



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Crawford County, Missouri

The Office of the State Auditor contracted for an audit of Crawford County's financial statements for the 2 years ended December 31, 2024, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick
State Auditor

May 2026
Report No. 2026-043



Recommendations in the contracted audit of Crawford County

Internal Controls over Financial Reporting	The county implement procedures to ensure that all financial activity of accounts within the county's control (accounts that are not fiduciary in nature) is recorded within the accounting system. We also recommend that the county continue working with the accounting software vendor to ensure that Treasurers Reports are accurately reflecting the county's cash balances. Further, we recommend that the discrepancies on bank reconciliations resulting from adjusting journal entries are resolved to ensure that fund balances are properly stated in the accounting system and reconcile to actual cash balances per the bank.
Budgetary Controls	The County Commission adopt a formal budget for all county funds each year, and refrain from budgeting negative (deficit) fund balances for county funds. We also recommend the county adhere to the authorized spending limits as documented in the adopted county budget or follow the appropriate procedures to amend the budget.
Absence of Investment Policy	The county adopt an investment policy and review compliance with this policy at least annually as required by state statute.
Internal Control Over Schedule of Expenditures of Federal Awards	The county implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year.
Treasurer's Semi-annual Settlements	The Treasurer complete semi-annual settlements in a timely manner and submit them to the County Commission as required by state statute.

ANNUAL FINANCIAL REPORT

CRAWFORD COUNTY, MISSOURI

For the Years Ended
December 31, 2024 and 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

CRAWFORD COUNTY, MISSOURI

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INTRODUCTORY SECTION

CRAWFORD COUNTY, MISSOURI
List of Elected Officials 2023-2024

County Commission

Presiding Commissioner – Steve Black
Commissioner, First District – Rob Cummings
Commissioner, Second District – Jared Boast

Other Elected Officials

Assessor – Kellie Vestal
Circuit Clerk – Karen R. Harlan
Collector – Pat Schwent
Coroner – Darren Dake
County Clerk – John G. Martin
Prosecuting Attorney – David S. Smith
Public Administrator – Franky Todd
Recorder – Kimberly A. Cook
Sheriff – Darin Layman
Surveyor – Mark Mueller
Treasurer – Karen Sikes

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Crawford County, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Crawford County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023 and 2024, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Crawford County, Missouri, as of December 31, 2023 and 2024, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note 1.

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 section of our report, 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 Crawford County, Missouri, as of December 31, 2023 and 2024, or the changes in financial position thereof for the years then ended.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crawford County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1, the financial statements are prepared by Crawford County, Missouri 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 law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Crawford County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the

financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Crawford County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2026, on our consideration of Crawford County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Crawford County, Missouri'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 Crawford County, Missouri's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
February 3, 2026

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2023 AND 2024

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	January 1, 2023	Receipts 2023	Disbursements 2023	December 31, 2023	Receipts 2024	Disbursements 2024	December 31, 2024		
General Revenue	\$ 2,720,302	\$ 4,204,563	\$ 5,062,254	\$ 1,862,611	\$ 4,279,473	\$ 4,291,650	\$ 1,850,434		
Assessment	649,516	378,018	285,863	741,671	374,879	351,058	765,492		
Courthouse & Jail Capital Improvement	290,920	491,137	683,211	98,846	170,080	276,379	(7,453)		
American Disability Act	61,978	20,457	7,446	74,989	21,230	68,990	27,229		
Road & Bridge District 1	949,411	2,311,050	2,598,129	662,332	898,828	1,319,753	241,407		
Road & Bridge District 1 Capital Improvement	356,604	1,204,047	729,081	831,570	706,672	1,411,116	127,126		
Road & Bridge District 2	323,631	2,158,947	1,817,478	665,100	1,207,024	1,449,633	422,491		
Road & Bridge District 2 Capital Improvement	70,919	660,493	673,781	57,631	561,740	786,175	(166,804)		
County Jail	846,590	3,210,822	3,203,796	853,616	2,864,210	3,497,029	220,797		
Inmate Security	238,443	178,442	295,408	121,477	172,667	197,550	96,594		
Law Enforcement Training	32,161	11,153	14,422	28,892	14,125	10,334	32,683		
Sheriff's Revolving	26,296	4,611	12,265	18,642	10,090	5,996	22,736		
Sheriff's Special	38,269	33,754	55,912	16,111	30,928	29,106	17,933		
Criminal Costs	11,112	12	349,601	(338,477)	21	-	(338,456)		
Prosecuting Attorney Bad Check	56,158	1,601	20	57,739	3,386	100	61,025		
Prosecuting Attorney Tax Collection	7,631	250	-	7,881	449	-	8,330		
Prosecuting Attorney Training	21,054	6,614	3,684	23,984	6,078	3,940	26,122		
Recorder's Preservation	29,591	44,345	2,350	71,586	19,453	1,667	89,372		
Recorder's Technology	35,260	6,195	423	41,032	7,154	10,383	37,803		
Children's Trust	446	526	836	136	670	674	132		
Election Services	18,922	9,938	4,024	24,836	17,998	4,432	38,402		
Global Imaging System	20,103	18,406	11,740	26,769	18,775	17,318	28,226		
Tax Maintenance	79,959	49,685	61,728	67,916	65,237	59,386	73,767		
Law Enforcement Restitution	284,159	126,526	222,825	187,860	145,084	132,020	200,924		
National Opioid Settlement	-	127,074	-	127,074	291,605	28,041	390,638		
Coroner Facility Renovation	-	500,000	-	500,000	-	497,884	2,116		
Emergency Management	-	60,000	-	60,000	40,000	5,967	94,033		
American Rescue Act	3,699,041	37,461	2,634,396	1,102,106	52,238	593,990	560,354		
Total	\$ 10,868,476	\$ 15,856,127	\$ 18,730,673	\$ 7,993,930	\$ 11,980,094	\$ 15,050,571	\$ 4,923,453		

