



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Cooper County, Missouri

The Office of the State Auditor contracted for an audit of Cooper 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.

Nicole R. Galloway, CPA
State Auditor

September 2021
Report No. 2021-078



Recommendations in the contracted audit of Cooper County

| | |
|----------|--|
| 2021-001 | 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 all applicable funds which does not exceed available fund balances including estimated revenues for the year. |
| 2020-002 | The County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks. |
| 2020-003 | 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. |
| 2020-004 | 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. |
| 2020-005 | Management strengthen internal controls over review and approval of COVID-19 Coronavirus Relief Fund applications to ensure that duplicate payments are not made. It was noted that the County did discover the error after the end of the fiscal year, and as such, the funds have since been returned by the subrecipient. |

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



**The County of Cooper
Boonville, Missouri
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Independent Auditor's Report

To the County Commission and
Officeholders of Cooper County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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

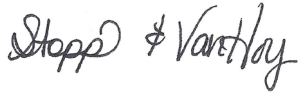
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cooper County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (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 27, 2021 on our consideration of Cooper 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 Cooper County, Missouri's internal control over financial reporting and compliance.

A handwritten signature in dark ink, appearing to read "Stopp & Vantley". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 27, 2021

The County of Cooper
Boonville, 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 | \$ 2,776,221 | \$ 3,087,985 | \$ 3,742,504 | \$ 2,121,702 |
| Special Road and Bridge | 1,157,107 | 1,543,287 | 1,641,903 | 1,058,491 |
| Assessment | 282,505 | 410,310 | 389,114 | 303,701 |
| Road and Bridge Trust | 1,914,531 | 1,097,431 | 667,749 | 2,344,213 |
| Enhanced 911 | 50,911 | 675,481 | 623,594 | 102,798 |
| Law Enforcement Center | 673,550 | 1,287,525 | 1,166,548 | 794,527 |
| Election Services | 31,744 | 9,717 | 5,179 | 36,282 |
| Collector's Tax Maintenance | 64,772 | 26,613 | 27,650 | 63,735 |
| Recorder of Deeds User Fee | 40,459 | 7,493 | 5,532 | 42,420 |
| Recorder's Technical | 36,622 | 4,608 | 5,340 | 35,890 |
| Law Enforcement Training | 28,590 | 6,375 | 2,989 | 31,976 |
| Sheriff | 26,100 | 8,852 | 21,896 | 13,056 |
| Sheriff Interest | 4,206 | 68 | - | 4,274 |
| Prosecuting Attorney Training | 2,468 | 2,955 | 90 | 5,333 |
| Prosecuting Attorney Bad Check | 15,553 | 2,610 | 655 | 17,508 |
| Adult Abuse | 2,168 | 3,405 | 3,391 | 2,182 |
| Law Enforcement Restitution | 21,872 | 21,346 | - | 43,218 |
| Overton Wooldridge Levee | 254,863 | 42,045 | 88,072 | 208,836 |
| Sheriff Revolving | 25,333 | 10,554 | 16,385 | 19,502 |
| Local Law Enforcement Block Grant | - | - | - | - |
| Delinquent Tax | 8,838 | 1,596 | 1,196 | 9,238 |
| FEMA Reimbursement | - | - | - | - |
| Security Inmate | 31,689 | 45,677 | 37,451 | 39,915 |
| Administrative Handling Cost | 11,067 | 2,274 | 1,583 | 11,758 |
| Local Emergency Planning Committee | 20,830 | 3,244 | 1,198 | 22,876 |
| CARES Act Election Grant | - | 28,436 | 28,436 | - |
| COVID-19 Relief Grant | - | 2,082,875 | 1,804,889 | 277,986 |
| Total | <u>\$ 7,481,999</u> | <u>\$ 10,412,762</u> | <u>\$ 10,283,344</u> | <u>\$ 7,611,417</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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 | \$ 2,576,555 | \$ 2,967,626 | \$ 2,767,960 | \$ 2,776,221 |
| Special Road and Bridge | 1,270,243 | 1,503,903 | 1,617,039 | 1,157,107 |
| Assessment | 273,964 | 313,651 | 305,110 | 282,505 |
| Road and Bridge Trust | 1,323,594 | 1,092,089 | 501,152 | 1,914,531 |
| Enhanced 911 | 130,214 | 551,845 | 631,148 | 50,911 |
| Law Enforcement Center | 542,822 | 1,312,380 | 1,181,652 | 673,550 |
| Election Services | 41,650 | 30,448 | 40,354 | 31,744 |
| Collector's Tax Maintenance | 63,600 | 26,678 | 25,506 | 64,772 |
| Recorder of Deeds User Fee | 38,198 | 6,437 | 4,176 | 40,459 |
| Recorder's Technical | 32,818 | 4,111 | 307 | 36,622 |
| Law Enforcement Training | 24,300 | 6,405 | 2,115 | 28,590 |
| Sheriff | 33,160 | 15,543 | 22,603 | 26,100 |
| Sheriff Interest | 4,102 | 104 | - | 4,206 |
| Prosecuting Attorney Training | 1,751 | 1,343 | 626 | 2,468 |
| Prosecuting Attorney Bad Check | 12,410 | 3,822 | 679 | 15,553 |
| Adult Abuse | 2,042 | 4,027 | 3,901 | 2,168 |
| Law Enforcement Restitution | - | 21,872 | - | 21,872 |
| Overton Wooldridge Levee | 268,465 | 36,628 | 50,230 | 254,863 |
| Sheriff Revolving | 17,160 | 9,695 | 1,522 | 25,333 |
| Local Law Enforcement Block Grant | 4,149 | 48 | 4,197 | - |
| Delinquent Tax | 8,685 | 764 | 611 | 8,838 |
| FEMA Reimbursement | - | - | - | - |
| Security Inmate | 41,594 | 26,266 | 36,171 | 31,689 |
| Administrative Handling Cost | 9,911 | 3,284 | 2,128 | 11,067 |
| Local Emergency Planning Committee | 19,471 | 3,685 | 2,326 | 20,830 |
| CARES Act Election Grant | - | - | - | - |
| COVID-19 Relief Grant | - | - | - | - |
| Total | <u>\$ 6,740,858</u> | <u>\$ 7,942,654</u> | <u>\$ 7,201,513</u> | <u>\$ 7,481,999</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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 |
| <u>Receipts</u> | | | | |
| Property Taxes | \$ 591,000 | \$ 590,706 | \$ 610,000 | \$ 593,523 |
| Sales Taxes | 1,250,000 | 1,466,241 | 1,175,000 | 1,382,365 |
| Intergovernmental | 430,888 | 393,081 | 189,028 | 366,008 |
| Charges for Services | 420,745 | 486,696 | 432,315 | 414,470 |
| Interest | 50,000 | 28,348 | 30,000 | 79,135 |
| Other Receipts | 27,000 | 87,414 | 92,800 | 132,125 |
| Transfers In | 15,000 | 35,499 | - | - |
| Total Receipts | 2,784,633 | 3,087,985 | 2,529,143 | 2,967,626 |
| <u>Disbursements</u> | | | | |
| County Commission | 194,967 | 193,198 | 159,589 | 141,717 |
| County Clerk | 146,237 | 125,946 | 161,911 | 143,881 |
| Elections | 164,448 | 204,041 | 72,320 | 66,614 |
| Buildings and Grounds | 779,011 | 781,118 | 774,458 | 190,818 |
| Employee Fringe Benefits | 343,975 | 312,311 | 354,400 | 293,297 |
| County Treasurer | 71,090 | 66,378 | 68,164 | 65,239 |
| County Collector | 106,940 | 108,760 | 107,853 | 107,485 |
| Recorder of Deeds | 99,290 | 97,167 | 96,773 | 97,541 |
| Circuit Clerk | 12,520 | 8,133 | 12,200 | 8,746 |
| Court Administration | 47,800 | 31,925 | 59,800 | 57,558 |
| Public Administrator | 91,990 | 76,920 | 83,959 | 80,215 |
| Sheriff | 588,774 | 497,377 | 485,569 | 461,414 |
| Jail | 109,500 | 84,662 | 65,600 | 46,335 |
| Prosecuting Attorney | 362,817 | 360,856 | 362,847 | 355,143 |
| Juvenile Officer | 46,983 | 31,623 | 44,855 | 37,804 |
| County Coroner | 44,800 | 29,558 | 39,544 | 33,075 |
| Child Support Enforcement | 203,415 | 190,423 | 175,320 | 168,292 |
| Emergency Management | 171,605 | 119,083 | 180,950 | 106,273 |
| Other Disbursements | 398,703 | 307,610 | 268,960 | 266,097 |
| Transfers Out | 15,415 | 115,415 | 15,416 | 40,416 |
| Emergency Fund | 100,000 | - | 100,000 | - |
| Total Disbursements | 4,100,280 | 3,742,504 | 3,690,488 | 2,767,960 |
| Receipts Over (Under) | | | | |
| Disbursements | \$ (1,315,647) | \$ (654,519) | \$ (1,161,345) | \$ 199,666 |
| Cash and Equivalents, Jan 1 | 2,776,221 | 2,776,221 | 2,576,555 | 2,576,555 |
| Cash and Equivalents, Dec 31 | \$ 1,460,574 | \$ 2,121,702 | \$ 1,415,210 | \$ 2,776,221 |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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 |
| <u>Receipts</u> | | | | |
| Property Taxes | \$ 775,000 | \$ 833,531 | \$ 775,000 | \$ 769,533 |
| Sales Taxes | - | - | - | - |
| Intergovernmental | 565,980 | 590,222 | 559,980 | 607,739 |
| Charges for Services | - | - | - | - |
| Interest | 25,000 | 14,258 | 17,500 | 31,289 |
| Other Receipts | 16,500 | 55,276 | 23,486 | 79,107 |
| Transfers In | 50,000 | 50,000 | 100,000 | 16,235 |
| Total Receipts | <u>1,432,480</u> | <u>1,543,287</u> | <u>1,475,966</u> | <u>1,503,903</u> |
| <u>Disbursements</u> | | | | |
| Salaries | 565,266 | 547,933 | 548,500 | 551,480 |
| Employee Fringe Benefits | 188,500 | 172,254 | 187,000 | 172,607 |
| Supplies | 209,500 | 159,282 | 199,500 | 191,623 |
| Insurance | 35,000 | 22,930 | 35,000 | 23,937 |
| Road and Bridge Materials | 134,000 | 108,649 | 134,000 | 125,757 |
| Equipment Repairs | 90,000 | 71,560 | 85,000 | 87,343 |
| Rentals | 179,000 | 173,469 | 311,000 | 306,131 |
| Equipment Purchases | 200,000 | 108,718 | 200,000 | 31,495 |
| Road and Bridge Construction | 357,500 | 159,855 | 7,500 | 4,381 |
| Other Disbursements | 125,000 | 117,253 | 126,000 | 122,285 |
| Transfers Out | - | - | - | - |
| Total Disbursements | <u>2,083,766</u> | <u>1,641,903</u> | <u>1,833,500</u> | <u>1,617,039</u> |
| Receipts Over (Under) | | | | |
| Disbursements | \$ (651,286) | \$ (98,616) | \$ (357,534) | \$ (113,136) |
| Cash and Equivalents, Jan 1 | <u>1,157,107</u> | <u>1,157,107</u> | <u>1,270,243</u> | <u>1,270,243</u> |
