ 15,079 | $ 15,468 |
| CASH, JANUARY 1 | 15,468 | 15,468 | 0 | 389 | 389 | 0 |
| CASH, DECEMBER 31 | $ 68 | $ 10,007 | $ 9,939 | $ 0 | $ 15,468 | $ 15,468 |
| **CHILD SUPPORT ENFORCEMENT FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | $ 117,929 | $ 95,601 | $ (22,329) | $ 93,818 | $ 72,759 | $ (21,059) |
| Other | 0 | 1,132 | 1,132 | 12,086 | 6,031 | (6,055) |
| Transfers in | 12,000 | 3,258 | (8,742) | 5,687 | 5,050 | (637) |
| Total Receipts | $ 129,929 | $ 99,991 | $ (29,938) | $ 111,591 | $ 83,840 | $ (27,751) |
| DISBURSEMENTS | | | | | | |
| Salaries | $ 80,793 | $ 71,831 | $ 8,962 | $ 77,672 | $ 63,112 | $ 14,560 |
| Office expenditures | 16,200 | 11,897 | 4,303 | 15,700 | 13,020 | 2,680 |
| Equipment | 3,200 | 2,755 | 445 | 3,100 | 2,296 | 804 |
| Mileage and training | 3,150 | 2,198 | 952 | 3,000 | 2,303 | 697 |
| Other | 14,587 | 10,987 | 3,600 | 12,118 | 9,020 | 3,098 |
| Transfers out | 0 | 323 | (323) | 0 | 0 | 0 |
| Total Disbursements | $ 117,930 | $ 99,991 | $ 17,939 | $ 111,590 | $ 89,752 | $ 21,839 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 11,999 | $ 0 | $ (11,999) | $ 1 | $ (5,912) | $ (5,913) |
| CASH, JANUARY 1 | 0 | 0 | 0 | 5,912 | 5,912 | 0 |
| CASH, DECEMBER 31 | $ 11,999 | $ 0 | $ (11,999) | $ 5,913 | $ 0 | $ (5,913) |

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 BAD CHECK FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | $ 20,000 | $ 19,636 | $ (364) | $ 12,000 | $ 25,495 | $ 13,495 |
| Interest | 1,600 | 1,874 | 274 | 1,000 | 1,556 | 556 |
| Other | 0 | 529 | 529 | 500 | 898 | 398 |
| Total Receipts | $ 21,600 | $ 22,039 | $ 439 | $ 13,500 | $ 27,949 | $ 14,449 |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | $ 17,200 | $ 12,759 | $ 4,441 | $ 5,000 | $ 17,998 | $ (12,998) |
| Total Disbursements | $ 17,200 | $ 12,759 | $ 4,441 | $ 5,000 | $ 17,998 | $ (12,998) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 4,400 | $ 9,280 | $ 4,880 | $ 8,500 | $ 9,951 | $ 1,451 |
| CASH, JANUARY 1 | 33,420 | 33,420 | 0 | 23,469 | 23,469 | 0 |
| CASH, DECEMBER 31 | $ 37,820 | $ 42,700 | $ 4,880 | $ 31,969 | $ 33,420 | $ 1,451 |
| **RECORDER USER FEE FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | $ 12,000 | $ 16,348 | $ 4,348 | $ 13,000 | $ 12,221 | $ (779) |
| Interest | 500 | 820 | 320 | 400 | 734 | 334 |
| Total Receipts | $ 12,500 | $ 17,168 | $ 4,668 | $ 13,400 | $ 12,955 | $ (445) |
| DISBURSEMENTS | | | | | | |
| Ex Officio Recorder of Deeds | $ 28,000 | $ 20,017 | $ 7,983 | $ 21,000 | $ 3,787 | $ 17,213 |
| Total Disbursements | $ 28,000 | $ 20,017 | $ 7,983 | $ 21,000 | $ 3,787 | $ 17,213 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (15,500) | $ (2,851) | $ 12,651 | $ (7,600) | $ 9,168 | $ 16,768 |
| CASH, JANUARY 1 | 18,258 | 18,258 | 0 | 9,090 | 9,090 | 0 |
| CASH, DECEMBER 31 | $ 2,758 | $ 15,409 | $ 12,651 | $ 1,490 | $ 18,258 | $ 16,768 |
| **PROSECUTING ATTORNEY DELINQUENT TAX FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | $ 50 | $ 48 | $ (2) | $ 0 | $ 54 | $ 54 |
| Interest | 300 | 268 | (32) | 300 | 268 | (32) |
| Total Receipts | $ 350 | $ 316 | $ (34) | $ 300 | $ 322 | $ 22 |
| DISBURSEMENTS | | | | | | |
| Prosecuting attorney | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| Total Disbursements | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 350 | $ 316 | $ (34) | $ 300 | $ 322 | $ 22 |
| CASH, JANUARY 1 | 5,042 | 5,041 | (1) | 4,719 | 4,719 | 0 |
| CASH, DECEMBER 31 | $ 5,392 | $ 5,357 | $ (35) | $ 5,019 | $ 5,041 | $ 22 |

