



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

To the County Commission  
and  
Officeholders of Crawford County, Missouri

The Office of the State Auditor contracted for an audit of Crawford 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

March 2022  
Report No. 2022-025



**Nicole Galloway, CPA**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Crawford County

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2020-001	County Commission should design internal controls to ensure manual journal entries are properly supported and reviewed. In addition, County Commission should design internal controls to ensure reconciliations are performed for all balance sheet accounts.
2020-002	The county should implement internal controls to require an initial and independent review and approval of all recurring journal entries.
2020-003	The county should design internal controls to require an independent review of bank statements and reconciliations by a County Commissioner.
2020-004	Management reconcile the Schedule of Expenditures of Federal Awards with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

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



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## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

County Commission  
Crawford County  
Steelville, Missouri

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

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

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

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

***Other Matters***

*Other Information*

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


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



County Commission  
Crawford County  
Steelville, Missouri

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022, 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  
February 28, 2022

## **FINANCIAL STATEMENTS**

**CRAWFORD COUNTY  
STEELVILLE, 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	\$ 546,993	\$ 3,871,631	\$ (3,509,099)	\$ 909,525
Assessment Fund	505,557	325,264	(273,381)	557,440
Courthouse and Jail Capital Improvement Fund	169,267	163,070	(151,647)	180,690
American Disability Act Fund	50,451	18,342	(15,654)	53,139
Special Road and Bridge Fund	2,201,120	2,662,719	(2,881,905)	1,981,934
County Jail Fund	916,071	2,424,528	(2,308,152)	1,032,447
Inmate Security Fund	86,902	135,722	(92,616)	130,008
Law Enforcement Training Fund	23,041	10,463	(6,660)	26,844
Sheriff's Revolving Fund	3,971	12,261	(2,447)	13,785
Sheriff's Special Fund	13,867	33,559	(13,885)	33,541
Criminal Cost Fund	67,239	360,235	(369,517)	57,957
Prosecuting Attorney Bad Check Fund	25,995	2,406	(95)	28,306
Prosecuting Attorney's Tax Collection Fund	7,348	87	-	7,435
Prosecuting Attorney Training Fund	5,169	4,866	-	10,035
Records Preservation Fund	15,258	9,404	(8,524)	16,138
Recorder's Technology Fund	14,644	6,179	-	20,823
Children's Trust Fund	105	677	(311)	471
Election Services Fund	996	19,509	(11,242)	9,263
Global Imaging System Fund	24,794	10,337	(13,944)	21,187
Law Enforcement Restitution Fund	158,777	128,363	(143,064)	144,076
Tax Maintenance Fund	59,058	39,292	(29,140)	69,210
CARES Fund	-	2,827,542	(1,547,504)	1,280,038
Total	<u>\$ 4,896,623</u>	<u>\$ 13,066,456</u>	<u>\$ (11,378,787)</u>	<u>\$ 6,584,292</u>

See accompanying Notes to Financial Statements.

**CRAWFORD COUNTY  
STEELVILLE, 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	\$ (78,435)	\$ 3,451,634	\$ (2,826,206)	\$ 546,993
Assessment Fund	445,451	306,072	(245,966)	505,557
Courthouse and Jail Capital Improvement Fund	226,670	165,089	(222,492)	169,267
American Disability Act Fund	34,475	16,301	(325)	50,451
Special Road and Bridge Fund	1,871,218	2,680,269	(2,350,367)	2,201,120
County Jail Fund	907,360	2,027,867	(2,019,156)	916,071
Inmate Security Fund	147,778	78,889	(139,765)	86,902
Law Enforcement Training Fund	30,426	7,569	(14,954)	23,041
Sheriff's Revolving Fund	8,342	11,639	(16,010)	3,971
Sheriff's Special Fund	55,829	30,660	(72,622)	13,867
Criminal Cost Fund	63,790	370,248	(366,799)	67,239
Prosecuting Attorney Bad Check Fund	24,340	1,770	(115)	25,995
Prosecuting Attorney's Tax Collection Fund	7,228	120	-	7,348
Records Preservation Fund	15,637	8,523	(8,902)	15,258
Recorder's Technology Fund	12,891	5,407	(3,654)	14,644
Children's Trust Fund	2	678	(575)	105
Election Services Fund	13,364	7,931	(20,299)	996
Global Imaging System Fund	24,569	8,664	(8,439)	24,794
Law Enforcement Restitution Fund	100,105	187,509	(128,837)	158,777
Prosecuting Attorney Training Fund	2,338	3,081	(250)	5,169
Tax Maintenance Fund	60,197	40,138	(41,277)	59,058
<b>Total</b>	<b>\$ 3,973,575</b>	<b>\$ 9,410,058</b>	<b>\$ (8,487,010)</b>	<b>\$ 4,896,623</b>

See accompanying Notes to Financial Statements.

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

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales and Motor Vehicle Tax	\$ 2,492,892	\$ 2,121,004	\$ 2,261,868	\$ 2,478,645
Property Tax Revenue	12,538	19,500	62,264	120,000
Charges for Services	606,131	569,625	526,336	744,567
Intergovernmental	625,925	434,973	509,288	492,230
Other Revenues	18,213	15,700	87,768	3,701,862
Other Tax Revenue	38,629	34,040	1,569	1,900
Interest Income	18,803	5,280	2,541	685
Transfers In	58,500	58,500	-	50,000
Total Receipts	<u>3,871,631</u>	<u>3,258,622</u>	<u>3,451,634</u>	<u>7,589,889</u>
<b>DISBURSEMENTS</b>				
Automotive	40,037	39,663	74,904	67,766
Facilities Management Expenses	134,923	18,650	99,588	219,000
Juvenile Division	98,788	98,788	92,881	92,881
Grant Disbursements	12,579	-	-	-
Computer Expense	62,759	47,700	117,085	65,400
Court Cost	5,570	14,000	13,863	36,000
COVID-19 Expense	428,071	-	-	-
Contract Labor	25,650	31,500	7,585	7,400
Election Expense	124,566	131,500	34,539	50,320
Employee Benefits	250,724	262,148	239,202	367,364
Employee Training	8,901	14,438	7,546	12,162
Equipment	-	-	8,083	7,550
Insurance	73,026	53,000	52,925	22,000
Materials and Supplies	129,567	122,536	125,796	165,546
Miscellaneous	48,614	56,091	54,734	-
Payroll Taxes	127,616	129,608	138,935	143,508
Professional Services	150,196	402,253	137,376	228,106
Repairs and Maintenance	47,403	45,150	14,768	18,600
Salaries and Wages	1,677,796	1,697,424	1,558,087	4,055,443
Security	576	2,250	-	-
Travel	1,080	6,750	5,417	11,480
Utilities Expense	60,657	82,500	42,892	44,800
Total Disbursements	<u>3,509,099</u>	<u>3,255,949</u>	<u>2,826,206</u>	<u>5,615,326</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	362,532	2,673	625,428	1,974,563
Cash and Investments - Beginning of Year	<u>546,993</u>	<u>546,993</u>	<u>(78,435)</u>	<u>(78,435)</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 909,525</u>	<u>\$ 549,666</u>	<u>\$ 546,993</u>	<u>\$ 1,896,128</u>

See accompanying Notes to Financial Statements.

