



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Pike County, Missouri

The Office of the State Auditor contracted for an audit of Pike 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 CliftonLarsonAllen, LLP, is attached.

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

Nicole R. Galloway, CPA  
State Auditor

November 2021  
Report No. 2021-103



**Nicole Galloway, CPA**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Pike County

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2020-001

The county ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

2020-002

Management reconcile the Schedule of Expenditures of Federal Awards (SEFA) with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2020 AND 2019**



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**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
TABLE OF CONTENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

<b>FINANCIAL SECTION</b>	
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
<b>STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS FOR THE YEAR ENDED DECEMBER 31, 2020</b>	<b>4</b>
<b>STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS FOR THE YEAR ENDED DECEMBER 31, 2019</b>	<b>5</b>
<b>COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS</b>	<b>6</b>
<b>FIDUCIARY FUNDS</b>	
<b>STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS FOR THE YEAR ENDED DECEMBER 31, 2020</b>	<b>26</b>
<b>STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS FOR THE YEAR ENDED DECEMBER 31, 2019</b>	<b>27</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>28</b>
<b>STATE COMPLIANCE SECTION</b>	
<b>SCHEDULE OF STATE FINDINGS</b>	<b>41</b>
<b>FEDERAL COMPLIANCE SECTION</b>	
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>42</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>44</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>47</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>48</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>49</b>

## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

County Commission  
County of Pike  
Bowling Green, Missouri

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the County of Pike (the County), Missouri, which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of cash receipts, and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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.

### ***Auditors' 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 County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County'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 on the basis of the financial reporting provisions prescribed or permitted by Missouri law, 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 the County as of December 31, 2020 and 2019, or changes in financial position thereof for the years then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County 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 financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

***Other Matters***

*Other Information*


Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County’s financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 additional 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.

County Commission  
County of Pike

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the County's 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 the County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
September 30, 2021



## **FINANCIAL STATEMENTS**

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2020**

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 2,065,690	\$ 2,545,662	\$ (2,279,337)	\$ 2,332,015
Payroll Fund	113,573	9,830	(116,207)	7,196
Law Enforcement Sales Tax Fund	(33,038)	1,754,621	(1,611,559)	110,024
Special Road and Bridge Fund	968,664	2,554,796	(2,340,546)	1,182,914
Assessment Fund	96,966	371,582	(353,699)	114,849
911 Fund	-	-	-	-
Special Election Fund	9,524	152,373	(154,421)	7,476
Law Enforcement Training Fund	774	1,134	(1,754)	154
Prosecuting Attorney Training Fund	1,072	1,187	(820)	1,439
Recorder Fund	52,464	26,265	(10,598)	68,131
Help America Vote Act Fund	-	-	-	-
5% Statute Cost Election Fund	1,362	274	-	1,636
Law Enforcement Restitution Fund	46,425	10,771	(14,963)	42,233
Hospital Fund	26	932,625	(843,311)	89,340
Domestic Violence Fund	1,930	3,264	(3,614)	1,580
CARES Act Fund	-	2,150,342	(2,137,749)	12,593
Administrative Handling Fund	17,356	2,431	(5,599)	14,188
Sheriffs Revolving Fund	7,672	12,857	(5,181)	15,348
Inmate Security Fund	29,590	45,206	(53,054)	21,742
Civil Fees Fund	3,054	15,511	(14,706)	3,859
Total	<u>\$ 3,383,104</u>	<u>\$ 10,590,731</u>	<u>\$ (9,947,118)</u>	<u>\$ 4,026,717</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2019**

