



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Stoddard County, Missouri

The Office of the State Auditor contracted for an audit of Stoddard 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. 2021-104



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Stoddard County

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 staff members on how to properly record interfund transfers. A review process should also monitor for errors 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 STODDARD
BLOOMFIELD, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



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BLOOMFIELD, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

County Commission
County of Stoddard
Bloomfield, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Stoddard (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, disbursements, changes in cash and investment balances—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

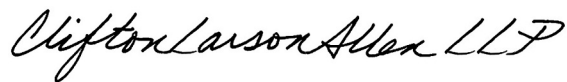
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, 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.

County Commission
County of Stoddard
Bloomfield, Missouri

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.

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 STODDARD
BLOOMFIELD, 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	\$ 3,387,917	\$ 6,420,955	\$ (5,468,038)	\$ 4,340,834
Capital Improvement Fund	1,439,292	1,154,619	(1,200)	2,592,711
Special Road and Bridge Fund	1,183,591	1,193,589	(1,182,234)	1,194,946
Assessment Fund	398,234	336,562	(376,845)	357,951
Drainage District Funds	394,810	303,618	(336,622)	361,806
Sheriff Commissary Fund	186,920	94,194	(95,872)	185,242
Law Enforcement Restitution Fund	57,444	31,793	(10,955)	78,282
Sheriff Revolving Fund	76,779	17,183	(9,629)	84,333
Sheriff Deputy Supplement Surcharge Fund	20	8,164	(8,184)	-
Recorder Maintenance Fund	82,480	27,783	(39,455)	70,808
Sheriff Civil Process Fund	48,093	16,259	(10,058)	54,294
County Farm Fund	26,157	-	-	26,157
Archives Fund	18,888	15,115	(25,459)	8,544
Essex Special Paving Project	18,809	-	-	18,809
Victim Advocate Fund	10,558	58,252	(51,686)	17,124
Inmate Security Fund	13,636	2,985	(4,373)	12,248
Domestic Violence Fund	12,741	3,204	-	15,945
Sheriff Donations Fund	5,639	7,528	(6,400)	6,767
Election Services Fund	6,571	4,851	(3,205)	8,217
Law Enforcement Training Fund	1,329	1,627	-	2,956
Prosecuting Attorney Training Fund	599	2,048	-	2,647
P.O.S.T. Fund	500	557	(797)	260
Prosecuting Attorney Administrator Fund	9,556	6,111	(750)	14,917
Building Maintenance Fund	-	48,563	-	48,563
CARES Act Grant Fund	-	35,955	(34,564)	1,391
COVID-19 Fund	-	3,458,663	(3,458,663)	-
Jail Construction Fund	727,792	1,890,488	(243,634)	2,374,646
Sheriff Operations Fund	-	2,599,141	(2,481,048)	118,093
Collector Maintenance Fund	156,450	57,340	(15,429)	198,361
Prosecuting Attorney Delinquent Tax Fund	47	1	-	48
Total	\$ 8,264,852	\$ 17,797,148	\$ (13,865,100)	\$ 12,196,900

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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	\$ 2,559,463	\$ 5,437,512	\$ (4,609,058)	\$ 3,387,917
Capital Improvement Fund	1,315,136	132,537	(8,381)	1,439,292
Special Road and Bridge Fund	1,163,954	1,914,906	(1,895,269)	1,183,591
Assessment Fund	421,938	369,289	(392,993)	398,234
Drainage District Funds	362,723	52,023	(19,936)	394,810
Sheriff Commissary Fund	133,400	132,137	(78,617)	186,920
Law Enforcement Restitution Fund	69,303	32,877	(44,736)	57,444
Sheriff Revolving Fund	69,195	8,314	(730)	76,779
Sheriff Deputy Supplement Surcharge Fund	-	9,575	(9,555)	20
Recorder Maintenance Fund	65,467	29,398	(12,385)	82,480
Sheriff Civil Process Fund	36,544	23,405	(11,856)	48,093
County Farm Fund	26,157	-	-	26,157
Archives Fund	24,220	15,500	(20,832)	18,888
Essex Special Paving Project	18,809	-	-	18,809
Victim Advocate Fund	14,145	48,587	(52,174)	10,558
Inmate Security Fund	10,894	2,742	-	13,636
Domestic Violence Fund	9,244	3,497	-	12,741
Sheriff Donations Fund	8,025	1,575	(3,961)	5,639
Election Services Fund	4,179	5,235	(2,843)	6,571
Law Enforcement Training Fund	2,347	1,494	(2,512)	1,329
Prosecuting Attorney Training Fund	779	629	(809)	599
P.O.S.T. Fund	743	825	(1,068)	500
Prosecuting Attorney Administrator Fund	1,817	8,894	(1,155)	9,556
Jail Construction Fund	-	1,287,659	(559,867)	727,792
Sheriff Operations Fund	-	2,257,003	(2,257,003)	-
Collector Maintenance Fund	132,791	56,569	(32,910)	156,450
Prosecuting Attorney Delinquent Tax Fund	47	-	-	47
Total	\$ 6,451,320	\$ 11,832,182	\$ (10,018,650)	\$ 8,264,852