| Cash and Equivalents, Dec 31 | <u>\$ 505,821</u> | <u>\$ 1,058,491</u> | <u>\$ 912,709</u> | <u>\$ 1,157,107</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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 | | | | Road and Bridge Trust Fund | | | |
|------------------------------|-----------------|------------|-------------|------------|----------------------------|--------------|--------------|--------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| Receipts | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | 975,000 | 1,056,223 | 950,000 | 1,015,674 |
| Intergovernmental | 288,018 | 378,570 | 286,190 | 286,265 | 600,000 | - | - | 34,693 |
| Charges for Services | 3,635 | 6,868 | 3,000 | 3,692 | - | - | - | - |
| Interest | 7,453 | 3,412 | 6,000 | 8,278 | 30,000 | 18,901 | 17,500 | 41,722 |
| Other Receipts | - | - | 26,858 | - | - | 22,307 | - | - |
| Transfers In | 15,415 | 21,460 | 15,416 | 15,416 | - | - | - | - |
| Total Receipts | 314,521 | 410,310 | 337,464 | 313,651 | 1,605,000 | 1,097,431 | 967,500 | 1,092,089 |
| Disbursements | | | | | | | | |
| Salaries | 182,791 | 199,513 | 176,733 | 182,025 | - | - | - | - |
| Employee Fringe Benefits | 61,236 | 54,666 | 60,286 | 52,314 | - | - | - | - |
| Materials and Supplies | 21,500 | 17,840 | 19,500 | 19,224 | 400,500 | 440,860 | 500 | - |
| Services | 42,100 | 31,071 | 62,100 | 20,708 | 2,000 | 1,659 | 2,000 | 1,526 |
| Other Disbursements | - | - | - | - | - | - | - | - |
| Capital Outlay | 81,000 | 86,024 | 33,360 | 30,839 | 1,800,000 | 175,230 | 865,000 | 483,391 |
| Transfers Out | - | - | - | - | 50,000 | 50,000 | 100,000 | 16,235 |
| Total Disbursements | 388,627 | 389,114 | 351,979 | 305,110 | 2,252,500 | 667,749 | 967,500 | 501,152 |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ (74,106) | \$ 21,196 | \$ (14,515) | \$ 8,541 | \$ (647,500) | \$ 429,682 | \$ - | \$ 590,937 |
| Cash and Equivalents, Jan 1 | 282,505 | 282,505 | 273,964 | 273,964 | 1,914,531 | 1,914,531 | 1,323,594 | 1,323,594 |
| Cash and Equivalents, Dec 31 | \$ 208,399 | \$ 303,701 | \$ 259,449 | \$ 282,505 | \$ 1,267,031 | \$ 2,344,213 | \$ 1,323,594 | \$ 1,914,531 |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | Enhanced 911 Fund | | | |
|------------------------------|-------------------|-------------------|---------------------|------------------|
| | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual |
| <u>Receipts</u> | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | 487,500 | 528,110 | 475,000 | 507,837 |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Interest | 2,000 | 1,023 | 2,000 | 2,561 |
| Other Receipts | 271,500 | 11,348 | 1,500 | 6,447 |
| Transfers In | 35,000 | 135,000 | 35,000 | 35,000 |
| Total Receipts | <u>796,000</u> | <u>675,481</u> | <u>513,500</u> | <u>551,845</u> |
| <u>Disbursements</u> | | | | |
| Salaries | 475,796 | 411,396 | 464,211 | 392,838 |
| Employee Fringe Benefits | 125,430 | 98,543 | 124,536 | 98,733 |
| Materials and Supplies | 3,300 | 940 | 4,000 | 1,871 |
| Services | 53,800 | 38,954 | 35,800 | 46,658 |
| Other Disbursements | 52,000 | 35,902 | 85,000 | 60,015 |
| Capital Outlay | 127,500 | 37,859 | 117,500 | 31,033 |
| Transfers Out | - | - | - | - |
| Total Disbursements | <u>837,826</u> | <u>623,594</u> | <u>831,047</u> | <u>631,148</u> |
| Receipts Over (Under) | | | | |
| Disbursements | \$ (41,826) | \$ 51,887 | \$ (317,547) | \$ (79,303) |
| Cash and Equivalents, Jan 1 | <u>50,911</u> | <u>50,911</u> | <u>130,214</u> | <u>130,214</u> |
| Cash and Equivalents, Dec 31 | <u>\$ 9,085</u> | <u>\$ 102,798</u> | <u>\$ (187,333)</u> | <u>\$ 50,911</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | Law Enforcement Center Fund | | | | Election Services Fund | | | |
|------------------------------|-----------------------------|------------|-------------|------------|------------------------|-----------|-------------|------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| <u>Receipts</u> | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | 975,000 | 1,056,223 | 950,000 | 1,015,674 | - | - | - | - |
| Intergovernmental | - | - | - | - | 4,000 | 9,442 | 850 | - |
| Charges for Services | 198,000 | 167,309 | 203,000 | 222,492 | - | - | - | - |
| Interest | 12,000 | 7,284 | 8,000 | 15,664 | 800 | 275 | 500 | 948 |
| Other Receipts | 28,000 | 26,709 | 27,500 | 28,550 | - | - | - | 4,500 |
| Transfers In | 30,000 | 30,000 | 30,000 | 30,000 | - | - | 25,000 | 25,000 |
| Total Receipts | 1,243,000 | 1,287,525 | 1,218,500 | 1,312,380 | 4,800 | 9,717 | 26,350 | 30,448 |
| <u>Disbursements</u> | | | | | | | | |
| Salaries | 717,828 | 651,574 | 615,740 | 576,465 | - | - | - | - |
| Employee Fringe Benefits | 142,975 | 155,631 | 141,000 | 126,010 | - | - | - | - |
| Materials and Supplies | 99,500 | 90,426 | 89,500 | 87,086 | - | - | - | - |
| Services | 220,800 | 186,143 | 215,000 | 187,910 | 2,000 | 267 | 20,000 | - |
| Other Disbursements | 3,000 | 1,284 | 2,500 | 2,530 | 17,000 | - | - | - |
| Capital Outlay | 50,000 | 46,490 | 48,000 | 41,558 | 12,000 | 4,912 | 45,000 | 40,354 |
| Debt Service | - | - | 125,166 | 125,093 | - | - | - | - |
| Transfers Out | 35,000 | 35,000 | 35,000 | 35,000 | - | - | - | - |
| Total Disbursements | 1,269,103 | 1,166,548 | 1,271,906 | 1,181,652 | 31,000 | 5,179 | 65,000 | 40,354 |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ (26,103) | \$ 120,977 | \$ (53,406) | \$ 130,728 | \$ (26,200) | \$ 4,538 | \$ (38,650) | \$ (9,906) |
| Cash and Equivalents, Jan 1 | 673,550 | 673,550 | 542,822 | 542,822 | 31,744 | 31,744 | 41,650 | 41,650 |
| Cash and Equivalents, Dec 31 | \$ 647,447 | \$ 794,527 | \$ 489,416 | \$ 673,550 | \$ 5,544 | \$ 36,282 | \$ 3,000 | \$ 31,744 |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | Collector's Tax Maintenance Fund | | | | Recorder of Deeds User Fee Fund | | | |
|------------------------------|----------------------------------|------------------|------------------|------------------|---------------------------------|------------------|------------------|------------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| Receipts | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for Services | 25,000 | 26,086 | 25,000 | 24,949 | 5,500 | 7,152 | 5,500 | 5,488 |
| Interest | 750 | 527 | 750 | 1,729 | 500 | 341 | - | 949 |
| Other Receipts | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | 25,750 | 26,613 | 25,750 | 26,678 | 6,000 | 7,493 | 5,500 | 6,437 |
| Disbursements | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | 19,000 | 6,125 | 12,000 | 9,600 | - | - | - | - |
| Services | 4,000 | 1,909 | 4,000 | 1,475 | 5,000 | 3,436 | 3,000 | - |
| Other Disbursements | 10,000 | 4,365 | 10,000 | 6,385 | 1,000 | 1,096 | 3,000 | - |
| Capital Outlay | 15,000 | 15,251 | 30,000 | 8,046 | 5,000 | 1,000 | 5,000 | 4,176 |
| Transfers Out | - | - | - | - | - | - | - | - |
| Total Disbursements | 48,000 | 27,650 | 56,000 | 25,506 | 11,000 | 5,532 | 11,000 | 4,176 |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ (22,250) | \$ (1,037) | \$ (30,250) | \$ 1,172 | \$ (5,000) | \$ 1,961 | \$ (5,500) | \$ 2,261 |
| Cash and Equivalents, Jan 1 | 64,772 | 64,772 | 63,600 | 63,600 | 40,459 | 40,459 | 38,198 | 38,198 |
| Cash and Equivalents, Dec 31 | <u>\$ 42,522</u> | <u>\$ 63,735</u> | <u>\$ 33,350</u> | <u>\$ 64,772</u> | <u>\$ 35,459</u> | <u>\$ 42,420</u> | <u>\$ 32,698</u> | <u>\$ 40,459</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | Recorder's Technical Fund | | | | Law Enforcement Training Fund | | | |
|------------------------------|---------------------------|------------------|------------------|------------------|-------------------------------|------------------|------------------|------------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| Receipts | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 1,500 | 1,009 | 1,800 | 1,190 |
| Charges for Services | 3,500 | 4,314 | 3,500 | 3,285 | 2,500 | 2,326 | 3,500 | 2,616 |
| Interest | 500 | 294 | - | 826 | 300 | 252 | 200 | 599 |
| Other Receipts | - | - | - | - | 2,000 | 2,788 | 1,000 | 2,000 |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | 4,000 | 4,608 | 3,500 | 4,111 | 6,300 | 6,375 | 6,500 | 6,405 |
| Disbursements | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | 500 | 350 | 500 | - | - | - | - | - |
| Services | - | - | - | - | 5,000 | 1,319 | 5,000 | 2,115 |
| Other Disbursements | 500 | 495 | 500 | 307 | 500 | - | 500 | - |
| Capital Outlay | 5,000 | 4,495 | 5,000 | - | 2,000 | 1,670 | 2,000 | - |
| Transfers Out | - | - | - | - | - | - | - | - |
| Total Disbursements | 6,000 | 5,340 | 6,000 | 307 | 7,500 | 2,989 | 7,500 | 2,115 |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ (2,000) | \$ (732) | \$ (2,500) | \$ 3,804 | \$ (1,200) | \$ 3,386 | \$ (1,000) | \$ 4,290 |
| Cash and Equivalents, Jan 1 | 36,622 | 36,622 | 32,818 | 32,818 | 28,590 | 28,590 | 24,300 | 24,300 |
| Cash and Equivalents, Dec 31 | <u>\$ 34,622</u> | <u>\$ 35,890</u> | <u>\$ 30,318</u> | <u>\$ 36,622</u> | <u>\$ 27,390</u> | <u>\$ 31,976</u> | <u>\$ 23,300</u> | <u>\$ 28,590</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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 Fund | | | | Sheriff Interest Fund | | | |