The accompanying Notes to the Financial Statements are an integral part of this statement.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	GENERAL REVENUE FUND			
	Year Ended December 31,			
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	2,519,000	2,608,196	2,570,000	2,638,665
Intergovernmental	885,546	667,737	898,968	725,280
Charges for services	573,706	747,322	575,163	751,618
Interest	15,200	86,843	15,185	82,484
Other	187,800	94,465	302,190	81,426
Transfers in	301,414	-	-	-
Total Receipts	<u>\$ 4,482,666</u>	<u>\$ 4,204,563</u>	<u>\$ 4,361,506</u>	<u>\$ 4,279,473</u>
DISBURSEMENTS				
Administration	\$ 2,420,801	\$ 1,280,167	\$ 620,937	\$ 803,859
Facilities Management	96,640	98,464	117,335	192,439
County Commission	135,950	128,012	138,887	138,825
County Clerk	118,994	120,204	127,553	128,984
Elections	131,125	132,447	186,839	203,812
Treasurer	70,298	63,812	64,315	63,900
Collector	191,551	185,681	253,833	187,221
Recorder of Deeds	134,848	132,230	151,470	147,807
Circuit Clerk	68,467	27,979	67,810	39,889
Court administration	10,422	4,464	7,560	2,592
Public Administrator	90,462	87,062	96,252	91,112
Public Defender	7,440	6,592	7,016	6,891
Court Reporter	1,800	1,959	2,340	1,567
Prosecuting Attorney	436,796	403,373	435,169	438,402
Crime Victims Advocate	39,822	29,646	46,117	37,256
Child Support	62,324	60,794	66,769	67,608
Coroner	209,565	212,101	204,406	216,053
Sheriff	968,686	891,396	1,062,682	1,042,679
Health and welfare	425,344	394,347	699,266	440,754
Transfers out	-	801,524	-	40,000
Emergency fund	-	-	-	-
Total Disbursements	<u>\$ 5,621,335</u>	<u>\$ 5,062,254</u>	<u>\$ 4,356,556</u>	<u>\$ 4,291,650</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (1,138,669)	\$ (857,691)	\$ 4,950	\$ (12,177)
CASH AND INVESTMENTS, JANUARY 1	<u>2,720,302</u>	<u>2,720,302</u>	<u>1,862,611</u>	<u>1,862,611</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,581,633</u>	<u>\$ 1,862,611</u>	<u>\$ 1,867,561</u>	<u>\$ 1,850,434</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ASSESSMENT FUND				COURTHOUSE & JAIL CAPITAL IMPROVEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	165,000	167,870	165,000	170,034
Intergovernmental	56,000	-	-	-	317,936	317,936	-	-
Charges for services	288,850	351,732	324,600	325,777	-	-	-	-
Interest	7,000	26,286	19,000	49,102	2,000	5,331	2,000	46
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 351,850</u>	<u>\$ 378,018</u>	<u>\$ 343,600</u>	<u>\$ 374,879</u>	<u>\$ 484,936</u>	<u>\$ 491,137</u>	<u>\$ 167,000</u>	<u>\$ 170,080</u>
DISBURSEMENTS								
Salaries	\$ 214,606	\$ 204,283	\$ 257,220	\$ 247,339	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	65,460	51,097	81,951	64,526	-	-	-	-
Materials and supplies	8,500	3,100	8,500	3,573	229,187	58,313	44,000	60,020
Services and other	59,690	22,387	59,290	32,769	151,000	341,383	127,243	146,281
Capital outlay	7,500	4,996	8,000	2,851	351,414	283,515	44,000	16,028
Construction	-	-	-	-	-	-	44,000	54,050
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 355,756</u>	<u>\$ 285,863</u>	<u>\$ 414,961</u>	<u>\$ 351,058</u>	<u>\$ 731,601</u>	<u>\$ 683,211</u>	<u>\$ 259,243</u>	<u>\$ 276,379</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,906)	\$ 92,155	\$ (71,361)	\$ 23,821	\$ (246,665)	\$ (192,074)	\$ (92,243)	\$ (106,299)
CASH AND INVESTMENTS, JANUARY 1	<u>649,516</u>	<u>649,516</u>	<u>741,671</u>	<u>741,671</u>	<u>290,920</u>	<u>290,920</u>	<u>98,846</u>	<u>98,846</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 645,610</u></u>	<u><u>\$ 741,671</u></u>	<u><u>\$ 670,310</u></u>	<u><u>\$ 765,492</u></u>	<u><u>\$ 44,255</u></u>	<u><u>\$ 98,846</u></u>	<u><u>\$ 6,603</u></u>	<u><u>\$ (7,453)</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	AMERICAN DISABILITY ACT FUND				ROAD & BRIDGE DISTRICT 1 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 347,000	\$ 364,026	\$ 324,085	\$ 273,712
Sales taxes	17,000	18,652	18,000	18,892	80,000	-	86,000	-
Intergovernmental	-	-	-	-	905,000	603,219	395,000	581,578
Charges for services	-	-	-	-	-	31,253	-	-
Interest	450	1,805	500	2,338	8,300	53,030	10,300	40,207
Other	-	-	-	-	2,500	2,215	2,500	3,331
Transfers in	-	-	-	-	1,136,545	1,257,307	-	-
Total Receipts	<u>\$ 17,450</u>	<u>\$ 20,457</u>	<u>\$ 18,500</u>	<u>\$ 21,230</u>	<u>\$ 2,479,345</u>	<u>\$ 2,311,050</u>	<u>\$ 817,885</u>	<u>\$ 898,828</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 374,040	\$ 402,171	\$ 402,351	\$ 462,171
Employee fringe benefits	-	-	-	-	141,425	137,421	167,903	156,419
Materials and supplies	-	-	-	-	118,300	115,131	127,000	100,129
Services and other	-	-	-	-	599,600	112,198	75,725	66,153
Capital outlay	-	-	-	-	17,600	23,734	19,500	80,187
Construction	7,200	7,446	47,500	68,990	1,196,545	1,807,474	25,000	454,694
Transfers out	-	-	-	-	25,000	-	-	-
Total Disbursements	<u>\$ 7,200</u>	<u>\$ 7,446</u>	<u>\$ 47,500</u>	<u>\$ 68,990</u>	<u>\$ 2,472,510</u>	<u>\$ 2,598,129</u>	<u>\$ 817,479</u>	<u>\$ 1,319,753</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 10,250</u>	<u>\$ 13,011</u>	<u>\$ (29,000)</u>	<u>\$ (47,760)</u>	<u>\$ 6,835</u>	<u>\$ (287,079)</u>	<u>\$ 406</u>	<u>\$ (420,925)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>61,978</u>	<u>61,978</u>	<u>74,989</u>	<u>74,989</u>	<u>949,411</u>	<u>949,411</u>	<u>662,332</u>	<u>662,332</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 72,228</u>	<u>\$ 74,989</u>	<u>\$ 45,989</u>	<u>\$ 27,229</u>	<u>\$ 956,246</u>	<u>\$ 662,332</u>	<u>\$ 662,738</u>	<u>\$ 241,407</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ROAD & BRIDGE DISTRICT 1 CAPITAL IMPROVEMENT FUND				ROAD & BRIDGE DISTRICT 2 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 416,500	\$ 459,476	\$ 592,177	\$ 559,467
Sales taxes	534,000	528,481	530,000	535,291	80,000	-	86,000	-
Intergovernmental	3,500	648,411	1,300,000	129,008	323,500	524,987	360,500	598,584
Charges for services	-	-	-	-	-	9,000	-	-
Interest	7,000	27,155	12,000	41,268	8,300	28,747	10,300	47,872
Other	3,000	-	3,000	1,105	1,000	192	1,250	1,101
Transfers in	-	-	-	-	1,136,545	1,136,545	-	-
Total Receipts	<u>\$ 547,500</u>	<u>\$ 1,204,047</u>	<u>\$ 1,845,000</u>	<u>\$ 706,672</u>	<u>\$ 1,965,845</u>	<u>\$ 2,158,947</u>	<u>\$ 1,050,227</u>	<u>\$ 1,207,024</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 329,300	\$ 297,591	\$ 377,964	\$ 359,746
Employee fringe benefits	-	-	-	-	144,142	121,763	173,177	159,597
Materials and supplies	356,000	172,977	356,000	1,038,488	145,750	122,340	145,750	114,060
Services and other	31,000	367,875	1,000	104,637	84,500	74,231	169,100	84,629
Capital outlay	110,500	184,326	213,000	160,037	96,500	153,004	162,000	304,759
Construction	50,000	3,903	1,275,000	107,954	1,139,545	1,048,549	16,000	426,842
Transfers out	-	-	-	-	25,000	-	-	-
Total Disbursements	<u>\$ 547,500</u>	<u>\$ 729,081</u>	<u>\$ 1,845,000</u>	<u>\$ 1,411,116</u>	<u>\$ 1,964,737</u>	<u>\$ 1,817,478</u>	<u>\$ 1,043,991</u>	<u>\$ 1,449,633</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ 474,966</u>	<u>\$ -</u>	<u>\$ (704,444)</u>	<u>\$ 1,108</u>	<u>\$ 341,469</u>	<u>\$ 6,236</u>	<u>\$ (242,609)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>356,604</u>	<u>356,604</u>	<u>831,570</u>	<u>831,570</u>	<u>323,631</u>	<u>323,631</u>	<u>665,100</u>	<u>665,100</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 356,604</u>	<u>\$ 831,570</u>	<u>\$ 831,570</u>	<u>\$ 127,126</u>	<u>\$ 324,739</u>	<u>\$ 665,100</u>	<u>\$ 671,336</u>	<u>\$ 422,491</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ROAD & BRIDGE DISTRICT 2 CAPITAL IMPROVEMENT FUND				COUNTY JAIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	534,000	528,481	530,000	535,291	1,200,000	1,243,484	1,200,000	1,259,508
Intergovernmental	2,500	15	2,500	29,104	50,000	119,581	65,000	154,735
Charges for services	-	-	-	-	1,656,500	1,463,990	1,899,000	1,410,641
Interest	-	6,171	5,000	(3,637)	10,000	34,166	28,000	31,899
Other	2,000	5,064	2,000	982	-	-	35,000	7,427
Transfers in	-	120,762	-	-	349,601	349,601	-	-
Total Receipts	<u>\$ 538,500</u>	<u>\$ 660,493</u>	<u>\$ 539,500</u>	<u>\$ 561,740</u>	<u>\$ 3,266,101</u>	<u>\$ 3,210,822</u>	<u>\$ 3,227,000</u>	<u>\$ 2,864,210</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,553,798	\$ 1,423,590	\$ 1,784,818	\$ 1,692,029
Employee fringe benefits	-	-	-	-	446,799	371,377	540,417	484,960
Materials and supplies	468,500	504,720	439,500	672,161	129,500	116,683	119,000	117,440
Services and other	5,000	92,840	35,000	47,894	781,050	845,928	740,775	915,878
Capital outlay	65,000	76,221	65,000	66,120	452,500	446,218	222,500	286,722
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 538,500</u>	<u>\$ 673,781</u>	<u>\$ 539,500</u>	<u>\$ 786,175</u>	<u>\$ 3,363,647</u>	<u>\$ 3,203,796</u>	<u>\$ 3,407,510</u>	<u>\$ 3,497,029</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (13,288)	\$ -	\$ (224,435)	\$ (97,546)	\$ 7,026	\$ (180,510)	\$ (632,819)
CASH AND INVESTMENTS, JANUARY 1	<u>70,919</u>	<u>70,919</u>	<u>57,631</u>	<u>57,631</u>	<u>846,590</u>	<u>846,590</u>	<u>853,616</u>	<u>853,616</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 70,919</u>	<u>\$ 57,631</u>	<u>\$ 57,631</u>	<u>\$ (166,804)</u>	<u>\$ 749,044</u>	<u>\$ 853,616</u>	<u>\$ 673,106</u>	<u>\$ 220,797</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE SECURITY FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	4,900	9,328	4,800	10,835	2,800	5,486	2,600	4,923
Charges for services	155,500	163,811	162,250	156,574	5,000	4,619	4,500	3,684
Interest	1,800	5,303	4,000	5,258	61	75	50	537
Other	-	-	-	-	2,000	973	1,000	4,981
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 162,200</u>	<u>\$ 178,442</u>	<u>\$ 171,050</u>	<u>\$ 172,667</u>	<u>\$ 9,861</u>	<u>\$ 11,153</u>	<u>\$ 8,150</u>	<u>\$ 14,125</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	98,200	100,335	68,000	76,849	-	-	500	-
Services and other	51,500	75,227	40,750	29,454	13,000	14,422	8,500	10,334