Exhibit B
(Continued)

POLK 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) |
| **SHERIFF CIVIL FEES FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | $ 27,000 | $ 30,718 | $ 3,718 | $ 25,000 | $ 29,123 | $ 4,123 |
| Interest | 2,000 | 2,285 | 285 | 900 | 1,806 | 906 |
| Total Receipts | $ 29,000 | $ 33,003 | $ 4,003 | $ 25,900 | $ 30,929 | $ 5,029 |
| DISBURSEMENTS | | | | | | |
| Equipment | $ 43,910 | $ 47,831 | $ (3,921) | $ 26,549 | $ 13,568 | $ 12,981 |
| Total Disbursements | $ 43,910 | $ 47,831 | $ (3,921) | $ 26,549 | $ 13,568 | $ 12,981 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (14,910) | $ (14,828) | $ 82 | $ (649) | $ 17,361 | $ 18,010 |
| CASH, JANUARY 1 | 43,910 | 43,910 | 0 | 26,549 | 26,549 | 0 |
| CASH, DECEMBER 31 | $ 29,000 | $ 29,082 | $ 82 | $ 25,900 | $ 43,910 | $ 18,010 |
| **POLICE OFFICERS STANDARD TRAINING FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | $ 0 | $ 0 | $ 0 | $ 3,000 | $ 5,806 | $ 2,806 |
| Total Receipts | $ 0 | $ 0 | $ 0 | $ 3,000 | $ 5,806 | $ 2,806 |
| DISBURSEMENTS | | | | | | |
| Transfers out | $ 5,806 | $ 5,806 | $ 0 | $ 3,621 | $ 3,621 | $ 0 |
| Total Disbursements | $ 5,806 | $ 5,806 | $ 0 | $ 3,621 | $ 3,621 | $ 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (5,806) | $ (5,806) | $ 0 | $ (621) | $ 2,185 | $ 2,806 |
| CASH, JANUARY 1 | 5,806 | 5,806 | 0 | 3,621 | 3,621 | 0 |
| CASH, DECEMBER 31 | $ 0 | $ 0 | $ 0 | $ 3,000 | $ 5,806 | $ 2,806 |
| **SPECIAL TRUST FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | $ 1,000 | $ 1,126 | $ 126 | $ 1,000 | $ 975 | $ (25) |
| Total Receipts | $ 1,000 | $ 1,126 | $ 126 | $ 1,000 | $ 975 | $ (25) |
| DISBURSEMENTS | | | | | | |
| Domestic violence shelter | $ 500 | $ 549 | $ (49) | $ 1,000 | $ 1,000 | $ 0 |
| Mary Shaul Butler Shelter | 500 | 0 | 500 | 1,000 | 1,000 | 0 |
| Total Disbursements | $ 1,000 | $ 549 | $ 451 | $ 2,000 | $ 2,000 | $ 0 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 0 | $ 577 | $ 577 | $ (1,000) | $ (1,025) | $ (25) |
| CASH, JANUARY 1 | 132 | 132 | 0 | 1,157 | 1,157 | 0 |
| CASH, DECEMBER 31 | $ 132 | $ 709 | $ 577 | $ 157 | $ 132 | $ (25) |

