



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Bollinger County, Missouri

The Office of the State Auditor contracted for an audit of Bollinger County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

September 2021
Report No. 2021-076



Recommendations in the contracted audit of Bollinger County

2020-001	The County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the County should prepare a budget for applicable funds.
2020-002	Management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate Schedule of Expenditures of Federal Awards (SEFA) is prepared.

**The County of Bollinger
Marble Hill, Missouri**
Independent Auditor's Report and Financial Statements
For the years ended December 31, 2020 & 2019



The County of Bollinger
Marble Hill, Missouri
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Independent Auditor's Report

To the County Commission and
Officeholders of Bollinger County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Bollinger County, Missouri, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Bollinger County, Missouri's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Bollinger County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to

demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in *the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Bollinger County, Missouri as of December 31, 2020 and 2019, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Bollinger County, Missouri as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bollinger County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2021 on our consideration of Bollinger County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an

opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bollinger County, Missouri's internal control over financial reporting and compliance.

Stopp & VanHoy

Creve Coeur, Missouri

August 20, 2021

The County of Bollinger
Marble Hill, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2020

<u>Fund</u>	Cash and Equivalents January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Equivalents December 31, 2020
General Revenue	\$ 272,705	\$ 3,593,057	\$ 3,464,030	\$ 401,732
Special Road and Bridge	102,624	1,634,707	1,477,606	259,725
Assessment	57,732	208,243	195,430	70,545
Prosecuting Attorney Bad Check	10,688	3,746	12,501	1,933
Law Enforcement Training	991	1,111	513	1,589
Prosecuting Attorney Training	864	760	-	1,624
Recorder User Fee	4,549	4,971	5,846	3,674
Sheriff Civil Fee	987	5,725	5,950	762
Sheriff Restitution	1,205	1,720	-	2,925
Sheriff Concealed Carry Weapon	694	6,811	7,505	-
Election Service	8,308	21,308	20,056	9,560
Prosecuting Attorney Delinquent Tax	1,187	13	-	1,200
Recorder Technology	4,021	3,682	2,844	4,859
Domestic Relations	-	1,123	-	1,123
Collector's Tax Maintenance	47,792	19,054	12,846	54,000
Archive	1,837	639	168	2,308
Inmate Security	914	1,579	1,505	988
Sheriff K-9	279	5,956	1,440	4,795
Sheriff Drug Forfeit	799	808	600	1,007
Sheriff Escrow	866	2,939	3,414	391
Sheriff Law Grant	-	-	-	-
911 Service	1,192	7,898	2,583	6,507
COVID-19 Relief Grant	-	1,428,336	1,091,237	337,099
Senior Citizens Service Board	-	111,701	111,701	-
Senate Bill 40 Board	278,663	144,035	121,305	301,393
Total	\$ 798,897	\$ 7,209,922	\$ 6,539,080	\$ 1,469,739

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2019

<u>Fund</u>	Cash and Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Equivalents December 31, 2019
General Revenue	\$ 338,498	\$ 2,036,058	\$ 2,101,851	\$ 272,705
Special Road and Bridge	262,853	1,095,454	1,255,683	102,624
Assessment	47,138	191,283	180,689	57,732
Prosecuting Attorney Bad Check	17,453	1,801	8,566	10,688
Law Enforcement Training	167	1,075	251	991
Prosecuting Attorney Training	502	362	-	864
Recorder User Fee	5,661	4,320	5,432	4,549
Sheriff Civil Fee	6	7,054	6,073	987
Sheriff Restitution	2,572	1,133	2,500	1,205
Sheriff Concealed Carry Weapon	-	5,699	5,005	694
Election Service	6,873	1,866	431	8,308
Prosecuting Attorney Delinquent Tax	1,174	13	-	1,187
Recorder Technology	3,733	3,542	3,254	4,021
Domestic Relations	-	1,264	1,264	-
Collector's Tax Maintenance	47,693	18,173	18,074	47,792
Archive	1,298	1,250	711	1,837
Inmate Security	1,136	1,329	1,551	914
Sheriff K-9	3,690	2,379	5,790	279
Sheriff Drug Forfeit	1,537	12	750	799
Sheriff Escrow	416	3,432	2,982	866
Sheriff Law Grant	-	6,653	6,653	-
911 Service	-	2,692	1,500	1,192
COVID-19 Relief Grant	-	-	-	-
Senior Citizens Service Board	-	98,225	98,225	-
Senate Bill 40 Board	264,385	139,591	125,313	278,663
Total	\$ 1,006,785	\$ 3,624,660	\$ 3,832,548	\$ 798,897