|------------------------------|------------------|------------------|------------------|------------------|-----------------------|-----------------|---------------|-----------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| <u>Receipts</u> | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for Services | 15,100 | 8,740 | 15,100 | 14,897 | - | - | - | - |
| Interest | 500 | 112 | 250 | 646 | 80 | 36 | 40 | 99 |
| Other Receipts | 2,000 | - | 2,000 | - | 6 | 32 | 6 | 5 |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | 17,600 | 8,852 | 17,350 | 15,543 | 86 | 68 | 46 | 104 |
| <u>Disbursements</u> | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | - | - | - | - | - | - | - | - |
| Services | - | - | - | - | - | - | - | - |
| Other Disbursements | 2,000 | 2,247 | 2,000 | 7,603 | 3,500 | - | 3,500 | - |
| Capital Outlay | 23,000 | 19,649 | 23,000 | 15,000 | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - | - |
| Total Disbursements | 25,000 | 21,896 | 25,000 | 22,603 | 3,500 | - | 3,500 | - |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ (7,400) | \$ (13,044) | \$ (7,650) | \$ (7,060) | \$ (3,414) | \$ 68 | \$ (3,454) | \$ 104 |
| Cash and Equivalents, Jan 1 | 26,100 | 26,100 | 33,160 | 33,160 | 4,206 | 4,206 | 4,102 | 4,102 |
| Cash and Equivalents, Dec 31 | <u>\$ 18,700</u> | <u>\$ 13,056</u> | <u>\$ 25,510</u> | <u>\$ 26,100</u> | <u>\$ 792</u> | <u>\$ 4,274</u> | <u>\$ 648</u> | <u>\$ 4,206</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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 | | | | Prosecuting Attorney Bad Check Fund | | | |
|------------------------------|------------------------------------|-----------------|---------------|-----------------|-------------------------------------|------------------|------------------|------------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| <u>Receipts</u> | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for Services | 650 | 2,925 | 650 | 1,304 | 3,550 | 2,475 | 3,550 | 3,486 |
| Interest | 25 | 30 | 25 | 39 | 250 | 135 | 200 | 336 |
| Other Receipts | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | <u>675</u> | <u>2,955</u> | <u>675</u> | <u>1,343</u> | <u>3,800</u> | <u>2,610</u> | <u>3,750</u> | <u>3,822</u> |
| <u>Disbursements</u> | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | - | - | - | - | 1,500 | 75 | 2,000 | - |
| Services | 1,550 | 90 | 1,550 | 626 | 1,000 | 480 | 850 | 619 |
| Other Disbursements | - | - | - | - | 250 | 100 | 250 | 60 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>1,550</u> | <u>90</u> | <u>1,550</u> | <u>626</u> | <u>2,750</u> | <u>655</u> | <u>3,100</u> | <u>679</u> |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ (875) | \$ 2,865 | \$ (875) | \$ 717 | \$ 1,050 | \$ 1,955 | \$ 650 | \$ 3,143 |
| Cash and Equivalents, Jan 1 | <u>2,468</u> | <u>2,468</u> | <u>1,751</u> | <u>1,751</u> | <u>15,553</u> | <u>15,553</u> | <u>12,410</u> | <u>12,410</u> |
| Cash and Equivalents, Dec 31 | <u>\$ 1,593</u> | <u>\$ 5,333</u> | <u>\$ 876</u> | <u>\$ 2,468</u> | <u>\$ 16,603</u> | <u>\$ 17,508</u> | <u>\$ 13,060</u> | <u>\$ 15,553</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | Adult Abuse Fund | | | | Law Enforcement Restitution Fund | | | |
|------------------------------|------------------|-----------------|-----------------|-----------------|----------------------------------|------------------|-------------|------------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| <u>Receipts</u> | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for Services | - | 3,398 | - | 4,000 | 20,000 | 21,092 | - | 21,655 |
| Interest | - | 7 | - | 27 | 200 | 254 | - | 217 |
| Other Receipts | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | - | 3,405 | - | 4,027 | 20,200 | 21,346 | - | 21,872 |
| <u>Disbursements</u> | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | - | - | - | - | - | - | - | - |
| Services | - | 3,391 | - | 3,901 | - | - | - | - |
| Other Disbursements | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - | - |
| Total Disbursements | - | 3,391 | - | 3,901 | - | - | - | - |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ - | \$ 14 | \$ - | \$ 126 | \$ 20,200 | \$ 21,346 | \$ - | \$ 21,872 |
| Cash and Equivalents, Jan 1 | 2,168 | 2,168 | 2,042 | 2,042 | 21,872 | 21,872 | - | - |
| Cash and Equivalents, Dec 31 | <u>\$ 2,168</u> | <u>\$ 2,182</u> | <u>\$ 2,042</u> | <u>\$ 2,168</u> | <u>\$ 42,072</u> | <u>\$ 43,218</u> | <u>\$ -</u> | <u>\$ 21,872</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | Overton Wooldridge Levee Fund | | | | Sheriff Revolving Fund | | | |
|------------------------------|-------------------------------|-------------|-------------|-------------|------------------------|------------|-----------|-----------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| Receipts | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | 10,747 | 24,964 | 25,000 | 31,529 | - | - | - | - |
| Charges for Services | - | - | - | - | 8,900 | 10,320 | 5,500 | 8,637 |
| Interest | 4,000 | 4,408 | 4,000 | 5,099 | 350 | 234 | 325 | 508 |
| Other Receipts | - | 12,673 | - | - | 550 | - | 200 | 550 |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | 14,747 | 42,045 | 29,000 | 36,628 | 9,800 | 10,554 | 6,025 | 9,695 |
| Disbursements | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | 450 | 428 | 450 | 411 | - | - | - | - |
| Services | 4,400 | 4,376 | 4,500 | 2,986 | 1,700 | 1,385 | 1,100 | 1,439 |
| Other Disbursements | - | 582 | 12,500 | 6,467 | - | - | - | - |
| Capital Outlay | 50,000 | 82,686 | 35,000 | 40,366 | 1,500 | - | 1,500 | 83 |
| Transfers Out | - | - | - | - | 15,000 | 15,000 | - | - |
| Total Disbursements | 54,850 | 88,072 | 52,450 | 50,230 | 18,200 | 16,385 | 2,600 | 1,522 |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ (40,103) | \$ (46,027) | \$ (23,450) | \$ (13,602) | \$ (8,400) | \$ (5,831) | \$ 3,425 | \$ 8,173 |
| Cash and Equivalents, Jan 1 | 254,863 | 254,863 | 268,465 | 268,465 | 25,333 | 25,333 | 17,160 | 17,160 |
| Cash and Equivalents, Dec 31 | \$ 214,760 | \$ 208,836 | \$ 245,015 | \$ 254,863 | \$ 16,933 | \$ 19,502 | \$ 20,585 | \$ 25,333 |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | Local Law Enforcement Block Grant Fund | | | | Delinquent Tax Fund | | | |
|-------------------------------------|--|-------------|--------------|--------------|---------------------|-----------------|-----------------|-----------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| Receipts | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | 9,999 | - | - | - | 1,500 | 1,519 | 1,500 | 559 |
| Charges for Services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | 48 | 200 | 77 | 100 | 205 |
| Other Receipts | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | 9,999 | - | - | 48 | 1,700 | 1,596 | 1,600 | 764 |
| Disbursements | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | - | - | - | - | - | - | - | - |
| Services | - | - | 1,001 | - | - | - | - | - |
| Other Disbursements | - | - | - | 4,197 | 1,000 | 692 | 1,000 | 106 |
| Capital Outlay | 9,999 | - | 3,075 | - | 2,500 | 504 | 1,950 | 505 |
| Transfers Out | - | - | - | - | - | - | - | - |
| Total Disbursements | 9,999 | - | 4,076 | 4,197 | 3,500 | 1,196 | 2,950 | 611 |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ - | \$ - | \$ (4,076) | \$ (4,149) | \$ (1,800) | \$ 400 | \$ (1,350) | \$ 153 |
| Cash and Equivalents, Jan 1 | - | - | 4,149 | 4,149 | 8,838 | 8,838 | 8,685 | 8,685 |
| Cash and Equivalents, Dec 31 | \$ - | \$ - | \$ 73 | \$ - | \$ 7,038 | \$ 9,238 | \$ 7,335 | \$ 8,838 |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | FEMA Reimbursement Fund | | | | Security Inmate Fund | | | |
|------------------------------|-------------------------|-------------|-------------|-------------|----------------------|------------------|------------------|------------------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| <u>Receipts</u> | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | 7,500 | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | 23,000 | 45,179 | 32,100 | 25,013 |
| Interest | - | - | - | - | 1,200 | 498 | - | 1,253 |
| Other Receipts | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | <u>7,500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>24,200</u> | <u>45,677</u> | <u>32,100</u> | <u>26,266</u> |
| <u>Disbursements</u> | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | - | - | - | - | 8,000 | 7,451 | 8,000 | 6,171 |
| Services | - | - | - | - | - | - | - | - |
| Other Disbursements | - | - | - | - | - | - | - | - |
| Capital Outlay | 7,500 | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | 30,000 | 30,000 | 30,000 | 30,000 |
| Total Disbursements | <u>7,500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>38,000</u> | <u>37,451</u> | <u>38,000</u> | <u>36,171</u> |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ - | \$ - | \$ - | \$ - | \$ (13,800) | \$ 8,226 | \$ (5,900) | \$ (9,905) |
| Cash and Equivalents, Jan 1 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>31,689</u> | <u>31,689</u> | <u>41,594</u> | <u>41,594</u> |
| Cash and Equivalents, Dec 31 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 17,889</u> | <u>\$ 39,915</u> | <u>\$ 35,694</u> | <u>\$ 31,689</u> |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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

