



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Crawford County, Missouri

The Office of the State Auditor, in cooperation with Crawford County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2010, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

September 2011
Report No. 2011-77

ANNUAL FINANCIAL REPORT

CRAWFORD COUNTY, MISSOURI

For the Years Ended
December 31, 2010 and 2009

CRAWFORD COUNTY, MISSOURI

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

List of Elected Officials	i
---------------------------	---

FINANCIAL SECTION

Independent Auditors' Report	ii
------------------------------	----

BASIC FINANCIAL STATEMENTS:

Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – All Governmental Funds – Regulatory Basis	2
Notes to Financial Statements	17

COMPLIANCE SECTION

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	26
Findings and Recommendations	28
Schedule of Prior Year Audit Findings	33

INTRODUCTORY SECTION

CRAWFORD COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Ed Worley

Associate Commissioner – John Hewkin

Associate Commissioner – Richard Martin

Other Elected Officials

Assessor – Kerry Summers, Sr.

Circuit Clerk – Rhonda Jurgens

Collector – Linda Branson

Coroner – Paul Hutson

County Clerk – Connie Smith

Prosecuting Attorney – Bill Seay

Public Administrator – Franky Todd

Recorder – Sandy Cook

Sheriff – Randy Martin

Treasurer – Jessica Easler

SUITE 900
1111 MAIN STREET
KANSAS CITY, MO 64105
TELEPHONE: (816) 221.4559
FACSIMILE: (816) 221.4563
EMAIL: Admin@McBrideLock.com
CERTIFIED PUBLIC ACCOUNTANTS

McBRIDE, LOCK & ASSOCIATES

INDEPENDENT AUDITORS' REPORT

To the County Commission and
Officeholders of Crawford County, Missouri

We have audited the accompanying financial statements of Crawford County, Missouri as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as identified in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

As described more fully in Note 1, Crawford County, Missouri has prepared these financial statements using accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Missouri, as of December 31, 2010 and 2009, or the changes in its financial position for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Crawford County, Missouri, as of December 31, 2010 and 2009, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 31, 2011, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

(Original Signed by Auditor)

McBride, Lock & Associates
May 31, 2011

FINANCIAL SECTION

CRAWFORD COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2009 AND 2010

Fund	Cash			Cash			Cash
	January 1, 2009	Receipts 2009	Disbursements 2009	December 31, 2009	Receipts 2010	Disbursements 2010	December 31, 2010
General Revenue	\$ 278,128	\$ 2,614,739	\$ 2,845,266	\$ 47,601	\$ 2,832,860	\$ 2,698,479	\$ 181,982
Special Road & Bridge	752,592	2,465,390	2,241,818	976,164	2,037,419	2,302,581	711,002
Assessment	84,654	277,135	247,432	114,357	280,938	226,641	168,654
Children's Trust	-	1,415	1,415	-	1,214	601	613
Unclaimed Fees	-	162	-	162	48	-	210
E911 Communications	357,063	429,982	486,111	300,934	447,274	527,257	220,951
Criminal Costs	40,992	308,545	286,667	62,870	428,936	491,806	-
Senior Citizen Services	47,113	122,669	115,232	54,550	119,227	117,234	56,543
Tax Maintenance	52,420	-	-	52,420	42,737	58,102	37,055
Records Preservation	28,020	11,037	-	39,057	10,304	21,484	27,877
Law Enforcement Training	11,658	8,366	8,220	11,804	10,723	8,215	14,312
Prosecuting Attorney Bad Check	8,947	13,838	16,674	6,111	11,289	17,054	346
Prosecuting Attorney Training	777	1,413	1,212	978	2,049	100	2,927
Prosecuting Attorney Tax Collection	17,028	10,263	2,852	24,439	2,245	7,093	19,591
Courthouse and Jail Capital Improvement	198,092	130,459	111,167	217,384	134,717	74,094	278,007
Law Enforcement Equipment	104,502	65,424	82,697	87,229	69,853	90,088	66,994
American Disability Act	57,338	1,862	4,369	54,831	1,989	2,554	54,266
Inmate Security	18,493	6,174	4,276	20,391	7,841	19,845	8,387
Sheriff's Special	40,311	55,381	71,744	23,948	63,538	49,628	37,858
Family Access	1,219	41	-	1,260	47	-	1,307
Election Services	5,101	2,473	3,664	3,910	1,742	2,492	3,160
County Jail Project	115,482	1,848,638	1,911,422	52,698	1,986,084	2,017,439	21,343
Recorder Technology	6,488	6,122	1,334	11,276	5,644	3,727	13,193
Sheriff's Revolving	22,930	18,769	14,530	27,169	15,097	7,254	35,012
Law Enforcement Restitution	62,655	59,252	44,436	77,471	57,115	55,431	79,155
National Forest	-	246,651	246,651	-	194,710	194,710	-
Global Imaging System	3,404	15,825	15,336	3,893	9,173	7,430	5,636
Office of Justice Programs Recovery Act	-	28,701	1,803	26,898	-	26,898	-
Scenic Railway	30,894	899	5,492	26,301	965	729	26,537
Total	<u>\$ 2,346,301</u>	<u>\$ 8,751,625</u>	<u>\$ 8,771,820</u>	<u>\$ 2,326,106</u>	<u>\$ 8,775,778</u>	<u>\$ 9,028,966</u>	<u>\$ 2,072,918</u>