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	General Revenue Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 332,000	\$ 326,833	\$ 322,500	\$ 305,212
Sales Taxes	1,190,000	1,340,406	1,280,500	1,178,694
Intergovernmental	1,723,326	1,645,219	341,837	273,496
Charges for Services	178,300	198,622	200,650	189,609
Interest	3,500	4,056	3,000	3,780
Other Receipts	32,800	29,776	26,800	27,131
Transfers In	40,086	48,145	50,000	58,136
Total Receipts	<u>3,500,012</u>	<u>3,593,057</u>	<u>2,225,287</u>	<u>2,036,058</u>
Disbursements				
County Commission	83,750	80,929	83,750	82,711
County Clerk	73,000	72,767	73,000	71,771
Elections	83,120	82,264	44,000	42,508
Buildings and Grounds	174,600	156,273	178,331	126,501
Employee Fringe Benefits	431,000	265,035	502,695	357,071
Treasurer	46,300	43,025	46,300	44,984
Collector	94,000	92,109	94,000	92,032
Recorder of Deeds	71,320	66,456	71,320	68,949
Circuit Clerk	16,000	13,646	15,900	15,229
Court Administration	7,600	7,998	7,600	6,934
Public Administrator	31,000	30,626	30,340	30,311
Sheriff	661,481	636,341	659,503	656,189
Jail	177,500	185,204	176,000	180,445
Prosecuting Attorney	107,715	103,592	103,765	101,607
Juvenile Officer	55,000	34,988	55,000	46,731
Coroner	25,000	21,210	25,000	24,095
Other Disbursements	119,990	97,457	138,489	103,783
Transfers Out	1,474,110	1,474,110	50,000	50,000
Emergency Fund	38,000	-	200,000	-
Total Disbursements	<u>3,770,486</u>	<u>3,464,030</u>	<u>2,554,993</u>	<u>2,101,851</u>
Receipts Over (Under) Disbursements	\$ (270,474)	\$ 129,027	\$ (329,706)	\$ (65,793)
Cash and Equivalents, Jan 1	<u>272,705</u>	<u>272,705</u>	<u>338,498</u>	<u>338,498</u>
Cash and Equivalents, Dec 31	<u>\$ 2,231</u>	<u>\$ 401,732</u>	<u>\$ 8,792</u>	<u>\$ 272,705</u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Special Road and Bridge Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 361,500	\$ 382,031	\$ 381,500	\$ 356,640
Sales Taxes	-	-	-	-
Intergovernmental	1,191,884	1,201,531	615,500	677,645
Charges for Services	-	-	-	-
Interest	2,500	1,973	4,000	2,375
Other Receipts	36,425	49,172	48,847	58,794
Transfers In	-	-	-	-
Total Receipts	<u>1,592,309</u>	<u>1,634,707</u>	<u>1,049,847</u>	<u>1,095,454</u>
Disbursements				
Salaries	427,200	385,515	397,200	401,257
Employee Fringe Benefits	213,657	177,016	201,733	144,608
Supplies	133,000	85,878	171,500	138,095
Insurance	28,000	35,711	26,390	26,901
Road and Bridge Materials	54,375	38,455	77,011	69,267
Equipment Repairs	57,000	55,304	122,000	79,346
Equipment Purchases	175,787	142,511	205,111	262,127
Road and Bridge Construction	492,165	503,217	20,000	58,338
Other Disbursements	43,500	25,999	29,000	25,744
Transfers Out	28,000	28,000	50,000	50,000
Total Disbursements	<u>1,652,684</u>	<u>1,477,606</u>	<u>1,299,945</u>	<u>1,255,683</u>
Receipts Over (Under) Disbursements	\$ (60,375)	\$ 157,101	\$ (250,098)	\$ (160,229)
Cash and Equivalents, Jan 1	<u>102,624</u>	<u>102,624</u>	<u>262,853</u>	<u>262,853</u>
Cash and Equivalents, Dec 31	<u>\$ 42,249</u>	<u>\$ 259,725</u>	<u>\$ 12,755</u>	<u>\$ 102,624</u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Assessment Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	134,257	142,302	131,876	134,661
Charges for Services	6,500	8,062	5,500	5,930
Interest	-	612	-	595
Other Receipts	6,216	6,600	-	97
Transfers In	50,667	50,667	50,000	50,000
Total Receipts	197,640	208,243	187,376	191,283
Disbursements				
Salaries	117,800	113,429	115,000	113,467
Employee Fringe Benefits	23,016	22,538	16,800	14,075
Materials and Supplies	16,000	20,581	16,000	9,957
Services	24,500	8,068	22,000	8,774
Other Disbursements	19,750	-	19,375	1
Capital Outlay	50,000	30,814	43,500	34,415
Transfers Out	-	-	-	-
Total Disbursements	251,066	195,430	232,675	180,689
Receipts Over (Under) Disbursements	\$ (53,426)	\$ 12,813	\$ (45,299)	\$ 10,594
Cash and Equivalents, Jan 1	57,732	57,732	47,138	47,138
Cash and Equivalents, Dec 31	\$ 4,306	\$ 70,545	\$ 1,839	\$ 57,732

