

**HARPER COUNTY, OKLAHOMA
SPECIAL-PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

November 30, 2004

TO THE CITIZENS OF
HARPER COUNTY, OKLAHOMA

Transmitted herewith is the audit of Harper County, Oklahoma, for the fiscal year ended June 30, 2003. A report of this type is critical in nature; however, we do not intend to imply that our audit failed to disclose commendable features in the present accounting and operating procedures of the County.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our audit.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in cursive script that reads "Jeff A. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

HARPER COUNTY, OKLAHOMA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003

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**HARPER COUNTY, OKLAHOMA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003**

STATISTICAL DATA (Unaudited)

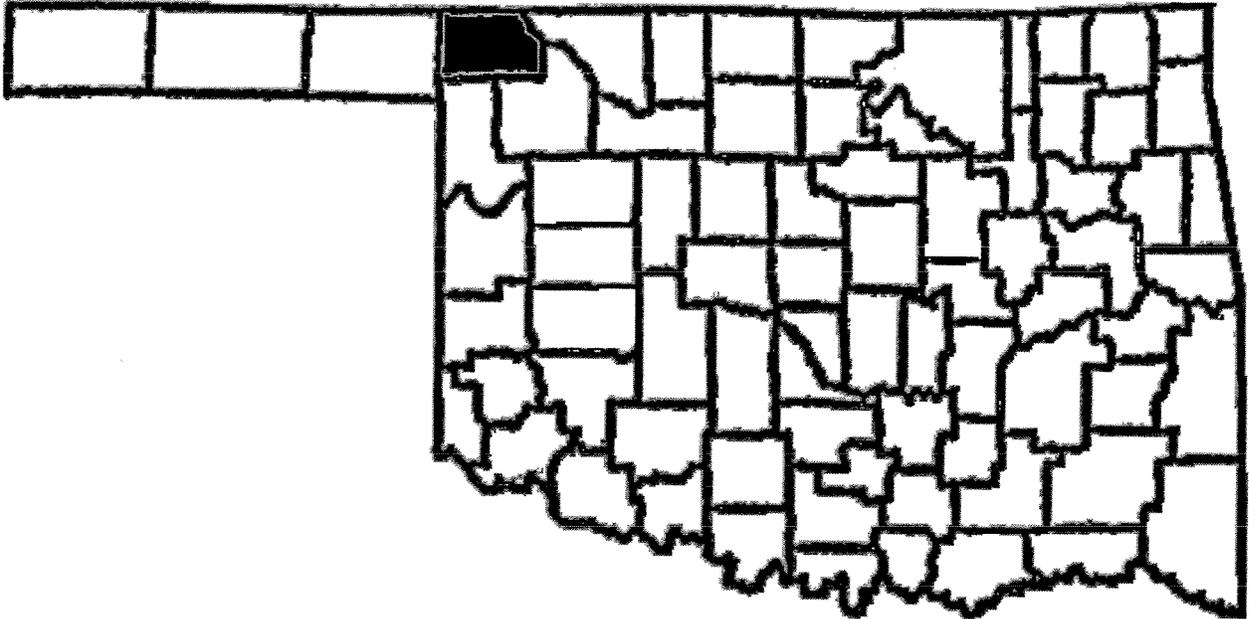
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REPORT TO THE CITIZENS
OF
HARPER COUNTY, OKLAHOMA



Part of the area opened in the Land Run of September 16, 1893, Harper County was named for Oscar G. Harper, clerk of the Oklahoma Constitutional Convention.

The mainstay of the Harper County economy is agriculture, but the production of oil and gas also plays an important economic role. Prime cattle are in evidence throughout the area's feed yards. A modern veterinarian clinic and hospital with facilities for large animal surgery is close at hand.

County Seat - Buffalo

Area - 1039.1 Square Miles

County Population - 3,562
(2000 est.)

Farms - 443

Land in Farms - 579,644 Acres

Source: Oklahoma Almanac 2003-2004

See independent auditor's report.

**HARPER COUNTY OFFICIALS
AND RESPONSIBILITIES**

COUNTY ASSESSOR

Scotty Cosby
(D) Buffalo

The County Assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the County Assessor is required to compute the ad valorem taxes due on all taxable property. The County Assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year at the percentages provided for in Article 10, § 8 of the Oklahoma Constitution.

The County Assessor is required to build and maintain permanent records of the taxable real property and tax exempt real property within the county. Information entered on each record includes the property's legal description, owner's name and address, and the homestead exemption status of the owner.