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	\$ 1,913,235	\$ 2,499,627	\$ (2,347,172)	\$ 2,065,690
Payroll Fund	6,666	122,021	(15,114)	113,573
Law Enforcement Sales Tax Fund	4,817	1,490,726	(1,528,581)	(33,038)
Special Road and Bridge Fund	650,430	3,029,191	(2,710,957)	968,664
Assessment Fund	102,364	341,832	(347,230)	96,966
911 Fund	21,450	1	(21,451)	-
Special Election Fund	16,928	30,662	(38,066)	9,524
Law Enforcement Training Fund	946	2,991	(3,163)	774
Prosecuting Attorney Training Fund	1,274	720	(922)	1,072
Recorder Fund	39,372	23,996	(10,904)	52,464
Help America Vote Act Fund	999	-	(999)	-
5% Statute Cost Election Fund	3,615	1,127	(3,380)	1,362
Law Enforcement Restitution Fund	34,849	11,576	-	46,425
Hospital Fund	75,952	876,158	(952,084)	26
Domestic Violence Fund	2,187	4,160	(4,417)	1,930
CARES Act Fund	-	-	-	-
Administrative Handling Fund	18,651	2,978	(4,273)	17,356
Sheriffs Revolving Fund	2,094	7,585	(2,007)	7,672
Inmate Security Fund	18,431	19,795	(8,636)	29,590
Civil Fees Fund	8,795	23,200	(28,941)	3,054
Total	<u>\$ 2,923,055</u>	<u>\$ 8,488,346</u>	<u>\$ (8,028,297)</u>	<u>\$ 3,383,104</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges For Services	\$ 378,797	\$ 444,170	\$ 412,425	\$ 454,330
Interest	23,946	32,000	32,150	12,500
Intergovernmental	36,624	46,442	44,441	48,010
Other	160,442	70,174	268,563	290,959
Property Tax	898,711	860,000	869,772	830,000
Sales Tax	930,514	865,000	872,276	850,000
Transfers In	116,628	50,000	-	73,000
Total	<u>2,545,662</u>	<u>2,367,786</u>	<u>2,499,627</u>	<u>2,558,799</u>
<b>DISBURSEMENTS</b>				
Capital Improvement	25,601	50,000	116,646	250,635
Child Support	23,386	22,504	21,697	22,087
Circuit Clerk	21,113	30,015	28,273	28,472
Circuit Court	2,892	24,300	7,930	24,300
Circuit Judge	48,274	57,750	37,592	50,500
Civil Defense And Emergency	20,607	23,500	21,383	23,500
Collector	98,835	102,731	103,613	103,502
Coroner	37,759	43,049	40,124	39,512
County Commission	269,545	273,072	262,604	272,462
Economic Development	61,345	63,044	62,403	62,539
Extension Office	63,834	66,577	65,539	67,182
Janitor	32,751	34,012	31,788	32,953
Juvenile	48,929	67,410	48,646	59,736
Non Departmental	386,844	397,737	407,715	489,701
Prosecuting Attorney	378,605	398,872	383,476	399,554
Public Administrator	69,664	64,934	61,606	60,729
Recorder	97,689	100,172	94,189	95,987
Security	146	-	-	-
Treasurer	90,056	95,145	92,293	98,359
Voter Registration	35,012	35,012	25,900	30,917
Transfers Out	466,450	417,950	433,755	327,173
Total	<u>2,279,337</u>	<u>2,367,786</u>	<u>2,347,172</u>	<u>2,539,800</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	266,325	-	152,455	18,999
Cash and Investments - Beginning of Year	<u>2,065,690</u>	<u>2,065,690</u>	<u>1,913,235</u>	<u>1,913,235</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 2,332,015</u>	<u>\$ 2,065,690</u>	<u>\$ 2,065,690</u>	<u>\$ 1,932,234</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Payroll Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Other	\$ 9,830	\$ -	\$ 13,233	\$ -
Transfers In	-	-	108,788	-
Total Receipts	<u>9,830</u>	<u>-</u>	<u>122,021</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Other	7,418	-	15,114	-
Transfers Out	108,789	-	-	-
Total Disbursements	<u>116,207</u>	<u>-</u>	<u>15,114</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(106,377)	-	106,907	-
Cash and Investments - Beginning of Year	<u>113,573</u>	<u>113,573</u>	<u>6,666</u>	<u>6,666</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 7,196</u>	<u>\$ 113,573</u>	<u>\$ 113,573</u>	<u>\$ 6,666</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Sales Tax Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 44,819	\$ 36,660	\$ 36,844	\$ 43,000