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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
RECEIPTS				
Charges for Services	\$ 1,285,176	\$ 1,274,900	\$ 1,330,799	\$ 1,294,000
Grants	42,099	40,950	37,855	40,950
Interest Income	48,146	28,150	28,483	30,150
Intergovernmental	1,107,191	998,999	769,503	958,691
Other Revenue	53,594	49,400	55,233	47,900
Sales Tax	3,129,809	2,900,000	2,862,917	2,820,000
Use Tax	645,553	236,000	319,812	-
Transfers In	109,387	19,000	32,910	15,000
Total Receipts	<u>6,420,955</u>	<u>5,547,399</u>	<u>5,437,512</u>	<u>5,206,691</u>
DISBURSEMENTS				
County Commission	115,496	127,147	114,423	114,333
County Clerk	167,805	198,229	133,488	197,776
Election - Voter Registration	232,888	218,864	112,317	130,895
Building and Grounds	237,995	227,597	218,026	179,462
Employee Fringe Benefits	761,867	855,143	701,378	797,902
Collector/Treasurer	263,820	256,513	249,458	233,083
Recorder	164,469	166,306	149,341	152,245
Emergency Management	75,450	55,173	38,074	38,294
Other Expenses	491,641	576,377	853,503	822,445
Emergency	-	125,000	48,940	125,000
Withholdings	18	-	476	-
Court Reporter	1,479	2,700	1,200	1,200
Court Administration	7,231	10,700	20,865	10,700
Prosecuting Attorney	294,281	302,445	279,725	279,142
Juvenile Officer	292,147	306,505	253,764	277,550
Coroner	57,044	56,400	72,223	87,723
Sheriff	-	-	104	-
IV-D Child Support	47,431	48,456	46,955	48,570
Courts and Circuit Clerk	36,452	54,750	45,448	54,250
Public Administrator	146,467	170,351	121,671	124,696
Juvenile Services	79,934	97,000	93,629	98,150
Building Construction and Improvements	6,103	3,500	3,154	3,500
Transfers Out	1,988,020	1,995,627	1,050,896	1,345,627
Total Disbursements	<u>5,468,038</u>	<u>5,854,783</u>	<u>4,609,058</u>	<u>5,122,543</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	952,917	(307,384)	828,454	84,148
Cash and Investments - Beginning of Year	<u>3,387,917</u>	<u>3,387,917</u>	<u>2,559,463</u>	<u>2,559,463</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,340,834</u>	<u>\$ 3,080,533</u>	<u>\$ 3,387,917</u>	<u>\$ 2,643,611</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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**

	Capital Improvement Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 39,619	\$ 20,000	\$ 17,537	\$ 20,000
Transfers In	1,115,000	765,000	115,000	115,000
Total Receipts	<u>1,154,619</u>	<u>785,000</u>	<u>132,537</u>	<u>135,000</u>
DISBURSEMENTS				
Capital Improvement Projects	1,200	285,000	8,381	95,000
Total Disbursements	<u>1,200</u>	<u>285,000</u>	<u>8,381</u>	<u>95,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,153,419	500,000	124,156	40,000
Cash and Investments - Beginning of Year	<u>1,439,292</u>	<u>1,439,292</u>	<u>1,315,136</u>	<u>1,315,136</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 2,592,711</u></u>	<u><u>\$ 1,939,292</u></u>	<u><u>\$ 1,439,292</u></u>	<u><u>\$ 1,355,136</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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
RECEIPTS				
Interest Income	\$ 22,012	\$ 10,000	\$ 10,283	\$ 10,000
Intergovernmental	1,171,577	1,595,000	1,904,623	1,700,020
Total Receipts	<u>1,193,589</u>	<u>1,605,000</u>	<u>1,914,906</u>	<u>1,710,020</u>
DISBURSEMENTS				
Construction	1,123,759	1,530,000	1,840,423	1,840,569
Materials and Supplies	271	750	646	500
Transfers Out	58,204	54,200	54,200	54,200
Total Disbursements	<u>1,182,234</u>	<u>1,584,950</u>	<u>1,895,269</u>	<u>1,895,269</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	11,355	20,050	19,637	(185,249)
Cash and Investments - Beginning of Year	<u>1,183,591</u>	<u>1,183,591</u>	<u>1,163,954</u>	<u>1,163,954</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,194,946</u>	<u>\$ 1,203,641</u>	<u>\$ 1,183,591</u>	<u>\$ 978,705</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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
RECEIPTS				
Charges for Services	\$ 11,487	\$ 10,000	\$ 15,796	\$ 10,000
Interest Income	10,803	5,000	5,325	5,000
Intergovernmental	314,272	349,000	348,168	349,000
Total Receipts	<u>336,562</u>	<u>364,000</u>	<u>369,289</u>	<u>364,000</u>
DISBURSEMENTS				
Automotive	22,127	24,207	11,592	11,319
Computer Software and Hardware	23,644	23,500	8,635	9,000
Employee Benefits	78,717	105,000	74,264	97,500
Equipment	3,183	3,000	3,109	3,000
Materials and Supplies	24,473	24,400	22,279	24,000
Professional Fees	-	-	45,749	45,749
Repairs and Maintenance	22,241	22,500	22,717	20,000
Salaries and Wages	202,460	231,760	204,648	207,380
Total Disbursements	<u>376,845</u>	<u>434,367</u>	<u>392,993</u>	<u>417,948</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(40,283)	(70,367)	(23,704)	(53,948)
Cash and Investments - Beginning of Year	<u>398,234</u>	<u>398,234</u>	<u>421,938</u>	<u>421,938</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 357,951</u>	<u>\$ 327,867</u>	<u>\$ 398,234</u>	<u>\$ 367,990</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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**

	Drainage District Funds			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 242,975	\$ -	\$ -	\$ -
Interest Income	9,452	3,230	6,360	3,230
Property Taxes	51,191	51,000	45,663	-
Total Receipts	<u>303,618</u>	<u>54,230</u>	<u>52,023</u>	<u>3,230</u>
DISBURSEMENTS				
Drainage Districts	<u>336,622</u>	<u>371,528</u>	<u>19,936</u>	<u>39,500</u>
Total Disbursements	<u>336,622</u>	<u>371,528</u>	<u>19,936</u>	<u>39,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(33,004)	(317,298)	32,087	(36,270)
Cash and Investments - Beginning of Year	<u>394,810</u>	<u>394,810</u>	<u>362,723</u>	<u>362,723</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 361,806</u></u>	<u><u>\$ 77,512</u></u>	<u><u>\$ 394,810</u></u>	<u><u>\$ 326,453</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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**