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

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

	GENERAL REVENUE FUND			
	Year Ended December 31,			
	2009		2010	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 290,000	\$ 315,672	\$ 329,000	\$ 314,253
Sales taxes	930,000	924,200	910,000	932,410
Intergovernmental	665,407	658,016	756,890	675,212
Charges for services	502,000	486,244	492,600	550,556
Interest	15,000	18,116	19,000	5,732
Other	95,300	148,286	171,786	160,743
Transfers in	60,000	64,205	175,000	193,954
Total Receipts	<u>\$ 2,557,707</u>	<u>\$ 2,614,739</u>	<u>\$ 2,854,276</u>	<u>\$ 2,832,860</u>
DISBURSEMENTS				
County Commission	\$ 106,985	\$ 105,310	\$ 105,915	\$ 104,100
County Clerk	106,965	93,331	92,539	91,789
Elections	78,080	87,315	158,570	133,535
Buildings and grounds	98,647	109,362	101,051	84,588
Employee fringe benefits	10,500	48,414	42,000	52,215
Treasurer	49,257	47,893	48,802	47,953
Collector	131,263	132,068	129,156	135,377
Recorder of Deeds	93,329	92,800	93,782	91,427
Circuit Clerk	20,483	21,656	31,542	32,334
Associate Circuit Court	13,015	6,940	-	(135)
Court administration	11,850	9,770	11,550	9,367
Public Administrator	49,378	48,834	49,481	48,586
Sheriff	642,522	615,438	592,272	598,775
Jail	-	-	-	-
Prosecuting Attorney	290,521	287,668	285,066	278,611
Juvenile Officer	73,959	74,243	75,732	75,985
Coroner	34,154	43,264	38,249	48,928
Emergency Management	-	-	-	-
University Extension	-	-	-	-
Other County Government	394,257	360,158	314,862	321,447
Health and Welfare	426,653	382,026	383,808	356,773
Debt Services	23,910	23,776	22,786	22,776
Transfers out	-	255,000	170,000	164,048
Emergency fund	76,731	-	85,628	-
Total Disbursements	<u>\$ 2,732,459</u>	<u>\$ 2,845,266</u>	<u>\$ 2,832,791</u>	<u>\$ 2,698,479</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (174,752)	\$ (230,527)	\$ 21,485	\$ 134,381
CASH, JANUARY 1	278,128	278,128	47,601	47,601
CASH, DECEMBER 31	<u>\$ 103,376</u>	<u>\$ 47,601</u>	<u>\$ 69,086</u>	<u>\$ 181,982</u>