Capital outlay	95,500	119,846	103,000	91,247	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 245,200</u>	<u>\$ 295,408</u>	<u>\$ 211,750</u>	<u>\$ 197,550</u>	<u>\$ 13,000</u>	<u>\$ 14,422</u>	<u>\$ 9,000</u>	<u>\$ 10,334</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (83,000)</u>	<u>\$ (116,966)</u>	<u>\$ (40,700)</u>	<u>\$ (24,883)</u>	<u>\$ (3,139)</u>	<u>\$ (3,269)</u>	<u>\$ (850)</u>	<u>\$ 3,791</u>
CASH AND INVESTMENTS, JANUARY 1	<u>238,443</u>	<u>238,443</u>	<u>121,477</u>	<u>121,477</u>	<u>32,161</u>	<u>32,161</u>	<u>28,892</u>	<u>28,892</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 155,443</u>	<u>\$ 121,477</u>	<u>\$ 80,777</u>	<u>\$ 96,594</u>	<u>\$ 29,022</u>	<u>\$ 28,892</u>	<u>\$ 28,042</u>	<u>\$ 32,683</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				SHERIFF'S SPECIAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	7,000	3,968	2,800	8,916	31,000	32,995	32,250	29,579
Interest	250	643	200	1,174	360	759	400	899
Other	-	-	-	-	-	-	-	450
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,250</u>	<u>\$ 4,611</u>	<u>\$ 3,000</u>	<u>\$ 10,090</u>	<u>\$ 31,360</u>	<u>\$ 33,754</u>	<u>\$ 32,650</u>	<u>\$ 30,928</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	663	1,000	824	6,500	3,393	3,500	4,863
Services and other	2,900	4,321	4,700	4,270	18,000	40,458	20,100	23,958
Capital outlay	5,000	7,281	-	902	9,500	12,061	3,000	285
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,900</u>	<u>\$ 12,265</u>	<u>\$ 5,700</u>	<u>\$ 5,996</u>	<u>\$ 41,000</u>	<u>\$ 55,912</u>	<u>\$ 33,600</u>	<u>\$ 29,106</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (650)	\$ (7,654)	\$ (2,700)	\$ 4,094	\$ (9,640)	\$ (22,158)	\$ (950)	\$ 1,822
CASH AND INVESTMENTS, JANUARY 1	<u>26,296</u>	<u>26,296</u>	<u>18,642</u>	<u>18,642</u>	<u>38,269</u>	<u>38,269</u>	<u>16,111</u>	<u>16,111</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 25,646</u>	<u>\$ 18,642</u>	<u>\$ 15,942</u>	<u>\$ 22,736</u>	<u>\$ 28,629</u>	<u>\$ 16,111</u>	<u>\$ 15,161</u>	<u>\$ 17,933</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CRIMINAL COST FUND				PROSECUTING ATTORNEY BAD CHECK FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,050	543	550	1,448
Interest	-	12	-	21	300	1,058	600	1,938
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 1,350</u>	<u>\$ 1,601</u>	<u>\$ 1,150</u>	<u>\$ 3,386</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	50	20	50	100
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	349,601	349,601	-	-	-	-	-	-
Total Disbursements	<u>\$ 349,601</u>	<u>\$ 349,601</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 20</u>	<u>\$ 50</u>	<u>\$ 100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (349,601)	\$ (349,589)	\$ -	\$ 21	\$ 1,300	\$ 1,581	\$ 1,100	\$ 3,286
CASH AND INVESTMENTS, JANUARY 1	<u>11,112</u>	<u>11,112</u>	<u>(338,477)</u>	<u>(338,477)</u>	<u>56,158</u>	<u>56,158</u>	<u>57,739</u>	<u>57,739</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ (338,489)</u></u>	<u><u>\$ (338,477)</u></u>	<u><u>\$ (338,477)</u></u>	<u><u>\$ (338,456)</u></u>	<u><u>\$ 57,458</u></u>	<u><u>\$ 57,739</u></u>	<u><u>\$ 58,839</u></u>	<u><u>\$ 61,025</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TAX COLLECTION FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,500	5,900	5,500	4,681
Interest	50	250	100	449	100	714	400	1,397
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 50</u>	<u>\$ 250</u>	<u>\$ 100</u>	<u>\$ 449</u>	<u>\$ 4,600</u>	<u>\$ 6,614</u>	<u>\$ 5,900</u>	<u>\$ 6,078</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	604	-	-
Services and other	-	-	-	-	4,600	3,080	4,900	3,940
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,600</u>	<u>\$ 3,684</u>	<u>\$ 4,900</u>	<u>\$ 3,940</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 50</u>	<u>\$ 250</u>	<u>\$ 100</u>	<u>\$ 449</u>	<u>\$ -</u>	<u>\$ 2,930</u>	<u>\$ 1,000</u>	<u>\$ 2,138</u>
CASH AND INVESTMENTS, JANUARY 1	<u>7,631</u>	<u>7,631</u>	<u>7,881</u>	<u>7,881</u>	<u>21,054</u>	<u>21,054</u>	<u>23,984</u>	<u>23,984</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 7,681</u></u>	<u><u>\$ 7,881</u></u>	<u><u>\$ 7,981</u></u>	<u><u>\$ 8,330</u></u>	<u><u>\$ 21,054</u></u>	<u><u>\$ 23,984</u></u>	<u><u>\$ 24,984</u></u>	<u><u>\$ 26,122</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER'S PRESERVATION FUND				RECORDER'S TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	7,600	42,384	13,916	14,970	4,500	5,110	4,100	5,263
Interest	150	1,961	250	4,483	110	1,085	300	1,891
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,750</u>	<u>\$ 44,345</u>	<u>\$ 14,166</u>	<u>\$ 19,453</u>	<u>\$ 4,610</u>	<u>\$ 6,195</u>	<u>\$ 4,400</u>	<u>\$ 7,154</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	220	300	145	1,000	61	1,000	409
Services and other	10,000	2,130	15,500	1,522	-	362	500	355
Capital outlay	-	-	-	-	5,000	-	16,000	9,619
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 2,350</u>	<u>\$ 15,800</u>	<u>\$ 1,667</u>	<u>\$ 6,000</u>	<u>\$ 423</u>	<u>\$ 17,500</u>	<u>\$ 10,383</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,250)	\$ 41,995	\$ (1,634)	\$ 17,786	\$ (1,390)	\$ 5,772	\$ (13,100)	\$ (3,229)
CASH AND INVESTMENTS, JANUARY 1	<u>29,591</u>	<u>29,591</u>	<u>71,586</u>	<u>71,586</u>	<u>35,260</u>	<u>35,260</u>	<u>41,032</u>	<u>41,032</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 27,341</u>	<u>\$ 71,586</u>	<u>\$ 69,952</u>	<u>\$ 89,372</u>	<u>\$ 33,870</u>	<u>\$ 41,032</u>	<u>\$ 27,932</u>	<u>\$ 37,803</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CHILDREN'S TRUST FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	4,750	8,554	13,400	15,123
Charges for services	650	510	400	655	-	-	-	-
Interest	5	16	8	15	200	1,384	400	2,875
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 655</u>	<u>\$ 526</u>	<u>\$ 408</u>	<u>\$ 670</u>	<u>\$ 4,950</u>	<u>\$ 9,938</u>	<u>\$ 13,800</u>	<u>\$ 17,998</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	240
Services and other	655	836	408	674	3,550	4,024	5,550	4,192
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 655</u>	<u>\$ 836</u>	<u>\$ 408</u>	<u>\$ 674</u>	<u>\$ 3,550</u>	<u>\$ 4,024</u>	<u>\$ 5,550</u>	<u>\$ 4,432</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (310)	\$ -	\$ (4)	\$ 1,400	\$ 5,914	\$ 8,250	\$ 13,566
CASH AND INVESTMENTS, JANUARY 1	<u>446</u>	<u>446</u>	<u>136</u>	<u>136</u>	<u>18,922</u>	<u>18,922</u>	<u>24,836</u>	<u>24,836</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 446</u>	<u>\$ 136</u>	<u>\$ 136</u>	<u>\$ 132</u>	<u>\$ 20,322</u>	<u>\$ 24,836</u>	<u>\$ 33,086</u>	<u>\$ 38,402</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	GLOBAL IMAGING SYSTEM FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	10,000	17,560	12,000	17,225	47,126	45,354	49,975	61,674
Interest	200	846	500	1,550	2,559	2,559	3,667	3,563
Other	-	-	-	-	-	1,772	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 10,200</u>	<u>\$ 18,406</u>	<u>\$ 12,500</u>	<u>\$ 18,775</u>	<u>\$ 49,685</u>	<u>\$ 49,685</u>	<u>\$ 53,642</u>	<u>\$ 65,237</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	3,500	1,355	2,500	730	9,034	9,034	10,610	13,850
Services and other	14,000	9,378	12,000	11,025	33,842	34,442	25,748	35,391
Capital outlay	2,500	1,007	8,000	5,563	17,143	18,252	11,070	10,145
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 11,740</u>	<u>\$ 22,500</u>	<u>\$ 17,318</u>	<u>\$ 60,019</u>	<u>\$ 61,728</u>	<u>\$ 47,428</u>	<u>\$ 59,386</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9,800)	\$ 6,666	\$ (10,000)	\$ 1,457	\$ (10,334)	\$ (12,043)	\$ 6,214	\$ 5,851
CASH AND INVESTMENTS, JANUARY 1	<u>20,103</u>	<u>20,103</u>	<u>26,769</u>	<u>26,769</u>	<u>79,959</u>	<u>79,959</u>	<u>67,916</u>	<u>67,916</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 10,303</u>	<u>\$ 26,769</u>	<u>\$ 16,769</u>	<u>\$ 28,226</u>	<u>\$ 69,625</u>	<u>\$ 67,916</u>	<u>\$ 74,130</u>	<u>\$ 73,767</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT RESTITUTION FUND				NATIONAL OPIOID SETTLEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	120,511	-	138,414	-	-	-	-
Interest	-	6,015	-	6,670	-	3,056	-	12,930
Other	-	-	-	-	-	124,018	-	278,675
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 126,526</u>	<u>\$ -</u>	<u>\$ 145,084</u>	<u>\$ -</u>	<u>\$ 127,074</u>	<u>\$ -</u>	<u>\$ 291,605</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	53,800	-	88,742	-	-	-	28,041
Capital outlay	-	169,025	-	43,278	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 222,825</u>	<u>\$ -</u>	<u>\$ 132,020</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,041</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (96,299)	\$ -	\$ 13,064	\$ -	\$ 127,074	\$ -	\$ 263,564
CASH AND INVESTMENTS, JANUARY 1	<u>284,159</u>	<u>284,159</u>	<u>187,860</u>	<u>187,860</u>	<u>-</u>	<u>-</u>	<u>127,074</u>	<u>127,074</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 284,159</u>	<u>\$ 187,860</u>	<u>\$ 187,860</u>	<u>\$ 200,924</u>	<u>\$ -</u>	<u>\$ 127,074</u>	<u>\$ 127,074</u>	<u>\$ 390,638</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CORONER FACILITY RENOVATION FUND				EMERGENCY MANAGEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	500,000	-	-	-	60,000	40,000	40,000
Total Receipts	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	1,700	5,967
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	500,000	497,884	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 497,884</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,700</u>	<u>\$ 5,967</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 500,000	\$ (500,000)	\$ (497,884)	\$ -	\$ 60,000	\$ 28,300	\$ 34,033
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 2,116</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 88,300</u>	<u>\$ 94,033</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