**CRAWFORD COUNTY  
STEELVILLE, 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**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales and Motor Vehicle Tax	\$ 55,293	\$ 52,000	\$ -	\$ -
Property Tax Revenue	-	-	-	20,000
Charges for Services	262,162	221,000	296,686	262,500
Interest Income	7,809	6,000	9,386	500
Total Receipts	<u>325,264</u>	<u>279,000</u>	<u>306,072</u>	<u>283,000</u>
<b>DISBURSEMENTS</b>				
Automotive	1,775	3,500	1,745	5,000
Computer Expense	7,529	12,000	3,400	6,000
Employee Benefits	22,903	39,591	26,838	52,219
Employee Training	920	1,100	-	1,000
Equipment	-	-	278	2,500
Materials and Supplies	14,831	27,136	11,040	19,600
Miscellaneous	1,869	-	-	-
Payroll Taxes	14,761	15,822	3,996	-
Repairs and Maintenance	4,013	5,000	895	2,500
Salaries and Wages	202,282	206,815	197,491	191,899
Travel	614	1,500	-	1,300
Utilities Expense	1,884	2,540	283	-
Total Disbursements	<u>273,381</u>	<u>315,004</u>	<u>245,966</u>	<u>282,018</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	51,883	(36,004)	60,106	982
Cash and Investments - Beginning of Year	<u>505,557</u>	<u>505,557</u>	<u>445,451</u>	<u>445,451</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 557,440</u>	<u>\$ 469,553</u>	<u>\$ 505,557</u>	<u>\$ 446,433</u>

See accompanying Notes to Financial Statements.

**CRAWFORD COUNTY  
STEELVILLE, 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**

	Courthouse and Jail Capital Improvement Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales and Motor Vehicle Tax	\$ 160,800	\$ 138,000	\$ 141,145	\$ 138,000
Intergovernmental	-	-	-	17,000
Other Revenues	-	-	20,210	155,000
Interest Income	2,270	2,000	3,734	-
Total Receipts	<u>163,070</u>	<u>140,000</u>	<u>165,089</u>	<u>310,000</u>
<b>DISBURSEMENTS</b>				
Facilities Management Expenses	-	-	7,825	8,000
Computer Expense	36,033	45,500	35,124	48,000
COVID-19 Expense	5,505	-	-	-
Contract Labor	-	-	13,739	20,000
Repairs and Maintenance	89,148	180,000	161,904	220,000
Salaries and Wages	20,961	10,000	3,900	-
Total Disbursements	<u>151,647</u>	<u>235,500</u>	<u>222,492</u>	<u>296,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	11,423	(95,500)	(57,403)	14,000
Cash and Investments - Beginning of Year	<u>169,267</u>	<u>169,267</u>	<u>226,670</u>	<u>226,670</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 180,690</u></u>	<u><u>\$ 73,767</u></u>	<u><u>\$ 169,267</u></u>	<u><u>\$ 240,670</u></u>

See accompanying Notes to Financial Statements.

**CRAWFORD COUNTY  
STEELVILLE, 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**

	American Disability Act Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales and Motor Vehicle Tax	\$ 17,867	\$ 15,000	\$ 15,683	\$ 15,000
Other Revenues	-	-	-	25,795
Interest Income	475	500	618	-
Total Receipts	<u>18,342</u>	<u>15,500</u>	<u>16,301</u>	<u>40,795</u>
<b>DISBURSEMENTS</b>				
Facilities Management Expenses	-	-	-	5,300
Repairs and Maintenance	7,154	5,900	325	500
Transfers Out	8,500	8,500	-	8,500
Total Disbursements	<u>15,654</u>	<u>14,400</u>	<u>325</u>	<u>14,300</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	2,688	1,100	15,976	26,495
Cash and Investments - Beginning of Year	<u>50,451</u>	<u>50,451</u>	<u>34,475</u>	<u>34,475</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 53,139</u></u>	<u><u>\$ 51,551</u></u>	<u><u>\$ 50,451</u></u>	<u><u>\$ 60,970</u></u>

See accompanying Notes to Financial Statements.



**CRAWFORD COUNTY  
STEELVILLE, 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**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales and Motor Vehicle Tax	\$ 1,737,210	\$ 1,554,150	\$ 1,667,192	\$ 1,585,000
Property Tax Revenue	732,858	645,000	689,588	626,000
Charges for Services	4,764	7,500	11,393	3,500
Intergovernmental	132,977	178,500	270,405	87,000
Other Revenues	607	2,500	2,754	-
Other Tax Revenue	24,941	21,200	-	200
Interest Income	29,362	9,200	38,937	2,600
Total Receipts	<u>2,662,719</u>	<u>2,418,050</u>	<u>2,680,269</u>	<u>2,304,300</u>
<b>DISBURSEMENTS</b>				
Automotive	170,825	220,200	168,505	177,200
Facilities Management Expenses	-	-	3,203	14,300
Road and Bridge Improvements	1,612,183	1,313,250	1,201,444	1,223,100
Computer Expense	-	2,200	-	-
COVID-19 Expense	16,283	-	-	-
Contract Labor	-	5,000	3,495	5,000
Employee Benefits	62,285	96,720	19,383	-
Employee Training	480	200	-	200
Insurance	149,791	183,500	156,255	205,000
Materials and Supplies	29,345	48,100	46,384	36,700
Miscellaneous	3,002	3,750	420	-
Payroll Taxes	51,323	55,168	56,184	73,083
Professional Services	2,582	6,000	179	1,000
Salaries and Wages	715,106	723,150	680,966	721,255
Security	2,500	2,500	-	-
Travel	-	700	-	700
Utilities Expense	16,200	15,800	13,949	12,000
Transfers Out	50,000	50,000	-	50,000
Total Disbursements	<u>2,881,905</u>	<u>2,726,238</u>	<u>2,350,367</u>	<u>2,519,538</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(219,186)	(308,188)	329,902	(215,238)
Cash and Investments - Beginning of Year	<u>2,201,120</u>	<u>2,201,120</u>	<u>1,871,218</u>	<u>1,871,218</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 1,981,934</u></u>	<u><u>\$ 1,892,932</u></u>	<u><u>\$ 2,201,120</u></u>	<u><u>\$ 1,655,980</u></u>

See accompanying Notes to Financial Statements.

**CRAWFORD COUNTY  
STEELVILLE, 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**

	County Jail Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales and Motor Vehicle Tax	\$ 836,870	\$ 650,000	\$ 679,316	\$ 650,000
Charges for Services	1,567,527	1,384,660	1,325,125	1,217,937
Other Revenues	6,823	-	6,729	912,572
Interest Income	13,308	10,000	16,697	-
Total Receipts	<u>2,424,528</u>	<u>2,044,660</u>	<u>2,027,867</u>	<u>2,780,509</u>
<b>DISBURSEMENTS</b>				
Automotive	126,451	133,000	120,791	116,000
Prisoner Expense	390,457	424,133	423,242	383,200
Computer Expense	16,544	15,000	134	-
Court Cost	-	-	24,493	-
COVID-19 Expense	165,935	-	-	-
Employee Benefits	175,439	187,134	181,025	244,946
Equipment	-	-	12,090	20,000
Insurance	53,661	54,000	2,505	-
Materials and Supplies	33,304	32,700	48,184	46,300
Miscellaneous	17,707	13,000	994	-
Payroll Taxes	79,985	99,626	24,111	-
Repairs and Maintenance	38,223	40,000	40,611	26,000
Salaries and Wages	1,107,630	1,342,296	1,064,081	1,228,569
Utilities Expense	102,816	102,100	76,895	73,000
Total Disbursements	<u>2,308,152</u>	<u>2,442,989</u>	<u>2,019,156</u>	<u>2,138,015</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	116,376	(398,329)	8,711	642,494
Cash and Investments - Beginning of Year	<u>916,071</u>	<u>916,071</u>	<u>907,360</u>	<u>907,360</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 1,032,447</u></u>	<u><u>\$ 517,742</u></u>	<u><u>\$ 916,071</u></u>	<u><u>\$ 1,549,854</u></u>

See accompanying Notes to Financial Statements.