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

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

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,							
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 503,200	\$ 549,880	\$ 538,700	\$ 539,945	\$ -	\$ -	\$ -	\$ -
Sales taxes	700,000	704,344	650,000	711,332	-	-	-	-
Intergovernmental	685,000	1,117,669	660,000	688,173	263,000	272,287	264,000	273,525
Charges for services	500	8,851	1,700	4,198	2,500	-	-	-
Interest	44,000	33,985	24,000	40,220	5,000	4,848	4,000	7,028
Other	157,800	50,661	32,300	4,873	-	-	-	385
Transfers in	-	-	-	48,678	-	-	-	-
Total Receipts	<u>\$ 2,090,500</u>	<u>\$ 2,465,390</u>	<u>\$ 1,906,700</u>	<u>\$ 2,037,419</u>	<u>\$ 270,500</u>	<u>\$ 277,135</u>	<u>\$ 268,000</u>	<u>\$ 280,938</u>
DISBURSEMENTS								
Salaries	\$ 625,000	\$ 625,189	\$ 603,000	614,687	\$ 179,000	\$ 176,138	\$ 179,000	\$ 171,966
Employee fringe benefits	143,500	135,644	133,000	127,870	26,000	25,988	26,000	25,041
Materials and supplies	530,000	615,371	659,000	1,012,107	20,000	18,897	21,000	20,493
Services and other	497,600	452,607	541,600	304,173	22,250	17,409	12,050	9,141
Capital outlay	462,200	283,168	215,000	109,973	-	-	-	-
Construction	145,000	79,839	120,000	3,771	-	-	-	-
Transfers out	43,000	50,000	130,000	130,000	7,500	9,000	-	-
Total Disbursements	<u>\$ 2,446,300</u>	<u>\$ 2,241,818</u>	<u>\$ 2,401,600</u>	<u>\$ 2,302,581</u>	<u>\$ 254,750</u>	<u>\$ 247,432</u>	<u>\$ 238,050</u>	<u>\$ 226,641</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (355,800)</u>	<u>\$ 223,572</u>	<u>\$ (494,900)</u>	<u>\$ (265,162)</u>	<u>\$ 15,750</u>	<u>\$ 29,703</u>	<u>\$ 29,950</u>	<u>\$ 54,297</u>
CASH, JANUARY 1	<u>752,592</u>	<u>752,592</u>	<u>976,164</u>	<u>976,164</u>	<u>84,654</u>	<u>84,654</u>	<u>114,357</u>	<u>114,357</u>
CASH, DECEMBER 31	<u><u>\$ 396,792</u></u>	<u><u>\$ 976,164</u></u>	<u><u>\$ 481,264</u></u>	<u><u>\$ 711,002</u></u>	<u><u>\$ 100,404</u></u>	<u><u>\$ 114,357</u></u>	<u><u>\$ 144,307</u></u>	<u><u>\$ 168,654</u></u>

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

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

	CHILDREN'S TRUST FUND				UNCLAIMED FEES FUND			
	Year Ended December 31,							
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,200	1,404	1,200	1,203	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	10	11	10	11	-	-	-	-
Other	-	-	-	-	-	162	-	-
Transfers in	-	-	-	-	-	-	-	48
Total Receipts	<u>\$ 1,210</u>	<u>\$ 1,415</u>	<u>\$ 1,210</u>	<u>\$ 1,214</u>	<u>\$ -</u>	<u>\$ 162</u>	<u>\$ -</u>	<u>\$ 48</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and other	1,210	1,415	1,210	601	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,210</u>	<u>\$ 1,415</u>	<u>\$ 1,210</u>	<u>\$ 601</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 613	\$ -	\$ 162	\$ -	\$ 48
CASH, JANUARY 1	-	-	-	-	-	-	162	162
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 613</u>	<u>\$ -</u>	<u>\$ 162</u>	<u>\$ 162</u>	<u>\$ 210</u>