| | Administrative Handling Cost Fund | | | | Local Emergency Planning Committee Fund | | | |
|------------------------------|-----------------------------------|-----------|------------|-----------|---|-----------|------------|-----------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| <u>Receipts</u> | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 3,200 | 3,063 | 3,200 | 3,198 |
| Charges for Services | - | 2,179 | 2,500 | 3,044 | - | - | - | - |
| Interest | - | 95 | 75 | 240 | 350 | 181 | 300 | 487 |
| Other Receipts | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | - | 2,274 | 2,575 | 3,284 | 3,550 | 3,244 | 3,500 | 3,685 |
| <u>Disbursements</u> | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | - | - | - | - | 250 | 499 | 1,150 | - |
| Services | - | 1,583 | 2,870 | 1,529 | 6,950 | 699 | 4,750 | 2,326 |
| Other Disbursements | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | 1,250 | 599 | 2,000 | - | 1,000 | - |
| Transfers Out | - | - | - | - | - | - | - | - |
| Total Disbursements | - | 1,583 | 4,120 | 2,128 | 9,200 | 1,198 | 6,900 | 2,326 |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ - | \$ 691 | \$ (1,545) | \$ 1,156 | \$ (5,650) | \$ 2,046 | \$ (3,400) | \$ 1,359 |
| Cash and Equivalents, Jan 1 | 11,067 | 11,067 | 9,911 | 9,911 | 20,830 | 20,830 | 19,471 | 19,471 |
| Cash and Equivalents, Dec 31 | \$ 11,067 | \$ 11,758 | \$ 8,366 | \$ 11,067 | \$ 15,180 | \$ 22,876 | \$ 16,071 | \$ 20,830 |