Interest	1,393	150	2,018	100
Intergovernmental	183,556	232,292	237,469	299,000
Other	118,107	17,845	20,824	19,550
Sales Tax	1,011,729	950,000	958,032	940,000
Transfers In	395,017	311,606	235,539	263,500
Total Receipts	<u>1,754,621</u>	<u>1,548,553</u>	<u>1,490,726</u>	<u>1,565,150</u>
<b>DISBURSEMENTS</b>				
Fringe Benefits	15,157	16,000	-	19,000
Infrastructure	58,788	64,800	91,892	68,000
Insurance	209,777	215,545	213,630	227,360
Materials and Supplies	48,499	50,000	55,138	50,000
Other	5,175	10,500	8,489	20,000
Payroll Taxes	61,287	66,164	59,241	64,482
Pension Expense	31,239	51,859	51,781	60,588
Prison Cost	210,268	140,000	153,786	135,000
Safety Materials	1,570	1,800	1,015	2,000
Vehicles and Autos	138,089	67,000	82,613	67,200
Wages	831,710	864,885	810,996	851,357
Total Disbursements	<u>1,611,559</u>	<u>1,548,553</u>	<u>1,528,581</u>	<u>1,564,987</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	143,062	-	(37,855)	163
Cash and Investments - Beginning of Year	<u>(33,038)</u>	<u>(33,038)</u>	<u>4,817</u>	<u>4,817</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 110,024</u>	<u>\$ (33,038)</u>	<u>\$ (33,038)</u>	<u>\$ 4,980</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental	689,209	1,186,400	1,305,644	1,288,499
Property Tax	728,298	670,000	666,943	650,000
Sales Tax	1,011,680	950,000	958,018	936,000
Other	94,016	18,500	12,779	20,500
Interest	9,447	9,000	12,807	2,900
Transfers In	22,146	-	73,000	-
Total Receipts	<u>2,554,796</u>	<u>2,833,900</u>	<u>3,029,191</u>	<u>2,897,899</u>
<b>DISBURSEMENTS</b>				
Equipment	-	2,000	2,046	2,000
Fringe Benefits	22,382	23,500	-	26,000
Infrastructure	255,195	787,400	858,111	997,934
Insurance	123,052	135,000	118,742	135,000
Materials and Supplies	723,564	674,000	695,120	665,000
Payroll Taxes	43,440	44,598	40,657	42,450
Pension Expense	51,779	57,392	56,312	57,246
Safety Materials	4,816	5,000	4,231	5,000
Transfers Out	73,000	45,000	22,146	73,000
Vehicles and Autos	450,857	477,034	364,970	339,269
Wages	592,461	582,976	548,622	555,000
Total Disbursements	<u>2,340,546</u>	<u>2,833,900</u>	<u>2,710,957</u>	<u>2,897,899</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	214,250	-	318,234	-
Cash and Investments - Beginning of Year	<u>968,664</u>	<u>968,664</u>	<u>650,430</u>	<u>650,430</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 1,182,914</u></u>	<u><u>\$ 968,664</u></u>	<u><u>\$ 968,664</u></u>	<u><u>\$ 650,430</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 258,438	\$ 230,000	\$ 238,679	\$ 205,500
Intergovernmental	35,018	40,431	40,431	40,026
Other	23,078	18,300	26,505	18,600
Interest	600	100	644	300
Transfers In	54,448	44,844	35,573	45,177
Total Receipts	<u>371,582</u>	<u>333,675</u>	<u>341,832</u>	<u>309,603</u>
<b>DISBURSEMENTS</b>				
Equipment	21,527	31,570	17,922	22,200
Fringe Benefits	-	1,000	-	1,000
Insurance	33,584	37,000	32,291	37,000
Materials and Supplies	41,449	50,000	40,169	47,800
Mileage and Training	6,061	10,000	3,044	10,000
Other	2,619	9,000	3,616	9,000
Payroll Taxes	15,320	17,663	15,341	16,978
Pension Expense	18,572	22,318	20,490	22,053
Wages	214,567	230,888	214,357	221,936
Total Disbursements	<u>353,699</u>	<u>409,439</u>	<u>347,230</u>	<u>387,967</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	17,883	(75,764)	(5,398)	(78,364)
Cash and Investments - Beginning of Year	<u>96,966</u>	<u>96,966</u>	<u>102,364</u>	<u>102,364</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 114,849</u>	<u>\$ 21,202</u>	<u>\$ 96,966</u>	<u>\$ 24,000</u>