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

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

	E911 COMMUNICATIONS				CRIMINAL COSTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	425,500	414,290	416,000	418,461	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	180,000	194,326	170,000	258,012
Interest	5,327	3,745	3,100	1,733	4,000	4,219	4,000	6,924
Other	28,100	11,947	15,200	27,080	-	-	-	-
Transfers in	-	-	-	-	-	110,000	170,000	164,000
Total Receipts	<u>\$ 458,927</u>	<u>\$ 429,982</u>	<u>\$ 434,300</u>	<u>\$ 447,274</u>	<u>\$ 184,000</u>	<u>\$ 308,545</u>	<u>\$ 344,000</u>	<u>\$ 428,936</u>
DISBURSEMENTS								
Salaries	\$ 220,390	\$ 233,143	\$ 241,032	\$ 257,978	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	59,459	62,315	63,550	77,735	-	-	-	-
Materials and supplies	4,800	5,138	4,604	6,659	-	-	-	-
Services and other	163,586	185,515	153,266	184,885	-	-	-	6,856
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	200,000	286,667	342,000	484,950
Total Disbursements	<u>\$ 448,235</u>	<u>\$ 486,111</u>	<u>\$ 462,452</u>	<u>\$ 527,257</u>	<u>\$ 200,000</u>	<u>\$ 286,667</u>	<u>\$ 342,000</u>	<u>\$ 491,806</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS								
	\$ 10,692	\$ (56,129)	\$ (28,152)	\$ (79,983)	\$ (16,000)	\$ 21,878	\$ 2,000	\$ (62,870)
CASH, JANUARY 1								
	<u>357,063</u>	<u>357,063</u>	<u>300,934</u>	<u>300,934</u>	-	<u>40,992</u>	<u>40,992</u>	<u>62,870</u>
CASH, DECEMBER 31								
	<u>\$ 367,755</u>	<u>\$ 300,934</u>	<u>\$ 272,782</u>	<u>\$ 220,951</u>	<u>\$ 24,992</u>	<u>\$ 62,870</u>	<u>\$ 64,870</u>	<u>\$ -</u>

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

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

	SENIOR CITIZEN SERVICES				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 110,650	\$ 122,076	\$ 120,000	\$ 118,632	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	650	593	600	595	1,700	-	-	1,635
Other	-	-	-	-	42,000	-	-	41,102
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 111,300</u>	<u>\$ 122,669</u>	<u>\$ 120,600</u>	<u>\$ 119,227</u>	<u>\$ 43,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,737</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	9,000	-	\$ 16,160	\$ 58,102
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	17,000	-	35,786	-
Services and other	96,400	115,232	115,000	117,234	2,000	-	-	-
Capital outlay	-	-	-	-	5,000	-	16,555	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	12,000	-	-	-
Total Disbursements	<u>\$ 96,400</u>	<u>\$ 115,232</u>	<u>\$ 115,000</u>	<u>\$ 117,234</u>	<u>\$ 45,000</u>	<u>\$ -</u>	<u>\$ 68,501</u>	<u>\$ 58,102</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 14,900</u>	<u>\$ 7,437</u>	<u>\$ 5,600</u>	<u>\$ 1,993</u>	<u>\$ (1,300)</u>	<u>\$ -</u>	<u>\$ (68,501)</u>	<u>\$ (15,365)</u>
CASH, JANUARY 1	<u>47,113</u>	<u>47,113</u>	<u>54,550</u>	<u>54,550</u>	<u>52,420</u>	<u>52,420</u>	<u>52,420</u>	<u>52,420</u>
CASH, DECEMBER 31	<u>\$ 62,013</u>	<u>\$ 54,550</u>	<u>\$ 60,150</u>	<u>\$ 56,543</u>	<u>\$ 51,120</u>	<u>\$ 52,420</u>	<u>\$ (16,081)</u>	<u>\$ 37,055</u>