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Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

| | CARES Act Election Grant Fund | | | | COVID-19 Relief Grant Fund | | | |
|------------------------------|-------------------------------|--------|--------|--------|----------------------------|------------|--------|--------|
| | 2020 | | 2019 | | 2020 | | 2019 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| <u>Receipts</u> | | | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | 28,390 | - | - | - | 2,077,619 | - | - |
| Charges for Services | - | - | - | - | - | - | - | - |
| Interest | - | 46 | - | - | - | 5,016 | - | - |
| Other Receipts | - | - | - | - | - | 240 | - | - |
| Transfers In | - | - | - | - | - | - | - | - |
| Total Receipts | - | 28,436 | - | - | - | 2,082,875 | - | - |
| <u>Disbursements</u> | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Employee Fringe Benefits | - | - | - | - | - | - | - | - |
| Materials and Supplies | - | - | - | - | - | - | - | - |
| Services | - | - | - | - | - | - | - | - |
| Other Disbursements | - | - | - | - | - | 1,778,345 | - | - |
| Capital Outlay | - | 28,436 | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | 26,544 | - | - |
| Total Disbursements | - | 28,436 | - | - | - | 1,804,889 | - | - |
| Receipts Over (Under) | | | | | | | | |
| Disbursements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 277,986 | \$ - | \$ - |
| Cash and Equivalents, Jan 1 | - | - | - | - | - | - | - | - |
| Cash and Equivalents, Dec 31 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 277,986 | \$ - | \$ - |

