



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Webster County, Missouri

The Office of the State Auditor contracted for an audit of the Webster County's financial statements for the year ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. This audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of the audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name.

Nicole R. Galloway, CPA
State Auditor

July 2022
Report No. 2022-038



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Webster County

2020-001

The county should implement procedures to ensure that the Schedule of Expenditures of Federal Awards is prepared in accordance with federal requirements. The county should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the Schedule of Expenditures of Federal Awards.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020

**THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
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FINANCIAL SECTION



Daniel Jones & Associates

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Webster, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Webster ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2020, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the year 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 I 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in Note I of the financial statements, the financial statements are prepared by the County 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, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I 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, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinions on Regulatory Basis of Accounting

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

Other Matters

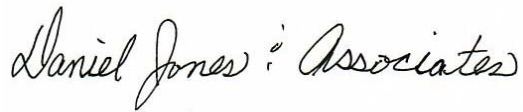
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Webster’s basic 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 basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2022, on our consideration of the County of Webster'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 County of Webster's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 22, 2022

FINANCIAL STATEMENTS

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

FUND	CASH JANUARY 1, 2020	RECEIPTS 2020	DISBURSEMENTS 2020	CASH DECEMBER 31, 2020
General Revenue Fund	\$ 699,645.90	\$ 5,668,603.51	\$ 4,529,843.10	\$ 1,838,406.31
Road and Bridge Fund	265,469.04	2,488,436.87	2,203,142.83	550,763.08
Assessment Fund	151,325.33	393,626.62	379,389.25	165,562.70
Law Enforcement Restitution Fund	28,950.45	17,449.34	28,728.58	17,671.21
Sheriff Fund	14,729.67	28,919.06	37,660.67	5,988.06
Sheriff Revolving Fund	91,764.68	31,592.64	6,106.89	117,250.43
Law Enforcement Training - P.A. Fund	1,663.45	3,801.06	-	5,464.51
Local Emergency Planning Committee Fund	20,621.01	3,579.83	150.00	24,050.84
Recorder's Fee Fund	66,454.84	19,400.08	5,292.63	80,562.29
Law Enforcement Training - Sheriff Fund	1,288.56	7,407.25	-	8,695.81
Election Services Fund	20,173.11	6,646.98	1,048.61	25,771.48
Capital Improvement (Road) Fund	492,456.40	1,977,081.87	2,215,565.41	253,972.86
GR30 Fund	627,690.41	607,840.37	657,111.64	578,419.14
Crisis Disbursement Services Fund	946.14	879.92	1,487.51	338.55
Prosecuting Attorney Delinquent Tax Fee Fund	5,238.75	3,142.24	-	8,380.99
Community Crime Education & Prevention Fund	4,042.68	3,922.21	812.05	7,152.84
Recorder's Equipment Fund	26,490.99	10,258.25	2,157.37	34,591.87
Tax Maintenance Fund	60,141.35	52,069.16	23,993.03	88,217.48
Children's Trust Fund	1,545.99	1,189.93	2,400.00	335.92
PA Administrative Handling Costs Fund	6,778.31	49,799.35	49,543.34	7,034.32
Senior Services Board Fund	29,248.93	233,537.76	211,440.25	51,346.44
Senate Bill 40 Target Case Management Fund	458,509.81	496,482.49	527,048.69	427,943.61
Justice Centers Operation Fund	100,000.00	2,875,249.32	2,794,186.18	181,063.14
Developmentally Disabled Board Fund	95,029.07	363,284.73	336,100.00	122,213.80
Sweetbriar NID Fund	1,412.35	5,131.88	5,391.78	1,152.45
Sweetbriar NID Reserve Fund	5,000.00	-	-	5,000.00
Inmate Prisoner Detainee Security Fund	76,129.95	96,263.95	87,125.07	85,268.83
Law Enforcement Sales Tax Fund	1,038,011.09	1,038,131.60	1,787,240.21	288,902.48
Cares Act Relief Fund	-	4,703,738.60	4,703,738.60	-
Cares Election Fund	-	29,442.43	29,442.43	-
Justice Center Savings Fund	-	75,562.71	-	75,562.71
Justice Renovation Savings Fund	711,267.69	24,511.69	-	735,779.38
Total	<u>\$ 5,102,025.95</u>	<u>\$ 21,316,983.70</u>	<u>\$ 20,626,146.12</u>	<u>\$ 5,792,863.53</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	GENERAL REVENUE FUND	
	2020	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	\$ 1,181.09	\$ 1,325.09
Sales Taxes	3,307,469.49	3,311,299.14
Intergovernmental	237,962.64	241,831.80
Charges for Services	776,950.00	780,777.72
Interest Income	35,000.00	35,558.51
Other	40,207.00	33,967.59
Transfers In	767,500.00	1,263,843.66
TOTAL RECEIPTS	5,166,270.22	5,668,603.51
DISBURSEMENTS		
County Commission	134,634.28	123,210.17
County Clerk	142,896.43	142,553.16
Elections	257,953.21	223,428.89
Buildings and Grounds	891,369.83	875,133.54
Emergency Management	130,697.76	61,184.85
County Treasurer	71,507.35	70,822.37
Collector	168,231.40	164,806.49
Recorder of Deeds	145,462.43	139,115.80
Surveyor	3,280.00	750.00
Circuit Judge	120,289.88	97,218.98
Circuit Clerk	71,807.00	59,877.45
Associate Court	10,100.00	5,981.92
Drug Court	26,857.20	20,091.35
Public Administrator	99,475.00	93,109.40
Sheriff	-	-
Jail	-	-
Prosecuting Attorney	472,681.28	422,030.49
Coroner	46,507.43	30,282.15
General County Government	640,866.95	451,048.76
Transfers Out	1,576,135.91	1,549,197.33
TOTAL DISBURSEMENTS	5,010,753.34	4,529,843.10
RECEIPTS OVER (UNDER)		
DISBURSEMENTS	155,516.88	1,138,760.41
CASH BALANCES, JANUARY 1	699,645.90	699,645.90
CASH BALANCES, DECEMBER 31	\$ 855,162.78	\$ 1,838,406.31