See accompanying Notes to Financial Statements.



**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	911 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest	\$ -	\$ -	\$ 1	\$ -
Total Receipts	-	-	1	-
<b>DISBURSEMENTS</b>				
Other	-	-	21,451	-
Total Disbursements	-	-	21,451	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(21,450)	-
Cash and Investments - Beginning of Year	-	-	21,450	21,450
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,450</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Election Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental	92,270	94,461	28,613	31,200
Interest	103	50	49	50
Transfers In	60,000	60,000	2,000	25,000
Total Receipts	<u>152,373</u>	<u>154,511</u>	<u>30,662</u>	<u>56,250</u>
<b>DISBURSEMENTS</b>				
Contract Services	2,700	2,400	600	1,200
Materials and Supplies	68,253	74,000	28,931	28,000
Other	53,386	49,961	1,607	3,900
Service	30,082	28,150	6,928	8,400
Total Disbursements	<u>154,421</u>	<u>154,511</u>	<u>38,066</u>	<u>41,500</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(2,048)	-	(7,404)	14,750
Cash and Investments - Beginning of Year	<u>9,524</u>	<u>9,524</u>	<u>16,928</u>	<u>16,928</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 7,476</u>	<u>\$ 9,524</u>	<u>\$ 9,524</u>	<u>\$ 31,678</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,134	\$ 1,300	\$ 1,991	\$ 1,400
Transfers In	-	1,000	1,000	1,000
Total Receipts	<u>1,134</u>	<u>2,300</u>	<u>2,991</u>	<u>2,400</u>
<b>DISBURSEMENTS</b>				
Mileage and Training	<u>1,754</u>	<u>2,500</u>	<u>3,163</u>	<u>2,400</u>
Total Disbursements	<u>1,754</u>	<u>2,500</u>	<u>3,163</u>	<u>2,400</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(620)	(200)	(172)	-
Cash and Investments - Beginning of Year	<u>774</u>	<u>774</u>	<u>946</u>	<u>946</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 154</u>	<u>\$ 574</u>	<u>\$ 774</u>	<u>\$ 946</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,187	\$ 500	\$ 720	\$ 350
Total Receipts	<u>1,187</u>	<u>500</u>	<u>720</u>	<u>350</u>
<b>DISBURSEMENTS</b>				
Equipment	-	500	-	500
Mileage and Training	820	1,200	922	800
Total Disbursements	<u>820</u>	<u>1,700</u>	<u>922</u>	<u>1,300</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	367	(1,200)	(202)	(950)
Cash and Investments - Beginning of Year	<u>1,072</u>	<u>1,072</u>	<u>1,274</u>	<u>1,274</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,439</u>	<u>\$ (128)</u>	<u>\$ 1,072</u>	<u>\$ 324</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 26,097	\$ 39,000	\$ 23,861	\$ 17,000
Interest	168	100	135	50
Total Receipts	<u>26,265</u>	<u>39,100</u>	<u>23,996</u>	<u>17,050</u>
<b>DISBURSEMENTS</b>				
Contract Services	8,507	15,000	6,281	4,000
Equipment	1,330	6,000	3,450	3,000
Materials and Supplies	761	6,000	1,173	5,000
Total Disbursements	<u>10,598</u>	<u>27,000</u>	<u>10,904</u>	<u>12,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	15,667	12,100	13,092	5,050
Cash and Investments - Beginning of Year	<u>52,464</u>	<u>52,464</u>	<u>39,372</u>	<u>39,372</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 68,131</u>	<u>\$ 64,564</u>	<u>\$ 52,464</u>	<u>\$ 44,422</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Help America Vote Act Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>	\$ -	\$ -	\$ -	\$ -
<b>DISBURSEMENTS</b>				
Program Fee	-	-	999	-
Total Disbursements	-	-	999	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(999)	-
Cash and Investments - Beginning of Year	-	-	999	999
<b>CASH AND INVESTMENTS - END OF YEAR</b>	\$ -	\$ -	\$ -	\$ 999

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	5% Statute Cost Election Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 274	\$ 4,400	\$ 1,127	\$ 1,100
Total Receipts	<u>274</u>	<u>4,400</u>	<u>1,127</u>	<u>1,100</u>
<b>DISBURSEMENTS</b>				
Equipment	-	3,500	2,630	3,500
Materials and Supplies	-	700	750	750
Total Disbursements	<u>-</u>	<u>4,200</u>	<u>3,380</u>	<u>4,250</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	274	200	(2,253)	(3,150)
Cash and Investments - Beginning of Year	<u>1,362</u>	<u>1,362</u>	<u>3,615</u>	<u>3,615</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 1,636</u></u>	<u><u>\$ 1,562</u></u>	<u><u>\$ 1,362</u></u>	<u><u>\$ 465</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 10,632	\$ 12,000	\$ 11,144	\$ 12,000
Interest	139	400	432	60
Total Receipts	<u>10,771</u>	<u>12,400</u>	<u>11,576</u>	<u>12,060</u>
<b>DISBURSEMENTS</b>				
Program Fee	<u>14,963</u>	<u>12,000</u>	<u>-</u>	<u>12,060</u>
Total Disbursements	<u>14,963</u>	<u>12,000</u>	<u>-</u>	<u>12,060</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(4,192)	400	11,576	-
Cash and Investments - Beginning of Year	<u>46,425</u>	<u>46,425</u>	<u>34,849</u>	<u>34,849</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 42,233</u></u>	<u><u>\$ 46,825</u></u>	<u><u>\$ 46,425</u></u>	<u><u>\$ 34,849</u></u>

See accompanying Notes to Financial Statements.