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	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 134,468	\$ 89,600	\$ 76,307	\$ 90,500
Other Revenues	-	-	405	147,778
Interest Income	1,254	1,500	2,177	300
Total Receipts	<u>135,722</u>	<u>91,100</u>	<u>78,889</u>	<u>238,578</u>
<b>DISBURSEMENTS</b>				
Automotive	-	-	27,468	-
Prisoner Expense	105	200	2,419	575
Computer Expense	53,284	45,000	46,956	27,500
Contract Labor	24,727	20,000	-	-
Employee Training	-	-	3,839	-
Equipment	-	-	28,655	8,000
Materials and Supplies	8,269	17,244	20,586	14,250
Miscellaneous	-	-	393	-
Professional Services	-	-	1,729	1,750
Repairs and Maintenance	4,519	5,000	7,090	6,000
Utilities Expense	1,712	6,600	630	-
Total Disbursements	<u>92,616</u>	<u>94,044</u>	<u>139,765</u>	<u>58,075</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	43,106	(2,944)	(60,876)	180,503
Cash and Investments - Beginning of Year	<u>86,902</u>	<u>86,902</u>	<u>147,778</u>	<u>147,778</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 130,008</u></u>	<u><u>\$ 83,958</u></u>	<u><u>\$ 86,902</u></u>	<u><u>\$ 328,281</u></u>

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	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 2,529	\$ -	\$ 3,939	\$ 4,500
Intergovernmental	6,951	6,000	3,377	-
Other Revenues	950	-	166	22,945
Interest Income	33	60	87	50
Total Receipts	<u>10,463</u>	<u>6,060</u>	<u>7,569</u>	<u>27,495</u>
<b>DISBURSEMENTS</b>				
Employee Training	6,660	5,000	12,877	4,000
Travel	-	-	2,077	1,000
Total Disbursements	<u>6,660</u>	<u>5,000</u>	<u>14,954</u>	<u>5,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	3,803	1,060	(7,385)	22,495
Cash and Investments - Beginning of Year	<u>23,041</u>	<u>23,041</u>	<u>30,426</u>	<u>30,426</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 26,844</u></u>	<u><u>\$ 24,101</u></u>	<u><u>\$ 23,041</u></u>	<u><u>\$ 52,921</u></u>

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	Sheriff's Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ -	\$ -	\$ 8,051	\$ 3,000
Other Revenues	12,138	7,000	3,483	8,342
Interest Income	123	100	105	150
Total Receipts	<u>12,261</u>	<u>7,100</u>	<u>11,639</u>	<u>11,492</u>
<b>DISBURSEMENTS</b>				
Equipment	-	-	-	1,025
Materials and Supplies	2,047	800	988	1,675
Miscellaneous	400	400	314	-
Payroll Taxes	-	-	105	-
Professional Services	-	-	400	450
Salaries and Wages	-	-	14,203	-
Total Disbursements	<u>2,447</u>	<u>1,200</u>	<u>16,010</u>	<u>3,150</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	9,814	5,900	(4,371)	8,342
Cash and Investments - Beginning of Year	<u>3,971</u>	<u>3,971</u>	<u>8,342</u>	<u>8,342</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 13,785</u>	<u>\$ 9,871</u>	<u>\$ 3,971</u>	<u>\$ 16,684</u>

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	Sheriff's Special Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 32,546	\$ 29,500	\$ 28,446	\$ 49,445
Other Revenues	785	12,000	1,513	77,274
Interest Income	228	400	701	300
Total Receipts	<u>33,559</u>	<u>41,900</u>	<u>30,660</u>	<u>127,019</u>
<b>DISBURSEMENTS</b>				
Automotive	-	-	6,033	4,000
Computer Expense	7,161	5,731	28,115	20,500
Materials and Supplies	4,459	1,800	31,769	2,250
Miscellaneous	1,327	9,500	5,473	-
Professional Services	-	-	-	-
Repairs and Maintenance	938	2,000	1,232	-
Total Disbursements	<u>13,885</u>	<u>19,031</u>	<u>72,622</u>	<u>26,750</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	19,674	22,869	(41,962)	100,269
Cash and Investments - Beginning of Year	<u>13,867</u>	<u>13,867</u>	<u>55,829</u>	<u>55,829</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 33,541</u></u>	<u><u>\$ 36,736</u></u>	<u><u>\$ 13,867</u></u>	<u><u>\$ 156,098</u></u>

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	Criminal Cost Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales and Motor Vehicle Tax	\$ 354,241	\$ 368,510	\$ 366,203	\$ 365,697
Other Revenues	-	-	-	63,302
Interest Income	5,994	1,200	4,045	1,200
Total Receipts	<u>360,235</u>	<u>369,710</u>	<u>370,248</u>	<u>430,199</u>
<b>DISBURSEMENTS</b>				
Principal and Interest	368,917	368,510	365,599	-
Miscellaneous	-	-	-	430,199
Professional Services	600	1,200	1,200	-
Total Disbursements	<u>369,517</u>	<u>369,710</u>	<u>366,799</u>	<u>430,199</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(9,282)	-	3,449	-
Cash and Investments - Beginning of Year	<u>67,239</u>	<u>67,239</u>	<u>63,790</u>	<u>63,790</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 57,957</u></u>	<u><u>\$ 67,239</u></u>	<u><u>\$ 67,239</u></u>	<u><u>\$ 63,790</u></u>

See accompanying Notes to Financial Statements.

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	Prosecuting Attorney Bad Check Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 2,091	\$ 1,600	\$ 1,331	\$ 2,000
Other Revenues	-	-	-	24,340
Interest Income	315	100	439	150
Total Receipts	<u>2,406</u>	<u>1,700</u>	<u>1,770</u>	<u>26,490</u>
<b>DISBURSEMENTS</b>				
Court Cost	-	-	65	500
Miscellaneous	-	-	-	500
Professional Services	95	-	50	-
Total Disbursements	<u>95</u>	<u>-</u>	<u>115</u>	<u>1,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	2,311	1,700	1,655	25,490
Cash and Investments - Beginning of Year	<u>25,995</u>	<u>25,995</u>	<u>24,340</u>	<u>24,340</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 28,306</u></u>	<u><u>\$ 27,695</u></u>	<u><u>\$ 25,995</u></u>	<u><u>\$ 49,830</u></u>

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	Prosecuting Attorney's Tax Collection Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales and Motor Vehicle Tax	\$ -	\$ -	\$ -	\$ 500
Other Revenues	-	-	-	7,228
Interest Income	87	-	120	-
Total Receipts	<u>87</u>	<u>-</u>	<u>120</u>	<u>7,728</u>
<b>DISBURSEMENTS</b>				
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	87	-	120	7,728
Cash and Investments - Beginning of Year	<u>7,348</u>	<u>7,348</u>	<u>7,228</u>	<u>7,228</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 7,435</u>	<u>\$ 7,348</u>	<u>\$ 7,348</u>	<u>\$ 14,956</u>

See accompanying Notes to Financial Statements.