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	ROAD AND BRIDGE FUND	
	2020	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	\$ 738,748.30	\$ 796,886.09
Intergovernmental	1,444,424.00	1,464,851.38
Interest Income	7,500.00	15,353.78
Other	181,850.00	199,033.59
Transfers In	1,500.00	12,312.03
TOTAL RECEIPTS	2,374,022.30	2,488,436.87
DISBURSEMENTS		
Salaries	986,043.00	948,178.99
Employee Fringe Benefits	352,091.00	268,525.90
General Office Supplies	3,250.00	1,613.55
Office Equipment Expense	3,250.00	17,480.08
Mileage and Training	1,350.00	190.00
Facility and Equipment	278,550.00	269,179.76
Road Equipment	316,100.00	260,800.65
Construction Materials	61,000.00	91,602.08
Other	423,926.06	345,571.82
Transfers Out	-	-
TOTAL DISBURSEMENTS	2,425,560.06	2,203,142.83
RECEIPTS OVER (UNDER) DISBURSEMENTS	(51,537.76)	285,294.04
CASH BALANCES, JANUARY 1	265,469.04	265,469.04
CASH BALANCES, DECEMBER 31	\$ 213,931.28	\$ 550,763.08

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	ASSESSMENT FUND		LAW ENFORCEMENT RESTITUTION FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	62,500.00	62,151.38	-	-
Charges for Services	295,750.00	311,828.92	17,500.00	16,421.92
Interest Income	2,500.00	10,937.00	500.00	1,027.42
Other	50.00	8,686.34	-	-
Transfers In	-	22.98	-	-
TOTAL RECEIPTS	360,800.00	393,626.62	18,000.00	17,449.34
DISBURSEMENTS				
Personnel and Staffing	327,663.11	330,611.88	-	-
General Office Supplies	30,850.00	10,602.83	-	-
Equipment Expenses	12,000.00	2,518.50	-	-
Mileage and Training	8,300.00	2,385.54	-	-
Other	45,780.00	33,270.50	32,500.00	28,728.58
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	424,593.11	379,389.25	32,500.00	28,728.58
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(63,793.11)	14,237.37	(14,500.00)	(11,279.24)
CASH BALANCES, JANUARY 1	151,325.33	151,325.33	28,950.45	28,950.45
CASH BALANCES, DECEMBER 31	\$ 87,532.22	\$ 165,562.70	\$ 14,450.45	\$ 17,671.21

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	SHERIFF FUND		SHERIFF REVOLVING FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ 7,500.00	\$ -	\$ -	\$ -
Charges for Services	500.00	21,429.50	17,500.00	28,128.09
Interest Income	37,500.00	-	2,000.00	3,464.55
Other	-	7,489.56	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	45,500.00	28,919.06	19,500.00	31,592.64
DISBURSEMENTS				
Personnel Expenses	7,500.00	6,676.94	-	-
Office Supplies	1,000.00	1,216.06	100.00	483.00
Facilities	1,000.00	1,287.96	-	-
Vehicle Expenses	11,000.00	11,056.00	-	-
Equipment	9,500.00	9,284.83	3,000.00	3,643.50
Mileage and Training	13,750.00	1,392.00	2,000.00	396.00
Other	9,000.00	6,746.88	7,350.00	1,584.39
Transfers Out	-	-	15,000.00	-
TOTAL DISBURSEMENTS	52,750.00	37,660.67	27,450.00	6,106.89
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(7,250.00)	(8,741.61)	(7,950.00)	25,485.75
CASH BALANCES, JANUARY 1	14,729.67	14,729.67	91,764.68	91,764.68
CASH BALANCES, DECEMBER 31	\$ 7,479.67	\$ 5,988.06	\$ 83,814.68	\$ 117,250.43

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	LAW ENFORCEMENT TRAINING - P.A. FUND		LOCAL EMERGENCY PLANNING COMMITTEE FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	250.00	-	23,645.01	2,858.67
Charges for Services	-	-	-	-
Interest Income	15.00	113.36	-	721.16
Other	1,150.00	3,687.70	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,415.00	3,801.06	23,645.01	3,579.83
DISBURSEMENTS				
Mileage and Training	2,500.00	-	1,500.00	-
Office Expenses	-	-	9,004.00	150.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	2,500.00	-	10,504.00	150.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,085.00)	3,801.06	13,141.01	3,429.83
CASH BALANCES, JANUARY 1	1,663.45	1,663.45	20,621.01	20,621.01
CASH BALANCES, DECEMBER 31	\$ 578.45	\$ 5,464.51	\$ 33,762.02	\$ 24,050.84

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	RECORDER'S FEE FUND		LAW ENFORCEMENT TRAINING - SHERIFF FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	16,500.00	16,538.00	-	-
Interest Income	2,500.00	2,422.08	75.00	155.00
Other	-	440.00	5,500.00	7,252.25
Transfers In	-	-	-	-
TOTAL RECEIPTS	19,000.00	19,400.08	5,575.00	7,407.25
DISBURSEMENTS				
Office	2,317.00	2,039.75	-	-
Equipment	130.00	201.37	-	-
Mileage and Training	3,660.00	1,546.90	6,000.00	-
Other	5,564.00	1,504.61	-	-
Transfers Out	14,600.00	-	-	-
TOTAL DISBURSEMENTS	26,271.00	5,292.63	6,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,271.00)	14,107.45	(425.00)	7,407.25
CASH BALANCES, JANUARY 1	66,454.84	66,454.84	1,288.56	1,288.56
CASH BALANCES, DECEMBER 31	\$ 59,183.84	\$ 80,562.29	\$ 863.56	\$ 8,695.81