POLK 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) |
| **MOORE CEMETERY TRUST FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Interest | $ 180 | $ 189 | $ 9 | $ 180 | $ 190 | $ 10 |
| Other | 50 | 0 | (50) | 0 | 50 | 50 |
| Total Receipts | $ 230 | $ 189 | $ (41) | $ 180 | $ 240 | $ 60 |
| DISBURSEMENTS | | | | | | |
| Cemetery improvements | $ 200 | $ 0 | $ 200 | $ 200 | $ 0 | $ 200 |
| Total Disbursements | $ 200 | $ 0 | $ 200 | $ 200 | $ 0 | $ 200 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 30 | $ 189 | $ 159 | $ (20) | $ 240 | $ 260 |
| CASH, JANUARY 1 | 3,587 | 3,587 | 0 | 3,347 | 3,347 | 0 |
| CASH, DECEMBER 31 | $ 3,617 | $ 3,776 | $ 159 | $ 3,327 | $ 3,587 | $ 260 |
| **RECYCLING PROJECT FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | $ 11,000 | $ 22,039 | $ 11,039 | $ 13,076 | $ 1,000 | $ (12,076) |
| Transfers in | 8,000 | 8,062 | 62 | 15,000 | 166 | (14,834) |
| Total Receipts | $ 19,000 | $ 30,101 | $ 11,101 | $ 28,076 | $ 1,166 | $ (26,910) |
| DISBURSEMENTS | | | | | | |
| Salaries | $ 13,794 | $ 14,054 | $ (260) | $ 13,014 | $ 13,014 | $ 0 |
| Equipment | 0 | 0 | 0 | 20,000 | 11,020 | 8,980 |
| Health/Medical Insurance | 2,052 | 2,103 | (51) | 1,125 | 1,451 | (326) |
| Workers Comp | 625 | 652 | (27) | 624 | 624 | 0 |
| Matching Social Security | 1,056 | 923 | 133 | 1,000 | 855 | 145 |
| Other | 500 | 102 | 398 | 1,000 | 292 | 708 |
| Total Disbursements | $ 18,027 | $ 17,834 | $ 193 | $ 36,763 | $ 27,256 | $ 9,507 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 973 | $ 12,267 | $ 11,294 | $ (8,687) | $ (26,090) | $ (17,403) |
| CASH, JANUARY 1 | 939 | 939 | 0 | 27,029 | 27,029 | 0 |
| CASH, DECEMBER 31 | $ 1,912 | $ 13,206 | $ 11,294 | $ 18,342 | $ 939 | $ (17,403) |
| **LOCAL EMERGENCY PLANNING COMMITTEE FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | $ 5,400 | $ 5,394 | $ (6) | $ 5,965 | $ 5,384 | $ (581) |
| Total Receipts | $ 5,400 | $ 5,394 | $ (6) | $ 5,965 | $ 5,384 | $ (581) |
| DISBURSEMENTS | | | | | | |
| Office expenditures | $ 1,225 | $ 607 | $ 618 | $ 1,000 | $ 1,046 | $ (46) |
| Equipment | 3,500 | 684 | 2,816 | 5,000 | 3,090 | 1,910 |
| Mileage and training | 2,075 | 1,123 | 952 | 1,575 | 1,459 | 116 |
| Other | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| Total Disbursements | $ 6,800 | $ 2,414 | $ 4,386 | $ 8,575 | $ 5,595 | $ 2,980 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (1,400) | $ 2,980 | $ 4,380 | $ (2,610) | $ (211) | $ 2,399 |
| CASH, JANUARY 1 | 7,841 | 7,841 | 0 | 8,052 | 8,052 | 0 |
| CASH, DECEMBER 31 | $ 6,441 | $ 10,821 | $ 4,380 | $ 5,442 | $ 7,841 | $ 2,399 |

Exhibit B
(Continued)