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	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 4,779	\$ 1,000	\$ 3,031	\$ 1,070
Other Revenues	-	-	-	2,338
Interest Income	87	25	50	15
Total Receipts	<u>4,866</u>	<u>1,025</u>	<u>3,081</u>	<u>3,423</u>
<b>DISBURSEMENTS</b>				
Employee Training	-	500	250	500
Total Disbursements	<u>-</u>	<u>500</u>	<u>250</u>	<u>500</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	4,866	525	2,831	2,923
Cash and Investments - Beginning of Year	<u>5,169</u>	<u>5,169</u>	<u>2,338</u>	<u>2,338</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 10,035</u>	<u>\$ 5,694</u>	<u>\$ 5,169</u>	<u>\$ 5,261</u>

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	Records Preservation Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 9,238	\$ 7,000	\$ 8,244	\$ 23,437
Interest Income	166	200	279	55
Total Receipts	<u>9,404</u>	<u>7,200</u>	<u>8,523</u>	<u>23,492</u>
<b>DISBURSEMENTS</b>				
Materials and Supplies	8,524	18,000	8,902	15,000
Salaries and Wages	-	-	-	3,768
Total Disbursements	<u>8,524</u>	<u>18,000</u>	<u>8,902</u>	<u>18,768</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	880	(10,800)	(379)	4,724
Cash and Investments - Beginning of Year	<u>15,258</u>	<u>15,258</u>	<u>15,637</u>	<u>15,637</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 16,138</u></u>	<u><u>\$ 4,458</u></u>	<u><u>\$ 15,258</u></u>	<u><u>\$ 20,361</u></u>

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	Recorder's Technology Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 5,980	\$ 4,500	\$ 5,186	\$ 4,700
Other Revenues	-	-	-	12,891
Interest Income	199	150	221	100
Total Receipts	<u>6,179</u>	<u>4,650</u>	<u>5,407</u>	<u>17,691</u>
<b>DISBURSEMENTS</b>				
Computer Expense	-	5,000	3,318	5,000
Materials and Supplies	-	3,000	306	3,000
Repairs and Maintenance	-	1,000	30	1,000
Total Disbursements	<u>-</u>	<u>9,000</u>	<u>3,654</u>	<u>9,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	6,179	(4,350)	1,753	8,691
Cash and Investments - Beginning of Year	<u>14,644</u>	<u>14,644</u>	<u>12,891</u>	<u>12,891</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 20,823</u></u>	<u><u>\$ 10,294</u></u>	<u><u>\$ 14,644</u></u>	<u><u>\$ 21,582</u></u>

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	Children's Trust Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 675	\$ 500	\$ 672	\$ 800
Interest Income	2	5	6	10
Total Receipts	677	505	678	810
<b>DISBURSEMENTS</b>				
Miscellaneous	311	505	575	810
Total Disbursements	311	505	575	810
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	366	-	103	-
Cash and Investments - Beginning of Year	105	105	2	2
<b>CASH AND INVESTMENTS - END OF YEAR</b>	\$ 471	\$ 105	\$ 105	\$ 2

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	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental	\$ 19,278	\$ 9,394	\$ 7,681	\$ 6,789
Other Revenues	-	-	-	12,014
Interest Income	231	150	250	125
Total Receipts	<u>19,509</u>	<u>9,544</u>	<u>7,931</u>	<u>18,928</u>
<b>DISBURSEMENTS</b>				
Automotive	2,209	6,000	2,100	2,500
Election Expense	8,681	5,394	12,690	2,025
Computer Expense	104	-	445	-
Employee Training	-	600	12	600
Materials and Supplies	248	500	359	500
Travel	-	500	4,693	1,000
Total Disbursements	<u>11,242</u>	<u>12,994</u>	<u>20,299</u>	<u>6,625</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	8,267	(3,450)	(12,368)	12,303
Cash and Investments - Beginning of Year	<u>996</u>	<u>996</u>	<u>13,364</u>	<u>13,364</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 9,263</u>	<u>\$ (2,454)</u>	<u>\$ 996</u>	<u>\$ 25,667</u>

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	Global Imaging System Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 9,997	\$ 9,500	\$ 5,315	\$ 16,000
Other Revenues	-	38,000	2,878	24,569
Interest Income	340	850	471	184
Total Receipts	<u>10,337</u>	<u>48,350</u>	<u>8,664</u>	<u>40,753</u>
<b>DISBURSEMENTS</b>				
Computer Expense	5,900	34,000	5,657	11,000
Equipment	-	-	98	-
Materials and Supplies	1,044	8,046	2,637	3,000
Payroll Taxes	-	523	-	-
Repairs and Maintenance	-	2,500	47	-
Salaries and Wages	7,000	20,332	-	-
Total Disbursements	<u>13,944</u>	<u>65,401</u>	<u>8,439</u>	<u>14,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(3,607)	(17,051)	225	26,753
Cash and Investments - Beginning of Year	<u>24,794</u>	<u>24,794</u>	<u>24,569</u>	<u>24,569</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 21,187</u></u>	<u><u>\$ 7,743</u></u>	<u><u>\$ 24,794</u></u>	<u><u>\$ 51,322</u></u>

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	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 126,728	\$ -	\$ 185,927	\$ 180,000
Interest Income	1,635	-	1,582	-
Total Receipts	<u>128,363</u>	<u>-</u>	<u>187,509</u>	<u>180,000</u>
<b>DISBURSEMENTS</b>				
Automotive	24,173	-	-	80,000
Facilities Management Expenses	-	-	-	100,000
Computer Expense	23,092	-	11,474	-
Court Cost	-	-	1,773	-
Employee Training	12,568	-	6,808	-
Equipment	63	-	25,569	-
Materials and Supplies	-	-	53,270	-
Miscellaneous	54,784	-	1,067	-
Professional Services	864	-	15,182	-
Salaries and Wages	-	-	4,076	-
Sheriff Expense	27,520	-	9,000	-
Travel	-	-	618	-
Total Disbursements	<u>143,064</u>	<u>-</u>	<u>128,837</u>	<u>180,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(14,701)	-	58,672	-
Cash and Investments - Beginning of Year	<u>158,777</u>	<u>158,777</u>	<u>100,105</u>	<u>100,105</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 144,076</u></u>	<u><u>\$ 158,777</u></u>	<u><u>\$ 158,777</u></u>	<u><u>\$ 100,105</u></u>

See accompanying Notes to Financial Statements.