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	ELECTION SERVICES FUND		CAPITAL IMPROVEMENT (ROAD) FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	\$ -	\$ -	\$ 1,947,949.84	\$ 1,947,842.44
Charges for Services	3,750.00	1,173.96	50,000.00	-
Intergovernmental	3,500.00	1,875.10	10,750.00	-
Interest Income	400.00	745.39	35,000.00	29,239.43
Other	-	-	41,000.00	-
Transfers In	2,500.00	2,852.53	-	-
TOTAL RECEIPTS	10,150.00	6,646.98	2,084,699.84	1,977,081.87
DISBURSEMENTS				
Equipment	15,750.00	33.61	459,500.00	557,400.00
Material	-	-	1,450,000.00	1,354,422.12
Revenue Sharing	-	-	285,342.97	303,743.29
Mileage and Training	2,500.00	1,015.00	-	-
Grant Expenses	-	-	10,750.00	-
Other	250.00	-	500.00	-
TOTAL DISBURSEMENTS	18,500.00	1,048.61	2,206,092.97	2,215,565.41
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(8,350.00)	5,598.37	(121,393.13)	(238,483.54)
CASH BALANCES, JANUARY 1	20,173.11	20,173.11	492,456.40	492,456.40
CASH BALANCES, DECEMBER 31	\$ 11,823.11	\$ 25,771.48	\$ 371,063.27	\$ 253,972.86

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	GR30 FUND		CRISIS DISBURSEMENT SERVICES FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ -	\$ -	\$ 2,475.00	\$ 879.92
Sales Taxes	583,365.61	584,338.58	-	-
Interest Income	15,000.00	23,501.79	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	598,365.61	607,840.37	2,475.00	879.92
DISBURSEMENTS				
Crisis Assistance	-	-	2,250.00	1,487.51
Capital Improvements	495,000.00	491,191.63	-	-
Other	-	165,920.01	-	-
Transfers Out	464,762.50	-	-	-
TOTAL DISBURSEMENTS	959,762.50	657,111.64	2,250.00	1,487.51
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(361,396.89)	(49,271.27)	225.00	(607.59)
CASH BALANCES, JANUARY 1	627,690.41	627,690.41	946.14	946.14
CASH BALANCES, DECEMBER 31	\$ 266,293.52	\$ 578,419.14	\$ 1,171.14	\$ 338.55

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	PROSECUTING ATTORNEY DELINQUENT TAX FEE FUND		COMMUNITY CRIME EDUCATION & PREVENTION FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	2,500.00	2,909.71	-	-
Interest Income	50.00	232.53	50.00	227.03
Other	-	-	2,500.00	-
Transfers In	-	-	3,700.00	3,695.18
TOTAL RECEIPTS	2,550.00	3,142.24	6,250.00	3,922.21
DISBURSEMENTS				
Mileage and Training	-	-	-	-
Other	-	-	5,950.00	812.05
Transfers Out	5,000.00	-	-	-
TOTAL DISBURSEMENTS	5,000.00	-	5,950.00	812.05
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(2,450.00)	3,142.24	300.00	3,110.16
CASH BALANCES, JANUARY 1	5,238.75	5,238.75	4,042.68	4,042.68
CASH BALANCES, DECEMBER 31	\$ 2,788.75	\$ 8,380.99	\$ 4,342.68	\$ 7,152.84

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	RECORDER'S EQUIPMENT FUND		TAX MAINTENANCE FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 9,527.50	\$ 9,233.75	\$ 45,000.00	\$ 48,650.12
Interest Income	1,000.00	1,024.50	14,000.00	2,573.98
Other	-	-	-	-
Transfers In	-	-	-	845.06
TOTAL RECEIPTS	10,527.50	10,258.25	59,000.00	52,069.16
DISBURSEMENTS				
Office Expenses	-	-	3,720.00	697.46
Equipment	3,425.00	2,157.37	23,000.00	8,465.68
Mileage and Training	-	-	3,300.00	1,204.81
Other	-	-	76,521.35	13,625.08
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	3,425.00	2,157.37	106,541.35	23,993.03
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	7,102.50	8,100.88	(47,541.35)	28,076.13
CASH BALANCES, JANUARY 1	26,490.99	26,490.99	60,141.35	60,141.35
CASH BALANCES, DECEMBER 31	\$ 33,593.49	\$ 34,591.87	\$ 12,600.00	\$ 88,217.48