COUNTY CLERK

Charlotte Cash
(D) Laverne

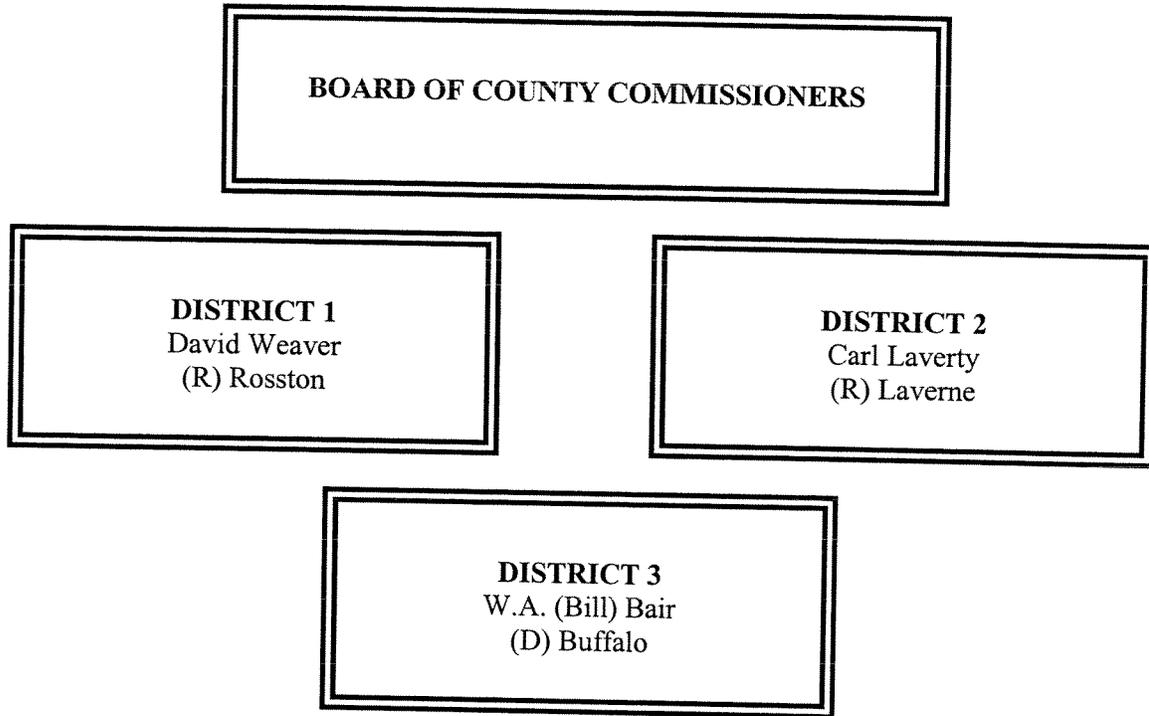
The County Clerk serves as the register of deeds and custodian of records for the county. The County Clerk also serves as the secretary to several boards, including the Board of County Commissioners, the County Excise Board, the County Board of Equalization, and the Board of Tax Roll Corrections.

The County Clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares the proper warrants for payment of those goods and services and the county payroll. The County Clerk, or his or her designated deputy, serves as the purchasing agent for the county. This system is a means to ensure the public that tax dollars are being spent appropriately.

Various records within the different county offices are classified as "open records." As such, they can be reviewed and mechanically copied by the public.

See independent auditor's report.

**HARPER COUNTY OFFICIALS
AND RESPONSIBILITIES**



The Board of County Commissioners is the chief administrative body for the county. County Commissioners are also responsible for maintaining and constructing the county roads and bridges.

The Commissioners must act as a Board when entering into contracts or other agreements affecting the county's welfare. Thus, actions taken by the Board are voted on and approved by a majority of the Commissioners. The Board of County Commissioners' business meetings are open to the public.

As the county's chief administrative body, the three County Commissioners must make major financial decisions and transactions. The Board has the official duty to ensure the fiscal responsibility of the other county officers who handle county funds. The review and approval procedures empowered to the Board of County Commissioners are a means to provide the public with a fiscally efficient system of county government.

See independent auditor's report.

**HARPER COUNTY OFFICIALS
AND RESPONSIBILITIES**

COUNTY SHERIFF
Ronald Wycaver
(D) Buffalo

The County Sheriff is responsible for preserving the peace and protecting life and property within the county's jurisdiction. As the county's chief law enforcement officer, the Sheriff has the power and authority to suppress all unlawful disturbances, to apprehend and secure persons charged with felony or breach of peace, and to operate the county jail.

The County Sheriff has the responsibility of serving warrants and processing papers ordered by the District Court.

COUNTY TREASURER
Karen Krenz Payne
(R) Buffalo

All collections by county government from ad valorem taxes and other sources are deposited with the County Treasurer. The County Treasurer collects ad valorem taxes for the county and its political subdivisions. The County Treasurer is authorized to issue delinquent personal property tax warrants and to impose tax liens on real property for delinquent taxes.

To account for county collections and disbursements, the County Treasurer is required to maintain an accurate record of all the monies received and disbursed. The State Auditor and Inspector's Office prescribes all the forms used by the County Treasurer, and at least twice a year inspects the County Treasurer's accounts.

See independent auditor's report.

**HARPER COUNTY OFFICIALS
AND RESPONSIBILITIES**

COURT CLERK
Linda Crouch
(D) Buffalo

The Court Clerk has the primary responsibility to record, file, and maintain as permanent records the proceedings of the District Court.

Court proceedings are recorded in the appropriate journal or record docket. All the court proceedings are public information except those related to juvenile, guardianship, adoption, and mental health cases.

The Court Clerk issues marriage licenses, passports, notary certificates, beer and pool hall licenses, and private process server licenses.

Monies from the court fund are identified for distribution by the Court Clerk to the appropriate units of county and state government. Court Clerks use forms and follow procedures prescribed by the Court Administrator's Office, the Oklahoma Supreme Court, and the State Auditor and Inspector.

DISTRICT ATTORNEY
James M. Boring
(R) Guymon

As the chief attorney for county government, the District Attorney acts as the legal advisor to the county officers on matters related to their duties. The District Attorney represents the county in civil litigation. County officials may call upon the District Attorney to clarify a law or request an official interpretation from the Attorney General.

See independent auditor's report.