**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Hospital Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest	\$ 2,315	\$ -	\$ 4,523	\$ 1,000
Sales Tax	930,310	-	871,635	770,000
Total Receipts	<u>932,625</u>	<u>-</u>	<u>876,158</u>	<u>771,000</u>
<b>DISBURSEMENTS</b>				
Principal and Interest Payments on Debt	428,104	-	428,580	429,440
Program Fee	415,207	-	523,504	340,560
Total Disbursements	<u>843,311</u>	<u>-</u>	<u>952,084</u>	<u>770,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	89,314	-	(75,926)	1,000
Cash and Investments - Beginning of Year	<u>26</u>	<u>26</u>	<u>75,952</u>	<u>75,952</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 89,340</u>	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ 76,952</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Domestic Violence Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 3,264	\$ -	\$ 4,160	\$ 4,200
Total Receipts	<u>3,264</u>	<u>-</u>	<u>4,160</u>	<u>4,200</u>
<b>DISBURSEMENTS</b>				
Program Fee	3,614	-	4,417	4,200
Total Disbursements	<u>3,614</u>	<u>-</u>	<u>4,417</u>	<u>4,200</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(350)	-	(257)	-
Cash and Investments - Beginning of Year	<u>1,930</u>	<u>1,930</u>	<u>2,187</u>	<u>2,187</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,580</u>	<u>\$ 1,930</u>	<u>\$ 1,930</u>	<u>\$ 2,187</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	CARES Act Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Cares Act Grant	2,150,342	-	\$ -	\$ -
Total Receipts	<u>2,150,342</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Cares Act Disbursements	2,137,749	-	-	-
Total Disbursements	<u>2,137,749</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	12,593	-	-	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 12,593</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Administrative Handling Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 2,431	\$ -	\$ 2,978	\$ -
Total Receipts	<u>2,431</u>	<u>-</u>	<u>2,978</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Office	5,599	-	4,273	-
Total Disbursements	<u>5,599</u>	<u>-</u>	<u>4,273</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (3,168)	\$ -	\$ (1,295)	\$ -
Cash and Investments - Beginning of Year	<u>17,356</u>	<u>17,356</u>	<u>18,651</u>	<u>18,651</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 14,188</u>	<u>\$ 17,356</u>	<u>\$ 17,356</u>	<u>\$ 18,651</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriffs Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 12,857	\$ -	\$ 7,585	\$ -
Total Receipts	<u>12,857</u>	<u>-</u>	<u>7,585</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Office	5,181	-	2,007	-
Total Disbursements	<u>5,181</u>	<u>-</u>	<u>2,007</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 7,676	\$ -	\$ 5,578	\$ -
Cash and Investments - Beginning of Year	<u>7,672</u>	<u>7,672</u>	<u>2,094</u>	<u>2,094</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 15,348</u>	<u>\$ 7,672</u>	<u>\$ 7,672</u>	<u>\$ 2,094</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 45,206	\$ -	\$ 19,795	\$ -
Total Receipts	<u>45,206</u>	<u>-</u>	<u>19,795</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Office	53,054	-	8,636	-
Total Disbursements	<u>53,054</u>	<u>-</u>	<u>8,636</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ (7,848)	\$ -	\$ 11,159	\$ -
Cash and Investments - Beginning of Year	<u>29,590</u>	<u>29,590</u>	<u>18,431</u>	<u>18,431</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 21,742</u>	<u>\$ 29,590</u>	<u>\$ 29,590</u>	<u>\$ 18,431</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Civil Fees Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 15,511	\$ -	\$ 23,200	\$ -
Total Receipts	<u>15,511</u>	<u>-</u>	<u>23,200</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Program Operations	14,706	-	28,941	-
Total Disbursements	<u>14,706</u>	<u>-</u>	<u>28,941</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	\$ 805	\$ -	\$ (5,741)	\$ -
Cash and Investments - Beginning of Year	<u>3,054</u>	<u>3,054</u>	<u>8,795</u>	<u>8,795</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 3,859</u>	<u>\$ 3,054</u>	<u>\$ 3,054</u>	<u>\$ 8,795</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS  
DECEMBER 31, 2020**

	Collector Fund	The 30 Fund	Fines Fund	Grand Total Agency
<b>ASSETS</b>				
Cash and Investments	\$ 13,904,339	\$ 17,984	\$ 32,194	\$ 13,954,517
Total Assets	<u>\$ 13,904,339</u>	<u>\$ 17,984</u>	<u>\$ 32,194</u>	<u>\$ 13,954,517</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities	\$ 13,904,339	\$ 17,984	\$ 32,194	\$ 13,954,517
Total Liabilities	<u>\$ 13,904,339</u>	<u>\$ 17,984</u>	<u>\$ 32,194</u>	<u>\$ 13,954,517</u>
<b>FUND BALANCES</b>				
	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 13,904,339</u>	<u>\$ 17,984</u>	<u>\$ 32,194</u>	<u>\$ 13,954,517</u>

See accompanying Notes to Financial Statements.



**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS  
DECEMBER 31, 2019**

	Collector Fund	The 30 Fund	Fines Fund	Grand Total Agency
<b>ASSETS</b>				
Cash and Investments	\$ 13,886,415	\$ 47,584	\$ 34,409	\$ 13,968,408
Total Assets	<u>\$ 13,886,415</u>	<u>\$ 47,584</u>	<u>\$ 34,409</u>	<u>\$ 13,968,408</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities	\$ 13,886,415	\$ 47,584	\$ 34,409	\$ 13,968,408
Total Liabilities	<u>\$ 13,886,415</u>	<u>\$ 47,584</u>	<u>\$ 34,409</u>	<u>\$ 13,968,408</u>
<b>FUND BALANCES</b>				
	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 13,886,415</u>	<u>\$ 47,584</u>	<u>\$ 34,409</u>	<u>\$ 13,968,408</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County of Pike, Missouri (the County), which is governed by a three-member board of commissioners, was established in 1818 by an Act of the Missouri Territory. In addition to the three Commissioners, there are eleven elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff, Surveyor, and Treasurer.