AMERICAN RESCUE ACT FUND				
Year Ended December 31,				
2023		2024		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	37,461	-	38,362
Other	-	-	-	13,876
Transfers in	-	-	-	-
Total Receipts	\$ -	\$ 37,461	\$ -	\$ 52,238
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	361,306	-	593,990
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	2,273,090	-	-
Total Disbursements	\$ -	\$ 2,634,396	\$ -	\$ 593,990
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (2,596,935)	\$ -	\$ (541,752)
CASH AND INVESTMENTS, JANUARY 1	3,699,041	3,699,041	1,102,106	1,102,106
CASH AND INVESTMENTS, DECEMBER 31	\$ 3,699,041	\$ 1,102,106	\$ 1,102,106	\$ 560,354

The accompanying Notes to the Financial Statements are an integral part of these statements.

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2023 AND 2024

Fund/Account	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash
	January 1, 2023	Receipts 2023	Disbursements 2023	December 31, 2023	Receipts 2024	Disbursements 2024	December 31, 2024
Treasurer Fines	\$ 409,470	\$ 283,500	\$ 409,318	\$ 283,652	\$ 200,429	\$ 283,649	\$ 200,432
Treasurer Surplus Land	59,468	230,746	124,265	165,949	209,884	158,153	217,680
Treasurer Family Access	1,606	53	-	1,659	95	-	1,754
Treasurer Cemetery	(122)	-	-	(122)	-	-	(122)
Treasurer CERF	(20,020)	224,404	223,506	(19,122)	239,697	236,127	(15,552)
Treasurer Political Subdivisions	46,372	18,027,351	18,026,937	46,786	8,954,624	8,955,801	45,609
Treasurer Unclaimed	212	-	-	212	-	-	212
Treasurer Landfill	70,546	2,151	-	72,697	3,393	-	76,090
Collector	12,899,071	19,015,379	21,005,233	10,909,217	21,346,056	20,957,568	11,297,705
Recorder	13,663	204,117	204,689	13,091	199,486	199,014	13,563
Prosecuting Attorney Bad Check	-	585	195	390	2,670	3,060	-
Prosecuting Attorney Law Library	34,005	12,930	8,692	38,243	16,328	9,954	44,617
Prosecuting Attorney Restitution	866	21,129	21,129	866	5,679	5,679	866
Sheriff Commissary	44,559	257,684	223,580	78,663	200,881	239,172	40,372
Sheriff Fees	5,168	228,308	231,221	2,255	273,978	271,897	4,336
Public Administrator	1,097,061	1,359,744	750,004	1,706,801	1,070,954	994,163	1,783,592
Total	\$ 14,661,925	\$ 39,868,081	\$ 41,228,769	\$ 13,301,237	\$ 32,724,154	\$ 32,314,237	\$ 13,711,154

The accompanying Notes to the Financial Statements are an integral part of this statement.