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Bad Check Fund				Law Enforcement Training Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	25,000	3,615	25,000	1,630	5,000	597	2,000	571
Interest	-	131	-	171	-	14	-	4
Other Receipts	-	-	-	-	-	500	-	500
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	25,000	3,746	25,000	1,801	5,000	1,111	2,000	1,075
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	35,688	75	42,453	240	5,991	513	2,167	251
Other Disbursements	-	340	-	190	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	12,086	-	8,136	-	-	-	-
Total Disbursements	35,688	12,501	42,453	8,566	5,991	513	2,167	251
Receipts Over (Under) Disbursements	\$ (10,688)	\$ (8,755)	\$ (17,453)	\$ (6,765)	\$ (991)	\$ 598	\$ (167)	\$ 824
Cash and Equivalents, Jan 1	10,688	10,688	17,453	17,453	991	991	167	167
Cash and Equivalents, Dec 31	\$ -	\$ 1,933	\$ -	\$ 10,688	\$ -	\$ 1,589	\$ -	\$ 991

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Training Fund				Recorder User Fee Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,000	747	1,000	356	5,000	4,920	6,000	4,272
Interest	-	13	-	6	-	51	-	48
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	1,000	760	1,000	362	5,000	4,971	6,000	4,320
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	1,864	-	1,502	-	9,549	5,846	11,661	5,432
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	1,864	-	1,502	-	9,549	5,846	11,661	5,432
Receipts Over (Under) Disbursements	\$ (864)	\$ 760	\$ (502)	\$ 362	\$ (4,549)	\$ (875)	\$ (5,661)	\$ (1,112)
Cash and Equivalents, Jan 1	864	864	502	502	4,549	4,549	5,661	5,661
Cash and Equivalents, Dec 31	\$ -	\$ 1,624	\$ -	\$ 864	\$ -	\$ 3,674	\$ -	\$ 4,549

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff Civil Fee Fund				Sheriff Restitution Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	8,000	5,070	9,000	7,050	3,000	1,700	5,000	1,118
Interest	-	11	-	4	-	20	-	15
Other Receipts	-	20	-	-	-	-	-	-
Transfers In	-	624	-	-	-	-	-	-
Total Receipts	8,000	5,725	9,000	7,054	3,000	1,720	5,000	1,133
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	1,598	-	1,828	-	-	-	-
Services	8,987	4,352	9,006	4,245	4,205	-	7,572	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	2,500
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	8,987	5,950	9,006	6,073	4,205	-	7,572	2,500
Receipts Over (Under) Disbursements	\$ (987)	\$ (225)	\$ (6)	\$ 981	\$ (1,205)	\$ 1,720	\$ (2,572)	\$ (1,367)
Cash and Equivalents, Jan 1	987	987	6	6	1,205	1,205	2,572	2,572
Cash and Equivalents, Dec 31	\$ -	\$ 762	\$ -	\$ 987	\$ -	\$ 2,925	\$ -	\$ 1,205

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff Concealed Carry Weapon Fund				Election Service Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	20,000	-	-
Charges for Services	6,500	6,802	8,000	5,694	23,000	1,137	2,000	1,788
Interest	-	9	-	5	-	171	-	78
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	6,500	6,811	8,000	5,699	23,000	21,308	2,000	1,866
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	2,021	-	2,481	31,308	7,772	8,873	431
Services	7,194	1,703	8,000	1,512	-	-	-	-
Other Disbursements	-	779	-	375	-	-	-	-
Capital Outlay	-	1,474	-	637	-	12,284	-	-
Transfers Out	-	1,528	-	-	-	-	-	-
Total Disbursements	7,194	7,505	8,000	5,005	31,308	20,056	8,873	431
Receipts Over (Under) Disbursements	\$ (694)	\$ (694)	\$ -	\$ 694	\$ (8,308)	\$ 1,252	\$ (6,873)	\$ 1,435
Cash and Equivalents, Jan 1	694	694	-	-	8,308	8,308	6,873	6,873
Cash and Equivalents, Dec 31	\$ -	\$ -	\$ -	\$ 694	\$ -	\$ 9,560	\$ -	\$ 8,308

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Delinquent Tax Fund				Recorder Technology Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,000	-	800	-	4,500	3,634	5,000	3,508
Interest	-	13	-	13	-	48	-	34
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	1,000	13	800	13	4,500	3,682	5,000	3,542
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	2,187	-	1,974	-	8,521	2,844	8,733	3,254
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	2,187	-	1,974	-	8,521	2,844	8,733	3,254
Receipts Over (Under) Disbursements	\$ (1,187)	\$ 13	\$ (1,174)	\$ 13	\$ (4,021)	\$ 838	\$ (3,733)	\$ 288
Cash and Equivalents, Jan 1	1,187	1,187	1,174	1,174	4,021	4,021	3,733	3,733
Cash and Equivalents, Dec 31	\$ -	\$ 1,200	\$ -	\$ 1,187	\$ -	\$ 4,859	\$ -	\$ 4,021