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

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

	RECORDS PRESERVATION FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	11,875	9,957	10,875	9,157	-	-	-	-
Charges for services	-	-	-	-	-	2,376	7,000	4,410
Interest	1,000	1,080	-	1,147	-	408	-	473
Other	-	-	-	-	7,000	5,582	-	5,840
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 12,875</u>	<u>\$ 11,037</u>	<u>\$ 10,875</u>	<u>\$ 10,304</u>	<u>\$ 7,000</u>	<u>\$ 8,366</u>	<u>\$ 7,000</u>	<u>\$ 10,723</u>
DISBURSEMENTS								
Salaries	-	-	\$ -	\$ 1,944	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	149	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,200	-	12,000	19,391	7,000	8,220	7,000	8,215
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,200</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ 21,484</u>	<u>\$ 7,000</u>	<u>\$ 8,220</u>	<u>\$ 7,000</u>	<u>\$ 8,215</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 2,675	\$ 11,037	\$ (1,125)	\$ (11,180)	\$ -	\$ 146	\$ -	\$ 2,508
CASH, JANUARY 1	<u>28,020</u>	<u>28,020</u>	<u>39,057</u>	<u>39,057</u>	<u>11,658</u>	<u>11,658</u>	<u>11,804</u>	<u>11,804</u>
CASH, DECEMBER 31	<u><u>\$ 30,695</u></u>	<u><u>\$ 39,057</u></u>	<u><u>\$ 37,932</u></u>	<u><u>\$ 27,877</u></u>	<u><u>\$ 11,658</u></u>	<u><u>\$ 11,804</u></u>	<u><u>\$ 11,804</u></u>	<u><u>\$ 14,312</u></u>

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

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

	PROSECUTING ATTORNEY BAD CHECK FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	15,000	13,543	13,800	11,163	1,280	1,394	1,300	1,983
Interest	500	295	300	126	30	19	20	66
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 15,500</u>	<u>\$ 13,838</u>	<u>\$ 14,100</u>	<u>\$ 11,289</u>	<u>\$ 1,310</u>	<u>\$ 1,413</u>	<u>\$ 1,320</u>	<u>\$ 2,049</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	21,700	16,674	18,600	17,054	1,900	1,212	1,500	100
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 21,700</u>	<u>\$ 16,674</u>	<u>\$ 18,600</u>	<u>\$ 17,054</u>	<u>\$ 1,900</u>	<u>\$ 1,212</u>	<u>\$ 1,500</u>	<u>\$ 100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (6,200)</u>	<u>\$ (2,836)</u>	<u>\$ (4,500)</u>	<u>\$ (5,765)</u>	<u>\$ (590)</u>	<u>\$ 201</u>	<u>\$ (180)</u>	<u>\$ 1,949</u>
CASH, JANUARY 1	<u>8,947</u>	<u>8,947</u>	<u>6,111</u>	<u>6,111</u>	<u>777</u>	<u>777</u>	<u>978</u>	<u>978</u>
CASH, DECEMBER 31	<u><u>\$ 2,747</u></u>	<u><u>\$ 6,111</u></u>	<u><u>\$ 1,611</u></u>	<u><u>\$ 346</u></u>	<u><u>\$ 187</u></u>	<u><u>\$ 978</u></u>	<u><u>\$ 798</u></u>	<u><u>\$ 2,927</u></u>