**HARPER COUNTY OFFICIALS
AND RESPONSIBILITIES**

ELECTION BOARD SECRETARY

Harriet Pearson
(D) Buffalo

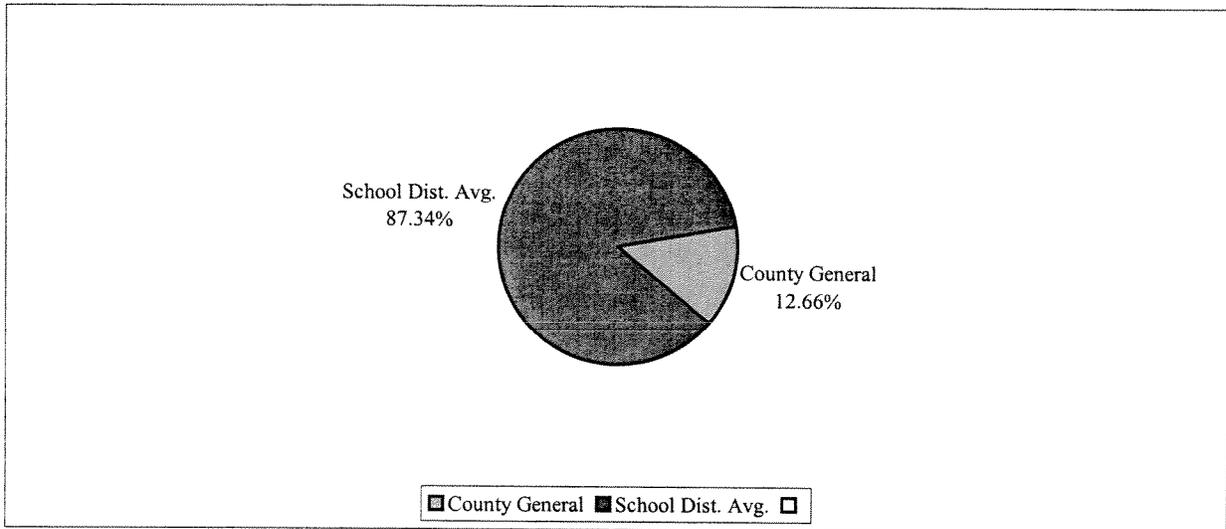
The Election Board Secretary is appointed by the State Election Board and is the chief administrative officer of the County Election Board. The County Election Board has direct responsibility for all the ballots used in all elections within the county. The Board also conducts all elections held within the county.

To finance the operation of the County Election Board, the County Excise Board must appropriate sufficient funds annually. The state and counties split the election costs, but counties must pay for any county elections not held concurrently with state elections.

See independent auditor's report.

**HARPER COUNTY, OKLAHOMA
AD VALOREM TAX DISTRIBUTION
SHARE OF THE AVERAGE MILLAGE**

Property taxes are calculated by applying a millage rate to the assessed valuation of property. Millage rates are established by the Oklahoma Constitution. One mill equals one-thousandth of a dollar. For example, if the assessed value of a property is \$1,000.00 and the millage rate is 1.00, then the tax on that property is \$1.00. This chart shows the different entities of the County and their share of the various millages as authorized by the Constitution.



County-Wide Millages	
Co. General	10.00
County School	4.00

		School District Millages											Total
		School		All Dist. Gen	Bldg. Fund	Sinking Fund	Dist. EMS	TC-10 Gen. Fund	TC-10 Bldg. Fund	TC-24 Gen. Fund	TC-24 Bldg. Fund		
		Gen.	School										
Laverne	I-T	10.00	4.00	35.00	5.00		3.00						57.00
Laverne Rural	I-R	10.00	4.00	35.00	5.00		3.00						57.00
Rosston	IT-2	10.00	4.00	35.00	5.00		3.00						57.00
May	JT.5T	10.00	4.00	35.00	5.00	10.04				10.00	2.00		76.04
Buffalo	4T	10.00	4.00	35.00	5.00		3.00			10.00	2.00		69.00
Buffalo Rural	4R	10.00	4.00	35.00	5.00		3.00			10.00	2.00		69.00
Joint/Woodward	J-1	10.00	4.00	35.00	5.00	13.40				10.00	2.00		79.40
Joint/Ft. Supply Woodward	J-5	10.00	4.00	35.00	5.00	10.04				10.00	2.00		76.04
Joint/Woods	J-6	10.00	4.00	35.00	5.00	13.39		10.00	3.00				80.39

See independent auditor's report.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

Independent Auditor's Report

TO THE OFFICERS OF
HARPER COUNTY, OKLAHOMA

We have audited the special-purpose financial statements of Harper County, Oklahoma, as of and for the year ended June 30, 2003, as listed in the table of contents. These special-purpose financial statements are the responsibility of Harper County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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 all funds of Harper County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund 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 Harper County in conformity with accounting principles generally accepted in the United States of America.

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 all funds of Harper County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund of the County, as of and for the year ended June 30, 2003, in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2004, on our consideration of Harper 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.

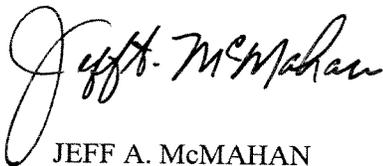
Our audit was performed for the purpose of forming an opinion on the special-purpose financial statements of Harper County, Oklahoma, taken as a whole. The information listed in the table of contents under *Introductory Section* and *Statistical Data* has not been audited by us, and accordingly, we express no opinion on such data.

The American Institute of Certified Public Accountants' Statement on Auditing Standards No. 87 requires the inclusion of the following paragraph in this report:

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

However, the Oklahoma Open Records Act states that all records of public bodies and public officials shall be open to any person, except as specifically exempted. The purpose of this Act is to ensure and facilitate the public's right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. Therefore, this report is a matter of public record and its distribution is in no way limited or restricted.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMaham". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