See Notes to the Financial Statements

The County of Cooper
Boonville, 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 | \$ 14,695,571 | \$ 14,663 | \$ 40,701 | \$ - | \$ 137,989 | \$ 14,888,924 |
| Total Assets | 14,695,571 | 14,663 | 40,701 | - | 137,989 | 14,888,924 |
| Liabilities and Fund Balances | | | | | | |
| Total Liabilities | 14,695,571 | 14,663 | 40,701 | - | 137,989 | 14,888,924 |
| | 14,695,571 | 14,663 | 40,701 | - | 137,989 | 14,888,924 |
| Fund Balances | - | - | - | - | - | - |
| Total Liabilities and Fund Balances | \$ 14,695,571 | \$ 14,663 | \$ 40,701 | \$ - | \$ 137,989 | \$ 14,888,924 |
| | | | | | | |
| 2019 | | | | | | |
| | Collector | Recorder | Sheriff | Prosecuting Attorney | Treasurer | Total |
| Assets | | | | | | |
| Cash and Equivalents | \$ 15,186,910 | \$ 10,758 | \$ 31,001 | \$ 2,026 | \$ 150,405 | \$ 15,381,100 |
| Total Assets | 15,186,910 | 10,758 | 31,001 | 2,026 | 150,405 | 15,381,100 |
| Liabilities and Fund Balances | | | | | | |
| Total Liabilities | 15,186,910 | 10,758 | 31,001 | 2,026 | 150,405 | 15,381,100 |
| | 15,186,910 | 10,758 | 31,001 | 2,026 | 150,405 | 15,381,100 |
| Fund Balances | - | - | - | - | - | - |
| Total Liabilities and Fund Balances | \$ 15,186,910 | \$ 10,758 | \$ 31,001 | \$ 2,026 | \$ 150,405 | \$ 15,381,100 |

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies

Organized in 1818, the county of Cooper was named after pioneer settlers Sarshal and Benjamin Cooper. It is a third-class county, and the county seat is Boonville. Cooper 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 Cooper County, Missouri.

Cooper 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 Cooper County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Cooper County's legal entity. The Cooper County Senate Bill 40 Board is controlled by a separate board and is also included under the control of Cooper County.

The financial statements do not include financial data for the County's legally separate component unit, which accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, require to be reported with the financial data of the County. In accordance with accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, the Cooper County Senate Bill 40 Board has issued separate reporting entity financial statements. For information on this component unit, please contact the Senate Bill 40 Board at (660) 882-5112 or write to P.O. Box 32, Boonville, Missouri, 65233.

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 governments. 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 Cooper 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.

**The County of Cooper
Boonville, 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

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.

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 Cooper 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, Cooper 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.

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Budget and Budgetary Accounting (continued)

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: Assessment Fund and Overton Wooldridge Levee Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2019: Local Law Enforcement Block Grant Fund. The following funds did not have a budget prepared in 2020: Adult Abuse Fund, Administrative Handling Cost Fund, CARES Act Election Grant Fund, and COVID-19 Relief Grant Fund. The following funds did not have a budget prepared in 2019: Adult Abuse Fund and Law Enforcement Restitution Fund. The following fund was budgeted at a deficit in 2019: Enhanced 911 Fund.

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 Cooper County's boundaries for the calendar year 2020 and 2019, respectively, for the purposes of County taxation was as follows:

| | <u>2020</u> | <u>2019</u> |
|------------------------|-----------------------|-----------------------|
| Real Estate | \$ 165,213,340 | \$ 163,710,050 |
| Personal Property | 67,200,400 | 56,014,676 |
| Railroad and Utilities | 45,600,405 | 43,485,295 |
| | <u>\$ 278,014,145</u> | <u>\$ 263,210,021</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:

| | <u>2020</u> | <u>2019</u> |
|-------------------------|-------------|-------------|
| General Revenue | \$ 0.2394 | \$ 0.2021 |
| Special Road and Bridge | 0.3157 | 0.3157 |

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.

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

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 Cooper County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

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

Cooper 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 | \$ 21,819,373 | \$ 22,030,806 |
| Investments | 680,968 | 680,968 |
| Total Deposits and Investments as of December 31, 2020 | <u>\$ 22,500,341</u> | <u>\$ 22,711,774</u> |
| Total Cash and Equivalents - Governmental Funds | \$ 7,611,417 | |
| Total Cash and Equivalents - Custodial Funds | 14,888,924 | |
| | <u>\$ 22,500,341</u> | |

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 2 - Deposits and Investments (continued)

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 | \$ 22,186,213 | \$ 20,522,035 |
| Investments | <u>676,886</u> | <u>676,886</u> |
| Total Deposits and Investments as of December 31, 2019 | <u><u>\$ 22,863,099</u></u> | <u><u>\$ 21,198,921</u></u> |
| Total Cash and Equivalents - Governmental Funds | \$ 7,481,999 | |
| Total Cash and Equivalents - Custodial Funds | <u>15,381,100</u> | |
| | <u><u>\$ 22,863,099</u></u> | |

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 Cooper 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 Cooper County or its agent but not in the government's name. Cooper 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 Cooper 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. Cooper 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 Cooper 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). Cooper 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.

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 2 - Deposits and Investments (continued)

Concentration of Investment Credit Risk (continued)

The following investments represent more than 5%, individually, of total investments:

| Issuer | Investment Type | 2020 Balances | % of Portfolio | 2019 Balances | % of Portfolio |
|------------------------------|------------------|---------------|----------------|---------------|----------------|
| Central Bank | Cert. of Deposit | \$ 350,000 | 51.40% | \$ - | 0.00% |
| Peoples Bank of Moniteau Co. | Cert. of Deposit | 230,968 | 33.92% | 450,000 | 66.48% |
| Midwest Regional Bank | Cert. of Deposit | 100,000 | 14.68% | 226,886 | 33.52% |

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 | \$ 35,499 | \$ 115,415 | \$ - | \$ 40,416 |
| Special Road and Bridge | 50,000 | - | 16,235 | - |
| Assessment | 21,460 | - | 15,416 | - |
| Road and Bridge Trust | - | 50,000 | - | 16,235 |
| Enhanced 911 | 135,000 | - | 35,000 | - |
| Law Enforcement Center | 30,000 | 35,000 | 30,000 | 35,000 |
| Election Services | - | - | 25,000 | - |
| Sheriff Revolving | - | 15,000 | - | - |
| Security Inmate | - | 30,000 | - | 30,000 |
| COVID-19 Relief Grant | - | 26,544 | - | - |
| Total | \$ 271,959 | \$ 271,959 | \$ 121,651 | \$ 121,651 |

Note 4 - Long-Term Debt

Notes Payable

In 2016, the County entered in to a \$446,371 note payable for the purpose of refunding and redeeming the County's outstanding Leasehold Refunding Revenue Bonds (Cooper County Law Enforcement Center). The original bonds were issued for the purpose for providing funds to (1) pay the costs of acquiring, constructing, finishing, and equipping a law enforcement center, (2) to fund a bond reserve, and (3) to pay related issuance costs. Payments of \$41,728 are due quarterly with interest payable at 1.390%. This note was paid in full in 2019.

| Balance at 12/31/18 | Amount Borrowed | Amount Repaid | Balance at 12/31/19 | Amount Borrowed | Amount Repaid | Balance at 12/31/20 |
|------------------------|--------------------|------------------|------------------------|--------------------|------------------|------------------------|
| \$ 124,301 | \$ - | \$ (124,301) | \$ - | \$ - | \$ - | \$ - |

Interest expense for the years ended December 31, 2020 and 2019 was \$0 and \$865.