	Sheriff Commissary Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 91,572	\$ 132,500	\$ 130,813	\$ 119,000
Interest Income	2,622	800	1,324	800
Total Receipts	<u>94,194</u>	<u>133,300</u>	<u>132,137</u>	<u>119,800</u>
DISBURSEMENTS				
Materials and Supplies	<u>95,872</u>	<u>95,872</u>	<u>78,617</u>	<u>90,000</u>
Total Disbursements	<u>95,872</u>	<u>95,872</u>	<u>78,617</u>	<u>90,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,678)	37,428	53,520	29,800
Cash and Investments - Beginning of Year	<u>186,920</u>	<u>186,920</u>	<u>133,400</u>	<u>133,400</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 185,242</u></u>	<u><u>\$ 224,348</u></u>	<u><u>\$ 186,920</u></u>	<u><u>\$ 163,200</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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
RECEIPTS				
Charges for Services	\$ 30,830	\$ 33,000	\$ 32,173	\$ 33,000
Interest Income	963	500	704	500
Total Receipts	<u>31,793</u>	<u>33,500</u>	<u>32,877</u>	<u>33,500</u>
DISBURSEMENTS				
Automotive	650	1,000	522	1,000
Equipment	3,777	4,000	3,777	4,000
Miscellaneous	4,150	23,400	39,767	37,536
Repairs and Maintenance	2,378	2,200	670	2,200
Total Disbursements	<u>10,955</u>	<u>30,600</u>	<u>44,736</u>	<u>44,736</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	20,838	2,900	(11,859)	(11,236)
Cash and Investments - Beginning of Year	<u>57,444</u>	<u>57,444</u>	<u>69,303</u>	<u>69,303</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 78,282</u>	<u>\$ 60,344</u>	<u>\$ 57,444</u>	<u>\$ 58,067</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 14,979	\$ 3,100	\$ 7,641	\$ 3,100
Interest Income	2,204	700	673	700
Total Receipts	<u>17,183</u>	<u>3,800</u>	<u>8,314</u>	<u>3,800</u>
DISBURSEMENTS				
Miscellaneous	9,629	20,000	730	37,500
Total Disbursements	<u>9,629</u>	<u>20,000</u>	<u>730</u>	<u>37,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,554	(16,200)	7,584	(33,700)
Cash and Investments - Beginning of Year	<u>76,779</u>	<u>76,779</u>	<u>69,195</u>	<u>69,195</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 84,333</u></u>	<u><u>\$ 60,579</u></u>	<u><u>\$ 76,779</u></u>	<u><u>\$ 35,495</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Deputy Supplement Surcharge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 8,164	\$ 10,000	\$ 9,575	\$ 10,000
Total Receipts	<u>8,164</u>	<u>10,000</u>	<u>9,575</u>	<u>10,000</u>
DISBURSEMENTS				
Sheriff Operations	8,184	10,000	9,555	10,000
Total Disbursements	<u>8,184</u>	<u>10,000</u>	<u>9,555</u>	<u>10,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(20)	-	20	-
Cash and Investments - Beginning of Year	<u>20</u>	<u>20</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 26,211	\$ 25,000	\$ 28,814	\$ 22,500
Interest Income	1,572	400	584	400
Total Receipts	<u>27,783</u>	<u>25,400</u>	<u>29,398</u>	<u>22,900</u>
DISBURSEMENTS				
Repairs and Maintenance	<u>39,455</u>	<u>39,455</u>	<u>12,385</u>	<u>17,000</u>
Total Disbursements	<u>39,455</u>	<u>39,455</u>	<u>12,385</u>	<u>17,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,672)	(14,055)	17,013	5,900
Cash and Investments - Beginning of Year	<u>82,480</u>	<u>82,480</u>	<u>65,467</u>	<u>65,467</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 70,808</u></u>	<u><u>\$ 68,425</u></u>	<u><u>\$ 82,480</u></u>	<u><u>\$ 71,367</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Civil Process Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 15,590	\$ 22,000	\$ 23,040	\$ 22,000
Interest Income	669	300	365	300
Total Receipts	<u>16,259</u>	<u>22,300</u>	<u>23,405</u>	<u>22,300</u>
DISBURSEMENTS				
Computer Software and Hardware	-	1,000	-	1,000
Equipment	3,955	10,000	7,348	12,000
Materials and Supplies	1,536	1,500	1,563	1,500
Miscellaneous	4,567	3,450	2,945	5,450
Total Disbursements	<u>10,058</u>	<u>15,950</u>	<u>11,856</u>	<u>19,950</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,201	6,350	11,549	2,350
Cash and Investments - Beginning of Year	<u>48,093</u>	<u>48,093</u>	<u>36,544</u>	<u>36,544</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 54,294</u>	<u>\$ 54,443</u>	<u>\$ 48,093</u>	<u>\$ 38,894</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	County Farm Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS	-	-	-	-
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	26,157	26,157	26,157	26,157
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 26,157</u>	<u>\$ 26,157</u>	<u>\$ 26,157</u>	<u>\$ 26,157</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Archives Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other Revenue	\$ 115	\$ -	\$ -	\$ -
Transfers In	15,000	15,000	15,500	15,000
Total Receipts	<u>15,115</u>	<u>15,000</u>	<u>15,500</u>	<u>15,000</u>
DISBURSEMENTS				
Employee Benefits	1,442	1,310	1,204	1,255
Equipment	3,367	5,000	1,405	1,750
Materials and Supplies	1,807	3,000	2,793	3,000
Repairs and Maintenance	-	500	-	500
Salaries and Wages	18,843	31,175	15,430	32,074
Total Disbursements	<u>25,459</u>	<u>40,985</u>	<u>20,832</u>	<u>38,579</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,344)	(25,985)	(5,332)	(23,579)
Cash and Investments - Beginning of Year	<u>18,888</u>	<u>18,888</u>	<u>24,220</u>	<u>24,220</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 8,544</u></u>	<u><u>\$ (7,097)</u></u>	<u><u>\$ 18,888</u></u>	<u><u>\$ 641</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Essex Special Paving Project			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS	-	-	-	-
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	18,809	18,809	18,809	18,809
CASH AND INVESTMENTS - END OF YEAR	\$ 18,809	\$ 18,809	\$ 18,809	\$ 18,809

See accompanying Notes to Financial Statements.