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Domestic Relations Fund				Collector's Tax Maintenance Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	3,000	1,118	3,000	1,259	20,208	18,447	19,000	17,625
Interest	-	5	-	5	-	607	-	548
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	3,000	1,123	3,000	1,264	20,208	19,054	19,000	18,173
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	9,500	1,697	7,000	-
Services	3,000	-	3,000	1,264	12,600	11,149	10,400	10,154
Other Disbursements	-	-	-	-	37,400	-	37,293	-
Capital Outlay	-	-	-	-	8,500	-	12,000	7,920
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	3,000	-	3,000	1,264	68,000	12,846	66,693	18,074
Receipts Over (Under) Disbursements	\$ -	\$ 1,123	\$ -	\$ -	\$ (47,792)	\$ 6,208	\$ (47,693)	\$ 99
Cash and Equivalents, Jan 1	-	-	-	-	47,792	47,792	47,693	47,693
Cash and Equivalents, Dec 31	\$ -	\$ 1,123	\$ -	\$ -	\$ -	\$ 54,000	\$ -	\$ 47,792

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Archive Fund				Inmate Security Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	2,000	618	2,000	1,236	2,500	1,566	2,500	1,316
Interest	-	21	-	14	-	13	-	13
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	2,000	639	2,000	1,250	2,500	1,579	2,500	1,329
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	3,837	168	3,298	711	3,414	424	3,636	192
Services	-	-	-	-	-	-	-	510
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	1,081	-	849
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	3,837	168	3,298	711	3,414	1,505	3,636	1,551
Receipts Over (Under) Disbursements	\$ (1,837)	\$ 471	\$ (1,298)	\$ 539	\$ (914)	\$ 74	\$ (1,136)	\$ (222)
Cash and Equivalents, Jan 1	1,837	1,837	1,298	1,298	914	914	1,136	1,136
Cash and Equivalents, Dec 31	\$ -	\$ 2,308	\$ -	\$ 1,837	\$ -	\$ 988	\$ -	\$ 914

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff K-9 Fund				Sheriff Drug Forfeit Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	6,500	5,935	10,000	2,360	20,000	796	10,000	-
Interest	-	21	-	19	-	12	-	12
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	6,500	5,956	10,000	2,379	20,000	808	10,000	12
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	6,779	1,440	13,690	4,529	20,799	600	11,537	750
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	1,261	-	-	-	-
Total Disbursements	6,779	1,440	13,690	5,790	20,799	600	11,537	750
Receipts Over (Under) Disbursements	\$ (279)	\$ 4,516	\$ (3,690)	\$ (3,411)	\$ (799)	\$ 208	\$ (1,537)	\$ (738)
Cash and Equivalents, Jan 1	279	279	3,690	3,690	799	799	1,537	1,537
Cash and Equivalents, Dec 31	\$ -	\$ 4,795	\$ -	\$ 279	\$ -	\$ 1,007	\$ -	\$ 799

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff Escrow Fund				Sheriff Law Grant Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	7,000	6,619
Charges for Services	5,000	2,024	5,000	2,134	-	-	-	-
Interest	-	11	-	3	-	-	-	34
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	904	-	1,295	-	-	-	-
Total Receipts	5,000	2,939	5,000	3,432	-	-	7,000	6,653
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	5,866	2,888	5,416	2,121	-	-	-	-
Services	-	526	-	861	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	7,000	6,619
Transfers Out	-	-	-	-	-	-	-	34
Total Disbursements	5,866	3,414	5,416	2,982	-	-	7,000	6,653
Receipts Over (Under) Disbursements	\$ (866)	\$ (475)	\$ (416)	\$ 450	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents, Jan 1	866	866	416	416	-	-	-	-
Cash and Equivalents, Dec 31	\$ -	\$ 391	\$ -	\$ 866	\$ -	\$ -	\$ -	\$ -

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	911 Service Fund				COVID-19 Relief Grant Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	10,000	7,898	-	2,692	1,428,042	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	4,893	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	1,423,443	-	-
Total Receipts	10,000	7,898	-	2,692	1,428,042	1,428,336	-	-
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	11,192	2,583	-	1,500	-	2,829	-	-
Services	-	-	-	-	-	4,994	-	-
Other Disbursements	-	-	-	-	1,428,042	1,075,355	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	8,059	-	-
Total Disbursements	11,192	2,583	-	1,500	1,428,042	1,091,237	-	-
Receipts Over (Under) Disbursements	\$ (1,192)	\$ 5,315	\$ -	\$ 1,192	\$ -	\$ 337,099	\$ -	\$ -
Cash and Equivalents, Jan 1	1,192	1,192	-	-	-	-	-	-
Cash and Equivalents, Dec 31	\$ -	\$ 6,507	\$ -	\$ 1,192	\$ -	\$ 337,099	\$ -	\$ -