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	CHILDREN'S TRUST FUND		PA ADMINISTRATIVE HANDLING COSTS FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 2,300.00	\$ 1,160.00	\$ -	\$ -
Intergovernmental	-	-	3,000.00	1,572.77
Interest Income	20.00	29.93	250.00	366.99
Other	-	-	15,150.00	12,461.59
Transfers In	-	-	40,000.00	35,398.00
TOTAL RECEIPTS	2,320.00	1,189.93	58,400.00	49,799.35
DISBURSEMENTS				
Pass Through Expenses	2,400.00	2,400.00	-	-
Office Supplies	-	-	9,650.00	11,936.49
Equipment	-	-	24,250.00	15,777.61
Mileage and Training	-	-	16,250.00	12,098.78
Other	-	-	7,350.00	6,220.54
Transfers Out	-	-	-	3,509.92
TOTAL DISBURSEMENTS	2,400.00	2,400.00	57,500.00	49,543.34
RECEIPTS OVER (UNDER) DISBURSEMENTS	(80.00)	(1,210.07)	900.00	256.01
CASH BALANCES, JANUARY 1	1,545.99	1,545.99	6,778.31	6,778.31
CASH BALANCES, DECEMBER 31	<u>\$ 1,465.99</u>	<u>\$ 335.92</u>	<u>\$ 7,678.31</u>	<u>\$ 7,034.32</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	SENIOR SERVICES BOARD FUND		SENATE BILL 40 BOARD TARGET CASE MANAGEMENT FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 211,000.00	\$ 223,012.31	\$ -	\$ -
Charges for Services	-	-	-	-
Intergovernmental	-	-	540,000.00	486,725.76
Interest Income	2,300.00	3,727.89	950.00	415.11
Other	3,200.00	6,797.56	6,000.00	9,341.62
Transfers In	-	-	-	-
TOTAL RECEIPTS	216,500.00	233,537.76	546,950.00	496,482.49
DISBURSEMENTS				
Programs	222,980.00	210,088.26	48,000.00	7,116.94
Salaries	-	-	280,850.00	308,330.30
Dues & Subscriptions	-	-	10,545.00	4,117.99
Supplies	300.00	188.75	12,300.00	10,579.70
Insurance	-	-	50,000.00	63,797.86
Publications	100.00	-	-	-
Mileage and Training	1,000.00	1,083.24	19,800.00	13,359.17
Rent	75.00	80.00	4,800.00	-
Retirement	-	-	39,578.00	61,336.27
Other	200.00	-	58,125.00	58,410.46
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	224,655.00	211,440.25	523,998.00	527,048.69
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(8,155.00)	22,097.51	22,952.00	(30,566.20)
CASH BALANCES, JANUARY 1	29,248.93	29,248.93	458,509.81	458,509.81
CASH BALANCES, DECEMBER 31	\$ 21,093.93	\$ 51,346.44	\$ 481,461.81	\$ 427,943.61

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	JUSTICE CENTER OPERATIONS FUND		DEVELOPMENTALLY DISABLED BOARD FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ 360,637.48
Sales Tax	-	-	-	-
Intergovernmental	140,101.52	304,575.29	-	-
Interest Income	1,500.00	6,922.59	-	2,529.57
Other	265,351.56	64,400.21	337,107.00	117.68
Transfers In	2,586,598.39	2,499,351.23	-	-
TOTAL RECEIPTS	2,993,551.47	2,875,249.32	337,107.00	363,284.73
DISBURSEMENTS				
Programs	-	-	336,100.00	336,100.00
Construction	-	-	-	-
Equipment	310,600.00	333,362.19	-	-
Repairs	19,500.00	25,613.83	-	-
Salaries	1,766,145.25	1,572,693.35	-	-
Fringe Benefits	478,579.94	383,113.84	-	-
Mileage/Training	44,600.00	12,720.74	-	-
Transportation	-	-	-	-
Office	70,250.00	102,255.88	-	-
Other Expenses	306,200.00	364,426.35	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	2,995,875.19	2,794,186.18	336,100.00	336,100.00
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(2,323.72)	81,063.14	1,007.00	27,184.73
CASH BALANCES, JANUARY 1	100,000.00	100,000.00	95,029.07	95,029.07
CASH BALANCES, DECEMBER 31	\$ 97,676.28	\$ 181,063.14	\$ 96,036.07	\$ 122,213.80

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	SWEETBRIAR NID FUND		SWEETBRIAR NID RESERVE FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 6,000.00	\$ 5,131.88	\$ -	\$ -
Interest Income	-	-	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	6,000.00	5,131.88	-	-
DISBURSEMENTS				
NID Expenses	5,391.78	5,391.78	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	5,391.78	5,391.78	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	608.22	(259.90)	-	-
CASH BALANCES, JANUARY 1	1,412.35	1,412.35	5,000.00	5,000.00
CASH BALANCES, DECEMBER 31	<u>\$ 2,020.57</u>	<u>\$ 1,152.45</u>	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	INMATE PRISONER DETAINEE SECURITY FUND		LAW ENFORCEMENT SALES TAX FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Tax	\$ -	\$ -	\$ 973,913.14	\$ 973,397.26
Intergovernmental	-	3,884.64	-	-
Charges for Services	60,000.00	89,323.59	-	-
Interest Income	1,500.00	2,995.72	26,000.00	23,640.69
Other	39,500.00	60.00	-	15.72
Transfers In	-	-	-	41,077.93
TOTAL RECEIPTS	101,000.00	96,263.95	999,913.14	1,038,131.60
DISBURSEMENTS				
Inmate Expenses	80,000.00	87,125.07	-	-
Crisis Assistance	-	-	-	-
Other	-	-	-	813,447.77
Transfers Out	-	-	2,037,924.23	973,792.44
TOTAL DISBURSEMENTS	80,000.00	87,125.07	2,037,924.23	1,787,240.21
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,000.00	9,138.88	(1,038,011.09)	(749,108.61)
CASH BALANCES, JANUARY 1	76,129.95	76,129.95	1,038,011.09	1,038,011.09
CASH BALANCES, DECEMBER 31	\$ 97,129.95	\$ 85,268.83	\$ -	\$ 288,902.48