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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Victim Advocate Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Grants	\$ 58,251	\$ 50,066	\$ 48,587	\$ 52,947
Total Receipts	58,251	50,066	48,587	52,947
DISBURSEMENTS				
Automotive	1,110	2,000	2,433	1,500
Employee Benefits	15,677	15,567	15,402	15,195
Equipment	-	1,000	-	1,000
Materials and Supplies	-	400	259	400
Salaries and Wages	34,898	34,613	34,080	34,080
Total Disbursements	51,685	53,580	52,174	52,175
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,566	(3,514)	(3,587)	772
Cash and Investments - Beginning of Year	10,558	10,558	14,145	14,145
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 17,124</u>	<u>\$ 7,044</u>	<u>\$ 10,558</u>	<u>\$ 14,917</u>

See accompanying Notes to Financial Statements.

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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
RECEIPTS				
Charges for Services	\$ 2,985	\$ 3,500	\$ 2,742	\$ 3,500
Total Receipts	<u>2,985</u>	<u>3,500</u>	<u>2,742</u>	<u>3,500</u>
DISBURSEMENTS				
Inmate Cost	4,373	6,000	-	2,000
Total Disbursements	<u>4,373</u>	<u>6,000</u>	<u>-</u>	<u>2,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,388)	(2,500)	2,742	1,500
Cash and Investments - Beginning of Year	<u>13,636</u>	<u>13,636</u>	<u>10,894</u>	<u>10,894</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 12,248</u>	<u>\$ 11,136</u>	<u>\$ 13,636</u>	<u>\$ 12,394</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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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
RECEIPTS				
Charges for Services	\$ 3,028	\$ 3,200	\$ 3,398	\$ 3,200
Interest Income	176	75	99	75
Total Receipts	<u>3,204</u>	<u>3,275</u>	<u>3,497</u>	<u>3,275</u>
DISBURSEMENTS				
Miscellaneous	-	3,600	-	3,600
Total Disbursements	<u>-</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,204	(325)	3,497	(325)
Cash and Investments - Beginning of Year	<u>12,741</u>	<u>12,741</u>	<u>9,244</u>	<u>9,244</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 15,945</u></u>	<u><u>\$ 12,416</u></u>	<u><u>\$ 12,741</u></u>	<u><u>\$ 8,919</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Donations Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 128	\$ -	\$ 75	\$ -
Other Revenue	7,400	8,400	1,500	2,000
Total Receipts	<u>7,528</u>	<u>8,400</u>	<u>1,575</u>	<u>2,000</u>
DISBURSEMENTS				
Miscellaneous	6,400	10,400	3,961	4,000
Total Disbursements	<u>6,400</u>	<u>10,400</u>	<u>3,961</u>	<u>4,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,128	(2,000)	(2,386)	(2,000)
Cash and Investments - Beginning of Year	<u>5,639</u>	<u>5,639</u>	<u>8,025</u>	<u>8,025</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 6,767</u>	<u>\$ 3,639</u>	<u>\$ 5,639</u>	<u>\$ 6,025</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 4,716	\$ 8,200	\$ 5,208	\$ 8,200
Interest Income	135	50	27	50
Total Receipts	<u>4,851</u>	<u>8,250</u>	<u>5,235</u>	<u>8,250</u>
DISBURSEMENTS				
Election Cost	<u>3,205</u>	<u>8,200</u>	<u>2,843</u>	<u>8,200</u>
Total Disbursements	<u>3,205</u>	<u>8,200</u>	<u>2,843</u>	<u>8,200</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,646	50	2,392	50
Cash and Investments - Beginning of Year	<u>6,571</u>	<u>6,571</u>	<u>4,179</u>	<u>4,179</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 8,217</u></u>	<u><u>\$ 6,621</u></u>	<u><u>\$ 6,571</u></u>	<u><u>\$ 4,229</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,604	\$ 2,000	\$ 1,471	\$ 2,000
Interest Income	23	25	23	30
Total Receipts	<u>1,627</u>	<u>2,025</u>	<u>1,494</u>	<u>2,030</u>
DISBURSEMENTS				
Employee Training	-	1,700	2,512	3,900
Total Disbursements	<u>-</u>	<u>1,700</u>	<u>2,512</u>	<u>3,900</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,627	325	(1,018)	(1,870)
Cash and Investments - Beginning of Year	<u>1,329</u>	<u>1,329</u>	<u>2,347</u>	<u>2,347</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 2,956</u></u>	<u><u>\$ 1,654</u></u>	<u><u>\$ 1,329</u></u>	<u><u>\$ 477</u></u>

See accompanying Notes to Financial Statements.