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Senior Citizens Service Board Fund				Senate Bill 40 Board Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 139,000	\$ 136,846	\$ 137,000	\$ 138,823
Sales Taxes	110,000	111,701	110,000	98,225	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	800	798	700	768
Other Receipts	-	-	-	-	-	6,391	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	110,000	111,701	110,000	98,225	139,800	144,035	137,700	139,591
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	110,000	111,701	110,000	98,225	138,750	119,580	137,500	122,146
Other Disbursements	-	-	-	-	1,050	1,725	200	3,167
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	110,000	111,701	110,000	98,225	139,800	121,305	137,700	125,313
Receipts Over (Under) Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,730	\$ -	\$ 14,278
Cash and Equivalents, Jan 1	-	-	-	-	278,663	278,663	264,385	264,385
Cash and Equivalents, Dec 31	\$ -	\$ -	\$ -	\$ -	\$ 278,663	\$ 301,393	\$ 264,385	\$ 278,663

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Statements of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2020 & 2019

2020						
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 4,507,202	\$ 9,463	\$ 47,372	\$ 1,708	\$ 49,798	\$ 4,615,543
Total Assets	4,507,202	9,463	47,372	1,708	49,798	4,615,543
Liabilities and Fund Balances						
Total Liabilities	4,507,202	9,463	47,372	1,708	49,798	4,615,543
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 4,507,202	\$ 9,463	\$ 47,372	\$ 1,708	\$ 49,798	\$ 4,615,543

2019						
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 4,385,026	\$ 7,830	\$ 36,144	\$ 1,823	\$ 39,409	\$ 4,470,232
Total Assets	4,385,026	7,830	36,144	1,823	39,409	4,470,232
Liabilities and Fund Balances						
Total Liabilities	4,385,026	7,830	36,144	1,823	39,409	4,470,232
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 4,385,026	\$ 7,830	\$ 36,144	\$ 1,823	\$ 39,409	\$ 4,470,232

See Notes to the Financial Statements

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies

Organized in 1851, the county of Bollinger was named after pioneer settler and Missouri legislator George F. Bollinger. It is a third-class county, and the county seat is Marble Hill. Bollinger County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Bollinger County, Missouri, the Bollinger County Senior Citizens Service Board, and the Bollinger County Senate Bill 40 Board.

Bollinger County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Bollinger County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Bollinger County's legal entity. The Bollinger County Senior Citizens Service Board and the Bollinger County Senate Bill 40 Board are controlled by separate boards and are also included under the control of Bollinger County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statements of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Bollinger County, Missouri, and the comparisons of such information with the corresponding budgeted information for all 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 or an elected county official. The General Revenue Fund is the County's general operation 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.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Bollinger County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Bollinger County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: Sheriff Concealed Carry Weapon Fund and Senior Citizens Service Board Fund. The following fund did not have a budget prepared in 2019: 911 Service Fund.

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within Bollinger County's boundaries for the calendar year 2020 and 2019, respectively, for the purposes of County taxation was as follows:

	2020	2019
Real Estate	\$ 101,296,530	\$ 99,125,220
Personal Property	36,243,424	37,511,869
Railroad and Utilities	8,524,591	6,434,062
	<u><u>\$ 146,064,545</u></u>	<u><u>\$ 143,071,151</u></u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2020 and 2019, respectively, for the purpose of County taxation, was as follows:

	2020	2019
General Revenue	\$ 0.2200	\$ 0.2200
Special Road and Bridge	0.2592	0.2592
Senate Bill 40 Board	0.0983	0.0983

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Bollinger County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Bollinger County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents". Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2020, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 6,085,282	\$ 5,601,624
Investments	-	-
 Total Deposits and Investments as of December 31, 2020	<u><u>\$ 6,085,282</u></u>	<u><u>\$ 5,601,624</u></u>
 Total Cash and Equivalents - Governmental Funds	\$ 1,469,739	
Total Cash and Equivalents - Custodial Funds	4,615,543	
	<u><u>\$ 6,085,282</u></u>	

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2019, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 5,269,129	\$ 4,795,117
Investments	-	-
 Total Deposits and Investments as of December 31, 2019	<u><u>\$ 5,269,129</u></u>	<u><u>\$ 4,795,117</u></u>
 Total Cash and Equivalents - Governmental Funds	\$ 798,897	
Total Cash and Equivalents - Custodial Funds	4,470,232	
	<u><u>\$ 5,269,129</u></u>	

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2020 and 2019, 100% of Bollinger County's deposits and investments were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Bollinger County or its agent but not in the government's name. Bollinger County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Bollinger County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Bollinger County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Bollinger County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Bollinger County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities.

Note 3 - Interfund Transfers

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

Fund	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 48,145	\$ 1,474,110	\$ 58,136	\$ 50,000
Special Road and Bridge	-	28,000	-	50,000
Assessment	50,667	-	50,000	-
Prosecuting Attorney Bad Check	-	12,086	-	8,136
Sheriff Civil Fee	624	-	-	-
Sheriff Concealed Carry Weapon	-	1,528	-	-
Sheriff K-9	-	-	-	1,261
Sheriff Escrow	904	-	1,295	-
Sheriff Law Grant	-	-	-	34
COVID-19 Relief Grant	1,423,443	8,059	-	-
Total	\$ 1,523,783	\$ 1,523,783	\$ 109,431	\$ 109,431

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 4 - Long-Term Debt

Lease Purchase Agreements

In 2016, the County entered into a \$98,518 lease purchase agreement with U.S. Bank Equipment Finance for the purchase of four 2013 Dodge Chargers and one 2013 Ford F-150, payable in annual installments of \$21,443 with a final payment due February 16, 2021. The lease agreement carries an interest rate of 2.850%.