November 1, 2004

Special-Purpose Financial Statements

**HARPER COUNTY, OKLAHOMA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2003**

All County Funds	Beginning Cash Balances July 1, 2002	Receipts Apportioned	Disbursements	Cancelled Vouchers	Ending Cash Balances June 30, 2003
County General Fund	\$ 269,023	\$ 606,579	\$ 652,814	\$	\$ 222,788
County Highway	2,519,895	2,528,640	2,597,834		2,450,701
County Health Department		27,950	777		27,173
Restricted County Highway	214,628	5,039			219,667
Sheriff Reserves	229				229
T-7 Selman Fire	6,830	2,393			9,223
Solid Waste Fund	2,030				2,030
Assessor Visual Inspection	29,477				29,477
Assessor Revolving	3,333	224			3,557
County Clerk Lien Fee	14,024	11,661	13,386		12,299
Sheriff Service Fee	24,230	14,521	21,575		17,176
Sheriff Department of Corrections	20,179	13,777	14,644		19,312
Resale Property	14,729	6,228	2,158		18,799
County Sales Tax: OSU Extension	85,597	25,011	29,627		80,981
County Sales Tax: Free Fair	6,165	20,917	15,856		11,226
County Sales Tax: Rural Fire	19,888	25,855	22,617		23,126
County Sales Tax - Buffalo EMS	2,626	18,366	18,110		2,882
County Sales Tax: Laverne EMS	1,271	18,366	18,317		1,320
County Sales Tax: Buffalo Senior Citizens	750	1,175	949		976
County Sales Tax: Laverne Senior Citizens	91	1,175	1,183		83
County Sales Tax: Laverne Delphian Library	188	1,175	1,182		181
County Sales Tax: Rural Development	17,057	4,699	975		20,781
County Sales Tax: County General	163,548	94,972	138,317		120,203
County Sales Tax: Buffalo Public Library	91	1,175	1,183		83
County Clerk Records Preservation Fee	10,435	16,471			26,906
Treasurer Mortgage Tax Certification Fee	979	820	402		1,397
Hazard Mitigation Grant		5,000	5,000		
Harper County Emergency Management		12,988			12,988
Schools	6,387	1,931,876	1,930,496		7,767
County Hospital	18,152	234,942	236,600		16,494
Municipalities	5,133	78,522	79,261		4,394
Law Library	930	8,134	8,149		915
Emergency Medical Service I-1	131	45,032	44,997		166
Emergency Medical Service I-4	567	52,924	51,875		1,616
Court Clerk Invest/Wright	13,754	308			14,062
Court Clerk Trust Cash Voucher	12,951	120			13,071
Change Fund	250	50			300
Protest Tax - 2002		9,168			9,168
Protest Tax - 2001	16,195	6,886	16,448		6,633
2001 Unapportioned Tax		17,843	17,843		
2002 Unapportioned Tax		2,287,636	2,287,636		
Official Depository	107,881	517,627	567,792	434	58,150
Payroll Taxes EDT Account	1	187,160	187,160		1
Total County Funds	\$ 3,609,625	\$ 8,843,405	\$ 8,985,163	\$ 434	\$ 3,468,301

The notes to the financial statements are an integral part of this statement.

**HARPER COUNTY, OKLAHOMA
COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,
AND CHANGES IN CASH BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2003**

	General Fund			
	Original Budget	Final Budget	Actual	Variance
Beginning Cash Balances	\$ 269,025	\$ 269,025	\$ 269,023	\$ (2)
Less: Prior Year Outstanding Warrants	(38,902)	(38,902)	(38,902)	
Less: Prior Year Encumbrances	(6,968)	(6,968)	(6,968)	
Beginning Cash Balances, Budgetary Basis	<u>223,155</u>	<u>223,155</u>	<u>223,153</u>	<u>(2)</u>
Receipts:				
Ad Valorem Taxes	328,733	328,733	354,671	25,938
Sales Tax	13,189	13,189	30,266	17,077
Charges for Services	37,354	37,354	43,100	5,746
Intergovernmental Revenues	90,606	90,606	89,275	(1,331)
Miscellaneous Revenues	69,684	69,684	89,267	19,583
Total Receipts, Budgetary Basis	<u>539,566</u>	<u>539,566</u>	<u>606,579</u>	<u>67,013</u>
Expenditures:				
District Attorney	5,000	5,000	5,000	
Capital Outlay				
Total District Attorney	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
County Sheriff	169,685	169,685	159,971	9,714
Capital Outlay				
Total County Sheriff	<u>169,685</u>	<u>169,685</u>	<u>159,971</u>	<u>9,714</u>
County Treasurer	60,840	60,840	60,740	100
Capital Outlay				
Total County Treasurer	<u>60,840</u>	<u>60,840</u>	<u>60,740</u>	<u>100</u>
County Commissioners	29,884	29,884	20,500	9,384
Capital Outlay	50,000	50,000		50,000
Total County Commissioners	<u>79,884</u>	<u>79,884</u>	<u>20,500</u>	<u>59,384</u>
County Clerk	60,430	60,430	60,201	229
Capital Outlay				
Total County Clerk	<u>60,430</u>	<u>60,430</u>	<u>60,201</u>	<u>229</u>
Court Clerk	43,540	43,540	43,530	10
Capital Outlay				
Total Court Clerk	<u>43,540</u>	<u>43,540</u>	<u>43,530</u>	<u>10</u>
County Assessor	32,160	32,160	32,160	
Capital Outlay				
Total County Assessor	<u>32,160</u>	<u>32,160</u>	<u>32,160</u>	<u>-</u>
Revaluation of Real Property	82,288	82,288	65,688	16,600
Capital Outlay	2,600	2,600		2,600
Total Revaluation of Real Property	<u>84,888</u>	<u>84,888</u>	<u>65,688</u>	<u>19,200</u>
General Government	169,000	168,600	157,569	11,031
Capital Outlay				
Total General Government	<u>169,000</u>	<u>168,600</u>	<u>157,569</u>	<u>11,031</u>
Excise-Equalization Board	2,200	2,600	2,405	195
Capital Outlay				
Total Excise-Equalization Board	<u>2,200</u>	<u>2,600</u>	<u>2,405</u>	<u>195</u>
County Election Expense	41,188	41,188	37,127	4,061
Capital Outlay				
Total County Election Expense	<u>41,188</u>	<u>41,188</u>	<u>37,127</u>	<u>4,061</u>
County Support of Health	250	250	250	
Capital Outlay				
Total Support of Health	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>

continued on next page

The notes to the financial statements are an integral part of this statement.