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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,039	\$ 400	\$ 621	\$ 400
Interest Income	9	10	8	10
Total Receipts	<u>2,048</u>	<u>410</u>	<u>629</u>	<u>410</u>
DISBURSEMENTS				
Employee Benefits	-	1,000	809	1,000
Total Disbursements	<u>-</u>	<u>1,000</u>	<u>809</u>	<u>1,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,048	(590)	(180)	(590)
Cash and Investments - Beginning of Year	<u>599</u>	<u>599</u>	<u>779</u>	<u>779</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 2,647</u></u>	<u><u>\$ 9</u></u>	<u><u>\$ 599</u></u>	<u><u>\$ 189</u></u>

See accompanying Notes to Financial Statements.

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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	P.O.S.T. Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 547	\$ 1,000	\$ 818	\$ 1,000
Interest Income	10	10	7	10
Total Receipts	<u>557</u>	<u>1,010</u>	<u>825</u>	<u>1,010</u>
DISBURSEMENTS				
Miscellaneous	<u>797</u>	<u>797</u>	<u>1,068</u>	<u>1,068</u>
Total Disbursements	<u>797</u>	<u>797</u>	<u>1,068</u>	<u>1,068</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(240)	213	(243)	(58)
Cash and Investments - Beginning of Year	<u>500</u>	<u>500</u>	<u>743</u>	<u>743</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 260</u>	<u>\$ 713</u>	<u>\$ 500</u>	<u>\$ 685</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Administrator Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,976	\$ 8,500	\$ 8,839	\$ 13,500
Interest Income	135	50	55	50
Total Receipts	<u>6,111</u>	<u>8,550</u>	<u>8,894</u>	<u>13,550</u>
DISBURSEMENTS				
Miscellaneous	750	1,500	1,155	2,000
Total Disbursements	<u>750</u>	<u>1,500</u>	<u>1,155</u>	<u>2,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,361	7,050	7,739	11,550
Cash and Investments - Beginning of Year	<u>9,556</u>	<u>9,556</u>	<u>1,817</u>	<u>1,817</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 14,917</u></u>	<u><u>\$ 16,606</u></u>	<u><u>\$ 9,556</u></u>	<u><u>\$ 13,367</u></u>

See accompanying Notes to Financial Statements.

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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Building Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Transfers In	48,563	60,000	-	-
Total Receipts	48,563	60,000	-	-
DISBURSEMENTS				
RECEIPTS OVER (UNDER) DISBURSEMENTS	48,563	60,000	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	\$ 48,563	\$ 60,000	\$ -	\$ -

See accompanying Notes to Financial Statements.

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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	CARES Act Grant Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Cares Grant	\$ 35,955	\$ 35,955	\$ -	\$ -
Total Receipts	35,955	35,955	-	-
DISBURSEMENTS				
CARES Disbursements	34,564	35,955	-	-
Total Disbursements	34,564	35,955	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,391	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	COVID-19 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Cares Grant	\$ 3,405,212	\$ 3,405,212	\$ -	\$ -
Transfers In	53,451	-	-	-
Total Receipts	<u>3,458,663</u>	<u>3,405,212</u>	<u>-</u>	<u>-</u>
DISBURSEMENTS				
CARES Disbursements	3,458,471	3,405,212	-	-
Employee Benefits	37	-	-	-
Payroll Taxes	155	-	-	-
Total Disbursements	<u>3,458,663</u>	<u>3,405,212</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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**

	Jail Construction Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales Tax	\$ 1,567,712	\$ 1,450,000	\$ 1,266,597	\$ 1,050,000
Use Tax	322,776	118,000	21,062	-
Total Receipts	<u>1,890,488</u>	<u>1,568,000</u>	<u>1,287,659</u>	<u>1,050,000</u>
DISBURSEMENTS				
Jail Construction	243,634	1,457,500	559,867	1,050,000
Total Disbursements	<u>243,634</u>	<u>1,457,500</u>	<u>559,867</u>	<u>1,050,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,646,854	110,500	727,792	-
Cash and Investments - Beginning of Year	<u>727,792</u>	<u>727,792</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 2,374,646</u></u>	<u><u>\$ 838,292</u></u>	<u><u>\$ 727,792</u></u>	<u><u>\$ -</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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**

	Sheriff Operations Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Grants	\$ 17,696	\$ 38,000	\$ 40,020	\$ 25,000
Sales Tax	1,556,896	1,450,000	1,265,862	1,050,000
Use Tax	322,776	118,000	21,062	-
Transfers In	701,773	1,230,627	930,059	1,230,627
Total Receipts	<u>2,599,141</u>	<u>2,836,627</u>	<u>2,257,003</u>	<u>2,305,627</u>
DISBURSEMENTS				
Automotive	45,740	63,700	130,586	70,519
Board of Prisoners	119,924	125,000	101,412	100,000
DSSSF Grant	14,996	16,000	25,048	25,000
Employee Benefits	342,560	337,226	301,467	260,250
Employee Training	5,308	3,000	-	3,000
Equipment	51,835	57,600	5,111	20,600
Inmate Cost	12,920	15,000	12,081	15,000
Investigation Costs	2,966	3,500	2,542	3,500
Materials and Supplies	29,535	34,500	28,152	41,780
Miscellaneous	8,219	11,100	4,002	13,600
Payroll Taxes	83,860	84,157	75,461	69,000
Pension	136,057	147,715	110,140	120,000
Repairs and Maintenance	58,078	116,620	110,820	108,120
Salaries and Wages	1,322,370	1,341,387	1,178,243	1,231,635
Utilities	44,498	40,000	41,215	40,000
Vehicle	193,604	140,000	130,724	135,000
Transfers Out	8,578	-	-	-
Total Disbursements	<u>2,481,048</u>	<u>2,536,505</u>	<u>2,257,004</u>	<u>2,257,004</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	118,093	300,122	(1)	48,623
Cash and Investments - Beginning of Year	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 118,092</u>	<u>\$ 300,121</u>	<u>\$ (1)</u>	<u>\$ 48,623</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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**

	Collector Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 48,683	\$ 57,000	\$ 54,864	\$ 58,000
Interest Income	8,657	1,400	1,705	1,400
Total Receipts	<u>57,340</u>	<u>58,400</u>	<u>56,569</u>	<u>59,400</u>
DISBURSEMENTS				
Repairs and Maintenance	12,479	200	-	200
Salaries and Wages	2,950	16,000	32,910	32,710
Total Disbursements	<u>15,429</u>	<u>16,200</u>	<u>32,910</u>	<u>32,910</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	41,911	42,200	23,659	26,490
Cash and Investments - Beginning of Year	<u>156,450</u>	<u>156,450</u>	<u>132,791</u>	<u>132,791</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 198,361</u></u>	<u><u>\$ 198,650</u></u>	<u><u>\$ 156,450</u></u>	<u><u>\$ 159,281</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, 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 Delinquent Tax Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1	\$ -	\$ -	\$ -
Total Receipts	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
DISBURSEMENTS				
RECEIPTS OVER (UNDER) DISBURSEMENTS	1	-	-	-
Cash and Investments - Beginning of Year	<u>47</u>	<u>47</u>	<u>47</u>	<u>47</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 48</u></u>	<u><u>\$ 47</u></u>	<u><u>\$ 47</u></u>	<u><u>\$ 47</u></u>

See accompanying Notes to Financial Statements.

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

	Intangible Tax Fund	Commercial Property Surcharge Fund	General School Fund	Tax Sale Surplus Fund	Combined Accumulated Interest Fund	Prosecuting Attorney Retirement Fund	Collector Fund	Sheriff Fund	Sheriff Inmate Fund	Total Agency Funds
ASSETS										
Cash and Investments	\$ -	\$ 26,563	\$ 31,416	\$ 20,052	\$ 63,038	\$ 403	\$ 17,317,291	\$ 12,650	\$ 19,551	\$ 17,490,964
Total Assets	<u>\$ -</u>	<u>\$ 26,563</u>	<u>\$ 31,416</u>	<u>\$ 20,052</u>	<u>\$ 63,038</u>	<u>\$ 403</u>	<u>\$ 17,317,291</u>	<u>\$ 12,650</u>	<u>\$ 19,551</u>	<u>\$ 17,490,964</u>
LIABILITIES AND FUND BALANCES										
Due to Others	\$ -	\$ 26,563	\$ 31,416	\$ 20,052	\$ 63,038	\$ 403	\$ 17,317,291	\$ 12,650	\$ 19,551	\$ 17,490,964
Total Liabilities	<u>\$ -</u>	<u>\$ 26,563</u>	<u>\$ 31,416</u>	<u>\$ 20,052</u>	<u>\$ 63,038</u>	<u>\$ 403</u>	<u>\$ 17,317,291</u>	<u>\$ 12,650</u>	<u>\$ 19,551</u>	<u>\$ 17,490,964</u>
FUND BALANCES	-	-	-	-	-	-	-	-	-	\$ -
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 26,563</u>	<u>\$ 31,416</u>	<u>\$ 20,052</u>	<u>\$ 63,038</u>	<u>\$ 403</u>	<u>\$ 17,317,291</u>	<u>\$ 12,650</u>	<u>\$ 19,551</u>	<u>\$ 17,490,964</u>

See accompanying Notes to Financial Statements.

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

	Intangible Tax Fund	Commercial Property Surcharge Fund	General School Fund	Tax Sale Surplus Fund	Combined Accumulated Interest Fund	Prosecuting Attorney Retirement Fund	Collector Fund	Sheriff Fund	Sheriff Inmate Fund	Total Agency Funds
ASSETS										
Cash and Investments	\$ 27,176	\$ 28,335	\$ 11,371	\$ 20,170	\$ 26,061	\$ 1,185	\$ 16,974,283	\$ 7,909	\$ 25,744	\$ 17,122,234
Total Assets	<u>\$ 27,176</u>	<u>\$ 28,335</u>	<u>\$ 11,371</u>	<u>\$ 20,170</u>	<u>\$ 26,061</u>	<u>\$ 1,185</u>	<u>\$ 16,974,283</u>	<u>\$ 7,909</u>	<u>\$ 25,744</u>	<u>\$ 17,122,234</u>
LIABILITIES AND FUND BALANCES										
Due to Others	\$ 27,176	\$ 28,335	\$ 11,371	\$ 20,170	\$ 26,061	\$ 1,185	\$ 16,974,283	\$ 7,909	\$ 25,744	\$ 17,122,234
Total Liabilities	<u>\$ 27,176</u>	<u>\$ 28,335</u>	<u>\$ 11,371</u>	<u>\$ 20,170</u>	<u>\$ 26,061</u>	<u>\$ 1,185</u>	<u>\$ 16,974,283</u>	<u>\$ 7,909</u>	<u>\$ 25,744</u>	<u>\$ 17,122,234</u>
FUND BALANCES										
	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 27,176</u>	<u>\$ 28,335</u>	<u>\$ 11,371</u>	<u>\$ 20,170</u>	<u>\$ 26,061</u>	<u>\$ 1,185</u>	<u>\$ 16,974,283</u>	<u>\$ 7,909</u>	<u>\$ 25,744</u>	<u>\$ 17,122,234</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Stoddard, Missouri (the County) is governed by a three-member board of Commissioner. There are nine elected Constitutional Officers: County Clerk, Treasurer and ex officio Collector, 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).

A. Reporting Entity

As required by accounting principles generally accepted in the United States of America, 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, public safety, transportation, economic development, and social and recreation services.

The financial statements referred to above include only the County of Stoddard, Missouri, 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:

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.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

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 officeholders.