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).

**A. Reporting Entity**

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

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

The financial statements referred to above include only the primary government of the County of Pike, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senate Bill 40 fund is excluded from these financial statements because a separate standalone financial statement audit is performed.

**B. Basis of Presentation**

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

**Governmental Fund Types**

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

**Fiduciary Fund Types**

Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

**C. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of using 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, 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 the 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 financial statements would be presented on the accrual basis of accounting.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Budget and Budgetary Accounting**

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. 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.
4. 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.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. 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 information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Property 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 the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation, was:

	2020	2019
Real Estate	\$ 156,021,390	\$ 153,098,560
Personal Property	65,698,698	64,992,629
Railroad and Utilities	74,720,978	73,252,666
Total	<u>\$ 296,441,066</u>	<u>\$ 291,343,855</u>

During 2020 and 2019, the County Commission approved a \$0.8367 and \$0.8367 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2020	2019
General Revenue Fund	\$ 0.2927	\$ 0.2927
Hospital Fund	0.2200	0.2200
Special Road and Bridge Fund	0.3240	0.3240
Total	<u>\$ 0.8367</u>	<u>\$ 0.8367</u>

**F. Cash Deposits and Investments**

Deposits and investments are stated at cost. Cash balances for all the County Treasurer 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 balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 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 investment 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 the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Interfund Transactions**

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

**NOTE 2 DEPOSITS AND INVESTMENTS**

The 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. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. As of December 31, 2020 and 2019, the County's collateral was below the amount of uninsured deposits.

**Summary of Carrying Values**

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2020 and 2019 as follows:

	<u>2020</u>	<u>2019</u>
Cash and Investments for Governmental Funds:		
Cash	\$ 511,788	\$ 348,750
Investments	3,514,930	3,034,354
Total Governmental Funds	<u>\$ 4,026,718</u>	<u>\$ 3,383,104</u>
	<u>2020</u>	<u>2019</u>
Cash and Investments for Agency Funds:		
Cash	\$ 13,954,517	\$ 13,968,408
Investments	-	-
Total Agency Funds	<u>\$ 13,954,517</u>	<u>\$ 13,968,408</u>

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)**

**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. The 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.

**NOTE 3 LONG-TERM DEBT**

On August 16, 2012, the County issued a \$3,655,000 refunding certificate of participation Series 2012 with Bank of Nevada, a direct placement. The refunding certificate of participation calls for annual principal and semiannual interest payments starting on December 1, 2012, with a maturity date of December 1, 2021. The refunding certificate of participation calls for interest of 2.870%.

The following is a schedule of payments made under the agreement in 2020.

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid	Amounts Due Within One Year
Series 2012	\$ 805,000	\$ -	\$ (405,000)	\$ 400,000	\$ 23,104	\$ 400,000
Total	\$ 805,000	\$ -	\$ (405,000)	\$ 400,000	\$ 23,104	\$ 400,000

The future payments for the loan as of December 31, 2020 are as follows:

Year Ending December 31,	Interest	Principal	Total
2021	\$ 11,480	\$ 400,000	\$ 411,480
Total	\$ 11,480	\$ 400,000	\$ 411,480

The following is a schedule of payments made under the agreement as of December 31, 2019:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid	Amounts Due Within One Year
Series 2012	\$ 1,200,000	\$ -	\$ (395,000)	\$ 805,000	\$ 34,440	\$ 405,000
Total	\$ 1,200,000	\$ -	\$ (395,000)	\$ 805,000	\$ 34,440	\$ 405,000

The future payments for the certificate of participation direct placement as of December 31, 2019 are as follows:

Year Ending December 31,	Interest	Principal	Total
2020	\$ 23,104	\$ 405,000	\$ 428,104
2021	11,480	400,000	411,480
Total	\$ 34,584	\$ 805,000	\$ 839,584

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 4 INTERFUND TRANSFERS**

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

	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 116,628	\$ 466,450	\$ -	\$ 433,755
Payroll Fund	-	108,789	108,789	-
Law Enforcement Sales Tax Fund	395,017	-	235,539	-
Special Road and Bridge Fund	22,146	73,000	73,000	22,146
Assessment Fund	54,448	-	35,573	-
Special Election Fund	60,000	-	2,000	-
Law Enforcement Training Fund	-	-	1,000	-
Total	<u>\$ 648,239</u>	<u>\$ 648,239</u>	<u>\$ 455,901</u>	<u>\$ 455,901</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 5 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)**

**Plan Description**

The County of Pike's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County of Pike participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

**Benefits Provided**

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.