CRAWFORD COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Crawford County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eleven elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, Surveyor, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

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

The financial statements referred to above include the primary government of Crawford County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control. The Senate Bill 40 and Senior Services Board are separately audited by independent certified public accountants and are therefore not included in this report in accordance with the regulatory basis of accounting.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting 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.

D. Budgets 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's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and 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, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. However, the County budgeted a negative ending fund balance for the Criminal Costs Fund in 2023. The Courthouse & Jail Capital Improvement Fund (2024), Road & Bridge District 2 Capital Improvement Fund (2024), and Criminal Costs Fund (2023 and 2024) had actual negative ending balances.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the Law Enforcement Restitution, National Opioid Settlement, Coroner

Facility Renovation, Emergency Management, and American Rescue Act Funds in 2023, and the Criminal Costs, Law Enforcement Restitution, National Opioid Settlement, and American Rescue Act Funds in 2024.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	<u>2024</u>	<u>2023</u>
Courthouse & Jail Capital Improvement	✓	N/A
American Disability Act	✓	✓
Road & Bridge District 1	✓	✓
Road & Bridge District 1 Capital Improvement	N/A	✓
Road & Bridge District 2	✓	N/A
Road & Bridge District 2 Capital Improvement	✓	✓
County Jail	✓	N/A
Inmate Security	N/A	✓
Law Enforcement Training	✓	✓
Sheriff's Revolving	✓	✓
Sheriff's Special	N/A	✓
Prosecuting Attorney Bad Check	✓	N/A
Children's Trust	✓	✓
Election Services	N/A	✓
Tax Maintenance	✓	✓

Also, the Law Enforcement Restitution (2023 and 2024), National Opioid Settlement (2024), and American Rescue Act (2023 and 2024) Funds had expenditures exceeding budgetary authority to the extent that formal budgets were not adopted for these Funds.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. 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 valuations of the tangible taxable property included within the County's boundaries for the calendar years 2024 and 2023 for purposes of taxation were:

	<u>2024</u>	<u>2023</u>
Real Estate	\$ 264,930,411	\$ 261,204,337
Personal Property	104,790,675	103,292,816
Railroad and Utilities	24,018,924	24,071,338
Total	<u>\$ 393,740,010</u>	<u>\$ 388,568,491</u>

For calendar years 2024 and 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2024	2023
Road & Bridge	\$ 0.2103	\$ 0.2102

F. Cash Deposits and Investments

Deposits and investments 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 these balances 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, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. 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 and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government’s deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2024, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 3,880,931	\$ 4,325,415	\$ 250,000
Investments	1,042,522	1,042,522	-
Total Governmental Funds	<u>\$ 4,923,453</u>	<u>\$ 5,367,937</u>	<u>\$ 250,000</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 13,711,154</u>	<u>\$ 13,693,988</u>	<u>\$ 2,049,083</u>

At December 31, 2023, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 7,000,876	\$ 7,364,120	\$ 250,000
Investments	993,054	993,054	-
Total Governmental Funds	<u>\$ 7,993,930</u>	<u>\$ 8,357,174</u>	<u>\$ 250,000</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 13,301,237</u>	<u>\$ 13,270,248</u>	<u>\$ 2,026,654</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2024 and 2023 were covered by pledged collateral securities or other acceptable collateral held by the County or by its safekeeping bank agent in the County's name, except for \$100,974 and \$71,373 held by the Public Administrator for single wards in one bank in excess of FDIC coverage as of December 31, 2024 and 2023, respectively.

Interest Rate Risk – The County had the following investments at December 31, 2024 and 2023:

December 31, 2024:		Investment Maturities (Years)		
Investment Type	Reported Value	Less Than One	One to Five	Six to Ten
Fixed Income - Municipal Bonds	\$ 385,314	\$ 79,117	\$ 264,724	\$ 41,473
Certificates of Deposit	657,208	601,486	55,722	-
Total Investments	<u>\$ 1,042,522</u>	<u>\$ 680,603</u>	<u>\$ 320,446</u>	<u>\$ 41,473</u>
December 31, 2023:		Investment Maturities (Years)		
Investment Type	Reported Value	Less Than One	One to Five	Six to Ten
Fixed Income - Municipal Bonds	\$ 472,544	\$ 98,595	\$ 289,076	\$ 84,873
Certificates of Deposit	520,510	319,489	201,021	-
Total Investments	<u>\$ 993,054</u>	<u>\$ 418,084</u>	<u>\$ 490,097</u>	<u>\$ 84,873</u>

The County did not have an investment policy in place to address the principles of safety, liquidity, and yield in its investing activities.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2024 and 2023, the County collected and remitted to CERF employee withholdings and employer contributions of \$258,458 and \$224,759, respectively for the

years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$15,504 and \$11,628, respectively, for the years ended December 31, 2024 and 2023.

C. Other Retirement Plans

Crawford County has offered its employees a 457(b) and 401(a) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County to the 401(a) plan for the years ended December 31, 2024 and 2023 were \$31,899 and \$28,049, respectively. Employee contributions collected and remitted by the County to the 457(b) plan for the years ended December 31, 2024 and 2023 were \$70,782 and \$56,938, respectively.

4. 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.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

Regular, full-time employees of the County who have completed their probationary period are eligible to receive vacation time. Vacation time accrues at a rate of 40 hours upon completion of one year of service, 80 hours upon completion of two years of service, 120 hours upon completion of five years of service, 160 hours upon completion of ten years of service, and 200 hours upon completion of fifteen years of service or more. Up to 80 hours of vacation time may be carried over to the next year upon anniversary date. Employees leaving employment will be paid a maximum of 80 hours of accumulated vacation leave and for unused vacation time that has accrued during the calendar year of the termination. The County provides full-time employees with four hours per month of personal time, up to a maximum of 480 hours. Employees are not compensated for personal time upon separation.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

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

The County purchases workers' compensation insurance through Missouri Employers Mutual, a non-profit corporation established for the purposes of providing insurance coverage for Missouri employers. The Fund is self-insured up to \$1,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2024:

- A. In April 2020, the County entered into a lease purchase agreement to finance the purchase of a 2020 Mack dump truck at a cost of \$115,808. The agreement required 4 annual payments of \$31,521, which includes interest at 3.4% through April 2024. The final payment was made in May 2024.
- B. In February 2021, the County entered into a lease purchase agreement to finance the purchase of a 2021 John Deere motor grader at a net cost of \$212,020. The agreement required 4 annual payments of \$55,208, which includes interest at 2.75% through February 2024. The final payment was made in February 2024.
- C. In March 2021, the County entered into a lease purchase agreement to finance the purchase of eight Dodge Durangos at a cost of \$388,484. The agreement requires annual payments beginning in March 2022 of \$104,892 for three years, one payment of \$13,544, and a final payment of \$91,194 in March 2025, which includes interest at 3.0%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 88,120	\$ 3,074	\$ 91,194

- D. The County entered into an agreement on September 13, 2022 to acquire a building for the sum of \$400,000. This agreement is accounted for as a financed purchase because the terms effectively transfer ownership of the asset to the County by the end of the agreement term (September 30, 2025). The agreement stipulates annual payments of \$103,000, of which \$100,000 is applied toward the purchase price of the building and the remaining \$3,000 is recognized as an occupancy fee.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 100,000	-	\$ 100,000

- E. In January 2023, the County entered into a lease purchase agreement to finance the purchase of a 2017 John Deere tractor at a net cost of \$65,946. The agreement requires 48 monthly payments of \$1,570, which includes interest at 6.70% through December 2026.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 17,001	\$ 1,840	\$ 18,841
2026	18,176	665	18,841
Totals	<u>\$ 35,177</u>	<u>\$ 2,505</u>	<u>\$ 37,682</u>