POLK 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 CENTER FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | $ 40,900 | $ 28,846 | $ (12,054) | $ 43,940 | $ 42,084 | $ (1,856) |
| Charges for services | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 10,000 | 0 | (10,000) | 10,000 | 0 | (10,000) |
| Total Receipts | $ 50,900 | $ 28,846 | $ (22,054) | $ 53,940 | $ 42,084 | $ (11,856) |
| DISBURSEMENTS | | | | | | |
| Juvenile Detention Center | $ 80,300 | $ 11,953 | $ 68,347 | $ 63,800 | $ 19,538 | $ 44,262 |
| Total Disbursements | $ 80,300 | $ 11,953 | $ 68,347 | $ 63,800 | $ 19,538 | $ 44,262 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (29,400) | $ 16,893 | $ 46,293 | $ (9,860) | $ 22,546 | $ 32,406 |
| CASH, JANUARY 1 | 41,302 | 41,302 | 0 | 18,756 | 18,756 | 0 |
| CASH, DECEMBER 31 | $ 11,902 | $ 58,195 | $ 46,293 | $ 8,896 | $ 41,302 | $ 32,406 |
| **VETERANS MEMORIAL FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Interest | $ 100 | $ 245 | $ 145 | $ 0 | $ 129 | $ 129 |
| Total Receipts | $ 100 | $ 245 | $ 145 | $ 0 | $ 129 | $ 129 |
| DISBURSEMENTS | | | | | | |
| Veterans Memorial | $ 100 | $ 0 | $ 100 | $ 100 | $ 0 | $ 100 |
| Total Disbursements | $ 100 | $ 0 | $ 100 | $ 100 | $ 0 | $ 100 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 0 | $ 245 | $ 245 | $ (100) | $ 129 | $ 229 |
| CASH, JANUARY 1 | 2,247 | 2,247 | 0 | 2,118 | 2,118 | 0 |
| CASH, DECEMBER 31 | $ 2,247 | $ 2,492 | $ 245 | $ 2,018 | $ 2,247 | $ 229 |
| **ROAD GRANT FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | | | | $ 0 | $ 0 | $ 0 |
| Other | | | | 34,000 | 0 | (34,000) |
| Total Receipts | | | | $ 34,000 | $ 0 | $ (34,000) |
| DISBURSEMENTS | | | | | | |
| Road and bridge materials | | | | $ 33,326 | $ 0 | $ 33,326 |
| Transfers out | | | | 674 | 0 | 674 |
| Total Disbursements | | | | $ 34,000 | $ 0 | $ 34,000 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | $ 0 | $ 0 | $ 0 |
| CASH, JANUARY 1 | | | | 0 | 0 | 0 |
| CASH, DECEMBER 31 | | | | $ 0 | $ 0 | $ 0 |

POLK 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) |
| **SCHOOL BASED PARTNERSHIP GRANT FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | | | | $ 0 | $ 0 | $ 0 |
| Charges for services | | | | 157,755 | 0 | (157,755) |
| Total Receipts | | | | $ 157,755 | $ 0 | $ (157,755) |
| DISBURSEMENTS | | | | | | |
| Distribution to Bolivar R-1 school district | | | | $ 157,755 | $ 0 | $ 157,755 |
| Total Disbursements | | | | $ 157,755 | $ 0 | $ 157,755 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | $ 0 | $ 0 | $ 0 |
| CASH, JANUARY 1 | | | | 21,800 | 0 | (21,800) |
| CASH, DECEMBER 31 | | | | $ 21,800 | $ 0 | $ (21,800) |
| **HEALTH CENTER FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | $ 160,030 | $ 161,091 | $ 1,061 | $ 146,765 | $ 145,661 | $ (1,104) |
| Intergovernmental | 228,278 | 262,932 | 34,654 | 239,289 | 219,289 | (20,000) |
| Interest | 6,700 | 6,044 | (656) | 6,500 | 7,645 | 1,145 |
| Other | 55,600 | 63,146 | 7,546 | 83,600 | 81,771 | (1,829) |
| Total Receipts | $ 450,608 | $ 493,213 | $ 42,605 | $ 476,154 | $ 454,366 | $ (21,788) |
| DISBURSEMENTS | | | | | | |
| Salaries | $ 377,140 | $ 352,397 | $ 24,743 | $ 380,340 | $ 362,400 | $ 17,940 |
| Office | 21,200 | 17,152 | 4,048 | 22,500 | 18,259 | 4,241 |
| Equipment | 3,000 | 2,500 | 500 | 5,750 | 0 | 5,750 |
| Mileage and Training | 8,700 | 9,017 | (317) | 17,100 | 10,761 | 6,339 |
| Other | 71,450 | 71,020 | 430 | 88,464 | 70,063 | 18,401 |
| Total Disbursements | $ 481,490 | $ 452,086 | $ 29,404 | $ 514,154 | $ 461,483 | $ 52,671 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (30,882) | $ 41,127 | $ 72,009 | $ (38,000) | $ (7,117) | $ 30,883 |
| CASH, JANUARY 1 | 30,931 | 30,942 | 11 | 38,058 | 38,059 | 1 |
| CASH, DECEMBER 31 | $ 49 | $ 72,069 | $ 72,020 | $ 58 | $ 30,942 | $ 30,884 |
| **SENATE BILL 40 BOARD FUND** | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | $ 35,602 | $ 40,223 | $ 4,621 | $ 32,613 | $ 28,216 | $ (4,397) |
| Interest | 2,870 | 3,645 | 775 | 3,200 | 4,463 | 1,263 |
| Total Receipts | $ 38,472 | $ 43,868 | $ 5,396 | $ 35,813 | $ 32,679 | $ (3,134) |
| DISBURSEMENTS | | | | | | |
| Contracted services | $ 63,750 | $ 80,073 | $ (16,323) | $ 22,384 | $ 18,069 | $ 4,315 |
| Office expenditures | 1,484 | 1,390 | 94 | 1,625 | 1,288 | 337 |
| Total Disbursements | $ 65,234 | $ 81,463 | $ (16,229) | $ 24,009 | $ 19,357 | $ 4,652 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (26,762) | $ (37,595) | $ (10,835) | $ 11,804 | $ 13,322 | $ 1,522 |
| CASH, JANUARY 1 | 77,051 | 81,170 | 4,120 | 63,535 | 67,848 | 4,312 |
| CASH, DECEMBER 31 | $ 50,289 | $ 43,575 | $ (6,715) | $ 75,339 | $ 81,170 | $ 5,834 |