**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 5 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)**

**Benefits Provided (Continued)**

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**Contributions**

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 9.6% (General) and 9.7% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$279,498 and \$238,400 to LAGERS, respectively.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

**Plan Description**

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system. CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF 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, MO 65101, or by calling 1-573-632-9203.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

**Contributions**

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, 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 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight 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. During December 31, 2020 and 2019 the County collected and remitted to CERF, employee contributions of \$14,129 and \$72,525, respectively, for the years then ended December 31, 2020 and 2019.

In addition, 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 real estate and 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.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$121,468 and \$125,642, respectively, for the years then ended December 31, 2020 and 2019.

**NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND**

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 8 CLAIMS COMMITMENTS AND CONTINGENCIES**

**A. Litigation**

The County is subject to various claims and legal proceedings covering a wide range of matters 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.

**B. Compensated Absences**

Full-time regular employees of the County accrue between 3 to 7 hours of vacation leave per pay period based on the numbers of years of service. As of January 1, 2014, the maximum number of hours of vacation leave an employee may carry or accrue at any time shall be 200 hours. Upon termination from county employment, an employee shall be compensated for unused vacation. Full-time regular employees accrue 4 hours of sick leave per pay period up to a maximum of 960 hours of sick leave. Employees may use up to 24 hours of sick leave each year as personal leave. Upon termination from county employment, the employee shall be compensated for unused sick leave.

**C. Federal and State Assisted Programs**

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

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 9 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 \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**NOTE 10 UNCERTAINTIES**

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

**STATE COMPLIANCE SECTION**

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
SCHEDULE OF STATE FINDINGS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SCHEDULE OF STATE FINDINGS**

- A. For the year ended December 31, 2019, no formal budget was adopted for the Payroll Fund, 911 Fund, Help America Vote Act Fund, Administrative Handling Fund, Sheriffs Revolving Fund, Inmate Security Fund, and Civil Fees Fund.
- B. For the year ended December 31, 2020, no formal budget was adopted for the Payroll Fund, Administrative Handling Fund, Sheriffs Revolving Fund, Hospital Fund, Domestic Violence Fund, CARES Act Fund, Inmate Security Fund, and the Civil Fees Fund.
- C. For the year ended December 31, 2020, actual expenditures exceeded budgeted for the Law Enforcement Operating Fund and Law Enforcement Restitution Fund.
- D. For the year ended December 31, 2019, actual expenditures exceeded budgeted for the Law Enforcement Training Fund, Hospital Fund and Domestic Violence Fund.
- F. For the year ended December 31, 2020 and 2019, Pike County was under collateralized by \$3,727,358 and \$1,945,063, respectively.

**FEDERAL COMPLIANCE SECTION**





## INDEPENDENT AUDITORS' 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*

County Commission  
County of Pike  
St. Louis, Missouri

We have audited, in accordance with the 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 County of Pike (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated September 30, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**The County's Responses to Findings**

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County'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 result of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
September 30, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission  
County of Pike  
St. Louis, Missouri

**Report on Compliance for Each Major Federal Program**

We have audited the County of Pike's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' 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.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County'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* 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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County 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.

## **Report on Internal Control Over Compliance**

Management of the County 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 the County'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 the County'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 a 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 certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County'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.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the County as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County of Pike’s basic financial statements. We issued our report thereon dated September 30, 2021, which contained an adverse opinion on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information 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. The information has been subjected to the auditing procedures applied in the audit of the 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 additional 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, on the basis of accounting described in Note 1 to the financial statements.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
September 30, 2021

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	2020 Federal Expenditures	2019 Federal Expenditures
<b>U.S. Department of Transportation Pass-Through Programs From:</b>					
Highway and Transportation Commission					
Highway Planning and Construction	20.205	BRO-031	\$ -	\$ 19,689	\$ 21,541
Highway Planning and Construction	20.205	BRO-029	-	-	583,172
Total Highway and Transportation Commission			<u>-</u>	<u>19,689</u>	<u>604,713</u>
Total U.S. Department of Transportation				19,689	604,713
<b>U.S. Department of the Interior</b>					
Payment in Lieu of Taxes	15.226	N/A	-	10,228	10,014
<b>U.S. Department of Justice Pass-Through Programs From:</b>					
Missouri Department of Public Safety					
Juvenile Justice and Delinquency Prevention	16.540	N/A	-	16,208	19,232
<b>U.S. Department Health and Human Services Pass-Through Programs From:</b>					
Missouri Department of Social Services					
Child Support Enforcement	93.563	N/A	-	10,825	8,858
<b>U.S. Department of the Treasury Pass-Through Programs From:</b>					
The Missouri State Treasurer					
COVID19: Coronavirus Relief Fund	21.019	N/A	-	2,136,407	-
<b>Election Assistance Commission Pass-Through Programs From:</b>					
Missouri Secretary of State					
COVID19: Help America Vote Act Requirements Payments	90.404	N/A	-	31,460	-
<b>U.S. Department of Homeland Security Pass-Through Programs From:</b>					
Missouri Department of Public Safety					
Disaster Grants - Public Assistance Grants	97.036	N/A	-	<u>38,198</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ 2,263,015</u>	<u>\$ 642,817</u>