- F. In April 2023, the County entered into a lease purchase agreement to finance the purchase of a 2018 John Deere motor grader at a net cost of \$185,553. The agreement requires 60 monthly payments of \$3,623, which includes interest at 6.40% through April 2028.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 36,191	\$ 7,281	\$ 43,472
2026	38,577	4,895	43,472
2027	41,119	2,353	43,472
2028	14,299	192	14,491
Totals	<u>\$ 130,186</u>	<u>\$ 14,721</u>	<u>\$ 144,907</u>

- G. In December 2023, the County entered into a lease purchase agreement to finance the purchase of five Dodge Durangos at a cost of \$214,915. The agreement requires 36 monthly payments of \$6,442, which includes interest at 5.0% through December 2026.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 71,588	\$ 5,714	\$ 77,302
2026	75,251	2,051	77,302
Totals	<u>\$ 146,839</u>	<u>\$ 7,765</u>	<u>\$ 154,604</u>

- H. In April 2024, the County entered into a lease purchase agreement to finance the purchase of a 2024 John Deere motor grader at a net cost of \$178,648. After an initial payment of \$40,732 in 2024, the agreement requires 3 annual payments of \$40,992 and a final payment of \$41,936, which includes interest at 6.95%, through April 2028.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 30,752	\$ 10,240	\$ 40,992
2026	33,960	7,032	40,992
2027	35,781	5,211	40,992
2028	39,204	2,732	41,936
Totals	<u>\$ 139,697</u>	<u>\$ 25,215</u>	<u>\$ 164,912</u>

- I. In April 2024, the County entered into a lease purchase agreement to finance the purchase of a 2024 John Deere Motor grader at a net cost of \$138,377. After an initial payment of \$40,385 in 2024, the agreement requires 3 annual payments of \$40,652 and a final payment of \$41,624, which includes interest of 6.95% through April 2028.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 30,288	\$ 10,364	\$ 40,652
2026	33,695	6,957	40,652
2027	35,482	5,170	40,652
2028	38,912	2,712	41,624
Totals	<u>\$ 138,377</u>	<u>\$ 25,203</u>	<u>\$ 163,580</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2024:

Description	Balance 12/31/2023	Additions	Payments	Balance 12/31/2024	Interest Paid
2020 Mack Dump Truck	\$ 30,459	\$ -	\$ (30,459)	\$ -	\$ 1,062
2021 John Deere Motor Grader	53,713	-	(53,713)	-	1,495
8 Dodge Durangos	200,204	-	(112,084)	88,120	6,352
Building	200,000	-	(100,000)	100,000	-
2017 John Deere Tractor	51,071	-	(15,894)	35,177	2,947
2018 John Deere Motor Grader	164,112	-	(33,926)	130,186	9,546
5 Dodge Durangos	214,915	-	(68,076)	146,839	9,226
2024 John Deere Motor Grader	-	178,648	(38,951)	139,697	1,781
2024 John Deere Motor Grader	-	177,192	(38,815)	138,377	1,570

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
2020 Mack Dump Truck	\$ 59,890	\$ -	\$ (29,431)	\$ 30,459	\$ 2,090
2021 John Deere Motor Grader	105,970	-	(52,257)	53,713	2,951
8 Dodge Durangos	295,713	-	(95,509)	200,204	9,383
Building	300,000	-	(100,000)	200,000	-
2017 John Deere Tractor	-	65,946	(14,875)	51,071	3,966
2018 John Deere Motor Grader	-	185,553	(21,441)	164,112	7,540
5 Dodge Durangos	-	214,915	-	214,915	-

8. OPERATING LEASES

In February 2024, the county entered into a 10-year operating lease agreement for the extension office. The lease agreement requires monthly payments of \$700 for the first five years of the lease. Rent increases by 2 percent in lease year six. Beginning with the seventh year of the lease and for each year thereafter annual rent is subject to adjustments based on 50% of the percentage increase in the Consumer Price Index. Therefore, lease years seven through ten are considered variable lease payments and are not included in the schedule below.

Fiscal Year Ending December 31,	Amount
2025	\$ 8,400
2026	8,400
2027	8,400
2028	8,400
2029	8,568

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through February 3, 2026, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'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

To the County Commission and
Officeholders of Crawford County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Crawford County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023 and 2024, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Crawford County, Missouri's basic financial statements and have issued our report thereon dated February 3, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crawford County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crawford County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Missouri's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crawford County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003.

Crawford County, Missouri's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Crawford County, Missouri's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Crawford County, Missouri's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
February 3, 2026

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Crawford County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Crawford County, Missouri’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Crawford County, Missouri’s major federal programs for the years ended December 31, 2023 and 2024. Crawford County, Missouri’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Crawford County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2023 and 2024.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Crawford County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Crawford County, Missouri’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Crawford County, Missouri’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Crawford County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Crawford County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Crawford County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Crawford County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Crawford County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of

deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-004 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Crawford County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Crawford County, Missouri's response was not subjected to the other 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.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
February 3, 2026

CRAWFORD COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2023	2024
U. S. DEPARTMENT OF AGRICULTURE				
10.557	Passed through Missouri Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants and Children	ER504523097	\$ 121,202	\$ 122,761
10.559	Summer Food Service Program for Children (Child Nutrition Cluster)	n/a	500	500
10.665	Passed through Missouri Office of Administration - School and Roads - Grants to States (Forest Service Schools and Roads Cluster)	n/a	157,668	133,246
U. S. DEPARTMENT OF THE INTERIOR				
15.226	Direct Program - Payments in Lieu of Taxes	n/a	111,578	129,046
15.608	Fish and Aquatic Conservation - Aquatic Invasive Species	n/a	310,873	16,019
U. S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-R028(001) BRO-R028(010) BRO-R028(011) FLAP(063) FLAP(084)	- 30,330 24,787 3,036 18,874	36,047 20,591 14,672 - 27,435
	Total 20.205		\$ 77,027	\$ 98,745
U.S. DEPARTMENT OF THE TREASURY				
21.027	Direct Program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	2,528,739	701,468
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund	n/a	225,693	92,243
ELECTION ASSISTANCE COMMISSION				
90.404	Passed through Missouri Secretary of State - HAVA Election Security Grants	n/a	11,666	11,750
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
93.069	Passed through Missouri Department of Health and Senior Services - Public Health Emergency Preparedness	DH240056061	27,142	25,165
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	DH220051248	63,268	30,630
93.354	Public Health Emergency Response	DH230053423	38,102	82,839
93.575	Child Care and Development Block Grant (CCDF Cluster)	ERS22023028	1,260	1,340
93.767	Children's Health Insurance Program	DH220050454	13,503	31,523
93.967	CDC Collaboration with Academia to Strengthen Public Health	DH230054617	1,677	19,293
93.994	Maternal and Child Health Services Block Grant	DH220051074	21,166	22,705
93.563	Passed through Missouri Department of Social Services - Child Support Services	n/a	47,829	72,482
	Total Expenditures of Federal Awards		\$ 3,758,893	\$ 1,591,755

See accompanying Notes to the Schedule of Expenditures of Federal Awards

CRAWFORD COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2023 AND 2024

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Crawford County, Missouri for the years ended December 31, 2024 and 2023. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2024 and 2023.

CRAWFORD COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2023 AND 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

Internal Control Over Financial Reporting:

- Material weakness(es) identified? X Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported
- Noncompliance material to financial statements noted? X Yes No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? X Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? X Yes No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

2024-001: Internal Controls over Financial Reporting

Criteria: A proper system of internal control over financial reporting requires all accounting transactions to be recorded in a centralized accounting system, and for reconciliations of the transactions per the accounting system to the activity per the bank statements. Reconciling discrepancies that are not related to timing differences between deposits and payments should be investigated and resolved in a timely manner. Section 54.290, RSMo requires the Treasurer to present a full and complete settlement of accounts.

Condition: During the audit, it was noted that the County maintains bank accounts which are not included in the County’s accounting system. The transactions of the Treasurer’s American Rescue Act and Landfill bank accounts and the Collector’s Tax Maintenance bank account are not recorded in the County’s accounting system. Additionally, the County maintains an investment account which is also not recorded in the accounting system.