**CRAWFORD COUNTY  
STEELVILLE, 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**

	Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 38,424	\$ 38,000	\$ 39,217	\$ 39,500
Interest Income	868	700	921	500
Total Receipts	<u>39,292</u>	<u>38,700</u>	<u>40,138</u>	<u>40,000</u>
<b>DISBURSEMENTS</b>				
Employee Training	-	-	850	850
Materials and Supplies	4,778	17,546	2,230	20,755
Professional Services	24,362	22,855	38,197	29,511
Total Disbursements	<u>29,140</u>	<u>40,401</u>	<u>41,277</u>	<u>51,116</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	10,152	(1,701)	(1,139)	(11,116)
Cash and Investments - Beginning of Year	<u>59,058</u>	<u>59,058</u>	<u>60,197</u>	<u>60,197</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 69,210</u></u>	<u><u>\$ 57,357</u></u>	<u><u>\$ 59,058</u></u>	<u><u>\$ 49,081</u></u>

See accompanying Notes to Financial Statements.

**CRAWFORD COUNTY  
STEELVILLE, 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**

	CARES Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental	\$ 2,809,480	\$ -	\$ -	\$ -
Interest Income	18,062	-	-	-
Total Receipts	<u>2,827,542</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
CARES Disbursements	<u>1,547,504</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>1,547,504</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,280,038	-	-	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,280,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

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

	Fines Fund	Surplus Land Fund	Family Access Fund	Drug Court Fund	DWI Court Fund	Cemetery Fund	CERF Fund	External Grants Fund	Political Subdivisions Fund	Collector Account Fund	Unclaimed Fees Fund	Total Agency Funds
<b>ASSETS</b>												
Cash and Certificates of Deposit	\$ 45,496	\$ (3,748)	\$ 1,565	\$ 6	\$ 6	\$ 71	\$ 25,842	\$ (1,290)	\$ 9,739	\$ 9,988,905	\$ 212	\$ 10,066,804
Total Assets	<u>\$ 45,496</u>	<u>\$ (3,748)</u>	<u>\$ 1,565</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 71</u>	<u>\$ 25,842</u>	<u>\$ (1,290)</u>	<u>\$ 9,739</u>	<u>\$ 9,988,905</u>	<u>\$ 212</u>	<u>\$ 10,066,804</u>
<b>LIABILITIES AND FUND BALANCES</b>												
Due to Others	\$ 45,496	\$ (3,748)	\$ 1,565	\$ 6	\$ 6	\$ 71	\$ 25,842	\$ (1,290)	\$ 9,739	\$ 9,988,905	\$ 212	\$ 10,066,804
Total Liabilities	<u>\$ 45,496</u>	<u>\$ (3,748)</u>	<u>\$ 1,565</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 71</u>	<u>\$ 25,842</u>	<u>\$ (1,290)</u>	<u>\$ 9,739</u>	<u>\$ 9,988,905</u>	<u>\$ 212</u>	<u>\$ 10,066,804</u>
<b>FUND BALANCES</b>												
	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total Liabilities and Fund Balances	<u>\$ 45,496</u>	<u>\$ (3,748)</u>	<u>\$ 1,565</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 71</u>	<u>\$ 25,842</u>	<u>\$ (1,290)</u>	<u>\$ 9,739</u>	<u>\$ 9,988,905</u>	<u>\$ 212</u>	<u>\$ 10,066,804</u>

See accompanying Notes to Financial Statements.

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

	Fines Fund	Surplus Land Fund	Family Access Fund	Drug Court Fund	DWI Court Fund	Cemetery Fund	CERF Fund	External Grants Fund	Political Subdivisions Fund	Collector Account Fund	Unclaimed Fees Fund	Total Agency Funds
<b>ASSETS</b>												
Cash and Certificates of Deposit	\$ 75,010	\$ (3,106)	\$ 1,547	\$ 24,783	\$ 36,352	\$ (18)	\$ (4,357)	\$ (1,290)	\$ 9,545	\$ 10,886,459	\$ 212	\$ 11,025,137
Total Assets	<u>\$ 75,010</u>	<u>\$ (3,106)</u>	<u>\$ 1,547</u>	<u>\$ 24,783</u>	<u>\$ 36,352</u>	<u>\$ (18)</u>	<u>\$ (4,357)</u>	<u>\$ (1,290)</u>	<u>\$ 9,545</u>	<u>\$ 10,886,459</u>	<u>\$ 212</u>	<u>\$ 11,025,137</u>
<b>LIABILITIES AND FUND BALANCES</b>												
Due to Others	\$ 75,010	\$ (3,106)	\$ 1,547	\$ 24,783	\$ 36,352	\$ (18)	\$ (4,357)	\$ (1,290)	\$ 9,545	\$ 10,886,459	\$ 212	\$ 11,025,137
Total Liabilities	<u>\$ 75,010</u>	<u>\$ (3,106)</u>	<u>\$ 1,547</u>	<u>\$ 24,783</u>	<u>\$ 36,352</u>	<u>\$ (18)</u>	<u>\$ (4,357)</u>	<u>\$ (1,290)</u>	<u>\$ 9,545</u>	<u>\$ 10,886,459</u>	<u>\$ 212</u>	<u>\$ 11,025,137</u>
<b>FUND BALANCES</b>	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 75,010</u>	<u>\$ (3,106)</u>	<u>\$ 1,547</u>	<u>\$ 24,783</u>	<u>\$ 36,352</u>	<u>\$ (18)</u>	<u>\$ (4,357)</u>	<u>\$ (1,290)</u>	<u>\$ 9,545</u>	<u>\$ 10,886,459</u>	<u>\$ 212</u>	<u>\$ 11,025,137</u>

See accompanying Notes to Financial Statements.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Crawford County, Missouri (County), which is governed by a three-member board of commissioners, was established in 1829 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: County Clerk, Collector, Treasurer, Recorder, Sheriff, Assessor, Coroner, Circuit Clerk, Public Administrator and Prosecuting Attorney.

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

**Reporting Entity**

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of 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 primary government of the County of Crawford, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senior Citizens Services Board is controlled by a separate board and is included under the control of Crawford County. The Senate Bill 40 Board and the Senior Citizens Services Board is audited and separately reported on by other independent auditors and is not presented in the accompanying financial statements. Request for copies of those financial statements should be directed to the Senate Bill 40 Board and the Senior Citizens Services Board.

**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:

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

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

**Basis of Presentation (Continued)**

*Governmental Fund Types*

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

*Fiduciary Fund Types*

*Agency* – 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 similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

**Basis of Accounting**

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

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

As a result of 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.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

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

**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.
7. 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.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. 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.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

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

**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 years 2020 and 2019, for purposes of taxation was:

	2020	2019
Real Estate	\$ 271,799,888	\$ 256,141,752
Personal Property	70,221,878	79,938,698
Total	\$ 342,021,766	\$ 336,080,450

During 2020 and 2019, the County Commission approved tax levies per \$100 of assessed valuation of tangible taxable property for the calendar years 2020 and 2019, respectively, for purpose of County taxation, as follows:

	2020	2019
General Revenue Fund	\$ -	\$ -
Special Road and Bridge Fund	0.2098	0.2098
Total	\$ 0.2098	\$ 0.2098

**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 average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety 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.