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Pike (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 INDIRECT COST RATE**

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
SCHEDULE OF FINDINGS OF QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION I - SUMMARY OF THE AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued:	<b><u>Unmodified - Regulatory Basis</u></b>	
Internal control over financial reporting:		
Material weakness(es) identified?	<u>    X    </u> yes	<u>          </u> no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	<u>          </u> yes	<u>    X    </u>
Noncompliance material to financial statements noted?	<u>          </u> yes	<u>    X    </u> no

**Federal Awards**

Internal control over major programs:		
Material weakness(es) identified?	<u>          </u> yes	<u>    X    </u> no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	<u>    X    </u> yes	<u>          </u> none reported
Type of auditors' report issued on compliance for major programs:	<b><u>Unmodified</u></b>	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	<u>    X    </u> yes	<u>          </u> no

Identification of major programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
21.019	Coronavirus Relief Fund

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

Auditee qualified as low-risk auditee?	<u>          </u> yes	<u>    X    </u> no
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**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION II – FINANCIAL STATEMENT FINDING**

**2020-001**      **Type of Finding:** Material Weakness in Internal Controls Over Financial Reporting.

**Criteria:** GASB and the regulatory basis of accounting require interfund transfers to be separately presented in the County's financial statements and properly disclosed so the user of the financial statements can understand transfer of government resources between funds.

**Condition:** Interfund transfers were not to the proper general ledger accounts. Under the regulatory basis of accounting described in Note 1, interfund transfers are accounted for as current period disbursements, but were instead recorded as a current liability. As a result, interfund transfers required material audit adjustment to properly record and disclose interfund transfers.

**Context:** Transfers recorded improperly totaled \$317,000.

**Effect:** Inaccurate and material errors in internal and external financial statements could potentially mislead users.

**Cause:** The County's internal controls over financial reporting were not designed to properly segregate interfund transfers.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

**Views of Responsible Officials and Planned Corrective Actions:** The County agrees and is developing a process to ensure interfund transfers are recorded properly.

**COUNTY OF PIKE  
BOWLING GREEN, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION III – FEDERAL AWARD FINDING**

**2020-002**      **Federal Grantor:** US Department of Treasury, US Department of Homeland Security,  
US Department of Interior

**Pass-Through Grantor:** Missouri State Treasurer, Missouri Department of Public Safety

**Federal CFDA Number:** 21.019, 15.226 and 97.036

**Program Title:** Coronavirus Relief Fund, Payment in Lieu of Taxes, Disaster Grants

**Award Years:** 2020 and 2019

**Type of Finding:** Significant Deficiency in Internal control over Compliance

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

**Condition:** When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained an error that initially reported the incorrect federal expenditures for CFDA numbers 21.019 and 97.036. In addition, the SEFA prepared by management did not include expenditures from the US Department of Interior.

**Effect:** Federal Expenditures on the SEFA were incorrect.

**Questioned Costs:** None.

**Cause:** Management mistakenly carried over a number from the prior year for Disaster Assistance and revenues were used rather than costs for the Coronavirus Relief Funds. There is no process to verify the SEFA reconciles to actual expenditures. In addition, management failed to identify expenditures on the SEFA from the Department of interior.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

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# Pike County Commission



**CHRIS GAMM**  
PRESIDING COMMISSIONER

**TOM WALLACE**  
EASTERN COMMISSIONER

**BILL ALLEN**  
WESTERN COMMISSIONER

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**LAURA STUMBAUGH**  
CLERK OF THE COUNTY COMMISSION

**DONNA OWENS**  
DEPUTY CLERK

**AMBER BROOKS**  
DEPUTY CLERK

## COUNTY OF PIKE CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2019 AND 2020

County of Pike respectfully submits the following corrective action plan for the year ended December 31, 2020 and 2019.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### FINDINGS—FINANCIAL STATEMENT AUDIT

#### MATERIAL WEAKNESS

2020-001 Financial Reporting

Recommendation: We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County agrees and is developing a process to ensure interfund transfers are recorded to the correct general ledger accounts.

Name(s) of the contact person(s) responsible for corrective action: Laura Stumbaugh

Planned completion date for corrective action plan: December 31, 2021

### FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

US Department of Treasury, US Department of Homeland Security

2020-00 Coronavirus Relief Fund, Disaster Grants – CFDA No. 21.019 and 97.036

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end and reporting actual expenditures.

Name(s) of the contact person(s) responsible for corrective action: Laura Stumbaugh

Planned completion date for corrective action plan: December 31, 2021

If there are any questions regarding this plan, please call Laura Stumbaugh at (573)324-2412.