The “Treasurers Reports” run from the accounting system do not properly reflect the cash balances of the County’s funds. The National Opioid Settlement, Coroner Facility Renovation, and Emergency Management Funds all had activity in 2023 which is reflected in the “Revenues” and the “Expenses” columns of the Treasurers Report. However, the report shows an “Actual Ending Balance” of \$0 for each of the funds.

Fund	Per 2023 Treasurers Report	
	Calculated Ending Balance	Actual Ending Balance
National Opioid Settlement	\$ 127,074	\$ -
Coroner Facility Renovation	500,000	-
Emergency Management	60,000	-

The 2024 Treasurers Report showed beginning and ending cash balances of \$0 for each of these funds, resulting once again in differences between the “Calculated Ending Balance” and the “Actual Ending Balance” for each fund.

The accounting system reflects a cash balance of \$(39,270) in an “Unclassified” Fund consisting of transactions in the accounting system that have not been applied to County or Fiduciary funds held by the Treasurer. As a result, the County’s fund balances are overstated by this amount compared to the reconciled cash balances at December 31, 2022, 2023, and 2024.

The bank reconciliations of the Treasurer’s main account at December 31, 2023 and 2024 include as “Outstanding Other”, transactions dated December 31, 2019 described as “2019 Audit Adjustments” netting out to \$11,429. The bank reconciliations of the Treasurer’s Law Enforcement Restitution account at December 31, 2023 and 2024 include as “Outstanding Other”, transactions dated December 31, 2019 described as “2019 Audit Adjustments” netting out to \$7,760. These transactions appear to have been entered during 2023 as they are not reflected on the December 31, 2022 bank

reconciliations.

The bank reconciliations of the Treasurer's Payroll/ACH account at December 31, 2022, 2023 and 2024 include as "Outstanding Other", transactions dated November 29, 2022 netting out to \$(111,779), resulting in the account having a negative reconciled balance.

Cause: The County implemented a new accounting system, Tyler Technologies Incode, in 2019. The Treasurer and Clerk experienced issues when implementing the new system. These issues included incorrect opening balance sheet manual journal entries and lack of support of these entries. Adjustments made in 2023 to correct the fund balances remain as "Outstanding Other" items on the reconciliations. The County requested guidance from customer support throughout the audit period.

Effect: The County's accounting system does not reflect all of the County's cash balances, revenues, and expenses, as certain accounts are maintained outside of the system. Discrepancies from the 2019 conversion remain, resulting in permanent reconciling discrepancies between the fund balances per the accounting system and the bank balances.

Recommendation: We recommend that the County implement procedures to ensure that all financial activity of accounts within the County's control (accounts that are not fiduciary in nature) is recorded within the accounting system. We also recommend that the County continue working with the accounting software vendor to ensure that Treasurers Reports are accurately reflecting the County's cash balances. Further, we recommend that the discrepancies on bank reconciliations resulting from adjusting journal entries are resolved to ensure that fund balances are properly stated in the accounting system and reconcile to actual cash balances per the bank.

County Response: We will start budgeting appropriately for the National Opioid Settlement Fund. There is no longer a Coroner Facility Renovation Fund, and that line item has a zero balance. The EMD has been budgeted accordingly. The Treasurer is currently working with the software company and has been correcting the issues with the software. Some of the entries made during the transition to this software were possibly entered incorrectly, so it is going to take some time and possibly hiring an accountant to help us figure out why she cannot get this to reconcile with the bank statement.

Auditor's Evaluation: The response is appropriate to correct the concern.

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None Noted

ITEMS OF NONCOMPLIANCE

2024-002: Budgetary Controls

Criteria: State statutes prohibit expenditures in excess of approved budgets and require the preparation of a formal budget for all County funds. Funds should not be budgeted to have a negative (deficit) ending balance (appropriations exceeding the beginning balance plus anticipated revenues).

Condition: The County did not adopt a formal budget for the Law Enforcement Restitution, National Opioid Settlement, Coroner Facility Renovation, Emergency Management, and American Rescue Act Funds in 2023, and the Criminal Costs, Law Enforcement Restitution, National Opioid Settlement,

and American Rescue Act Funds in 2024. The County exceeded budgeted expenditures for eleven funds in 2023 and eleven funds in 2024. The detailed list can be found in Note 1.D.10 to the financial statements. Additionally, the County budgeted a negative ending fund balance for the Criminal Costs Fund in 2023, and the actual expenditures that were approved in the Courthouse & Jail Capital Improvement (2024), Road & Bridge District 2 Capital Improvement Fund (2024), and Criminal Costs Fund (2023) caused the fund balances to be negative.

Cause: The County did not prepare formal budgets for all County funds and did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts, and budgeted expenditures for certain funds in excess of their beginning available balance plus anticipated revenues.

Effect: Budgetary controls are significant to the proper management and custodianship of county funds. Compliance with statutory requirements related to budgets will improve controls over county funds and help maintain the integrity of the budget process.

Recommendation: We recommend that the County Commission adopt a formal budget for all County funds each year, and refrain from budgeting negative (deficit) fund balances for county funds. We also recommend the County adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget.

County's Response: The County Commission strives to be fiscally responsible and work within the budget, however, due to grant funding reimbursements and other unexpected natural disasters we sometimes exhaust budget funds. We now know the process to amend the budget so we will do a budget amendment before we end the year with a negative balance.

Auditor's Evaluation: The County should ensure that when amending budgets to increase budgeted expenditures, revenues should be amended as well so that the County does not budget for a negative ending balance.

2024-003: Absence of Investment Policy

Criteria: Section 30.950, RSMo, requires political subdivisions that manage public funds and have the authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Section 110.270, RSMo limits investments of funds not needed for current operations to obligations described in Section 15, Article IV, Constitution of Missouri, which does not include out-of-state bonds.

Condition: The County has not adopted an investment policy as required by state statute. In addition, the County has investments in out-of-state bonds with maturities up to ten years. State statutes prohibit investments in out-of-state bonds and limit maturities to three years if no investment policy has been adopted, and five years if an investment policy has been adopted.

Cause: The County was unaware of the requirement to adopt a written investment policy.

Effect: Adoption of a written investment policy commits a political subdivision to the principles of safety, liquidity, and yield when managing public funds and to prohibit purchase of derivatives, use of leveraging and use of public funds for speculation.

Recommendation: We recommend that the County adopt an investment policy and review compliance with this policy at least annually as required by state statute.

County's Response: We have now developed and adopted a formal investment policy.

Auditor's Evaluation: The response is appropriate to correct the concern.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024-004: Internal Control Over Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Agriculture (USDA), U.S. Department of the Interior (DOI), U.S. Department of Transportation (DOT), U.S. Department of the Treasury (Treasury), and U.S. Department of Health and Human Services (HHS).

Pass-Through Grantor: Missouri Department of Health and Senior Services, Missouri Department of Transportation, Missouri Department of Social Services

Federal Assistance Listing Number: 10.557, 10.559, 15.226, 15.608, 20.205, 21.027, 21.032, 93.354, 93.563, 93.767, 93.967, 93.994

Program Title: Special Supplemental Food Service Program for Children, Summer Food Service Program for Children, Payments in Lieu of Taxes, Fish and Aquatic Conservation – Aquatic Invasive Species, Highway Planning and Construction, Coronavirus State and Local Fiscal Recovery Funds, Local Assistance and Tribal Consistency Fund, Public Health Emergency Response, Child Support Services, Children's Health Insurance Program, CDC Collaboration with Academia to Strengthen Public Health, Maternal and Child Health Services Block Grant.

Pass-through Entity Identifying Number: ER504523097; BRO-R028(001), BRO-R028(010), BRO-R028(011), FLAP(063), FLAP(084), DH230053423, DH220050454, DH230054617, DH220051074

Award Year: 2023 and 2024

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA. This finding was noted in the prior audit for the years ended December 31, 2020 and 2019 as item 2020-004.

Condition: The SEFA reported by the County in the 2024 and 2025 annual budget documents contained errors in amounts of federal expenditures reported.