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. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

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, 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 STODDARD
BLOOMFIELD, 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 STODDARD
BLOOMFIELD, 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	\$ 288,297,817	\$ 280,463,547
Personal Property	140,891,960	135,657,600
Railroad and Utilities	58,187,812	53,630,808
Total	\$ 487,377,589	\$ 469,751,955

During 2020 and 2019, the County Commission approved a \$0.0806 and \$0.0806 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for the County's Drainage District Fund.

F. Cash 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, if applicable. 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.

G. Interfund Transactions

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

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

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. The total bank balances as of December 31, 2020 and 2019 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

Summary of Carrying Values

The carrying values of deposits and investments for the years ended December 31, 2020 and 2019 are as follows:

	2020	2019
Cash and Investments for Governmental Funds:		
Cash	\$ 9,196,741	\$ 5,264,852
Investments	3,000,159	3,000,000
Total Governmental Funds	\$ 12,196,900	\$ 8,264,852
 Cash and Investments for Agency Funds:		
Cash	\$ 17,490,964	\$ 17,122,234
Total Agency Funds	\$ 17,490,964	\$ 17,122,234

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 February 5, 2018 the County entered into a direct borrowing agreement to borrow \$57,300 through the U.S. Department of Agriculture to purchase two SUV's and equipment for Law Enforcement. The agreement calls for five annual payments of \$12,602 with an interest rate of 3.25%.

On October 29, 2018, the County entered into a direct borrowing agreement to borrow \$41,400 through the U.S. Department of Agriculture to purchase two SUV's for the Juvenile Officer and Assessor. The agreement calls for five annual payments of \$9,267 with an interest rate of 3.875%.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 3 LONG-TERM DEBT (CONTINUED)

On March 26, 2020, the County entered into a lease purchase agreement (direct borrowing) with First Midwest Bank of Dexter. Proceeds will be used to help finance construction of a new jail. The loan amount of \$9,000,000 matures on April 15, 2060 and carries an interest rate of 3.99%. As of December 31, 2020, the County has drawn down \$3,835,675. The funds drawn down were paid directly to vendors and did not flow through the County's accounts.

The following is a schedule in changes of long-term direct borrowings for the years ended December 31, 2020 and 2019.

	Balance 2019	Additions	Retirement	Balance 2020	Interest Paid
County Jail	\$ -	\$ 3,835,675	\$ -	\$ 3,835,675	\$ 50,775
USDA Loan 2	33,712	-	(33,712)	-	329
Total	<u>\$ 33,712</u>	<u>\$ 3,835,675</u>	<u>\$ (33,712)</u>	<u>\$ 3,835,675</u>	<u>\$ 51,104</u>

	Balance 2018	Additions	Retirement	Balance 2019	Interest Paid
USDA Loan 1	\$ 57,300	\$ -	\$ (57,300)	\$ -	\$ 1,956
USDA Loan 2	41,400	-	(7,688)	33,712	1,579
Total	<u>\$ 98,700</u>	<u>\$ -</u>	<u>\$ (64,988)</u>	<u>\$ 33,712</u>	<u>\$ 3,535</u>

The following is a schedule of future maturities for the years ending December 31, 2020 and 2019:

<u>Year Ending December 31,</u>	Principal Maturities	Interest Maturities	Total
2021	\$ -	\$ 227,882	\$ 227,882
2022	110,962	138,822	249,784
2023	153,201	145,835	299,036
2024	159,427	139,609	299,036
2025	165,906	133,130	299,036
2026-2030	936,310	558,870	1,495,179
2031-2035	1,142,661	352,518	1,495,179
2036-2040	1,167,208	103,695	1,270,903
Total	<u>\$ 3,835,675</u>	<u>\$ 1,800,360</u>	<u>\$ 5,636,035</u>

<u>Year Ending December 31,</u>	Principal Maturities	Interest Maturities	Total
2020	\$ 33,712	\$ 329	\$ 34,041

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 OPERATING LEASES

The County entered into an operating lease with First Baptist Church of Bloomfield for a parking lot in the amount of \$48,000 dated September 1, 2020. The agreement calls for 60 monthly payments and the operating lease matures in February 2025. Future minimum operating lease payments as of December 31, 2020 are as follows:

Year Ending December 31	Amount
2021	\$ 9,600.00
2022	9,600.00
2023	9,600.00
2024	9,600.00
2025	5,600.00
	<u>\$ 44,000.00</u>

NOTE 5 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	\$ 109,387	\$ 1,988,020	\$ 32,910	\$ 1,050,896
Capital Improvement Fund	1,115,000	-	115,000	-
Special Road and Bridge Fund	-	58,204	-	54,200
Archives Fund	15,000	-	15,500	-
Prosecuting Attorney Retirement Fund	11,628	-	11,628	-
Sheriff Operations Fund	701,773	8,578	930,058	-
Building Maintenance Fund	48,563	-	-	-
COVID-19 Fund	53,451	-	-	-
Total	<u>\$ 2,054,802</u>	<u>\$ 2,054,802</u>	<u>\$ 1,105,096</u>	<u>\$ 1,105,096</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.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Stoddard County 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 of the 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.

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. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan.

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 6.9% (General) and 6.1% (Police) of annual covered payroll for 2020.

For the years ended December 31, 2020 and 2019, the County paid \$165,520 and \$134,894 to LAGERS.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 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 the RSMo. The board of directors consists of 11 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 multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and 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, noncharter 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. 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, MO 65101, or by calling 1-573-632-9203.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

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. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2020 and 2019 were \$81,432 and \$69,954, respectively.

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 \$376,250 and \$353,652, respectively, for the years ended December 31, 2020 and 2019.