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

# 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 Polk 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, the Health Center Board, or the Senate Bill 40 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 Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

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

| Fund | Years Ended December 31, |
|---|---|
| Sheriff Special Operations Fund | 2000 and 2001 |
| Law Library Fund | 2000 and 2001 |
| Circuit Clerk Interest Fund | 2000 and 2001 |
| Associate Circuit Division Interest Fund | 2000 and 2001 |

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

| Fund | Years Ended December 31, |
|---|---|
| Prosecuting Attorney Bad Check Fund | 2000 |
| Sheriff Civil Fees Fund | 2001 |
| Senate Bill 40 Board Fund | 2001 |
| Special Road and Bridge Fund | 2000 |
| General Revenue Fund | 2000 |
| Law Enforcement Training | 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 | Years Ended December 31, |
|---|---|
| Law Library Fund | 2001 and 2000 |
| Circuit Clerk Interest Fund | 2001 and 2000 |
| Associate Circuit Division Interest Fund | 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 adopted such a policy.

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

Deposits

The county's, Health Center Board's, and the Senate Bill 40 Board's deposits at December 31, 2001 and 2000, were entirely covered by federal depositary insurance or by collateral securities held by county's, Health Center's or Senate Bill 40 Board's custodial bank in the county's, Health Center Board's, or Senate Bill 40 Board's name, respectively.