Discrepancies in amounts reported on the 2024 SEFA and amounts supported by underlying accounting records are summarized as follows:

Assistance					
Federal Agency	Listing Number	Program	Original SEFA	Supported	Difference
USDA	10.559	Summer Food Service Program for Children	-	500	(500)
DOI	15.608	Fish and Aquatic Conservation - Aquatic Invasive Species	-	16,019	(16,019)
DOT	20.205	Highway Planning and Construction	-	98,745	(98,745)
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	-	701,468	(701,468)
Treasury	21.032	Local Assistance and Tribal Consistency Fund	-	92,243	(92,243)
HHS	93.354	Public Health Emergency Response	-	82,839	(82,839)
HHS	93.563	Child Support Services	61,777	72,482	(10,705)
HHS	93.767	Children's Health Insurance Program	72,726	31,523	41,203
HHS	93.967	CDC Collaboration with Academia to Strengthen Public Health	-	19,293	(19,293)
HHS	93.994	Maternal and Child Health Services Block Grant	22,305	22,705	(400)

Discrepancies in amounts reported on the 2023 SEFA and amounts supported by underlying accounting records are summarized as follows:

Assistance					
Federal Agency	Listing Number	Program	Original SEFA	Supported	Difference
DHSS	10.557	Special Supplemental Nutrition Program	121,802	121,202	600
USDA	10.559	Summer Food Service Program for Children	-	500	(500)
DOI	15.226	Payments in Lieu of Taxes	126,540	111,578	14,962
DOI	15.608	Fish and Aquatic Conservation - Aquatic Invasive Species	-	310,873	(310,873)
DOT	20.205	Highway Planning and Construction	-	77,027	(77,027)
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	-	2,528,739	(2,528,739)
Treasury	21.032	Local Assistance and Tribal Consistency Fund	-	225,693	(225,693)
HHS	93.354	Public Health Emergency Response	-	38,102	(38,102)
HHS	93.767	Children's Health Insurance Program	70,320	13,503	56,817
HHS	93.967	CDC Collaboration with Academia to Strengthen Public Health	-	1,677	(1,677)

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2024 and 2023.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year.

County's Response: The County Clerk has created a document that lists all programs that award federal money and will make sure all money is reported correctly. I was unaware of all the federal agencies and programs that needed to be reported on the SEFA. With help from the auditors and my Clerk's association, I am now confident that I can correctly report our SEFA.

Auditor's Evaluation: The response is appropriate to correct the concern.

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

- **Summary Schedule of Prior Audit Findings**
 - **Corrective Action Plan**

Crawford County Commission

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CRAWFORD COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Crawford County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2020 and 2019.

2020-001: In October 2019, the County Commission implemented a new accounting information system. During the conversion, a significant number of opening balance sheet manual journal entries were recorded to the incorrect general ledger accounts, for the wrong amounts and the entries did not have supporting documentation.

Status: Partially resolved, issues regarding the County's accounting system were noted in the current audit, see finding 2024-001.

2020-002: Certain payroll deductions, i.e. employee health insurance contributions deducted from payroll, were recorded to the incorrect general ledger accounts.

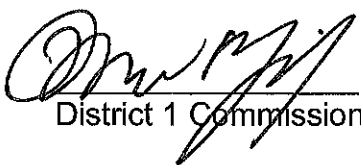
Status: Partially resolved, issues regarding the County's accounting system were noted in the current audit, see finding 2024-001.

2020-003: The County's internal controls over cash and investments are not designed to require an independent review of monthly bank reconciliations and statements.

Status: Resolved.

2020-004: When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained errors that initially reported incorrect federal expenditures for multiple CFDA numbers.

Status: Partially resolved, plan is in place to report all expenditures of Federal Awards see findings 2024-004



District 1 Commissioner



Presiding Commissioner



District 2 Commissioner

Mark Pfeiffer
Commissioner-1st District

Steve Black
Presiding Commissioner

Jared Boast
Commissioner-2nd District

Crawford County Commission

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CRAWFORD COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2024-001

Federal Agency: N/A

Program Name: N/A

Assistance Listing Number: N/A

Responsible Official: Kim Gibbs, County Clerk; Karen Sikes, Treasurer

Views of Responsible Individuals: We will start budgeting appropriately for the National Opioid Settlement. There is no longer a coroner facility renovation, and that line item has a zero balance. The EMD has been budgeted accordingly. The treasurer is currently working with the software company and has been correcting the issues with the software. Some of the entries made during the transition to this software were possibly entered incorrectly, so it is going to take some time and possibly hiring an accountant to help us figure out why she cannot get this to reconcile with the bank statement.

Finding Reference Number: 2024-002

Federal Agency: N/A

Program Name: N/A

Assistance Listing Number: N/A

Responsible Official: County Commission

Views of Responsible Individuals: The County Commission strives to be fiscally responsible and work within the budget however due to grant funding reimbursements and other unexpected natural disasters we sometimes exhaust budget funds. We now know the process to amend the budget so we will do a budget amendment before we end the year with a negative balance.

Finding Reference Number: 2024-003

Mark Pfeiffer
Commissioner-1st District

Steve Black
Presiding Commissioner

Jared Boast
Commissioner-2nd District

Crawford County Commission

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Federal Agency: N/A

Program Name: N/A

Assistance Listing Number: N/A

Responsible Official: County Commission; Karen Sikes, Treasurer

Views of Responsible Individuals:

We have now developed and adopted a formal investment policy.

Finding Reference Number: 2024-004

Federal Agency: U.S. Department of Agriculture, U.S. Department of the Interior, U.S. Department of Transportation, U.S. Department of the Treasury, and U.S. Department of Health and Human Services

Program Name: Special Supplemental Food Service Program for Children, Summer Food Service Program for Children, Payments in Lieu of Taxes, Fish and Aquatic Conservation – Aquatic Invasive Species, Highway Planning and Construction, Coronavirus State and Local Fiscal Recovery Funds, Local Assistance and Tribal Consistency Fund, Public Health Emergency Response, Child Support Services, Children's Health Insurance Program, CDC Collaboration with Academia to Strengthen Public Health, Maternal and Child Health Services Block Grant

Assistance Listing Number: 10.557, 10.559, 15.226, 15.608, 20.205, 21.027, 21.032, 93.354, 93.563, 93.767, 93.967, 93.994

Responsible Official: Kim Gibbs, County Clerk

Views of Responsible Individuals: The county clerk has created a document that lists all programs that award federal money and will make sure all money is reported correctly. I was unaware of all the Federal Agencies and Programs that needed to be reported on the SEFA. With help from the auditors and my clerks' association I am now confident that I can correctly report our SEFA.

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CERTIFIED PUBLIC ACCOUNTANTS

February 3, 2026

To the County Commission
Crawford County, Missouri

We have audited the regulatory basis financial statements of Crawford County, Missouri for the years ended December 31, 2023 and 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *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 September 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

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 Crawford County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023 and 2024. 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. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the 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. The following material misstatements detected as a result of audit procedures were corrected by management:

- Cash and Investments were increased by \$3,699,041 at January 1, 2023, by \$1,102,106 at December 31, 2023, and by \$560,354 at December 31, 2024 to include the American Rescue Act Fund in the County's financial statements. Additionally, revenues were increased by \$37,461 and \$52,238, and expenses were increased by \$2,634,396 and \$593,990 for the years ended December 31, 2023 and 2024, respectively.
- Cash and Investments of the General Revenue Fund were increased by \$745,730 at January 1, 2023, by \$993,054 at December 31, 2023, and by \$1,042,522 at December 31, 2024 to include investments in the County's financial statements. Additionally, revenues were increased by \$47,324 and \$49,468 for the years ended December 31, 2023 and 2024, respectively, to account for investment income in the General Revenue Fund. Expenses of the General Revenue Fund were reduced by \$200,000 in 2023 to remove an expense recorded for the transfer of funds to the investment account.

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 February 3, 2026.

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.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2023 and 2024, we considered Crawford County’s internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated February 3, 2026. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Treasurer’s Semi-annual Settlements

Section 54.150, RSMo requires the County Treasurer to perform semiannual settlements of accounts in June and December. During the audit period, the Treasurer did not prepare the June 2023 or June 2024 semiannual settlements to settle accounts with the commission. We recommend that the Treasurer complete semi-annual settlements in a timely manner and submit them to the County Commission as required by state statute.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Crawford County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC