



Claire McCaskill

Missouri State Auditor

July 2005

County Collector
Crawford County, Missouri



Office Of
Missouri State Auditor
Claire McCaskill

July 2005

We identified the following problems with the County Collector's office, during our audit of Crawford County, Missouri.

In conjunction with our required county audit, the State Auditor's Office reviewed the operations of the County Collector's office. Weaknesses in the internal control and record keeping procedures of the County Collector's office allowed missing monies of approximately \$335,000 to go undetected. Our prior audits of the County Collector's office noted similar weaknesses, however, there has been no significant action taken by the County Collector to remedy the conditions or implement the prior audit recommendations. The missing monies went undetected due to a lack of segregation and oversight as the County Collector is responsible for most receipting, disbursing, and reconciling duties. Information regarding these missing monies has been shared with law enforcement authorities. On July 7, 2005, Daniel Gladden resigned his position as Crawford County Collector.

A comparison of the June 30, 2005, reconciled bank balance to identified liabilities showed total liabilities exceeded the reconciled bank balance by \$333,398. The County Collector was not comparing his reconciled bank balance to liabilities, and subsequent month's collections were needed and being used to make the applicable month's distributions. As the shortage continued to increase, distributions were made less timely. In addition, financial activity from July 1 to July 7, 2005, indicated an additional shortage of \$1,820 increasing the total to \$335,218.

The shortage in the County Collector's account is primarily due to recorded tax receipts not being deposited. For the period March 1, 2003 to July 7, 2005, there were numerous days where deposits were less than the recorded tax receipts. Reconciliations of daily receipt records to deposits are not documented and the method of payment is not indicated on many paid tax receipts. Private car tax monies totaling \$148,478 have not been recorded or disbursed. The County Collector does not distribute taxes on a timely basis and his annual settlements were not accurate. Bank reconciliations are not prepared as of month end and procedures to account for partial payment receipts, to dispose of old outstanding checks, and to account for insufficient funds checks are not adequate. In addition, no depository agreement exists with the County Collector's depository bank.

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YELLOW SHEET

COUNTY COLLECTOR
CRAWFORD COUNTY, MISSOURI

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
County Collector
Crawford County, Missouri

We have audited the County Collector of Crawford County, Missouri. The scope of this audit included, but was not necessarily limited to, the period March 1, 2003 to July 7, 2005. The objectives of this audit were to:

1. Review the internal controls over the transactions of the County Collector.
2. Review compliance with certain legal provisions.
3. Determine the extent of any missing monies from the County Collector's office.

To accomplish these objectives, we reviewed bank statements, receipt records, daily and monthly abstract reports, monthly and annual settlements, and other pertinent documents, and interviewed various personnel of the County Collector's office as well as certain external parties. Our methodology included, but was not necessarily limited to, the following:

1. We obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.
2. We obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. 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.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The County Collector resigned effective July 7, 2005. Because Section 52.150, RSMo 2000, requires the state auditor to audit the office of the County Collector after being notified of a vacancy in that office, we added objectives to:

1. Determine the financial condition of the accounts of the office of the County Collector.
2. Determine the proper compensation that should have been paid to the former County Collector during the audit period and the compensation actually paid during such period.
3. File a report of our findings with the County Commission.

Section 52.150, RSMo, requires the County Commission to accept the state auditor's report and, if necessary, to take certain specific actions if the state auditor finds any monies owing to the county or the past County Collector.

The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector of Crawford County, Missouri.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and was not subjected to the procedures applied in the audit of that office.



Claire McCaskill
State Auditor

July 11, 2005 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Randall Gordon, CPA
In-Charge Auditor:	Robyn Vogt
Audit Staff:	Keri Wright

EXECUTIVE SUMMARY

COUNTY COLLECTOR
CRAWFORD COUNTY, MISSOURI
EXECUTIVE SUMMARY

The Missouri State Auditor is required by state law to conduct audits once every 4 years in counties, like Crawford, that do not have a county auditor. In addition to a financial and compliance audit of various county operating funds, the State Auditor's statutory audit covers additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

Weaknesses in the internal control and record keeping procedures of the County Collector's office allowed missing monies of approximately \$335,000 to go undetected.