Supplementary Schedule

POLK COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| Federal CFDA Number | Federal Grantor/Pass-Through Grantor/Program Title | Pass-Through Entity Identifying Number | Federal Expenditures Year Ended December 31, 2001 | 2000 |
|---|---|---|---|---|
| | U. S. DEPARTMENT OF AGRICULTURE | | | |
| | Direct program: | | | |
| 10.555 | National School Lunch Program | N/A | $ 17,992 | $ 16,057 |
| | Passed through state: | | | |
| | Department of Health - | | | |
| 10.557 | Special Supplemental Nutrition Program | ER0045-8184 | 0 | 52,724 |
| | for Women, Infants, and Children | ER0045-9184 | 54,754 | 19,381 |
| | | ER0045-0184 | 20,604 | 0 |
| | Program Total | | 75,358 | 72,105 |
| 10.599 | Summer Food Service Program Inspections | ERS146-0184 | 0 | 342 |
| | | ERS146-1184 | 300 | 0 |
| | U.S. DEPARTMENT OF JUSTICE | | | |
| | Direct program: | | | |
| 16.710 | Public Safety Partnership and Community Policing Grants (COPS) | 98SBWX-0086 | 38,147 | 0 |
| | | 99SBWX0010 | 95,035 | 0 |
| | Program Total | | 133,182 | 0 |
| | Passed through: | | | |
| | State Department of Public Safety - | | | |
| 16.546 | Extension Council Youth Partnership | 99-JJT5-8 | 0 | 6,386 |
| | | 99-JJT5-14 | 7,763 | 0 |
| | | 01-JJT5-05 | 2,884 | 0 |
| | Program Total | | 10,647 | 6,386 |
| | Missouri Sheriffs' Association - | | | |
| 16.unknown | Domestic Cannabis Eradication/Suppression Program | N/A | 1,535 | 0 |
| | U. S. DEPARTMENT OF TRANSPORTATION | | | |
| | Passed through state Highway and Transportation Commission: | | | |
| 20.205 | Highway Planning and Construction | | | |
| | | BRO-084-7 | 0 | 329,259 |
| | | BRO-084-8 | 269,221 | 9,979 |
| | Program Total | | 269,221 | 339,238 |
| | FEDERAL EMERGENCY MANAGEMENT AGENCY | | | |
| | Passed through state Department of Public Safety: | | | |
| 83.534 | Emergency Management - State and Local Assistance | EMK-2000 | 0 | 6,070 |
| | | EMK-2001 | 4,556 | 2,023 |
| | Program Total | | 4,556 | 8,093 |
| | U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| | Passed through state: | | | |
| | Direct program: | | | |
| 93.268 | Immunization Grants-Vaccines | N/A | 35,315 | 28,400 |
| | Department of Social Services - | | | |
| 93.563 | Child Support Enforcement | N/A | 60,044 | 52,241 |
| | Department of Health - | | | |
| 93.575 | Child Care and Development Block Grant | PGA067-8184S | 0 | 1,906 |
| | Sanitation Inspections | PGA067-9184S | 1,770 | 670 |
| | | PGA067-0184S | 735 | 0 |
| | Health Consultations | PGA067-0184C | 0 | 1,890 |
| | | PGA067-1184C | 897 | 482 |
| | Program Total | | 3,402 | 4,948 |
| 93.945 | School Health Index for Physical Activity & Healthy Eating | C10005201 | 20,000 | 0 |
| 93.991 | Public Health Service Grant | Vaccines | 0 | 338 |

POLK COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| Federal CFDA Number | Federal Grantor/Pass-Through Grantor/Program Title | Pass-Through Entity Identifying Number | Federal Expenditures Year Ended December 31, 2001 | 2000 |
|---|---|---|---|---|
| 93.994 | Maternal and Child Health Services | ERS146-0184 | 0 | 12,376 |
| | Block Grant to the States | ERS146-1184 | 19,737 | 3,980 |
| | Family Planning | ERS175-0184 | 0 | 11,698 |
| | | ERS175-1184 | 14,633 | 19,997 |
| | | ERS175-2058 | 3,380 | 0 |
| | Dental Sealant | C100015057 | 4,646 | 2,112 |
| | Vaccines | N/A | 3,973 | 1,690 |
| | Program Total | | 46,369 | 51,853 |
| | Total Expenditures of Federal Awards | | $ 677,921 | $ 580,001 |

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.

# Notes to the Supplementary Schedule

POLK COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Polk County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions which govern the contents of this schedule:

> *Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .
>
> *Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

The amounts for Immunization Grants (CFDA number 93.268), $35,315 and $28,400 represent the original acquisition cost of vaccines purchased by the Centers for Disease Control of the U.S. Department of Health and Human Services but distributed to the Health Center through the state Department of

Health during the years ended December 31, 2001 and 2000. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), $3,973 and $1,690 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 2001 and 2000. The amount for the Public Health Services Grant (CFDA number 93.991) of $338 for the year ended December 31, 2000 represents the original acquisition cost of vaccines received by the Health Center through the State Department of Health. The remaining amounts for Immunization Grants, and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided $ 133,182 to subrecipients under the Public Safety Partnership and Community Policing Grants (CFDA 16.710) during the year ended December 31, 2001.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

# Independent Auditor's Report

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CERTIFIED PUBLIC ACCOUNTANTS

McBRIDE, LOCK & ASSOCIATES

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

## Compliance

We have audited the compliance of Polk County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2001 and 2000. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Polk County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2001 and 2000.