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

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

	PROSECUTING ATTORNEY TAX COLLECTION FUND				COURTHOUSE AND JAIL CAPITAL IMPROVEMENT FUND			
	Year Ended December 31,							
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	122,000	124,296	120,000	125,529
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,000	9,663	-	1,400	-	-	-	-
Interest	40	600	-	845	12,000	6,163	6,000	9,188
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,040</u>	<u>\$ 10,263</u>	<u>\$ -</u>	<u>\$ 2,245</u>	<u>\$ 134,000</u>	<u>\$ 130,459</u>	<u>\$ 126,000</u>	<u>\$ 134,717</u>
DISBURSEMENTS								
Salaries	-	-	-	2,600	-	-	-	-
Employee fringe benefits	-	-	-	452	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,000	2,852	3,000	4,041	255,000	111,167	146,000	74,094
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 2,852</u>	<u>\$ 3,000</u>	<u>\$ 7,093</u>	<u>\$ 255,000</u>	<u>\$ 111,167</u>	<u>\$ 146,000</u>	<u>\$ 74,094</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (960)	\$ 7,411	\$ (3,000)	\$ (4,848)	\$ (121,000)	\$ 19,292	\$ (20,000)	\$ 60,623
CASH, JANUARY 1	<u>17,028</u>	<u>17,028</u>	<u>24,439</u>	<u>24,439</u>	<u>198,092</u>	<u>198,092</u>	<u>217,384</u>	<u>217,384</u>
CASH, DECEMBER 31	<u>\$ 16,068</u>	<u>\$ 24,439</u>	<u>\$ 21,439</u>	<u>\$ 19,591</u>	<u>\$ 77,092</u>	<u>\$ 217,384</u>	<u>\$ 197,384</u>	<u>\$ 278,007</u>

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

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

	LAW ENFORCEMENT EQUIPMENT FUND				AMERICAN DISABILITY ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	3,539	-	2,852	3,000	1,862	1,800	1,989
Other	62,000	61,885	65,000	67,001	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 62,000</u>	<u>\$ 65,424</u>	<u>\$ 65,000</u>	<u>\$ 69,853</u>	<u>\$ 3,000</u>	<u>\$ 1,862</u>	<u>\$ 1,800</u>	<u>\$ 1,989</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	99,500	78,051	94,122	90,088	-	-	-	-
Services and other	-	4,646	-	-	5,000	4,369	5,000	2,554
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 99,500</u>	<u>\$ 82,697</u>	<u>\$ 94,122</u>	<u>\$ 90,088</u>	<u>\$ 5,000</u>	<u>\$ 4,369</u>	<u>\$ 5,000</u>	<u>\$ 2,554</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (37,500)	\$ (17,273)	\$ (29,122)	\$ (20,235)	\$ (2,000)	\$ (2,507)	\$ (3,200)	\$ (565)
CASH, JANUARY 1	<u>104,502</u>	<u>104,502</u>	<u>87,229</u>	<u>87,229</u>	<u>57,338</u>	<u>57,338</u>	<u>54,831</u>	<u>54,831</u>
CASH, DECEMBER 31	<u>\$ 67,002</u>	<u>\$ 87,229</u>	<u>\$ 58,107</u>	<u>\$ 66,994</u>	<u>\$ 55,338</u>	<u>\$ 54,831</u>	<u>\$ 51,631</u>	<u>\$ 54,266</u>

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

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

	INMATE SECURITY FUND				SHERIFF'S SPECIAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,600	5,534	5,000	7,153	52,000	47,342	50,000	48,686
Charges for services	-	-	-	-	-	-	-	-
Interest	400	640	500	688	2,000	984	-	1,079
Other	-	-	-	-	-	7,055	-	13,773
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,000</u>	<u>\$ 6,174</u>	<u>\$ 5,500</u>	<u>\$ 7,841</u>	<u>\$ 54,000</u>	<u>\$ 55,381</u>	<u>\$ 50,000</u>	<u>\$ 63,538</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,140	\$ 16,000	\$ 15,140
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,540	4,276	5,080	19,845	75,000	56,604	39,000	34,488
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,540</u>	<u>\$ 4,276</u>	<u>\$ 5,080</u>	<u>\$ 19,845</u>	<u>\$ 75,000</u>	<u>\$ 71,744</u>	<u>\$ 55,000</u>	<u>\$ 49,628</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (540)	\$ 1,898	\$ 420	\$ (12,004)	\$ (21,000)	\$ (16,363)	\$ (5,000)	\$ 13,910
CASH, JANUARY 1	<u>18,493</u>	<u>18,493</u>	<u>20,391</u>	<u>20,391</u>	<u>40,311</u>	<u>40,311</u>	<u>23,948</u>	<u>23,948</u>
CASH, DECEMBER 31	<u>\$ 17,953</u>	<u>\$ 20,391</u>	<u>\$ 20,811</u>	<u>\$ 8,387</u>	<u>\$ 19,311</u>	<u>\$ 23,948</u>	<u>\$ 18,948</u>	<u>\$ 37,858</u>