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	CARES ACT RELIEF FUND		CARES ACT ELECTION FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,644,932.00	4,644,932.00	29,213.48	29,213.48
Charges for Services	-	-	-	-
Interest Income	62,500.00	58,723.50	250.00	228.95
Other	100.00	83.10	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	4,707,532.00	4,703,738.60	29,463.48	29,442.43
DISBURSEMENTS				
Supplies	-	-	29,463.48	29,442.43
Administration	18,075.00	21,670.49	-	-
Grants and Awards	3,789,457.00	3,349,169.20	-	-
Transfers Out	900,000.00	1,332,898.91	-	-
TOTAL DISBURSEMENTS	4,707,532.00	4,703,738.60	29,463.48	29,442.43
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	-	-	-	-
CASH BALANCES, JANUARY 1	-	-	-	-
CASH BALANCES, DECEMBER 31	\$ -	\$ -	\$ -	\$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	JUSTICE CENTER SAVINGS FUND		JUSTICE RENOVATION SAVINGS FUND	
	2020		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	75,398.74	-	-
Charges for Services	-	-	-	-
Interest Income	2,500.00	163.97	11,500.00	24,511.69
Other	400,000.00	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	402,500.00	75,562.71	11,500.00	24,511.69
DISBURSEMENTS				
Expenses	-	-	700,100.00	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	700,100.00	-
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	402,500.00	75,562.71	(688,600.00)	24,511.69
CASH BALANCES, JANUARY 1	-	-	711,267.69	711,267.69
CASH BALANCES, DECEMBER 31	\$ 402,500.00	\$ 75,562.71	\$ 22,667.69	\$ 735,779.38

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
CUSTODIAL FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2020

	Drug Court	Unclaimed Fees	Fines Fund	Excess Land Fund	Lunar Lan Cemetery	Collector
ASSETS						
Cash and Cash Equivalents	\$ 43,409.47	\$ 1,483.28	\$ 32,118.57	\$ 40,391.17	\$ 897.81	\$ 17,261,415.63
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>43,409.47</u>	<u>1,483.28</u>	<u>32,118.57</u>	<u>40,391.17</u>	<u>897.81</u>	<u>17,261,415.63</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>43,409.47</u>	<u>1,483.28</u>	<u>32,118.57</u>	<u>40,391.17</u>	<u>897.81</u>	<u>17,261,415.63</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 43,409.47</u>	<u>\$ 1,483.28</u>	<u>\$ 32,118.57</u>	<u>\$ 40,391.17</u>	<u>\$ 897.81</u>	<u>\$ 17,261,415.63</u>

	Sheriff	Recorder	Prosecuting Attorney	Domestic Shelter Fund	Domestic Violence Diversion Fund	Total Custodial Funds
ASSETS						
Cash and Cash Equivalents	\$ 35,393.01	\$ 40,825.19	\$ 523.48	\$ 2,699.32	\$ 100.27	\$ 17,459,257.20
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>35,393.01</u>	<u>40,825.19</u>	<u>523.48</u>	<u>2,699.32</u>	<u>100.27</u>	<u>17,459,257.20</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>35,393.01</u>	<u>40,825.19</u>	<u>523.48</u>	<u>2,699.32</u>	<u>100.27</u>	<u>17,459,257.20</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 35,393.01</u>	<u>\$ 40,825.19</u>	<u>\$ 523.48</u>	<u>\$ 2,699.32</u>	<u>\$ 100.27</u>	<u>\$ 17,459,257.20</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Webster, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1845 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector, Coroner, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Prosecuting Attorney and Public Administrator.

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

A. Reporting Entity

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

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, and social and recreation services.

The financial statements referred to above include only the County of Webster County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity under the regulatory basis of accounting.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds, a Statement of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds Regulatory Basis, and a Statement of Assets and Liabilities Arising from Cash Transactions – Custodial Funds - Regulatory Basis.

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:

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

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

Fiduciary Funds – Custodial 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. Custodial funds are accounted for and reported similar to the governmental funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

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

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

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

If 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 financials would be presented on the accrual basis of accounting.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before January 15th, 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 office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

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

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2020, for purposes of taxation, was:

	<u>2020</u>
Real Estate	\$ 330,716,960
Personal Property	104,695,857
Railroad and Utilities	<u>26,008,486</u>
	<u>\$ 461,421,303</u>

During 2020, the County Commission approved a \$0.3031 tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	<u>2020</u>
General Revenue Fund	\$ 0.0000
Road and Bridge Fund	0.1797
Senior Service Board Fund	0.0477
Developmentally Disabled Board Fund	<u>0.0757</u>
	<u>\$ 0.3031</u>

F. Cash Deposits and Investments

Deposits are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such deposits is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such 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 Note II.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

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

II. CASH AND INVESTMENTS

The County maintains a cash investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed as "Cash" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash is separately held by several of the County's funds.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the carrying amount of the County's deposits was \$5,792,863.53, and the bank balances were \$21,288,460.64. The total bank balances as of December 31, 2020, were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

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

Included in the following fund financial statement captions:

Statements of Receipts, Disbursements and Changes
in Cash Balances – Governmental Funds:

Deposits and cash equivalents	\$ 5,792,863.53
Total Deposits as of December 31, 2020	5,792,863.53

Statements of Assets and Liabilities Arising from Cash
Transactions – Custodial Funds:

Deposits and cash equivalents	17,459,257.20
Total Custodial Funds	17,459,257.20

Total Deposits and cash equivalents as of December 31, 2020	\$ 23,252,120.73
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THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

II. CASH AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2020.

Custodial Credit Risk – Investments

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

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.

Concentration of Investment 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 (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). 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. The County's investments were not exposed to concentration of investment credit risk for the year ended December 31, 2020.

III. LONG-TERM DEBT

In August 2012, the County issued \$60,000 in Neighborhood Improvement District Bonds, Series 2012, for the purpose of constructing certain road improvements within Sweetbriar Drive. The revenue bonds shall bear interest at the rate of 2.99%. Principal and interest payments are due annually on April 11 of each year.