NOTE 8 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 \$12,410 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 9 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 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

The County provides employees with up to four weeks of paid vacation based upon the number of years of continuous service. Employees receive one week of vacation after the first year of service, two weeks of vacation per year after two years of employment, three weeks of vacation per year after 10 years of employment, and four weeks of vacation per year after 20 years of employment. Vacation days do not carry forward if they are unused. Upon termination, an employee is reimbursed for any unused vacation days. Employees accrue one sick day per month. The County allows employees to have a maximum of 35 days. However, upon termination, employees do not get reimbursed for 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 STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

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. Insurance is obtained from commercial insurance companies. 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 nonprofit 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 11 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 STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2020, expenditures exceeded those budgeted in the COVID-19 Fund.

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 Stoddard
Bloomfield, 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 Stoddard (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 Stoddard
Ste. Genevieve, Missouri

Report on Compliance for Each Major Federal Program

We have audited County of Stoddard'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 of Stoddard as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise County of Stoddard'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 STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2020 Provided to Subrecipients	2020 Federal Expenditures	2019 Provided to Subrecipients	2019 Federal Expenditures	Total Federal Expenditures
U.S. Department of Interior:							
Direct Program:							
PILT - Payment in Lieu of Taxes	15.226	N/A	\$ -	\$ 7,363	\$ -	\$ -	\$ 7,363
National Wildlife Refuge Fund	15.659	N/A	-	13,707	-	15,809	29,516
Total U.S. Department of Interior			-	21,070	-	15,809	36,879
U.S. Department of Agriculture:							
Passed Through State:							
Missouri Office of Administration Schools and Road Grants to States	10.665	N/A	-	242,976	-	-	242,976
U.S. Department of Transportation:							
Passed Through State:							
Highway and Transportation Commission:							
Highway Planning and Construction	20.205	BRO-B103(072)	-	29,443	-	11,011	40,454
Highway Planning and Construction	20.205	BRO-B103(068)	-	-	-	217,036	217,036
Highway Planning and Construction	20.205	BRO-B103(069)	-	-	-	196,993	196,993
Highway Planning and Construction	20.205	BRO-B103(071)	-	-	-	110,170	110,170
Highway Planning and Construction	20.205	BRO-B103(070)	-	-	-	205,331	205,331
Y Highway Reimbursement	20.205	N/A	-	-	-	434,350	434,350
Total Highway Planning and Construction Cluster			-	29,443	-	1,174,891	1,204,334
Total U.S. Department of Transportation			-	29,443	-	1,174,891	1,204,334
U.S. Department of Health and Human Services:							
Passed Through State:							
Missouri Department of Health and Human Services Child Support Enforcement Grant	93.563	N/A	-	47,431	-	46,955	94,386
U.S. Department of Treasury:							
Passed Through State:							
Missouri State Treasurer COVID19: Coronavirus Relief Fund	21.019	N/A	-	3,405,212	-	-	3,405,212
Election Assistance Commission:							
Passed Through State:							
Missouri Secretary of State COVID19: Help America Vote Act Requirements Payments	90.404	N/A	-	34,564	-	-	34,564
U.S. Department of Homeland Security:							
Passed Through State:							
Missouri Department of Public Safety Emergency Management Performance Grant	97.042	N/A	-	22,652	-	38,074	60,726
Total Expenditures of Federal Awards			\$ -	\$ 3,803,348	\$ -	\$ 1,275,729	\$ 5,079,077

See Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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 Stoddard County (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 as of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory 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 STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	<u>Unmodified - Regulatory Basis</u>	
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> none reported
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:	<u>Unmodified</u>	
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:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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? yes X no

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

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

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

Condition: Interfund transfers were not recorded to the correct general ledger accounts. Under the regulatory basis of accounting described in Note 1, interfund transfers are accounted for as current period disbursements, separately presented in the statement of receipts and disbursements and disclosed in the notes to the financial statements. The County had separate general ledger accounts for interfund transactions. However, transfers were not recorded to these accounts. As a result, interfund transfers were comingled with general disbursements and not properly segregated.

Context: Material audit adjustments were required to properly present and disclose interfund transfers. Transfers recorded incorrectly totaled \$633,628.

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 staff members on how to properly record interfund transfers. A review process should also monitor for errors 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 STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION III – FEDERAL AWARD FINDINGS

2020-002 **Federal Grantor:** Department of Interior, Department of Health and Human Services, Department of Transportation

Pass-Through Grantor: Highway and Transportation Commission and Missouri Department of Health and Human Services

Federal CFDA Number: 15.659, 93.563, 20.205

Program Title: National Wildlife Refuge Fund, Child Support Enforcement, Highway Planning and Construction

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: The Schedule of Expenditures of Federal Awards (SEFA) contained errors and incorrectly reported federal expenditures for 15.659, 93.563, and 20.205.

Effect: Federal expenditures on the SEFA were incorrect.

Questioned Costs: None.

Cause: Management mistakenly omitted certain federal expenditures and reported revenue rather than actual expenditures.

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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Bloomfield MO 63825

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FAX: (573) 568-2194
clerk-sc@semo.net

CECIL WEEKS, CLERK OF THE STODDARD COUNTY COMMISSION

STODDARD COUNTY CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2019 AND 2020

Stoddard County 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 staff members on how to properly record inter-fund transfers. A review process should also monitor for errors 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: Cecil Weeks

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

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

Department of Interior, Department of Health and Human Services, Department of Transportation

2020-002 National Wildlife Refuge Fund, Child Support Enforcement, Highway Planning and Construction – CFDA No. 15.659, 93.563, 20.205

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 to ensure that all costs are captured and reported actual expenditures.

Name(s) of the contact person(s) responsible for corrective action: Cecil Weeks
Planned completion date for corrective action plan: December 31, 2021

If there are any questions regarding this plan, please call Cecil Weeks at (573)568-3339

Sincerely,



Cecil Weeks, Stoddard County Clerk