In 2016, the County entered into an interest free \$15,340 lease purchase agreement with TASER International, Inc. for the purchase of tasers, payable in an initial down payment of \$2,668 with four additional payments of \$3,168. The final payment was due October 13, 2020; this agreement was paid in full as of December 31, 2020. The lease agreement carries an interest rate of 0.000%.

In 2018, the County entered into a \$104,762 lease purchase agreement with KS StateBank for the purchase of a 6110M John Deere Tractor with a B-22 Tiger Mower, payable in annual installments of \$17,073 with a final payment due March 27, 2024. The lease agreement carries an interest rate of 4.535%.

In 2019, the County entered into a \$235,491 lease purchase agreement with National Cooperative Leasing AOIA for the purchase of two 2021 International Trucks, payable in annual installments of \$52,538 with a final payment due July 12, 2023. The lease agreement carries an interest rate of 5.636%.

	Balance at 12/31/19	Amount Borrowed	Amount Repaid	Balance at 12/31/20	Interest Expense
Dodge Chargers/Ford F-150	\$ 41,097	\$ -	\$ (20,256)	\$ 20,841	\$ 1,187
Tasers	3,168	-	(3,168)	-	-
6110M John Deere Tractor	74,677	-	(13,615)	61,062	3,458
International Trucks	182,953	-	(41,956)	140,997	10,582
	<u>\$ 301,895</u>	<u>\$ -</u>	<u>\$ (78,995)</u>	<u>\$ 222,900</u>	<u>\$ 15,227</u>

	Balance at 12/31/18	Amount Borrowed	Amount Repaid	Balance at 12/31/19	Interest Expense
Dodge Chargers/Ford F-150	\$ 60,785	\$ -	\$ (19,688)	\$ 41,097	\$ 1,755
Tasers	6,336	-	(3,168)	3,168	-
6110M John Deere Tractor	87,690	-	(13,013)	74,677	4,060
International Trucks	-	235,491	(52,538)	182,953	
	<u>\$ 154,811</u>	<u>\$ 235,491</u>	<u>\$ (88,407)</u>	<u>\$ 301,895</u>	<u>\$ 5,815</u>

Future minimum payments due on outstanding lease purchase agreements are as follows:

Year	Principal	Interest	Total
2021	\$ 79,469	\$ 11,585	\$ 91,054
2022	61,854	7,757	69,611
2023	65,260	4,351	69,611
2024	16,317	756	17,073
	<u>\$ 222,900</u>	<u>\$ 24,449</u>	<u>\$ 247,349</u>

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 4 - Long-Term Debt (continued)

Operating Leases

In 2017, the County entered into a 3 year operating lease for a 12M3AWD Caterpillar Motor Grader, payable annually in installments of \$33,360.

In 2018, the County entered into two 3 year operating leases for two 12M3AWD Caterpillar Motor Graders, each payable annually in installments of \$36,451.

In 2019, the County entered into two 3 year operating leases for two 140-15AWD Caterpillar Motor Graders, each payable annually in installments of \$29,424. Payments commenced on these leases in 2020.

Future minimum payments due on outstanding operating leases are as follows:

Year	Payments Due
2021	\$ 58,848
2022	58,848
	<u><u>\$ 117,696</u></u>

Note 5 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 5 - County Employees' Retirement Fund (CERF) (continued)

Benefits Provided (continued)

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. The County collected and remitted CERF employee contributions of \$85,253 and \$83,691 for the years ended December 31, 2020 and 2019, respectively.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of \$118,542 and \$109,186 for the years ended December 31, 2020 and 2019, respectively.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Bollinger County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Bollinger County has contributed \$2,805 and \$3,366, respectively, for the years ended December 31, 2020 and 2019.

Note 7 - Other Retirement Plans

Bollinger County has 457 and 401(a) plans which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 457 plan were \$36,947 and \$33,940, respectively. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 401(a) plan were \$10,197 and \$10,086, respectively.

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 8 - Post-Employment Benefits

Bollinger County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Bollinger County.

Note 9 - Claims, Commitments and Contingencies

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

Bollinger County provides employees with up to 15 days of paid vacation based upon the number of years of continuous service. Regular full-time employees who have worked beyond their probationary period with the County who either retire or leave by some other separation shall receive compensation for all unused vacation time earned in that year. The County does not pay employees for any accrued sick leave. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool (MOPERM), which is a corporate and political body created pursuant to Section 537.700 RSMo. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established to provide insurance coverage to Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and reinsured up to the statutory limit through excess insurance.