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

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

	FAMILY ACCESS FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,000	2,277	2,000	1,581
Charges for services	-	-	-	-	-	-	-	-
Interest	30	41	40	47	100	196	-	161
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 30</u>	<u>\$ 41</u>	<u>\$ 40</u>	<u>\$ 47</u>	<u>\$ 1,100</u>	<u>\$ 2,473</u>	<u>\$ 2,000</u>	<u>\$ 1,742</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	2,000	3,664	3,000	2,492
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 3,664</u>	<u>\$ 3,000</u>	<u>\$ 2,492</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 30</u>	<u>\$ 41</u>	<u>\$ 40</u>	<u>\$ 47</u>	<u>\$ (900)</u>	<u>\$ (1,191)</u>	<u>\$ (1,000)</u>	<u>\$ (750)</u>
CASH, JANUARY 1	<u>1,219</u>	<u>1,219</u>	<u>1,260</u>	<u>1,260</u>	<u>5,101</u>	<u>5,101</u>	<u>3,910</u>	<u>3,910</u>
CASH, DECEMBER 31	<u><u>\$ 1,249</u></u>	<u><u>\$ 1,260</u></u>	<u><u>\$ 1,300</u></u>	<u><u>\$ 1,307</u></u>	<u><u>\$ 4,201</u></u>	<u><u>\$ 3,910</u></u>	<u><u>\$ 2,910</u></u>	<u><u>\$ 3,160</u></u>

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

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

	COUNTY JAIL PROJECT FUND				RECORDER TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	845,000	828,533	818,000	836,765	-	-	-	-
Intergovernmental	255,000	-	-	-	-	-	-	-
Charges for services	839,000	571,258	725,000	555,000	13,250	5,520	6,250	5,171
Interest	3,500	1,330	4,000	658	800	302	-	473
Other	800	18,055	22,000	172,665	-	300	-	-
Transfers in	-	429,462	340,000	420,996	-	-	-	-
Total Receipts	<u>\$ 1,943,300</u>	<u>\$ 1,848,638</u>	<u>\$ 1,909,000</u>	<u>\$ 1,986,084</u>	<u>\$ 14,050</u>	<u>\$ 6,122</u>	<u>\$ 6,250</u>	<u>\$ 5,644</u>
DISBURSEMENTS								
Salaries	\$ 768,000	\$ 777,023	\$ 773,039	\$ 757,227	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	154,859	143,307	148,337	134,742	-	-	-	-
Materials and supplies	189,000	188,028	172,700	203,257	1,600	1,334	200	-
Services and other	785,269	803,064	772,650	922,213	2,000	-	1,500	3,727
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,897,128</u>	<u>\$ 1,911,422</u>	<u>\$ 1,866,726</u>	<u>\$ 2,017,439</u>	<u>\$ 3,600</u>	<u>\$ 1,334</u>	<u>\$ 1,700</u>	<u>\$ 3,727</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 46,172</u>	<u>\$ (62,784)</u>	<u>\$ 42,274</u>	<u>\$ (31,355)</u>	<u>\$ 10,450</u>	<u>\$ 4,788</u>	<u>\$ 4,550</u>	<u>\$ 1,917</u>
CASH, JANUARY 1	<u>115,482</u>	<u>115,482</u>	<u>52,698</u>	<u>52,698</u>	<u>6,488</u>	<u>6,488</u>	<u>11,276</u>	<u>11,276</u>
CASH, DECEMBER 31	<u><u>\$ 161,654</u></u>	<u><u>\$ 52,698</u></u>	<u><u>\$ 94,972</u></u>	<u><u>\$ 21,343</u></u>	<u><u>\$ 16,938</u></u>	<u><u>\$ 11,276</u></u>	<u><u>\$ 15,826</u></u>	<u><u>\$ 13,193</u></u>