**HARPER COUNTY, OKLAHOMA
 DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN CASH BALANCES - OFFICIAL DEPOSITORY ACCOUNTS
 FOR THE YEAR ENDED JUNE 30, 2003**

continued from previous page

	Original Budget	Final Budget	Actual	Variance
Charity	\$ 9,040	\$ 9,040	\$ 9,040	\$
Capital Outlay				
Total Charity	9,040	9,040	9,040	-
Library	1,000	1,000	1,000	
Capital Outlay				
Total Library	1,000	1,000	1,000	-
County Audit Budget	3,616	3,616	2,175	1,441
Capital Outlay				
Total County Audit Budget	3,616	3,616	2,175	1,441
Total Expenditures, Budgetary Basis	762,721	762,721	657,356	105,365
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	\$ -	\$ -	172,376	\$ 172,376
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Encumbrances			5,761	
Add: Current Year Outstanding Warrants			44,651	
Ending Cash Balance			\$ 222,788	

The notes to the financial statements are an integral part of this statement.

**HARPER COUNTY, OKLAHOMA
 DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN CASH BALANCES - OFFICIAL DEPOSITORY ACCOUNTS
 FOR THE YEAR ENDED JUNE 30, 2003**

Official Depository Accounts	Beginning Cash Balances July 1, 2002	Receipts	Disbursements	Cancelled Vouchers	Ending Cash Balances June 30, 2003
County Clerk	\$	\$ 73,474	\$ 73,474	\$	\$
Election Board	610	15,524	15,370		764
Health Department		1,193	1,186		7
District Attorney Bogus Check Restitution	16,972	39,215	55,407	52	832
District Attorney Drug	271	1,300	1,571		
District Attorney Witness Fee	1,885		1,414	12	483
District Attorney Restitution	7,491	3,734	6,254		4,971
County Treasurer	3,089	27,076	26,423	18	3,760
Court Clerk	62,922	190,240	225,221	13	27,954
Court Fund	9,782	133,540	125,689		17,633
Court Revolving	4,859	2,947	6,690	339	1,455
County Sheriff		29,094	28,869		225
County Assessor		290	224		66
Total Official Depository Accounts	<u>\$ 107,881</u>	<u>\$ 517,627</u>	<u>\$ 567,792</u>	<u>\$ 434</u>	<u>\$ 58,150</u>

The 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

Counties were created by the Constitution of Oklahoma. One county officer is appointed; however, most county officers are locally elected by their constituents. All county powers are delegated by the state.

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash balances of all funds of Harper County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund of the County. The general 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. Funds presented are established by statute, and their operations are under the control of the County officials.

B. Fund Accounting

A government entity uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

C. Basis of Accounting

The financial statements are prepared on a basis of accounting wherein amounts are recognized when received or disbursed. 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.

D. Budgetary Policies

Under current Oklahoma Statutes, the general fund is required to adopt a formal budget. The budget presented for the general fund includes the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories. Appropriations for the highway funds and other funds are made on a monthly basis, according to the funds then available.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general fund.

HARPER COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Summary of Significant Accounting Policies (continued)

Any encumbrances outstanding at year-end are included as reservations of cash balances, budgetary basis, since they do not constitute expenditures or liabilities. At the end of the year, unencumbered appropriations are lapsed.

The Statement of Receipts, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund presents comparisons of the legally adopted budget with actual data. The "actual" data, as presented in the comparison of budget and actual, will differ from the data as presented in the Statement of Receipts, Disbursements, and Changes in Fund Balances - All Funds because of adopting certain aspects of the budgetary basis of accounting and the adjusting of encumbrances and outstanding warrants to their related budget year.

The County Treasurer collects and remits material amounts of intergovernmental revenues and ad valorem tax revenue for other budgetary entities, including emergency medical districts, county or city-county health departments, school districts and cities and towns. These other budgetary entities produce and file their own financial statements and estimates of needs (budgets). These related receipts and disbursements of other budgetary entities are not included in the County's Estimate of Needs.

E. Cash and Investments

The County pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Investments are carried at cost, which approximates market value. All funds were fully invested or deposited in interest-bearing demand accounts at June 30, 2003.

F. Risk Management

The County is exposed to various risks of loss as follows:

<u>Types of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
General Liability		
- Torts	The County participates	If claims exceed authorized
- Errors and Omissions	in a public entity risk pool;	deductibles, the County would
- Law Enforcement	Association of County	have to pay its share of the pool
Officers Liability	Commissioners of	deficit.
- Vehicle	Oklahoma-Self-Insurance	
	Group. (See ACCO-SIG.)	

**HARPER COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003**

Summary of Significant Accounting Policies (continued)

<u>Types of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Physical Plant - Theft - Damage to Assets - Natural Disasters	The County participates in a public entity risk pool. (See ACCO-SIG.)	If claims exceed authorized deductibles, the County would have to pay its share of the pool deficit.
Worker's Compensation - Employees' Injuries	The County participates in a public entity risk pool; Association of County Commissioners of Oklahoma-Self-Insurance Fund. (See ACCO-SIF.)	If claims exceed pool assets, the County would have to pay its share of the pool deficit.
Health and Life - Medical - Disability - Dental - Life	The County participates in the Oklahoma Public Employees Health and Welfare Plan. (See OPEH&WP.)	If claims exceed authorized deductibles, the County would have surcharges assessed to pay the excess claims.

ACCO-SIG - The pool operates as a common risk management and insurance program and is to be self-sustaining through member premiums. Each participating County will pay a deductible amount (\$1,000 to \$10,000; the County has a \$10,000 deductible) for each insured event as stated in the County's "Certificate of Participation." The risk pool will pay legitimate claims in excess of the deductible amounts up to and including \$50,000 per insured event. The pool has acquired commercial reinsurance to cover claims in excess of \$50,000 up to \$1,000,000 limit per insured event. The pool, established in 1986, has never had to assess additional premiums to be paid by its members.