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 20, 2021, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

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

Independent Auditor's Report

To the County Commissioners and
Officeholders of Bollinger County, Missouri

We have audited, 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, the financial statements of Bollinger County, Missouri as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Bollinger County, Missouri's basic financial statements, and have issued our report thereon dated August 20, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bollinger County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bollinger County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Bollinger County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bollinger County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with

those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the schedule of findings and questioned costs as item 2020-001.

Bollinger County, Missouri's Response to Findings

Bollinger County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Bollinger County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Creve Coeur, Missouri
August 20, 2021

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE

Independent Auditor's Report

To the County Commission and
Officeholders of Bollinger County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Bollinger County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bollinger County, Missouri's major federal programs for the years ended December 31, 2020 and 2019. Bollinger County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bollinger County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Bollinger County, Missouri'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 on compliance for each major federal program. However, our audit does not provide a legal determination of Bollinger County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Bollinger County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as 2020-002. Our opinion on each major federal program is not modified with respect to these matters.

Bollinger County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Bollinger County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of Bollinger County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bollinger County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bollinger County, Missouri's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be a significant deficiency.

Bollinger County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Bollinger County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Stopp & Van Hoy

Creve Coeur, Missouri
August 20, 2021

The County of Bollinger
Marble Hill, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Awards Provided to Subrecipients	
			Year Ended December 31, 2020	2019	Year Ended December 31, 2020	2019
U.S. Department of Agriculture						
Forest Service Schools and Roads Cluster						
Passed through state:						
Office of Administration -						
Schools and Roads - Grants to States	10.665	n/a	\$ 5,367	\$ 5,733	\$ 4,025	\$ 4,300
Total Forest Service Schools and Roads Cluster			5,367	5,733	4,025	4,300
U.S. Department of the Interior						
Direct Program:						
Payments in Lieu of Taxes	15.226	n/a	3,525	3,244	-	-
U.S. Department of Justice						
Passed through state:						
Missouri Department of Public Safety -						
Violence Against Women Formula Grants	16.738	2018-LLEBG-006	-	6,619	-	-
U.S. Department of Transportation						
Highway Planning and Construction Cluster						
Passed through state:						
Missouri Highways and Transportation Commission -						
Highway Planning and Construction	20.205	BRO-B009(009)	479,165	47,565	-	-
Total Highway Planning and Construction Cluster			479,165	47,565	-	-
U.S. Department of Treasury						
Passed through state:						
Missouri State Treasurer's Office -						
COVID-19 Coronavirus Relief Fund	21.019	n/a	1,091,237	-	1,075,355	-
Election Assistance Commission						
Passed through state:						
Missouri Secretary of State -						
COVID-19 HAVA Election Security Grants	90.404	n/a	16,666	-	-	-

See Notes to the Schedule of Expenditures of Federal Awards

The County of Bollinger
Marble Hill, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Awards Provided to Subrecipients			
			Year Ended December 31, 2020	2019	Year Ended December 31, 2020	2019		
U.S. Department of Homeland Security								
Passed through state:								
Missouri Emergency Management Agency - Presidentially Declared Disasters	97.036	FEMA-DR-4451-MO	146,556	-	-	-		
Total Expenditures of Federal Awards			\$ 1,742,516	\$ 63,161	\$ 1,079,380	\$ 4,300		

The County of Bollinger
Marble Hill, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance 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 number is not available.

This schedule includes all federal awards administered by Bollinger County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the 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.

Because the Schedule presents only a selected portion of the operations of Bollinger County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Bollinger County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Bollinger County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Donated Personal Protective Equipment

Bollinger County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

The County of Bollinger
Marble Hill, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified Regulatory Basis		
Internal control over financial reporting:			
Material weakness(es) identified?	Yes	<input checked="" type="checkbox"/>	No
Significant deficiencies identified that are not considered to be material weaknesses?	Yes	<input checked="" type="checkbox"/>	None Reported
Any noncompliance material to financial statements noted?	<input checked="" type="checkbox"/>	Yes	No

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	Yes	<input checked="" type="checkbox"/>	No
Significant deficiencies identified not considered to be material weaknesses?	<input checked="" type="checkbox"/>	Yes	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR section 200.516(a)?	<input checked="" type="checkbox"/>	Yes	No

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
21.019	COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

The County of Bollinger
Marble Hill, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

Section 2 - Financial Statement Findings

2020-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: Sheriff Concealed Carry Weapon Fund and Senior Citizens Service Board Fund. The following fund did not have a budget prepared in 2019: 911 Service Fund.

Cause: Oversight

Effect: Due to exceeding budget in certain funds and failing to prepare a budget in certain funds, the County is in violation of Missouri Revised Statutes.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the County should prepare a budget for all applicable funds.

Management's Response: The County will review each fund closely to ensure they are amended when necessary. This was an oversight and the County Clerk will make sure it doesn't happen in the future.

Section 3 - Federal Award Findings and Questioned Costs

2020-002 Federal Grantor: All Programs
Pass-Through Grantor: All Programs
Federal CFDA Number: All Programs
Program Title: All Programs

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect.