	Balance at <u>December 31, 2019</u>	Amount <u>Borrowed</u>	Amount <u>Repaid</u>	Balance at <u>December 31, 2020</u>	Interest Paid <u>During Year</u>
NID Series 2012	\$ 14,823.55	\$ -	(\$4,941.17)	\$ 9,882.38	\$ 450.61
Totals	<u>\$ 14,823.55</u>	<u>\$ -</u>	<u>(\$4,941.17)</u>	<u>\$ 9,882.38</u>	<u>\$ 450.61</u>

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

III. LONG-TERM DEBT (continued)

The future payments for the long-term debt as of December 31, 2020, are as follows:

Year Ending December 31,	Interest	Principal	Total
2021	\$ 299.59	\$ 4,941.17	\$ 5,240.76
2022	149.79	4,941.21	5,091.00
	<u>\$ 449.38</u>	<u>\$ 9,882.38</u>	<u>\$ 10,331.76</u>

In November 2017, the County approved the issuance of certificates of participation, Series 2017, for the Law Enforcement Center project. The date of the certificates is December 6, 2017, for \$9,970,000 with the first payment of interest only due June 1, 2018. The second payment of interest only was due in 2019 followed yearly with both principal and interest due. The certificates of participation expire in 2042.

As of December 31, 2020, the payment for the long-term debt of the County is as follows:

	Balance at December 31, 2019	Amount Borrowed	Amount Repaid	Balance at December 31, 2020	Interest Paid During Year
COP Series 2017	\$ 9,970,000.00	\$ -	(\$295,000.00)	\$ 9,675,000.00	\$ 329,762.50
Totals	<u>\$ 9,970,000.00</u>	<u>\$ -</u>	<u>(\$295,000.00)</u>	<u>\$ 9,675,000.00</u>	<u>\$ 329,762.50</u>

The future payments for the long-term debt as of December 31, 2020, are as follows:

Year Ending December 31,	Interest	Principal	Total
2021	\$ 317,962.50	\$ 305,000.00	\$ 622,962.50
2022	305,762.50	315,000.00	620,762.50
2023	293,162.50	330,000.00	623,162.50
2024	279,962.50	340,000.00	619,962.50
2025	266,362.50	355,000.00	621,362.50
2026-2030	1,165,162.50	1,950,000.00	3,115,162.50
2031-2035	852,806.26	2,260,000.00	3,112,806.26
2036-2040	470,437.54	2,640,000.00	3,110,437.54
2041-2042	60,075.00	1,180,000.00	1,240,075.00
	<u>\$ 4,011,693.80</u>	<u>\$ 9,675,000.00</u>	<u>\$ 13,686,693.80</u>

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

III. LONG-TERM DEBT (concluded)

On October 15, 2020, the County entered into a lease purchase agreement with KS State bank for the purchase of various equipment vehicles for \$287,295.00. The lease requires five annual payments of \$63,360.42 and matures October 15, 2025. The lease has an interest rate of 3.35%.

As of December 31, 2020, the payment for the long-term debt of the County is as follows:

	Balance at December 31, 2019	Amount Borrowed	Amount Repaid	Balance at December 31, 2020	Interest Paid During Year
Dump Trucks	\$ -	\$ 287,295.00	-	\$ 287,295.00	\$ -
Totals	\$ -	\$ 287,295.00	-	\$ 287,295.00	\$ -

The future payments for the long-term debt as of December 31, 2020, are as follows:

Year Ending December 31,	Interest	Principal	Total
2021	\$ 9,624.38	\$ 53,736.04	\$ 63,360.42
2022	7,824.22	55,536.20	63,360.42
2023	5,963.76	57,396.66	63,360.42
2024	4,040.97	59,319.45	63,360.42
2025	2,053.77	61,306.65	63,360.42
	<u>\$ 29,507.10</u>	<u>\$ 287,295.00</u>	<u>\$ 316,802.10</u>

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

IV. INTERFUND TRANSFERS

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

	2020	
	Transfers In	Transfers Out
General Revenue Fund	\$ 1,263,843.66	\$ 1,549,197.33
Road and Bridge Fund	12,312.03	-
Assessment Fund	22.98	-
PA Administrative Handling Costs Fund	35,398.00	3,509.92
Law Enforcement Sales Tax Fund	41,077.93	973,792.44
Justice Center Operations Fund	2,499,351.23	-
Election Services Fund	2,852.53	-
Community Crime Education & Prevention Fund	3,695.18	-
Tax Maintenance Fund	845.06	-
Cares Act Relief Fund	-	1,332,898.91
TOTAL	\$ 3,859,398.60	\$ 3,859,398.60

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.

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

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

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

A. Plan Description (concluded)

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 Local Government Employees Retirement System (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 8 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 8 years of creditable service and who terminated employment after December 31, 1999, may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. 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 (other than those made by the county) are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the year ended December 31, 2020, were \$69,908.17.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

VI. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County had four COBRA participants at December 31, 2020 with \$11,509.20 in premiums paid.

VII. 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 contributed \$11,628.00 for the year ended December 31, 2020.

VIII. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in any pending litigation as of the audit report date.