These missing monies may have been detected on a more timely basis if internal controls as noted in the accompanying Management Advisory Report had been established. Our prior audits of the County Collector's office noted similar weaknesses in the internal control and record keeping procedures, however there has been no significant action taken by the County Collector to remedy the conditions or implement the prior audit recommendations.

The missing monies went undetected due to a lack of segregation and oversight as the County Collector is responsible for most receipting, disbursing, and reconciling duties. Information regarding these missing monies has been shared with law enforcement authorities. On July 7, 2005 Daniel Gladden resigned his position as Crawford County Collector.

MANAGEMENT ADVISORY REPORT –
STATE AUDITOR'S FINDINGS

COUNTY COLLECTOR
CRAWFORD COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

The County Collector is responsible for collecting and distributing property taxes for most political subdivisions within the county. During the years ended February 28 (29), 2005 and 2004, property taxes and other monies totaling approximately \$10.2 and \$9.8 million, respectively were collected.

In conjunction with our county audit, the State Auditor's Office reviewed the operations of the County Collector's office. During this review missing monies were detected. Following are our comments regarding the missing monies and the related accounting controls and procedures.

1.	Missing Monies
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A comparison of the June 30, 2005, reconciled bank balance to identified liabilities showed total liabilities exceeded the reconciled bank balance by \$333,398 as follows:

Reconciled bank balance	\$	167,696
June 2005 tax collections		(181,380)
Undistributed surtax collections		(137,462)
Undistributed interest earnings		(15,134)
Undistributed private car tax monies		(148,478)
Due to Tax Maintenance Fund		<u>(18,640)</u>
Total liabilities		<u>(501,094)</u>
 Total liabilities over reconciled bank balance	 \$	 <u><u>(333,398)</u></u>

In addition, financial activity from July 1 to July 7, 2005, indicated tax collections of \$27,645 were received. However, corresponding bank deposits (less refunds) for this time period totaled only \$25,825, increasing the shortage by \$1,820, to \$335,218.

As shown above, the reconciled bank balance as of June 30, 2005 was not sufficient to make the distributions of June 2005 tax collections even before taking into account other liabilities not yet distributed. The County Collector could not provide an explanation for the shortage and indicated that he was responsible for making the deposits.

The County Collector was not comparing his reconciled bank balance to liabilities, and subsequent month's collections were needed and being used to make the applicable month's distributions. As the shortage continued to increase, distributions were made less timely. August collections (less surtax) of \$112,071 were not disbursed until September 27, 2004, when two checks totaling \$29,878 written on the County Collector's Tax Maintenance Fund account were deposited. Subsequent to that August distribution, the check stub balance

maintained was only \$444, even though collection records show more than \$70,000 had been received by that time for September collections only.

Additionally, on June 30, 2005, the County Collector's Tax Maintenance Fund account was used to distribute \$18,640 in surtax collections to a city. Records for the Tax Maintenance Fund indicate these monies were to be repaid from the County Collector's account. There was no evidence that the County Collector had calculated the surtax distribution to determine the amounts to be paid, or that any other political subdivisions received any surtax collections.

The shortage in the County Collector's account is primarily due to recorded tax receipts not being deposited. For the period March 1, 2003 to July 7, 2005, there were numerous days where deposits were less than the recorded tax receipts. For example, on September 1, 2004, \$12,829 was recorded as being received; however, only \$12,289 was included in the corresponding bank deposits for that day, indicating a shortage of \$540.

The Deputy County Collector agrees the daily abstracted report of collections to the County Collector's notebook (daily receipts). The County Collector indicated he was responsible for agreeing the daily receipt total to what was deposited. As indicated above, this did not routinely happen. In addition, the County Collector was responsible for issuing all disbursements and reconciling the monthly bank statements. Any shortages should have been detected by performing these procedures.

Internal control weaknesses and poor record keeping systems, as discussed in Management Advisory Report (MAR) No. 2, allowed this shortage to occur and go undetected. Many of these internal control weaknesses were also noted in prior audits, however there was no apparent action by the County Collector to remedy the conditions or implement the prior audit recommendations.

WE RECOMMEND the County Commission take the necessary action to recover the missing monies and work with law enforcement authorities regarding any criminal prosecution.