Context: This finding is a repeat finding and was reported in the previous audit as findings 2017-004 and 2017-005.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

**The County of Bollinger
Marble Hill, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 3 - Federal Award Findings and Questioned Costs (continued)

2020-002 **Management's Response:** The County will ensure that the Schedule of Expenditures of Federal Awards is correct.
(cont.) The County Clerk expects to complete this by the next audit period.

The County of Bollinger
Marble Hill, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Bollinger County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2017.

Prior Year Financial Statement Findings

2017-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared by the Prosecuting Attorney and Sheriff.

Context: During discussions with management, we noted that internal control documentation has not been prepared by the Prosecuting Attorney and Sheriff's offices.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The Prosecuting Attorney and Sheriff's offices did not prepare the required documentation in accordance with COSO.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

View of responsible officials and planned corrective actions: The Sheriff and Prosecuting Attorney have started the process of documenting internal controls and will work on getting the documentation in accordance with COSO. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100.

Status: This finding is no longer applicable.

2017-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place in the Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted there is no formal fraud risk assessment in place in the Prosecuting Attorney and Sheriff's offices.

The County of Bollinger
Marble Hill, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

Prior Year Financial Statement Findings (continued)

2017-002 Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls, in the Prosecuting Attorney and Sheriff's offices.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Views of responsible officials and planned corrective actions: The Sheriff and Prosecuting Attorney are in the process of completing the required risk assessment. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100.

Status: This finding is no longer applicable.

2017-003 Criteria: SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No. 55*.

Condition: Lack of sufficient segregation of duties within the following offices of the County: Sheriff, Prosecuting Attorney and Recorder.

Context: During the engagement, we noted that an individual is allowed to receive, record, deposit, as well as write, approve, sign and reconcile expenditures and receipts to the bank statement.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within each of the corresponding departments.

Recommendation: These areas should be reviewed periodically and consideration should be given to improving the segregation of duties.

Views of responsible officials and planned corrective actions: Due to budget constraints with hiring additional staff, the County will have to implement new procedures to safeguard the County's assets. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100. The Recorder is Dana Fulbright and her office number is 573-238-1900.

Status: This finding is no longer applicable.

The County of Bollinger
Marble Hill, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

Prior Year Federal Award Findings and Questioned Costs

2017-004 Federal Grantor: All
Pass-Through Grantor: All
Federal CFDA Number: All
Program Title: All
Pass-Through Entity
Identification Number: All
Award Year: 2017
Type of Finding: Other Information - Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

Views of responsible officials and planned corrective actions: The County Clerk (Brittany Hovis) is in the process of preparing the needed documentation to document their internal control structure in conformity with the *Uniform Guidance*. The Clerk expects to complete this by the next audit period. The Clerk's office can be reached at (573) 238-1900.

Status: This finding is has been partially corrected. Internal controls have been documented but not effectively implemented, therefore, this finding will be repeated in the current year as finding 2020-002.

The County of Bollinger
Marble Hill, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

Prior Year Federal Award Findings and Questioned Costs (continued)

2017-005 Federal Grantor: U.S. Department of Agriculture, U.S. Department of Housing and Urban Development, U.S. Department of Interior, U.S. Department of Justice and U.S. Department of Homeland Security

Pass-Through Grantor: Office of Administration, Missouri Department of Economic Development, Department of Public Safety and Missouri State Emergency Management Agency

Federal CFDA Number: 10.665, 14.228, 15.226, 16.728, 20.607, 97.036

Program Title: Schools and Roads – Grants to States, Community Development Block Grant, PILT – Payment in Lieu of Taxes, Edward Byrne Memorial Justice Assistance Grant Program and Disaster Grants – Public Assistance Grants

Type of Finding: Other Information - Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

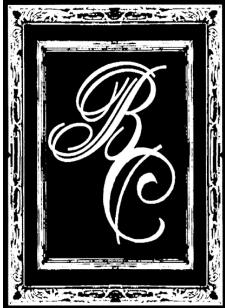
Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's office.

Views of responsible officials and planned corrective actions: The County will ensure that the Schedule of Expenditures of Federal Awards (SEFA) is correct. The Clerk expects to complete this by the next audit period. The County Clerk's office (Brittany Hovis) phone number is (573) 238-1900.

Status: This finding has not been corrected, therefore, this finding will be repeated in the current year as 2020-002.



*Bollinger County Clerk
Brittany Howard*

*204 High Street, Suite 5
Marble Hill, Mo. 63764
573-238-1900 Ext. 5
Fax - 238-3275*

CORRECTIVE ACTION PLAN

Audit Finding Reference: 2020-001

Planned Corrective Action: The County will review each fund closely to ensure they are amended when necessary. This was an oversight, and the County Clerk will make sure it doesn't happen in the future.

Name of Contact Person: County Clerk, Brittany Howard. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-002

Planned Corrective Action: The County will ensure that the Schedule of Expenditures of Federal Awards is correct. The County Clerk expects to complete this by the next audit period.

Name of Contact Person: County Clerk, Brittany Howard. Expected completion date is December 31, 2021.