Internal Control Over Compliance

The management of Polk County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Polk County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

McBride, Lock & Associates

May 2, 2002

Schedule

POLK COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2001 AND 2000

**Section I - Summary of Auditor's Results**

Financial Statements

| | | |
|---|---|---|
| Type of auditor's report issued: | Unqualified | |
| Internal control over financial reporting: | | |
| Material weaknesses identified? | ______ yes | X no |
| Reportable conditions identified that are not considered to be material weaknesses? | ______ yes | X none reported |
| Noncompliance material to the financial statements noted? | ______ yes | X no |

Federal Awards

| | | |
|---|---|---|
| Internal control over major programs: | | |
| Material weakness identified? | ______ yes | X no |
| Reportable conditions identified that are not considered to be material weaknesses? | ______ yes | X none reported |
| Type of auditor's report issued on compliance for major programs: | Unqualified | |
| Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? | ______ yes | X no |

Identification of major program(s):

| CFDA or Other Identifying Number | Program Title |
|---|---|
| 20.205 | Highway Planning and Construction |
| 93.563 | Child Support Enforcement |

| | | |
|---|---|---|
| Dollar threshold used to distinguish between Type A and Type B programs: | $300,000 | |
| Auditee qualified as a low-risk auditee? | ______ yes | x no |

**Section II - Financial Statement Findings**

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

**Section III - Federal Award Findings and Questioned Costs**

This section includes no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

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

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

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

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

POLK COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 1999, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

SECTION ON OTHER MATTERS

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MCBRIDE, LOCK & ASSOCIATES

# POLK COUNTY, MISSOURI
# LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Polk County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 2, 2002. We also have audited the compliance of Polk County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 2, 2002.

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

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These matters resulted from our audit of the special-purpose financial statements of Polk County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

## Purchasing Procedures

Bids were not always solicited for various purchases made by the county during the audit period. Examples of items purchased, for which no evidence of bidding could be located are as follows:

| Items Purchased | Amount |
|---|---|
| Insurance | $ 37,122 |
| Bridge Steel | 18,305 |
| Building Repair | 9,550 |

Section 50.660, RSMo 2000, requires bids for all purchases of $4,500 or more, from any one person, form, or corporation during any period of ninety days.

Bidding procedures for major purchases provide a framework for the economical management of county resources and help assure the county that it receives fair value by contracting with the lowest and best bidder. In addition, competitive bidding ensures all interested parties are given an equal opportunity to participate in county business.

Documentation of bids should always be retained as evidence the county's established purchasing procedures as well as statutory requirements are being followed.

We Recommend

The County Commission solicit bids for all items in accordance with state law. Documentation of bids solicited and justification for bid awards should be retained by the County Clerk. If circumstances are deemed to warrant a purchase without bids, such circumstances should be fully documented and retained to support the purchase.

Auditee Response

The county concurs.

Health Center Internal Control Procedures

A. The prenumbered receipts used to record cash receipts are not traceable to accounting records. Receipts per receipt slips and bank deposits are totaled and reconciled but records of reconciliation are not maintained. Entries in Excel spreadsheet, which serves as the general ledger, are made for each receipt by category and are not traceable back to the individual receipt.

   As a result of this condition, there is no control to ensure that all receipts are deposited.

   Record keeping systems need to be designed in such a way to provide audit trails from the time of receipt to deposit records.

B. Duties assigned in the receipt, deposit and record keeping functions need better separation to improve controls and reduce the possibility of misappropriation. The same person that does record keeping functions also makes deposits, performs bank reconciliation's, receives money and issue receipts.

   Good internal control over cash receipts require a separation of duties among the various processing functions to the extent practicable.

C. Minor differences existed between cash balances as shown on records, bank statements and published financial statements. For cash reporting, even minor differences should be reconciled to ensure accuracy of all balances.

We Recommend

Improvements be made in internal control processes to ensure that:

A. Adequate audit trails exist for cash receipts
B. Duties of personnel involved in recordkeeping, cash receipting, bank reconciliation and depositing function are separated to the extent practicable.

C. Reconciliation of bank accounts to general ledgers and published financial statements be reviewed to ensure their accuracy.

Auditee Response

The Health Center concurs.

This Letter on Other Matters is intended for the information of the management of Polk County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.

Original Signed by Auditor

McBride, Lock & Associates

May 2, 2002