**Interfund Transactions**

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



**CRAWFORD COUNTY  
STEELVILLE, 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.

**Deposits**

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. As of December 31, 2020 and 2019, the County's collateral was below the amount of uninsured deposits by \$13,975,587 and \$4,943,435, respectively.

**Summary of Carrying Values**

The carrying values of cash and investments in governmental and agency funds are included in the financial statements at December 31, 2020 and 2019, as follows:

	2020	2019
Governmental Funds:		
Deposits and Cash Equivalents	\$ 6,301,292	\$ 4,688,623
Investments	283,000	208,000
Total Government Funds	\$ 6,584,292	\$ 4,896,623
Agency Funds:		
Deposits	10,066,804	\$ 11,025,137
Total Agency Funds	\$ 10,066,804	\$ 11,025,137

The following schedule reports values and maturities for the County as of December 31, 2020 and 2019.

	Investment Maturities (Years)			
Investment Type	Reported Value	Less Than One	One to Five	Six to Ten
2020				
Fixed Income - Municipal Bonds	\$ 275,000	\$ -	\$ 115,000	\$ 160,000
Certificates of Deposit (non-negotiable)	8,000	8,000	-	-
Total	\$ 283,000	\$ 8,000	\$ 115,000	\$ 160,000
2019				
Fixed Income - Municipal Bonds	\$ -	\$ -	\$ -	\$ -
Certificates of Deposit (non-negotiable)	208,000	208,000	-	-
Total	\$ 208,000	\$ 208,000	\$ -	\$ -

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

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

**Investment Interest Rate Risk**

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

**Credit Risk**

Credit ratings for the County's investments in debt securities at December 31, 2020 were as follows. The disclosed ratings are an equally weighted composite of Moody's S&P and Fitch.

	Bond Rating			
	Aaa	Aa	A	Total
Fixed Income - Municipal Bonds	\$ 140,000	\$ 125,000	\$ 10,000	\$ 275,000
Total	\$ 140,000	\$ 125,000	\$ 10,000	\$ 275,000

**Concentration of Credit Risk**

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments. For the year ended December 31, 2020 the County held the following municipal bond investments representing 5% or more of the County's total investments.

Entity Name	Amount
Judson, TX Independent School District	\$ 50,000
Lafayette Paris, LA Law Enforcement	50,000
Southington, Conn	75,000
White, TX Independent School District	75,000

The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 3 LONG-TERM DEBT AND CAPITAL LEASES**

During 2011, the County issued \$3,305,000 in Refunding Certificates of Participation to refinance the 2001 and 2002 Leasehold Revenue Bonds. The 2011 certificates bear interest at 3.0% to 4.2%. Interest payments are due in semi-annual installments on May 1 and November 1 of each year with annual principal payments due November of each year.

On May 15, 2017, the County entered into a lease purchase agreement with Mercedes-Benz Financial to finance the purchase of a 2018 Freightliner for \$89,536. The lease requires annual payments on May 15 of each year of \$22,384, which includes interest at 2.71%.

On May 15, 2017, the County entered into a lease purchase agreement with Mercedes-Benz Financial to finance the purchase of a 2018 Freightliner for \$90,600. The lease requires annual payments on May 15 of each year of \$45,300, which includes interest at 2.71%.

The leases from Mercedes Benz have the same maturity schedules and the two capital leases have been combined in the schedules of changes in capital leases and long-term debt.

On May 15, 2019, the County entered into a lease purchase agreement with First Capital Equipment Leasing Corp for the purchase of seven 2019 Chevy Tahoe's and lift equipment for \$360,130 ("Chevy Tahoes"). The lease requires annual payments on May 15 of each year of \$98,902 at a varying interest rate of 3.50% to 4.00%.

The schedule of changes in capital leases and long-term debt and future maturities for the year ending December 31, 2020 are as follows:

	Balance 2019	Additions	Payments	Balance 2020	Principal Due Within One Year
Series 2011	\$ 695,000	\$ -	\$ (340,000)	\$ 355,000	\$ 355,000
Trucks	42,305	-	(20,752)	21,553	21,553
Chevy Tahoes	360,130	-	(86,187)	273,943	87,670
Total	<u>\$ 1,097,435</u>	<u>\$ -</u>	<u>\$ (446,939)</u>	<u>\$ 650,496</u>	<u>\$ 464,223</u>

Year Ending December 31	Principal	Interest	Total
2021	\$ 464,223	\$ 26,974	\$ 491,197
2022	91,265	7,638	98,903
2023	95,008	3,895	98,903
	<u>\$ 650,496</u>	<u>\$ 26,974</u>	<u>\$ 491,197</u>

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 3 LONG-TERM DEBT AND CAPITAL LEASES (CONTINUED)**

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2019 are as follows:

	Balance 2018	Additions	Payments	Balance 2019	Principal Due Within One Year
Series 2011	\$ 1,020,000	\$ -	\$ (325,000)	\$ 695,000	\$ 340,000
Trucks	105,874	-	(63,569)	42,305	20,752
Chevy Tahoes	-	360,130	-	360,130	86,187
Total	<u>\$ 1,125,874</u>	<u>\$ 360,130</u>	<u>\$ (388,569)</u>	<u>\$ 1,097,435</u>	<u>\$ 446,939</u>

Year Ending December 31	Principal	Interest	Total
2020	\$ 446,939	\$ 42,858	\$ 489,797
2021	464,223	26,974	491,197
2022	91,265	7,638	98,903
2023	95,008	3,895	98,903
	<u>\$ 1,097,435</u>	<u>\$ 69,832</u>	<u>\$ 980,994</u>

**NOTE 4 OPERATING LEASES**

The County has entered into six operating lease agreements with John Deere Financial to rent Ladder Backhoes and Motor Graders with starting dates between May 2017 and April 2019. All six leases require 5 annual payments for a total of \$70,534. The total rent expenditures for the years ended December 31, 2020 and 2019 were \$70,534 and \$70,534, respectively.

Total annual minimum lease payments required at December 31, 2020, are as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2021	\$ 70,534
2022	47,520
2023	35,254
	<u>\$ 153,308</u>

Total annual minimum lease payments required at December 31, 2019, are as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2020	\$ 70,534
2021	70,534
2022	47,520
2023	35,254
	<u>\$ 223,842</u>

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 5 INTERFUND TRANSFERS**

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

	2020		2019	
	Transfer In	Transfer Out	Transfer In	Transfer Out
General Revenue Fund	\$ 58,500	\$ -	\$ -	\$ -
Special Road and Bridge Fund	-	50,000	-	-
American Disability Act Fund	-	8,500	-	-
Total	<u>\$ 58,500</u>	<u>\$ 58,500</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

**Plan Description**

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

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

**Plan Description (Continued)**

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

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**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 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2020 and 2019, the County collected and remitted to CERF, employee contributions of approximately \$188,126 and \$144,193, respectively, for the years then ended.

The County remitted to CERF \$200,319 and \$181,843, respectively, for the years then ended December 31, 2020 and 2019. In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

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

**Deferred Compensation and Savings Plan**

Additionally, the County offers its employees a deferred compensation plan and a savings plan (the Plans) created in accordance with IRC Section 457 and 401(a), respectively, administered by CERF. The deferred compensation plan, available to all County employees, permits them to defer a portion of their salary until future years. CERF matches up to 50% of the first 6% of an employees' salary contributed to the 457 Plan, with matching contributions being placed into the 401(a) plan. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

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

**Deferred Compensation and Savings Plan (Continued)**

All amounts of compensation deferred under the Plans, property and rights purchased with those amounts, and income attributable to amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liabilities are not included in the accompanying basic financial statements. The employees' contributions were \$50,486 and \$47,030 for the years ended December 31, 2020 and 2019, respectively.

**NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND**

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

**NOTE 8 CLAIMS, COMMITMENTS, AND CONTINGENCIES**

**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 financial condition of the County.

**Compensated Absences**

The County provides employees with up to 160 hours of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for up to 80 hours of unused vacation and overtime, if applicable. Unused sick time is not reimbursed. These have not been subjected to auditing procedures.

**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.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 9 RISK MANAGEMENT**

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

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

**NOTE 10 UNCERTAINTIES**

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



## **STATE COMPLIANCE**

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF STATE FINDINGS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SCHEDULE OF STATE FINDINGS**

- A. For the year ended December 31, 2020, no budget was established for the Law Enforcement Restitution Fund and CARES Fund.
- B. For the year ended December 31, 2020, actual expenses exceeded budget for the General Revenue Fund, American Disability Act Fund, Special Road and Bridge Fund, Law Enforcement Training Fund, Sheriff's Revolving Fund and the Prosecuting Attorney Bad Check Fund.
- C. For the year ended December 31, 2020, a deficit budget was enacted for the Election Services Fund.
- D. For the year ended December 31, 2019, actual expenses exceeded budget for the Inmate Security Fund, Law Enforcement Training Fund, Sheriff's Revolving Fund, Sheriff's Special Fund and the Election Services Fund.
- E. At December 31, 2020 and 2019, the County was under-collateralized by \$13,975,587 and \$4,943,435, respectively.
- F. The County's investments in municipal bonds violates RSMo Section 110.270.

**FEDERAL COMPLIANCE SECTION**

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2020 Provided to Subrecipients	2020 Federal Expenditures	2019 Provided to Subrecipients	2019 Federal Expenditures	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>							
<i>Passed Through Missouri Department of Natural Resources:</i>							
Schools & Roads - Grants to States (Rural Schools Act)	10.665	N/A	\$ -	\$ 142,976	\$ -	\$ 152,330	\$ 295,306
<i>Passed Through Missouri Department of Health and Senior Services:</i>							
Special Supplemental Nutrition Program (WIC)	10.557	N/A	-	99,715	-	113,938	213,653
Summer Food Service Program	10.559	N/A	-	-	-	125	125
Subtotal			<u>-</u>	<u>99,715</u>	<u>-</u>	<u>114,063</u>	<u>213,778</u>
Total Department of Agriculture			-	242,691	-	266,393	509,084
<b>U.S. Department of Interior:</b>							
PILT - Payment in Lieu of Taxes	15.226	N/A	-	105,556	-	107,980	213,536
Total U.S. Department of Interior			<u>-</u>	<u>105,556</u>	<u>-</u>	<u>107,980</u>	<u>213,536</u>
<b>U.S. Department of Transportation:</b>							
<i>Passed Through Missouri Highway and Transportation Commission:</i>							
Highway Planning and Construction	20.205	N/A	-	-	-	2,867	2,867
Total U.S. Department of Transportation			<u>-</u>	<u>-</u>	<u>-</u>	<u>2,867</u>	<u>2,867</u>
<b>U.S. Department of Health and Human Services:</b>							
<i>Passed Through Missouri Department of Social Services:</i>							
Child Support Enforcement Grant	93.563	N/A	-	56,553	-	59,146	115,699
<i>Passed Through Missouri Department of Health and Senior Services:</i>							
Maternal Child Health Services Block Grants	93.994	N/A	-	22,380	-	25,831	48,211
Public Health Emergency Preparedness	93.069	N/A	-	14,897	-	29,908	44,805
Child Care Health Consultation	93.575	N/A	-	1,407	-	2,674	4,081
Child Care Sanitation Inspection	93.575	N/A	-	1,650	-	1,670	3,320
State Investment in Local Public Health Agencies	93.767	N/A	-	64,911	-	64,199	129,110
Subtotal			<u>-</u>	<u>105,245</u>	<u>-</u>	<u>124,282</u>	<u>229,527</u>
Total Department of Health and Human Services			-	161,798	-	183,428	345,226

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

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
<b>U.S. Department of the Treasury</b>							
<i>Passed Through The Missouri State Treasurer:</i>							
COVID-19: Coronavirus Relief Fund	21.019	N/A	\$ -	\$ 1,547,504	\$ -	\$ -	\$ 1,547,504
<b>U.S. Department of Homeland Security:</b>							
<i>Passed Through Missouri State Emergency Management Administration:</i>							
Presidentially Declared Disasters	97.036	N/A	-	-	-	59,840	59,840
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 2,057,549</u>	<u>\$ -</u>	<u>\$ 620,508</u>	<u>\$ 2,678,057</u>

**CRAWFORD COUNTY  
STEELVILLE, 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 Crawford 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 of the County.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 3 INDIRECT COST RATE**

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



**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  
Crawford County  
Steeleville, 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 Crawford County (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 February 28, 2022. 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 items 2020-001, 2020-002 and 2020-003 that we consider to be material weaknesses.

### **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 Response 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  
February 28, 2022





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

County Commission  
Crawford County  
Steelville, Missouri

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

We have audited the Crawford County'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 a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-004, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding 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.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
February 28, 2022

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Financial Statements**

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

**Federal Awards**

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

Identification of major programs:

**CFDA Number(s)**

**Name of Federal Program or Cluster**

21.019

Coronavirus Relief Fund

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

Auditee qualified as low-risk auditee?	<u>          </u> yes	<u>    X    </u> no
----------------------------------------	-----------------------	---------------------

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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:** County Commission is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting. County Commission 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, and consistent with regulatory basis of accounting.

**Condition:** In October of 2019 County Commission implemented a new accounting information system. During the conversion, a significant number of opening balance sheet manual journal entries were recorded to the incorrect general ledger accounts, for the wrong amounts and the entries did not have supporting documentation.

**Context:** Manual journal entries were recorded to the incorrect accounts and for the wrong amount.

**Effect:** Material audit adjustments were required to accurately state the financial statements in compliance with the regulatory basis of accounting.

**Cause:** The County's internal controls were not designed to perform a review of manual entries. As a result, the County Clerk failed to perform a critical review and reconcile manual journal entries to supporting documents.

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

**Recommendation:** County Commission should design internal controls to ensure manual journal entries are properly supported and reviewed. In addition, County Commission should design internal controls to ensure reconciliations are performed for all balance sheet accounts.

**Views of Responsible Officials and Planned Corrective Actions:** The County agrees with the finding and will implement internal controls to ensure manual journal entries are properly supported and reviewed by the County Clerk or Treasurer if manual entries are recorded by the County Clerk. In addition, County Commission will ensure that they are performing reconciliations for all balance sheet accounts.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2020-002**      **Type of Finding:** Material Weakness in Internal Controls Over Financial Reporting.

**Criteria:** County Commission is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting. County Commission 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, and consistent with regulatory basis of accounting.