ACCO-SIF - The pool operates as a common risk management and insurance program and is to be self-sustaining through member premiums. ACCO-SIF was set up in 1984 and will pay legitimate worker's compensation claims up to \$500,000 per incident. A reinsurance policy, with no limit, pays claims that exceed \$500,000 for a particular incident. The pool has not recently assessed additional premiums to be paid by its members.

OPEH&WP - The County has entered into an interlocal agreement with other governmental entities to participate in a pooled self-insurance fund to provide insurance coverage. The pool provides for surcharges to be assessed for claims in excess of pool assets to offset pool deficits. The pool has assessed additional premiums to be paid by its members in the current fiscal year.

Summary of Significant Accounting Policies (continued)

G. Compensated Absences

The County does not accrue any liability for future vacation benefits. All County employees are entitled to annual leave that is accrued on a monthly basis in accordance with the schedule outlined below:

Years of Service	Accrual Rate	Accrual limits
0 to 5 years	15 days (10 hrs/month)	30 days
6 to 20 years	18 days (12.0 hrs/month)	60 days
Over 20 years	20 days (13.33 hrs/month)	60 days

The County does accumulate sick leave. All County employees are entitled to sick leave with pay that is accrued on a monthly basis. Sick leave is accumulated at the rate of 10 hours for each full calendar month of service to the County. Sick leave may be accrued up to a maximum of 130 days.

2. Stewardship, Compliance, and Accountability

Budgetary Compliance

On or before the first Monday in July of each year, each officer or department head submits an estimate of needs to the governing body. The budget is approved by fund, office, or department and object. The County Board of Commissioners may approve changes of appropriations within the fund by office or department and object. To increase or decrease the budget by fund requires approval by the County Excise Board.

3. Detailed Notes on Funds and Account Balances

A. Deposits

At year-end, the reported amount of the County's deposits was \$3,468,301 and the bank balance was \$3,472,343. Of the bank balance, all funds were covered by federal depository insurance or collateral held by the County's agent in the County's name.

Title 62 O.S. § 348.1 and § 348.3 allow the following types of investments:

- U.S. Government obligations
- Certificates of deposit
- Savings accounts
- G.O. bonds issued by counties, municipalities or school districts
- Money judgments against counties, municipalities or school districts
- Bonds and revenue notes issued by a public trust when the beneficiary of the trust is a county, municipality or school district

Detailed Notes on Funds and Account Balances (continued)

- Negotiable certificates of deposit
- Prime bankers acceptance which are eligible for purchase by the Federal Reserve System
- Prime commercial paper with a maturity of 180 days or less
- Repurchase agreements
- Money market funds regulated by the Securities and Exchange Commission and which investments consist of the above-mentioned types of investments

B. Description of Funds

County General Fund - accounts for the general operations of the government.

County Highway - accounts for state, local and miscellaneous receipts and disbursements for the purpose of constructing and maintaining county roads and bridges.

County Health Department - accounts for monies collected on behalf of the county health department from state and local revenues. No ad valorem tax levy is collected for the county health department.

Restricted County Highway – accounts for a grant from the Oklahoma State Transportation Department to be used for highway improvements.

Sheriff Reserves – The source of revenue for this fund was unknown; therefore, the account was transferred to the Sheriff Service Fee in July 2003.

T-7 Selman Fire – accounts for a grant from the Oklahoma State Department of Agriculture Forestry Division and is to be used for the general operation of the Rural Selman Fire Department.

Solid Waste Fund – accounts for the residual balance of funds set aside for solid waste management.

Assessor Visual Inspection – accounts for the collection and expenditure of monies by the Assessor as restricted by state statute for the visual inspection program.

Assessor Revolving – accounts for the collection of fees for copies restricted by state statute.

County Clerk Lien Fee – accounts for lien collections and disbursements as restricted by statute.

Sheriff Service Fee - accounts for the collection and disbursement of sheriff process service fees as restricted by statute.

**HARPER COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003**

Detailed Notes on Funds and Account Balances (continued)

Sheriff Department of Corrections – accounts for the collection of revenue from the Department of Corrections contract for housing prisoners and disbursements are for the operations of the jail and capital outlay items.

Resale Property – accounts for the collection of interest and penalties on delinquent taxes and the disposition of same as restricted by statute.

County Sales Tax – separately accounts for the collection of sales tax monies collected on behalf of OSU Extension, free fair, rural fire, Buffalo EMS, Laverne EMS, Buffalo Senior Citizens, Laverne Senior Citizens, Buffalo Public Library, Laverne Delphian Library, Rural Development, and the general fund maintenance and operations.

County Clerk Records Preservation Fee - accounts for fees collected for instruments filed with the Registrar of Deeds as restricted by statute for preservation of records.

Treasurer Mortgage Tax Certification Fee - accounts for the collection of fees by the Treasurer for mortgage tax certificates and the disbursement of the funds as restricted by statute.

Hazard Mitigation Grant – accounts for a grant used for organization and coordination of hazard mitigation meetings, data collection and public participation.

Harper County Emergency Management – accounts for a grant used for establishment of the emergency operation plan.

Schools – accounts for monies collected on behalf of the public schools in Harper County from ad valorem taxes, state and local revenues, and remitted to them monthly.

County Hospital – accounts for sales tax collected on behalf of the county hospital and remitted monthly.

Municipalities – accounts for Oklahoma Tax Commission collections distributed to the cities of the County.

Law Library – accounts for monies received for disbursement from the state for the law library board.

Emergency Medical Service I-4 and I-1 – accounts for charges for services, ad valorem monies and miscellaneous collections apportioned and amounts disbursed for the expenses of the Buffalo and Laverne Emergency Medical Services.

**HARPER COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003**

Detailed Notes on Funds and Account Balances (continued)

Court Clerk Invest/Wright T – accounts for funds being held in trust per court order. Interest earned on these funds is accrued in this account until the court orders disbursement.

Court Clerk Trust Cash Voucher – accounts for funds received from the Court Administrator's office to be used for the purchase of computer equipment.

Change Fund – cash used to make change for citizens making transactions in cash.

Protest Tax – accounts for ad valorem collected under protest and held until the issue is resolved and then apportioned or refunded as decided. Funds are separated by tax year.

Unapportioned Taxes – accounts for taxes collected and being held for apportionment to various government entities. Funds are separated by tax year.

Official Depository – accounts for the collection and distribution of officer and board fees, held in trust until the end of the month.

Payroll Taxes EDT Account – a temporary account in which federal withholdings are held until the IRS electronically transfers the funds for payroll taxes.

Additionally, the following official depository accounts are described as follows:

County Clerk – accounts for the collection of filing fees that are disbursed to the Oklahoma Tax Commission and general fund.

Election Board – accounts for the reimbursement of election cost by entities within the County and is disbursed for refund of election fees and cost of election.

Health Department – accounts for monies collected on behalf of the county health department from ad valorem taxes and state and local revenues.

District Attorney Bogus Check Restitution – accounts for the collection of bogus checks to be disbursed to the merchant to whom the bogus check was written.

District Attorney Drug – accounts for property forfeitures related to drug case convictions and used for the general operations of the office.

District Attorney Witness Fee – accounts for the appropriated money from the District Attorney's Council for witness fees.

District Attorney Restitution – accounts for monies received from criminal defendants and disbursed to victims of crimes.

**HARPER COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003**

Detailed Notes on Funds and Account Balances (continued)

County Treasurer – accounts for collection of taxes paid in advance.

Court Clerk – accounts for the collection of bond money, court fines and fees. Money is disbursed for overpayment of fees and restitution with a portion transferred to the District Court Fund.

Court Fund – accounts for fees transferred from Court Clerk account and interest earned on this fund. Money is disbursed for the purpose of fees for various entities, salaries, and the operation of the office.

Court Revolving – this account was established July 1, 1991, by Oklahoma Statute Title 19 § 220 for the collection of administrative fees collected by the Court Clerk to be used to defray cost incurred for the operation of the Court Clerk's office.

County Sheriff – accounts for all collection of foreign service fees and bonds. Monies are disbursed at the end of the month to the Sheriff Service Fee Fund and District Court Clerk Account.

County Assessor Fee – accounts for all collection of copy fees and is to be disbursed at the end of the month and deposited in the Assessor Revolving Fund.

C. Ad Valorem Tax

The County's property tax is levied each October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. Assessed values are established by the County Assessor within the prescribed guidelines established by the Oklahoma Tax Commission and the State Equalization Board. Title 68 O.S. § 2820.A. states, ". . . Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years."

The assessed property value as of January 1, 2002, was approximately \$36,160,644.

The County levied ten mills (the legal maximum) for general fund operations. In addition, the County also collects the ad valorem taxes assessed by cities and towns and school districts and remits the ad valorem taxes collected to the appropriate taxing units.

HARPER COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003

Detailed Notes on Funds and Account Balances (continued)

Taxes are due on November 1 following the levy date, although, they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1. Unpaid real property taxes become a lien upon said property on October 1 of each year.

Unpaid delinquent personal property taxes are published usually in May. If the taxes are not paid within 30 days from publication, they shall be placed on the personal tax lien docket.

Current year tax collections for the year ended June 30, 2003, were approximately 97.35 percent of the tax levy.

D. Pension Plan

Plan Description. The County contributes to the Oklahoma Public Employees Retirement Plan (the Plan), a cost-sharing, multiple-employer defined benefit pension plan administered by the Oklahoma Public Employees Retirement System (OPERS). Benefit provisions are established and amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death benefits to Plan members and beneficiaries. Title 74, Sections 901 through 943, as amended, establishes the provisions of the Plan. OPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73105 or by calling 1-800-733-9008.

E. Capital Leases

The County acquires road machinery and equipment through lease-purchase agreements financed by the Oklahoma Department of Transportation and/or the equipment vendors or their assignees pursuant to the provisions of 69 O.S. § 636.1 through § 636.7. Lease agreements entered into with the Oklahoma Department of Transportation (ODOT) are interest free. However, starting in January 1997, ODOT began charging a one-time fee of 3 percent on all subsequent pieces of machinery acquired.

F. General Obligation Bonds

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Detailed Notes on Funds and Account Balances (continued)

G. Fuel Tax

The County receives major funding for roads and highways from a state imposed fuel tax. Taxes are collected by the Oklahoma Tax Commission. Taxes are imposed on all gasoline, diesel, and special fuel sales statewide. The County's share is determined on formulas based on the County population, road miles, and land area and is remitted to the County monthly. These funds are earmarked for roads and highways only and are accounted for in the County Highway Fund.

4. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time; although, the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in management's opinion, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

**Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

**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 OFFICERS OF
HARPER COUNTY, OKLAHOMA

We have audited the special-purpose financial statements of Harper County, Oklahoma, as of and for the year ended June 30, 2003, and have issued our report thereon dated November 1, 2004. Our report contains an explanatory paragraph discussing that the financial statements are not a complete presentation. 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 Harper County's special-purpose financial statements are free of material misstatement, we performed tests of its 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 management and are included in Section 2 of the schedule of findings, contained within this report.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Harper 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings as items 2000-1 and 2003-1.

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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 2000-1 to be a material weakness.

The American Institute of Certified Public Accountants' Statement on Auditing Standards No. 87 requires the inclusion of the following paragraph in this report:

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

However, the Oklahoma Open Records Act states that all records of public bodies and public officials shall be open to any person, except as specifically exempted. The purpose of this Act is to ensure and facilitate the public's right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. Therefore, this report is a matter of public record and its distribution is in no way limited or restricted.

Sincerely,



JEFF A. McMAHAN
State Auditor and Inspector

November 1, 2004

SECTION 1 – Findings related to the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Finding 2000-1 – Segregation of Duties (Repeat Finding)

Criteria: Demonstration of accountability and stewardship are goals in evaluating management's accounting for funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, and depositing cash and checks should be segregated.