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

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 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 \$162,553 and \$151,892 for the years ended December 31, 2020 and 2019, respectively.

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

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

Contributions (continued)

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 \$150,712 and \$145,231 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, Cooper 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. Cooper County has contributed \$11,628 and \$10,225, respectively, for the years ended December 31, 2020 and 2019.

Note 7 - Other Retirement Plan

Cooper County have 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 \$121,351 and \$115,744, respectively. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 401(a) plan were \$20,865 and \$19,690, respectively.

Note 8 - Post-Employment Benefits

Cooper 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 Cooper County.

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

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

The County provides employees with up to fifteen days of paid vacation based upon the number of years of continuous service. This ranges from getting five days after the first year of service, ten days between two years and twelve years of service, and fifteen days after twelve years of service. Vacation time must be used in the year it is earned. Upon termination from county employment, an employee is reimbursed for unused vacation for that year. 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 which is a corporate and political body created pursuant to state statute (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 for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 11 - Related Party Transactions

The County provided \$637,775 in CARES Act funding to a local school where a Commissioner serves as the school board president. Funding was applied for through the County's grant application process, and the disbursements were approved by the other two members of the County Commission. The Commissioner with the conflict of interest abstained from voting on the disbursements.

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 12 - 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 27, 2021, the date the financial statements were available to be issued.

On March 23, 2021, the County entered in to a \$539,820 lease purchase agreement for the purchase of two 2021 John Deere 772G Motor Graders. The agreement is payable in five annual payments of \$63,870 with one final payment of \$261,741 due on February 23, 2026. Interest is payable at 2.250%.

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 Cooper 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 Cooper 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 Cooper County, Missouri's basic financial statements, and have issued our report thereon dated August 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cooper 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 Cooper County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Cooper 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cooper County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws,

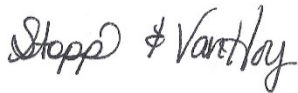
regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results 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 accompanying schedule of findings and questioned costs as item 2020-001.

Cooper County, Missouri's Response to Findings

Cooper County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Cooper 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.

A handwritten signature in dark ink, appearing to read "Stopp & VanHoy". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 27, 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 Cooper County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Cooper 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 Cooper County, Missouri's major federal programs for the years ended December 31, 2020 and 2019. Cooper 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 Cooper 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 Cooper 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 Cooper County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Cooper 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 instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as 2020-004 and 2020-005. Our opinion on each major federal program is not modified with respect to these matters.

Cooper County, Missouri's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Cooper 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

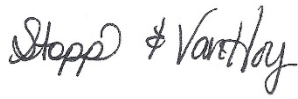
Management of Cooper County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cooper County, Missouri's internal control over 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 Cooper 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 2020-004, that we consider to be a significant deficiency.

Cooper 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. Cooper 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.

A handwritten signature in black ink, appearing to read "Stopp & Vantley". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 27, 2021

**The County of Cooper
Boonville, 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 Year Ended December 31, | | Awards Provided to Subrecipients Year Ended December 31, | |
|---|---------------------------|----------------------------------|---|----------------|---|----------|
| | | | 2020 | 2019 | 2020 | 2019 |
| U.S. Department of the Interior | | | | | | |
| Direct Program: | | | | | | |
| Payments in Lieu of Taxes | 15.226 | n/a | 11,854 | 11,603 | - | - |
| U.S. Department of Justice | | | | | | |
| Passed through state: | | | | | | |
| Missouri Association of Prosecuting Attorneys - | | | | | | |
| Crime Victim Assistance | 16.575 | ER130200028 | 26,929 | 4,426 | - | - |
| Crime Victim Assistance | 16.575 | ER130180028 | - | 21,899 | - | - |
| | | | <u>26,929</u> | <u>26,325</u> | <u>-</u> | <u>-</u> |
| 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-B027(018) | <u>22,307</u> | <u>34,693</u> | <u>-</u> | <u>-</u> |
| Total Highway Planning and Construction Cluster | | | 22,307 | 34,693 | - | - |
| U.S. Department of Treasury | | | | | | |
| Passed through state: | | | | | | |
| Missouri State Treasurer's Office - | | | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | n/a | 1,804,889 | - | 1,778,345 | - |
| Election Assistance Commission | | | | | | |
| Passed through state: | | | | | | |
| Missouri Secretary of State - | | | | | | |
| COVID-19 HAVA Election Security Grants | 90.404 | n/a | 22,471 | - | - | - |
| U.S. Department of Health and Human Services | | | | | | |
| Passed through state: | | | | | | |
| Missouri Department of Social Services - | | | | | | |
| Child Support Enforcement | 93.563 | ER10220C023 | 223,853 | - | - | - |
| Child Support Enforcement | 93.563 | ER10217C023 | - | 193,679 | - | - |
| | | | <u>223,853</u> | <u>193,679</u> | <u>-</u> | <u>-</u> |

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Cooper
Boonville, 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, | | Year Ended December 31, | |
| | | | 2020 | 2019 | 2020 | 2019 |
| U.S. Department of Homeland Security | | | | | | |
| Passed through state: | | | | | | |
| Missouri Emergency Management Agency - | | | | | | |
| Emergency Management Performance Grant | 97.042 | EMK-2020-EP-00004-33 | 50,429 | - | - | - |
| Emergency Management Performance Grant | 97.042 | EMK-2019-EP-00001-033 | - | 44,886 | - | - |
| | | | 50,429 | 44,886 | - | - |
| Total Expenditures of Federal Awards | | | \$ 2,162,732 | \$ 311,186 | \$ 1,778,345 | \$ - |

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Cooper
Boonville, Missouri
Notes to 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 Cooper 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 Cooper County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Cooper 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.

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

Note 2 - Donated Personal Protective Equipment

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

**The County of Cooper
Boonville, Missouri
Notes to Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Note 3 - Related Party Transactions

The County provided \$637,775 in CARES Act funding to a local school where a Commissioner serves as the school board president. Funding was applied for through the County's grant application process, and the disbursements were approved by the other two members of the County Commission. The Commissioner with the conflict of interest abstained from voting on the disbursements.

**The County of Cooper
Boonville, 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 X No

Significant deficiencies identified that are
not considered to be material weaknesses?

 X Yes _____ None Reported

Any noncompliance material to financial
statements noted?

 X Yes _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

 X 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)?

 X Yes _____ No

Identification of Major Programs:

CFDA
Number
21.019

Name of Federal Program or Cluster
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 X No

**The County of Cooper
Boonville, 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 and funds are not to be budgeted at a deficit.

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: Assessment Fund and Overton Wooldridge Levee Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2019: Local Law Enforcement Block Grant Fund. The following funds did not have a budget prepared in 2020: Adult Abuse Fund, Administrative Handling Cost Fund, CARES Act Election Grant Fund, and COVID-19 Relief Grant Fund. The following funds did not have a budget prepared in 2019: Adult Abuse Fund and Law Enforcement Restitution Fund. The following fund was budgeted at a deficit in 2019: Enhanced 911 Fund.