**Condition:** Certain payroll deductions, i.e. employee health insurance contributions deducted from payroll, were recorded to the incorrect general ledger accounts.

**Context:** Payroll deductions were recorded to liability general ledger accounts. Under the Regulatory Basis of Accounting the county should record cash disbursements to expenditure general ledger accounts.

**Effect:** Material audit adjustments were required to accurately state the financial statements in compliance with the regulatory basis of accounting.

**Cause:** The County's internal controls are not designed to perform a review of payroll journal entries. As a result, the County Clerk failed to perform a critical review of recurring payroll journal entries.

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

**Recommendation:** The County should implement internal controls to require an initial and independent review and approval of all recurring journal entries.

**Views of Responsible Officials and Planned Corrective Actions:** The entries referenced are processed in the manner which the new accounting information system was programmed to function. The County take this recommendation under advisement and contact the software provider for alterations to the program and training on best practices.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2020-003**      **Type of Finding:** Material Weakness in Internal Controls Over Financial Reporting.

**Criteria:** County Commission is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting. County Commission 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, and consistent with regulatory basis of accounting.

**Condition:** The County's internal controls over cash and investments are not designed to require an independent review of monthly bank reconciliations and statements.

**Context:** Cash and investments are the most significant asset to the County. As a result, it's critical that bank reconciliations and statements are independently reviewed.

**Effect:** The County does not have proper segregation of duties increasing the risk for misuse of County funds and / or errors in financial reporting.

**Cause:** The County does not have formal process for someone other than the Treasurer to perform a monthly review of bank statements and reconciliations.

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

**Recommendation:** The County should design internal controls to require an independent review of bank statements and reconciliations by a County Commissioner.

**Views of Responsible Officials and Planned Corrective Actions:** The County Commission will take this recommendation under advisement but will also rely on the current statutes of the State of Missouri regarding separation of powers for independently elected officials and their official duties.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION III – FEDERAL AWARD FINDING**

**2020-004**     **Federal Grantor:** US Department of Agriculture, US Department of Interior, US Department of Transportation, US Department of Health and Human Services, US Department of Treasury, and US Department of Homeland Security

**Pass-Through Grantor:** Missouri Department of Natural Resources, Missouri Department of Health and Senior Services, Missouri Highway and Transportation Commission, Missouri Department of Social Services, Missouri State Treasurer, and Missouri Department of Public Safety

**Federal CFDA Number:** 10.665, 10.557, 10.559, 15.226, 20.205, 93.563, 93.994, 93.069, 93.575, 93.767, 21.019, and 97.036

**Program Title:** Schools & Roads – Grants to States, Special Supplement Nutrition Program, Summer Food Service Program, Payment in Lieu of Taxes, Highway Planning and Construction, Child Support Enforcement Grant, Maternal Child Health Services Block Grants, Public Health Emergency Preparedness, Child Care Health Consultation, Child Care Sanitation Inspection, State Investment in Local Public Health Agencies, Coronavirus Relief Fund, and Presidentially Declared Disaster

**Award Years:** 2020 and 2019

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

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

**Condition:** When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained errors that initially reported incorrect federal expenditures for multiple CFDA numbers.

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

**Questioned Costs:** None.

**Cause:** The County's internal controls over compliance were not designed to track federal expenditures by each program. There is no process to verify the SEFA reconciles to actual expenditures.

**CRAWFORD COUNTY  
STEELVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION III – FEDERAL AWARD FINDING (CONTINUED)**

**Repeat Finding:** Not a prior year finding (was a finding in the 2016 audit).

**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.



# Crawford County Commission

P.O. Box AS Steelville, MO 65565  
(573)775-3539 Fax (573)775-3066



## CRAWFORD CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2019 AND 2020

Crawford County respectfully submits the following corrective action plans for the two-year period ended December 31, 2020.

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:** County Commission should design internal controls to ensure manual journal entries are properly supported and reviewed. In addition, County Commission should design internal controls to ensure reconciliations are performed for all balance sheet accounts.

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

**Views of Responsible Officials and Planned Corrective Actions:** The County Commission will take this recommendation under advisement but will also rely on the current statues of the State of Missouri regarding separation of powers for independently elected officials and their official duties.

**Name(s) of the contact person(s) responsible for corrective action:** Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; Jared Boast, Associate Commissioner

**Planned completion date for corrective action plan:** December 31, 2022

**Rob Cummings**  
Commissioner-1<sup>st</sup> District

**Leo Sanders**  
Presiding Commissioner

**Jared Boast**  
Commissioner-2<sup>nd</sup> District

## Crawford County Commission

P.O. Box AS Steelville, MO 65565  
(573)775-3539 Fax (573)775-3066

### 2020-002 Financial Reporting

Recommendation: County Commission should implement internal controls to require an initial and independent review and approval of all recurring journal entries.

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

Views of Responsible Officials and Planned Corrective Actions: The entries referenced are processed in the manner which the new accounting information system was programmed to function. The County Commission will take this recommendation under advisement and contact the software provider for alterations to the program and training on best practices.

Name(s) of the contact person(s) responsible for corrective action: Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; Jared Boast, Associate Commissioner

Planned completion date for corrective action plan: December 31, 2022

### 2020-003 Financial Reporting

Recommendation: County Commission should design internal controls to require an independent review of bank statements and reconciliations by a County Commissioner.

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

Views of Responsible Officials and Planned Corrective Actions: The County Commission will take this recommendation under advisement but will also rely on the current statues of the State of Missouri regarding separation of powers for independently elected officials and their official duties.

Name(s) of the contact person(s) responsible for corrective action: Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; Jared Boast, Associate Commissioner

Planned completion date for corrective action plan: December 31, 2022

## **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

US Department of Agriculture, US Department of Interior, US Department of Transportation, US Department of Health and Human Services, US Department of Treasury, and US Department of Homeland Security

2020-004 Schools & Roads – Grants to States, Special Supplement Nutrition Program, Summer Food Service Program, Payment in Lieu of Taxes, Highway Planning and Construction, Child Support Enforcement Grant, Maternal Child Health Services Block Grants, Public Health Emergency Preparedness, Child Care Health Consultation, Child Care Sanitation Inspection,

**Rob Cummings**  
Commissioner-1<sup>st</sup> District

**Leo Sanders**  
Presiding Commissioner

**Jared Boast**  
Commissioner-2<sup>nd</sup> District

## **Crawford County Commission**

P.O. Box AS Steelville, MO 65565  
(573)775-3539 Fax (573)775-3066

State Investment in Local Public Health Agencies, Coronavirus Relief Fund, and Presidentially Declared Disaster– CFDA No. 10.665, 10.557, 10.559, 15.226, 20.205, 93.563, 93.994, 93.069, 93.575, 93.767, 21.019, and 97.036

**Recommendation:** We recommend the County Commission 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:** The County Commission will reconcile the SEFA with the general ledger at year end and report actual expenditures.

**Name(s) of the contact person(s) responsible for corrective action:** Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; Jared Boast, Associate Commissioner

**Planned completion date for corrective action plan:** December 31, 2022

If there are any questions regarding this plan, please call Leo Sanders, Presiding Commissioner; Rob Cummings, Associate Commissioner; or, Jared Boast, Associate Commissioner, at (573)775-3539.