AUDITEE'S RESPONSE

The County Commission responded as follows:

We agree to work with law enforcement and will insist that any necessary action be taken to recover the missing monies. We have questioned the County Collector through the years about distributing taxes as various political subdivisions have inquired of us about why distributions have not been made more timely. In the future, we will follow up with the new County Collector and ask for more information to ensure distributions are made timely.

We had previously asked for financial information (budgets) from the County Collector regarding the Tax Maintenance Fund but were not provided this information.

The County Collector's attorney responded as follows:

Thank you for the office conference wherein we reviewed the draft of the report on the County Collector of Crawford County. I will review the facts of the report with Mr. Gladden. At this time, we do not have a comment due to the criminal charges pending.

2.

Accounting Controls and Procedures

Reconciliations of daily receipt records to deposits are not documented and the method of payment is not indicated on many paid tax receipts. In addition, monthly listings of liabilities are not prepared and reconciled to cash balances. Private car tax monies totaling \$148,478 have not been recorded or disbursed. The County Collector does not distribute taxes on a timely basis and his annual settlements were not accurate. Bank reconciliations are not prepared as of month end and procedures to account for partial payment receipts, to dispose of old outstanding checks, and to account for insufficient funds checks are not adequate. In addition, no depository agreement exists with the County Collector's depository bank.

- A. The County Collector does not reconcile monies collected to paid tax receipts, daily abstracted report of collections, or deposits in the bank account. The County Collector records the total monies received each day in a notebook, which the Deputy County Collector then agrees to the daily abstracted report of collections. However, the County Collector does not attempt to reconcile the daily abstracted report of collections, the amounts recorded in the notebook, the actual paid tax receipts, and the deposits in the bank account.

While the County Collector indicated that reconciliations between the notebook and daily deposits are performed, these reconciliations are not documented. In addition, our comparison of daily deposits with daily receipt records indicated such reconciliations were apparently not occurring. As noted in MAR No. 1, shortages were detected for numerous days during the audit period in which the amounts deposited were less than the total receipts collected.

Furthermore, the method of payment (cash, check, and money order) is not consistently indicated on paid tax receipts. The County Collector indicated that his employees indicate the method of payment but he does not. By not indicating method of payment on all tax receipts, the County Collector cannot reconcile the composition of tax receipts to the composition of bank deposits. In addition, the County Collector is not depositing monies intact as cash refunds are given for overpayments of taxes, and personal checks of county employees are cashed by the County Collector.

Proper internal control procedures would include reconciling the paid tax receipts to the daily abstracted report of collections and to deposits in the bank account. Any differences should be fully investigated and explained on the reconciliation. In

addition, the method of payment should be indicated on all tax receipts and the composition of receipts should be reconciled to the composition of deposits. Without performing such reconciliations, the County Collector has no assurance that all monies received are deposited in the bank account or that all payments were properly recorded in the computer system. In addition, personal checks should not be cashed with official tax receipts and all disbursements should be made by check.

- B. The County Collector does not reconcile monthly listings of liabilities to cash balances. As a result, shortages in the County Collector's cash balance, as noted in MAR No. 1, were not detected. As of June 30, 2005, the reconciled bank balance was \$333,398 less than undistributed tax collections, surtax, interest, private car tax monies, and monies due to the Tax Maintenance Fund.

Current month's receipts are being used to make the previous month's distributions. Over time as the shortage continued to grow, current month's receipts were insufficient to cover the shortage. In addition, a review of book and bank balances consistently showed low balances after distributions were made. To ensure monthly distributions were made, distributions for surtax monies, interest monies, and even railroad and utilities monies were distributed several months late.

Monthly reconciliations of the cash balance to liabilities are necessary to ensure the cash balances are sufficient to cover liabilities. Without the preparation of such reconciliations, there is little assurance that cash receipts and disbursements have been properly handled and recorded.

- C. Private car tax monies totaling \$148,478 were direct deposited to the County Collector's bank account in January 2005, 2004, 2003, and 2002 and deposited by check in April 2001. These monies were not reported as collections on a monthly report and were not subsequently disbursed in accordance with state law. In effect, these unrecorded deposited receipts were apparently used to replace other monies that were misappropriated. Private car tax monies represent taxes collected by the state on private railroad cars and remitted annually to the county. Section 137.1021, RSMo 2000, requires that seventy percent of the monies be disbursed to the school districts within the county and thirty percent be disbursed to the General Revenue Fund. As a result, \$103,935 should have been disbursed to the school districts and \$44,543 to the General Revenue Fund.