B. Compensated Absences

The County provides employees with up to 160 hours of paid vacation based upon the number of years of continuous service. This ranges from getting 40 hours between the first year of service and second, 80 hours between three years and six years of service, 120 hours between the seventh and eleventh years of service, and 160 hours after 12 years of service. Vacation time must be used in the year it is earned. Upon termination from county employment, an employee is reimbursed for unused vacation for that year. Sick time is earned as 1.85 hours of sick leave for each complete pay period and allowed to be accumulated to 45 days. Upon termination, sick leave is payable at the rate of 25% of a max of 240 hours of total accumulated hours. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

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

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

IX. RISK MANAGEMENT

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

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

X. SUBSEQUENT EVENTS

There were no subsequent events to report as of the audit report date.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SCHEDULE OF STATE FINDINGS
YEAR ENDED DECEMBER 31, 2020

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2020, the actual expenses exceed those budgeted in the Capital Improvement (Road) Fund, Senate Bill 40 Board Target Case Management Fund, and the Inmate Prisoner Detainee Security Fund.

Views of Responsible Officials: Of the funds cited, the Capital Improvement (Road) Fund and the Inmate Prisoner Detainee Security Fund are budgeted by the County. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Contact Person Responsible for Corrective Action: Stan Whitehurst, County Clerk

Corrective Action Planned: The County currently reviews expenditures for its primary funds on a monthly basis. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Anticipated Completion Date: 12/31/2022

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

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

Independent Auditor's Report

To the County Commission
The County of Webster, 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 the County of Webster ("County"), Missouri as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2022.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 22, 2022



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

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

Independent Auditor's Report

To The County Commission
The County of Webster, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Webster's ("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. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of 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 year ended December 31, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance 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.

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 certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

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

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

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 22, 2022

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH MISSOURI HIGHWAY AND TRANSPORTATION COMMISSION: HIGHWAY PLANNING AND CONSTRUCTION CLUSTER: HIGHWAY PLANNING AND CONSTRUCTION <i>TOTAL FALN #20.205 HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	20.205	BRO-B112(4)	\$ - -	\$ 18,311.78 18,311.78
HIGHWAY SAFETY CLUSTER: PASSED THROUGH MISSOURI HIGHWAY AND TRANSPORTATION COMMISSION: STATE AND COMMUNITY HIGHWAY SAFETY	20.600	20-PT-02-105	-	7,218.41
NATIONAL PRIORITY SAFETY PROGRAMS <i>TOTAL HIGHWAY SAFETY CLUSTER</i>	20.616	20-M3DA-04-007	- -	7,225.00 14,443.41
PASSED THROUGH UNIVERSITY OF CENTRAL MO: ALCOHOL OPEN CONTAINER REQUIREMENTS - HOLIDAY DWI ENF. CAMPAIGN ALCOHOL OPEN CONTAINER REQUIREMENTS - YOUTH DWI ENF. CAMPAIGN ALCOHOL OPEN CONTAINER REQUIREMENTS - YOUTH DWI ENF. CAMPAIGN ALCOHOL OPEN CONTAINER REQUIREMENTS - JULY 4TH DWI ENF. CAMPAIGN ALCOHOL OPEN CONTAINER REQUIREMENTS - DWI SATURATION ENF. CAMPAIGN <i>TOTAL FALN #20.607</i>	20.607 20.607 20.607 20.607 20.607	20-154-AL-017 20-154-AL-017 20-154-AL-110 20-154-AL-017 20-154-AL-109	- - - - -	514.82 688.19 1,486.76 419.20 7,655.18 10,764.15
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY: INTERAGENCY HAZARDOUS MAT. PUBLIC SECTOR TRAINING AND PERF. GRANTS	20.703	N/A	-	8,732.34
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	52,251.68
U.S. DEPARTMENT OF THE TREASURY				
PASSED THROUGH OFFICE OF TREASURER OF MISSOURI: COVID-19: CORONAVIRUS RELIEF FUND	21.019	N/A	3,349,169.20	4,703,738.60
TOTAL U.S. DEPARTMENT OF TREASURY			3,349,169.20	4,703,738.60
ELECTION ASSISTANCE COMMISSION:				
PASSED THROUGH THE OFFICE OF SECRETARY OF MISSOURI: COVID-19: 2020 HELP AMERICA VOTE ACT (CARES ACT)	90.404	N/A	-	24,534.38
TOTAL ELECTION ASSISTANCE COMMISSION			-	24,534.38
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PASSED THROUGH MISSOURI DEPARTMENT OF SOCIAL SERVICES: CHILD SUPPORT ENFORCEMENT CHILD SUPPORT ENFORCEMENT	93.563 93.563	N/A N/A	- -	409.35 33,646.14
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	34,055.49
U.S. DEPARTMENT OF HOMELAND SECURITY				
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY: EMERGENCY MANAGEMENT PERFORMANCE GRANT	97.042	EMK-2020-EP-00004-119	-	23,247.00
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	23,247.00
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,349,169.20	\$ 4,837,827.15

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Webster under programs of the federal government for the year ended December 31, 2020. 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 of Webster, it is not intended to and does not present the financial position, changes in net assets, or cash flows, of the County of Webster.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein 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 not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUB-RECIPIENTS

During the year ended December 31, 2020, the County provided \$3,349,169.20 in federal awards to sub-recipients for the Coronavirus Relief Fund, Federal Assistance Listing Number 21.019.

NOTE 4 – DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The County received approximately \$100 in donated personal protective equipment for the year ended December 31, 2020.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis
2. Internal control over financial reporting:
 - a. Material weakness(es) identified? 2020 ☐ Yes ☒ No
 - b. Significant deficiency (ies) identified? 2020 ☐ Yes ☒ None Reported
3. Noncompliance material to financial statements noted? 2020 ☐ Yes ☒ No

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified? 2020 ☐ Yes ☒ No
 - b. Significant deficiency (ies) identified? 2020 ☒ Yes ☐ None Reported
2. Type of auditor's report issued on compliance for major federal programs: 2020 - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? 2020 ☒ Yes ☐ No

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

I. SUMMARY OF AUDITOR'S RESULTS (concluded)

B. Federal Awards (concluded)

4. Identification of major federal programs:

Year	Federal Assistance Listing Number	Name of Federal Program or Cluster
2020	21.019	COVID-19: Coronavirus Relief Fund

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

6. Auditee qualified as low-risk auditee? 2020 ☐ Yes ☒ No

II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the year ended December 31, 2020.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2020-001

Federal Grantor:	All programs
Pass-Through Grantor:	All programs
Federal Assistance Listing Number:	All programs
Program Title:	All programs
Pass-Through Entity Identifying Number:	All programs
Award Year:	2020
Type of Finding:	Other Information – Significant Deficiency

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

Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards in accordance with 2 CFR Section 200.502, Basis for Determining Federal Awards Expended.