Cause: Oversight

Effect: Due to exceeding budget in certain funds, failing to prepare a budget for certain funds, and having a negative fund balance in a certain fund, 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 which does not exceed available fund balances including estimated revenues for the year.

Management's Response: As budget officer, I, as County Clerk make recommendations to the County Commission. It is up to the County Commission to approve or adjust those amounts. The County Commission reviews the line items and expenditures so as to be within compliance with State Statute.

2020-002 **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.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

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.

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.

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

Section 2 - Financial Statement Findings (continued)

2020-002 **Management's Response:** Within the office of the County Clerk, while not having a formal written document, I (cont.) have met with my staff routinely over fraud prevention and risk. I've had a cyber security firm analyze my office for risk and set in place preventions in 2019. I will speak with the County Commission about doing the same for the entire courthouse. I will also speak to them about adopting a formal document for management to have standards in place for themselves as well as any staff.

2020-003 **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.

Cause: Management has not prepared documentation of internal controls.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

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.

Management's Response: In reviewing other county's written internal control documents, Cooper County is operating in a manner stated in such documents, however, not written out. I, as County Clerk, will work with the County Commission in developing such governance in a written form.

Section 3 - Federal Award Findings and Questioned Costs

2020-004 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.

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

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

2020-004 **Context:** This finding is a repeat finding and was reported in the previous audit as finding SA 2016-001.
(cont.)

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

Management's Response: The County Clerk's office will work with the Treasurer's office so that these stated recommendations and findings are resolved in future audits.

2020-005 Federal Grantor: U.S. Department of Treasury
Pass-Through Grantor: Missouri State Treasurer's Office
Federal CFDA Number: 21.019
Program Title: COVID-19 Coronavirus Relief Fund
Award Year: 2020
Compliance Requirement: Allowable Costs
Known Questioned Costs: \$ 33,441

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires recipients of Federal awards to comply with laws, regulations, and provisions of contract or grant agreements related to each of its Federal programs. Records must support the disbursements made in accordance with guidance provided by the Department of the Treasury.

Condition: During the audit, it was noted that the County made improper payments to a subrecipient in the amount of \$33,441. Subrecipients of the Coronavirus Relief Fund applied for grant funding from the County on a cost reimbursement basis. Two grant applications were processed by the County which contained duplicate invoices, resulting in an overpayment for expenditures.

Cause: Oversight

Effect: Applications for duplicate cost reimbursement requests were processed resulting in disallowed costs.

Recommendation: We recommend management strengthen internal controls over review and approval of COVID-19 Coronavirus Relief Fund applications to ensure that duplicate payments are not made. It was noted that the County did discover the error after the end of the fiscal year, and as such, the funds have since been returned by the subrecipient.

Management's Response: The County Commission will work to strengthen the internal controls that ultimately did identify the errors in the subrecipient's application. The Commission appreciates the acknowledgement by the auditor that the correction had been made prior to the audit.

**The County of Cooper
Boonville, 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 Cooper County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2016 & 2015.

Prior Year Financial Statement Findings

FS 2016-001 **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.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

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.

Views of responsible officials and planned corrective actions: Cooper County will work at developing an internal control document to ensure that controls are in place, communicated and operating effectively. The County Commission can be reached at the phone number (660) 882-2228.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-003 in the current year.

FS 2016-002 **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.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

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.

**The County of Cooper
Boonville, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Financial Statement Findings (continued)

FS 2016- **Recommendation:** We recommend that the County address various risks in the environment, including risk of fraud
002 occurring by performing assessments to identify, analyze, and manage these risks.

Views of responsible officials and planned corrective actions: Cooper County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks. The County Commission can be reached at the phone number (660) 882-2228.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-002 in the current year.

Prior Year Federal Award Findings and Questioned Costs

| | | |
|-----------------|-----------------------|---|
| SA 2016- 001 | Federal Grantor: | U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security |
| | Pass-Through Grantor: | Missouri Department of Public Safety, Missouri Department of Social Services, Missouri State Emergency Management Agency |
| | Federal CFDA Number: | 15.226, 16.575, 16.607, 16.738, 93.563, 97.042 |
| | Program Title: | PILT - Payment in Lieu of Taxes, Crime Victim Assistance, Bulletproof Vest Grant Program, Edward Byrne Memorial Justice Grant Program, Child Support Enforcement, and Emergency Management Performance Grants |
| | Award Year: | 2016 and 2015 |
| | Type of Finding: | Other Information - Significant Deficiency |

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

Criteria: The 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).

**The County of Cooper
Boonville, 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)

SA 2016-001 **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 Clerk (Darryl Kempf) will work with the County accounting support management to develop a system to identify the federal expenditures that are required to be reported on the Schedule of Expenditures of Federal Awards. The County Commission can be reached at the phone number (660) 882-2228.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-004 in the current year.

SA 2016-002

| | |
|-----------------------|--|
| Federal Grantor: | All |
| Pass-Through Grantor: | All |
| Federal CFDA Number: | All |
| Program Title: | All |
| Pass-Through Entity | All |
| Identification Number | |
| Award Year: | 2015 and 2016 |
| 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*.

**The County of Cooper
Boonville, 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)

SA 2016-
002 **Views of responsible officials and planned corrective actions:** The County Clerk (Darryl Kempf) 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 (660) 882-2228.

Status: This finding is no longer applicable.



Cooper County Clerk

CORRECTIVE ACTION PLAN

Audit Finding Reference: 2020-001

Planned Corrective Action: As budget officer, I, as County Clerk make recommendations to the County Commission. It is up to the County Commission to approve or adjust those amounts. The County Commission reviews the line items and expenditures so as to be within compliance with State Statute.

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

Audit Finding Reference: 2020-002

Planned Corrective Action: Within the office of the County Clerk, while not having a formal written document, I have met with my staff routinely over fraud prevention and risk. I've had a cyber security firm analyze my office for risk and set in place preventions in 2019. I will speak with the County Commission about doing the same for the entire courthouse. I will also speak to them about adopting a formal document for management to have standards in place for themselves as well as any staff.

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

Audit Finding Reference: 2020-003

Planned Corrective Action: In reviewing other county's written internal control documents, Cooper County is operating in a manner stated in such documents, however, not written out. I, as County Clerk, will work with the County Commission in developing such governance in a written form.

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

Audit Finding Reference: 2020-004

Planned Corrective Action: The County Clerk's office will work with the Treasurer's office so that these stated recommendations and findings are resolved in future audits.

Name of Contact Person: County Clerk, Sarah Herman and County Treasurer, Marcia Imhoff. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-005

Planned Corrective Action: The County Commission will work to strengthen the internal controls that ultimately did identify the errors in the subrecipient's application. The Commission appreciates the acknowledgement by the auditor that the correction had been made prior to the audit.

Name of Contact Person: County Commissioners Don Baragary, Charlie Melkersman, and Danny Larm. Expected completion date is December 31, 2021.

A handwritten signature in blue ink that reads "Sarah Herman".