In addition to the monies received in these four years, private car tax monies may also have been paid to the County Collector in previous years. Activity prior to March 2001 (such as \$40,331 received in January 2001) should be reviewed to determine if additional private car tax monies were received and not appropriately disbursed.

- D. The County Collector does not distribute taxes on a timely basis. Section 139.210, RSMo 2000, requires all collections to be distributed to the political subdivisions by the fifteenth day of the following month.

Our review of the distributions made by the County Collector noted several instances of untimely distributions as follows.

	Year Ended February 28 (29),			
	2005		2004	
	Amount	Date Disbursed	Amount	Date Disbursed
December railroad and utility collections	\$875,581	May 3	\$857,879	March 24
Fiscal year surtax collections	151,942	Undistributed	143,384	June 22
Fiscal year interest earnings	12,232	Undistributed	13,027	April 7

The County Collector was not able to make these distributions in a more timely manner because the available cash balance in the County Collector's bank account was not sufficient to cover these and other liabilities.

In addition to being required by state law, timely distributions of property tax collections are important as most political subdivisions rely heavily on property tax revenues to fund their operations.

- E. The County Collector's annual settlements for the years ended February 28 (29), 2005, and 2004 were not accurate. Total collections and distributions were overstated and charges reported for delinquent utility taxes were not always accurate.

- 1) Total collections and distributions on the County Collector's annual settlements were overstated due to withholdings for the Assessment Fund and for commissions being reported twice.

The overstatement occurred because the amounts reported as distributions to the various political subdivisions included Assessment Fund and commission withholdings which are also reported separately. Thus, the amounts reported as distributed to political subdivisions were not accurate. The overstatement of distributions was not detected on the annual settlement because total collections and total charges were also overstated by the Assessment Fund and commission withholdings amounts.

- 2) Delinquent utility taxes were not accurately reported on the County Collector's annual settlement for tax year 2002 as \$19,729 should have been carried forward to the 2003 tax year as a charge for delinquent utility taxes. However, charges for delinquent utility taxes are only reported on subsequent

annual settlements if the delinquent utility taxes are collected. Delinquent utility taxes should be reported on the annual settlement until collected or otherwise resolved. As of February 28, 2005, delinquent utility taxes from tax year 2002 of \$14,020 still remain uncollected and not reported on the annual settlement.

The County Clerk's office is responsible for preparing and distributing the utility tax statements and was not aware that some 2002 utility taxes had not been paid and therefore, delinquent notices were not sent. Subsequently, the County Clerk contacted the companies with the delinquent 2002 utility taxes to ensure these amounts had not been paid.

Failure to adequately reconcile charges and credits on the annual settlement reduces the assurance that the County Collector has accounted for all charges presented. Additionally, the potential for loss to the county exists from inadequate monitoring of delinquent taxes.

Section 139.160, RSMo 2000, states that "...the collector shall ... settle his accounts of all monies received by him on account of taxes and other sources of revenue." By incorrectly reporting amounts on the annual settlement, the County Collector has not provided the County Commission with an accurate and complete settlement.

- 3) The County Clerk does not maintain an account book with the County Collector and no evidence was provided to indicate procedures are performed by the County Clerk or the County Commission to verify the County Collector's monthly or annual settlements. As a result, the County Collector's settlements are not adequately reviewed and the errors indicated above went undetected. An account book would summarize all taxes charged to the County Collector, monthly collections, delinquent credits, abatements and additions, and protested amounts. These amounts could then be verified by the County Clerk from aggregate abstracts, tax books, court orders, monthly collection reports, and totals of all charges and credits.

Section 51.150(2), RSMo 2000, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. A complete account book would help the County Clerk ensure that the amount of taxes charged and credited to the County Collector each year is complete and accurate and could also be used by the County Commission to verify the County Collector's annual settlement. Such procedures are intended to establish some checks and balances related to the collection of property taxes.

- F. The County Collector does not issue receipt slips for partial payments received or deposit partial payments into a bank account. Partial payments are accepted from taxpayers until the tax bill is fully paid, whereupon the monies are deposited and the taxes are marked as paid.

A cash count performed on May 11, 2005 identified \$4,390 (including \$1,153 in cash) in partial payments collected since February 2004 that had not been deposited. Partial payment monies received are maintained in separate envelopes for each taxpayer, attached to the tax statement, and kept in an unlocked drawer in the County Collector's office.

The practice of accepting partial payments, combined with the problems which presently exist, increase the opportunity of errors and the loss of funds. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, partial payments should be deposited in the County Collector's bank account and a separate record of each partial payment received should be maintained.

- G. The County Collector does prepare monthly bank reconciliations. However, procedures regarding bank reconciliations can be improved as follows.

- 1) Bank reconciliations are not prepared as of month end. Instead, the County Collector generally reconciles the bank balance to the checkbook balance as of the date the bank statement is received. The checkbook balance is often adjusted for reconciling items, however, no documentation or explanation is provided for these items. While the bank balance is reconciled to the checkbook balance, there is no assurance that the checkbook balance is accurate since no reconciliation to liabilities is performed as indicated in Part B above.

Bank reconciliations should be reconciled to month-end balances and reconciling items should be adequately documented. In addition, bank reconciliations should be reconciled to liabilities to ensure records are in balance and that sufficient cash is available to cover liabilities.

- 2) While the County Collector appears to follow up on outstanding checks in a timely manner, old outstanding checks are not being properly handled. After a check has been outstanding for a year, the County Collector attempts to contact the payee. If the County Collector is unable to contact the payee, the check will be voided and the check amount will be added back into the available cash balance. Generally, these checks were paid to various taxpayers for reimbursement of property tax overpayments.

The County Collector indicated he was not aware of the statutory provisions which require the monies from old outstanding checks to be turned over to unclaimed property. If payees cannot be located, the County Collector should

dispose of monies in accordance with state law. Various statutory provisions including Sections 447.500 through 447.595, RSMo 2000, provide for the disposition of unclaimed monies.

- 3) The County Collector does not have adequate procedures in place to ensure insufficient funds (NSF) checks are collected or added back to the tax books. When tax receipts are collected by the County Collector's office, the payments are posted to the computer system and the tax books. However, when subsequent notices of NSF checks are received, adjustments are not made to the computer system or to the tax books.

Restitution for NSF checks may not be received until several months after the tax receipt was initially collected and in some instances, restitution may not be received. As a result, monies are disbursed to the various political subdivisions even though the amounts may not have been actually received. In these instances, the County Collector needs to add the amounts back to the tax books and reduce future distributions to the political subdivisions for the amount of NSF checks remaining uncollected. As of June 30, 2005 records showed approximately \$9,000 of bad checks for which subsequent collection and deposit could not be determined. Following up on these bad checks may reduce the amount of the shortage indicated.

- H. The County Collector holds his funds at a different bank than the county's depository bank. Proposals for bank services are solicited by the County Commission. Based on the county's solicitation, the County Collector accepted the proposal of a different depository bank. However, the County Collector does not have a written depository agreement with his depository bank.

The County Collector should enter into a contract with his bank, outlining the terms agreed to and the services to be received. Such a contract may cover issues such as costs of checking accounts and safe deposit boxes, interest to be paid on checking accounts, and should include collateral securities required to be pledged.

Conditions A, B, E3, and H were noted in our prior report and there has been no significant action taken by the County Collector to remedy the conditions or implement the prior audit recommendations.

WE RECOMMEND the County Collector:

- A. Reconcile daily cash collections and the daily abstracted report of collections to the paid tax receipts and the deposits into the bank account. Additionally, the composition of receipts should be reconciled to the composition of deposits. Any differences should be investigated and explained on the reconciliation. In addition, the County Collector should also ensure the method of payment is indicated on all tax

receipts, ensure all disbursements are made by check, and should discontinue the practice of cashing personal checks.