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

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

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (concluded)

2020-001 (concluded)

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

Questioned Costs: Not applicable

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

Recommendation: The County should implement procedures to ensure that the Schedule of Expenditures of Federal Awards is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the Schedule of Expenditures of Federal Awards.

Views of responsible officials: The County has made great strides in improving reporting of federal expenditures. Efforts will continue to ensure other county offices provide the information necessary to enable preparation of the most accurate SEFA possible.

THE COUNTY OF WEBSTER
MARSHFIELD, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the year ended December 31, 2019.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs noted for the year ended December 31, 2019.

Webster County, Missouri
Audit – Calendar Year 2020

Response / Corrective Action Plan – 1

State Finding: Page 35

... actual expenses exceed those budgeted in the Capital Improvement (Road) Fund, Senate Bill 40 Board Target Case Management Fund, and the Inmate Prisoner Detainee Security Fund. ...

Response: Of the funds cited, the Capital Improvement (Road) Fund and the Inmate Prisoner Detainee Security Fund are budgeted by the County. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Contact Person Responsible for Corrective Action: Stan Whitehurst, County Clerk

Corrective Action Planned: The County currently reviews expenditures for its primary funds on a monthly basis. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Anticipated Completion Date: 12/31/2022

Response / Corrective Action Plan – 2

Federal Award Finding: Page 45

... the Schedule of Expenditures of Federal Awards was prepared with incorrect financial information.

Response: The County has made great strides in improving reporting of federal expenditures. Efforts will continue to ensure other county offices provide the information necessary to enable preparation of the most accurate SEFA possible.

Contact Person Responsible for Corrective Action: Stan Whitehurst, County Clerk

Corrective Action Planned: a) implementation of new financial accounting software that will better track expenses associated with federal programs; and b) going forward, the County Treasurer plans to refuse to deposit monies received by other offices until documentation is received which clarifies whether or not those funds are associated with a federal program.

Anticipated Completion Date: 12/31/2022



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

June 22, 2022

To the Board of Commissioners
Webster County

In planning and performing our audit of the regulatory based financial statements of the County of Webster (County) as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

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 comments concerning internal control and other significant matters are presented as follows:

- I. Changes Impacting Governmental Organizations
- II. Information Required by Professional Standards
- III. Deficiencies Considered Significant

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. CHANGES IMPACTING GOVERNMENTAL ORGANIZATIONS

GASB Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement is effective for periods beginning after December 15, 2021.

GASB Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement is effective for periods beginning after June 15, 2021.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR (Interbank Offered Rate). The removal of the London Interbank Offered Rate as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement is effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement is effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Certain requirements of this Statement are effective immediately, while other requirements are effective for periods beginning after June 15, 2021.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and the Uniform Guidance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 22, 2022. Professional standards also require that we communicate to you the following information related to our audit.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (continued)

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2020. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 22, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)

Other matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.

During our testing of payroll, we noted that box 2 of the 941s are not calculated correctly; however, the W-2s that were tested were correct and the W-3 had the correct calculation or very close, with an immaterial difference.

III. DEFICIENCIES CONSIDERED SIGNIFICANT

STATE FINDING:

For the year ended December 31, 2020, the actual expenses exceed those budgeted in the Capital Improvement (Road) Fund, Senate Bill 40 Board Target Case Management Fund, and the Inmate Prisoner Detainee Security Fund.

Views of Responsible Officials: Of the funds cited, the Capital Improvement (Road) Fund and the Inmate Prisoner Detainee Security Fund are budgeted by the County. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Corrective Action Planned: The County currently reviews expenditures for its primary funds on a monthly basis. Greater emphasis will be given to review of all budgeted funds prior to the close of the budget year.

Anticipated Completion Date: 12/31/2022

FEDERAL FINDING:

2020-001

Federal Grantor:	All programs
Pass-Through Grantor:	All programs
Federal Assistance Listing Number:	All programs
Program Title:	All programs
Pass-Through Entity Identifying Number:	All programs
Award Year:	2020
Type of Finding:	Other Information – Significant Deficiency

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Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards in accordance with 2 CFR Section 200.502, Basis for Determining Federal Awards Expended.

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

III. DEFICIENCIES CONSIDERED SIGNIFICANT (concluded)

FEDERAL FINDING (concluded):

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

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

Questioned Costs: Not applicable

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

Recommendation: The County should implement procedures to ensure that the Schedule of Expenditures of Federal Awards is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the Schedule of Expenditures of Federal Awards.

Views of responsible officials: The County has made great strides in improving reporting of federal expenditures. Efforts will continue to ensure other county offices provide the information necessary to enable preparation of the most accurate SEFA possible.

Corrective Action Planned: a) implementation of new financial accounting software that will better track expenses associated with federal programs; and b) going forward, the County Treasurer plans to refuse to deposit monies received by other offices until documentation is received which clarifies whether or not those funds are associated with a federal program.

Anticipated Completion Date: 12/31/2022