Condition: The County has relatively few employees in each office. Based on inquiries of County personnel in the Assessor, Treasurer, County Clerk and County Sheriff offices, it was determined that the duties of receiving, receipting, recording, and depositing collections were not adequately segregated.

Cause: This lack of segregation of duties is caused by the limited number of employees.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

Recommendation: We recommend management be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in management's knowledge of office operations and periodic reviews of those operations.

Management Response: Management is aware of the situation and is currently conducting periodic reviews of County operations in an effort to correct the problem.

Finding 2003-1 – Standardized and Approved Timesheets

Criteria: Effective internal controls include standardized and approved timesheets submitted by each employee to the appropriate officer in order to substantiate payroll claims.

Condition: 1. The following office did not prepare timesheets:

- County Commissioner's Secretary

2. Timesheets were not signed by the employee or by the officer for the following offices:

- Treasurer
- Assessor
- District #1
- Sheriff
- District #3

Recommendation: We recommend County employees prepare and sign timesheets and that the officer approve the timesheets after reviewing for correctness and accuracy, to provide effective internal controls over payroll expenditures.

Management Response: Management has implemented policies and procedures for timesheets effective July 1, 2004.

SECTION 2 – Other Audit Findings – This section contains audit findings not required to be reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*, but which we believed were significant enough to bring to the County's attention. We recommend that the County consider these matters and take appropriate corrective action.

Finding 2003-2 – Employee Dependent Insurance Compensation

Criteria: A District Court case in Latimer County, Oklahoma, No. C-93-62, Brinkley vs. Board of County Commissioners ruled unequal treatment of county employees. In this case, County Commissioners were paying dependent health insurance for their employees. The court ruled that unequal treatment was given to these employees because the benefit was not offered to all the County employees.

Additionally, SA&I Bulletin 95-16 provides the following guidance: “A county may be providing dependent health insurance coverage to some but not all officers and employees. A grand jury decision may affect the legality of the county policy with regard to employee dependant insurance.

Condition: Some employees have dependent insurance paid by the County; however, all employees do not receive similar compensating benefits.

Recommendation: We recommend the County provide equal treatment of all employees.

Management Response: We have spoken with Bob Klein from your office and found that we can pay an insurance benefit and it will not be included in the 90% or 80% of employee's salary. We have spoken with our District Attorney about this and have asked for a response and have not received one as of today. Each employee that has an eligible dependent is given the choice of covering that dependent for health and dental with the County paying a given percent of the premium.

Finding 2002-2 – Bank Deposits (Repeat Finding)

Criteria: Title 19 O.S. 2001, § 121 requires county treasurers to deposit “daily (not later than the immediate next banking day) all funds and monies of whatever kind that shall come into his/her possession by virtue of his office.”

Condition: In a sample of 30 official depository bank deposits covering the July 2002 to June 2003 audit period, 4 deposits were 5 to 6 days beyond the “next banking day” and 2 deposits were 10 and 18 days beyond the “next banking day” required by statute, allowing for weekends, holidays and one “next banking day”.

Recommendation: We recommend the County Treasurer make daily deposits to comply with Title 19 O.S. 2001, § 121.

Management Response: The Treasurer has implemented procedures whereby deposits are made on a daily basis.

**Statistical Data
(Unaudited)**

**HARPER COUNTY, OKLAHOMA
TOP TEN TAXPAYERS
FOR THE YEAR ENDED JUNE 30, 2003
(UNAUDITED)**

TAXPAYER	JANUARY 1, 2002 NET ASSESSED ASSESSED VALUE	% OF TOTAL NET VALUATION
Duke Energy Field Services	\$ 2,772,188	7.67%
Murphy Farms Inc.	1,489,117	4.12%
Buffalo Feeders, LLC	1,279,925	3.54%
Phillips Pipeline	1,178,437	3.26%
Natural Gas Pipeline	739,273	2.04%
Oneok Field Service Gathering	667,417	1.84%
Williams Gas Pipeline Central	519,805	1.44%
Oneok Gas Processing	517,191	1.43%
CMS Laverne Gas Process LLC	509,036	1.41%
Pioneer Telephone Company	482,219	1.33%
Total	<u>\$ 10,154,608</u>	<u>28.08%</u>

Source: (Provided by Oklahoma Tax Commission - Ad Valorem Division)

**HARPER COUNTY, OKLAHOMA
COMPUTATION OF LEGAL DEBT MARGIN
FOR THE YEAR ENDED JUNE 30, 2003
(UNAUDITED)**

Total net assessed value as of January 1, 2002		<u>\$ 36,160,644</u>
Debt limit - 5% of total assessed value		\$ 1,808,032
Total bonds outstanding	-	
Total judgments outstanding	-	
Less cash in sinking fund	-	-
Legal debt margin		<u>\$ 1,808,032</u>

**HARPER COUNTY, OKLAHOMA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
FOR THE YEAR ENDED JUNE 30, 2003
(UNAUDITED)**

	2003
Estimated population	3,562
Net assessed value as of January 1, 2002	\$ 36,160,644
Gross bonded debt	-
Less available sinking fund cash balance	-
Net bonded debt	\$ -
Ratio of net bonded debt to assessed value	0.00%
Net bonded debt per capita	\$ -

**HARPER COUNTY, OKLAHOMA
ASSESSED VALUE OF PROPERTY
FOR THE YEAR ENDED JUNE 30, 2003
(UNAUDITED)**

<u>Valuation Date</u>	<u>Personal</u>	<u>Public Service</u>	<u>Real Estate</u>	<u>Homestead Exemption</u>	<u>Net Value</u>	<u>Estimated Fair Market Value</u>
1/1/02	\$15,268,284	\$5,412,313	\$20,041,226	\$4,561,179	\$36,160,644	\$270,135,001