- B. Prepare a listing of liabilities on a monthly basis and reconcile this listing to the reconciled bank balance.
- C. Ensure all private car tax monies received are disbursed in accordance with state law. In addition, activity prior to March 2001 should be reviewed to determine if additional private car tax monies were received that should be disbursed.
- D. Establish procedures to ensure distributions of all collections are made timely in accordance with state law.
- E. Prepare and file accurate annual settlements and ensure all amounts are correctly reported. In addition, the County Collector's office should work with the County Clerk's office to ensure all utility taxes are paid or delinquent notices are prepared when necessary. Also, the County Clerk should maintain an account book with the County Collector and the County Commission should consider using the account book to verify the annual settlements of the County Collector.
- F. Deposit all partial payments into the County Collector's bank account intact. Furthermore, the County Collector should reconsider the practice of accepting partial payments. If the decision is made to continue this practice, proper records should be maintained, such as a centralized record of receipts and receipt slips should be issued for all partial payments received.
- G.1. Prepare monthly bank reconciliations as of month end and ensure reconciling items are adequately reviewed and handled properly.
 - 2. Resolve all old outstanding checks in accordance with state law.
 - 3. Establish procedures to properly account for all uncollected NSF checks. Such checks should be added back to the tax books and adjusted from future distributions to the taxing authorities, as applicable.
- H. Enter into a written depository agreement with the depository bank.

AUDITEE'S RESPONSE

The County Commission responded as follows:

A-H. We will work with the new County Collector to implement these recommendations. In addition, regarding Part H, we were concerned the County Collector was not using the same bank as the county and was earning a lower interest rate. A new account for the County Collector's office has been opened at the county's depository bank.

The County Clerk responded as follows:

E. I agree with the recommendation but will need help with setting up an account book.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

COUNTY COLLECTOR
CRAWFORD COUNTY, MISSOURI
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo 2000, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Daniel Gladden served as County Collector until July 7, 2005.

The County Collector received compensation of \$13,819 for the period March 1 to July 7, 2005. During the years ended February 28 (29), 2005, 2004, 2003, and 2002, the County Collector received compensation of \$38,156, \$38,004, \$38,027, and \$37,543, respectively. Compensation was in accordance with statutory provisions.

The following schedule reflects amounts from the records of the County Collector on the modified accrual basis. The schedule includes approximately \$187,000 of taxes that were collected, recorded, and not distributed, but the schedule does not include approximately \$148,000 in private car tax monies that were collected, and not recorded or distributed. In addition, the schedule does not include any of the operating costs of the County Collector's office. Operating costs are paid from the General Revenue Fund of the county.

Appendix

COUNTY COLLECTOR
CRAWFORD COUNTY, MISSOURI
SCHEDULE OF REVENUES AND EXPENDITURES

	Period March 1 to July 7, 2005	Year Ended February 28 (29),			
		2005	2004	2003	2002
REVENUES					
Property taxes	\$ 1,474,906	11,625,009	11,238,011	10,508,257	9,918,467
Interest	2,902	12,232	13,027	15,107	14,545
Other	2,485	19,991	19,378	15,710	11,493
Less Provision for Uncollectible Accounts	(764,443)	(1,474,906)	(1,439,764)	(1,416,413)	(1,214,804)
Total Revenues	<u>715,850</u>	<u>10,182,326</u>	<u>9,830,652</u>	<u>9,122,661</u>	<u>8,729,701</u>
EXPENDITURES					
State of Missouri	4,191	63,648	61,751	58,659	56,342
General Revenue Fund	11,929	197,437	185,832	181,275	162,523
Special Road and Bridge Fund	29,958	455,685	442,476	420,682	405,223
Assessment Fund	7,625	121,809	97,265	90,671	87,984
Senate Bill 40 Board Fund	13,327	200,172	194,663	184,932	178,498
Senior Citizens' Services Tax Fund	6,661	99,709	97,164	91,058	86,647
School districts	484,830	7,301,661	7,073,293	6,563,480	6,294,735
Library district	12,827	191,276	186,146	176,467	170,656
Ambulance districts	37,981	558,279	538,831	508,780	492,890
Fire protection districts	18,942	323,838	299,297	289,581	273,460
Junior College	17,897	270,907	279,062	265,674	250,090
Hospital	999	25,550	24,815	24,599	23,585
Cities	2,741	79,530	70,768	30,334	28,306
County Clerk	730	2,575	2,657	2,128	2,918
Tax Maintenance Fund	13,144	32,104	30,501	14,020	0
County Employees' Retirement	32,515	78,185	75,002	63,047	64,086
Commissions and fees:					
General Revenue Fund	19,553	179,961	171,129	157,274	151,758
Total Expenditures	<u>715,850</u>	<u>10,182,326</u>	<u>9,830,652</u>	<u>9,122,661</u>	<u>8,729,701</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>