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

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

	SHERIFF'S REVOLVING FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	14,000	17,932	17,000	13,933	-	-	-	-
Interest	500	837	-	1,164	3,000	2,450	2,000	3,036
Other	-	-	-	-	50,000	56,802	50,000	54,079
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 14,500</u>	<u>\$ 18,769</u>	<u>\$ 17,000</u>	<u>\$ 15,097</u>	<u>\$ 53,000</u>	<u>\$ 59,252</u>	<u>\$ 52,000</u>	<u>\$ 57,115</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	18,500	14,530	9,000	7,254	32,750	32,436	83,750	55,431
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	12,000	-	-
Total Disbursements	<u>\$ 18,500</u>	<u>\$ 14,530</u>	<u>\$ 9,000</u>	<u>\$ 7,254</u>	<u>\$ 32,750</u>	<u>\$ 44,436</u>	<u>\$ 83,750</u>	<u>\$ 55,431</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,000)	\$ 4,239	\$ 8,000	\$ 7,843	\$ 20,250	\$ 14,816	\$ (31,750)	\$ 1,684
CASH, JANUARY 1	<u>22,930</u>	<u>22,930</u>	<u>27,169</u>	<u>27,169</u>	<u>62,655</u>	<u>62,655</u>	<u>77,471</u>	<u>77,471</u>
CASH, DECEMBER 31	<u>\$ 18,930</u>	<u>\$ 27,169</u>	<u>\$ 35,169</u>	<u>\$ 35,012</u>	<u>\$ 82,905</u>	<u>\$ 77,471</u>	<u>\$ 45,721</u>	<u>\$ 79,155</u>

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

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

	NATIONAL FOREST FUND				GLOBAL IMAGING SYSTEM FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ 246,651	\$ -	\$ 194,710	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	8,000	9,006
Interest	-	-	-	-	300	112	100	167
Other	-	-	-	-	-	6,713	-	-
Transfers in	-	-	-	-	9,000	9,000	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 246,651</u>	<u>\$ -</u>	<u>\$ 194,710</u>	<u>\$ 9,300</u>	<u>\$ 15,825</u>	<u>\$ 8,100</u>	<u>\$ 9,173</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	246,651	-	146,032	10,000	15,336	10,000	7,430
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	48,678	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 246,651</u>	<u>\$ -</u>	<u>\$ 194,710</u>	<u>\$ 10,000</u>	<u>\$ 15,336</u>	<u>\$ 10,000</u>	<u>\$ 7,430</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (700)	\$ 489	\$ (1,900)	\$ 1,743
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,404</u>	<u>3,404</u>	<u>3,893</u>	<u>3,893</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,704</u></u>	<u><u>\$ 3,893</u></u>	<u><u>\$ 1,993</u></u>	<u><u>\$ 5,636</u></u>

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

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

	OFFICE OF JUSTICE PROGRAMS RECOVERY ACT GRANT				SCENIC RAILWAY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	28,453	20,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	248	200	-	1,000	899	-	965
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 28,701</u>	<u>\$ 20,200</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 899</u>	<u>\$ -</u>	<u>\$ 965</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	1,803	-	-	-	-	-	-
Services and other	-	-	-	26,898	-	5,492	-	729
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 1,803</u>	<u>\$ -</u>	<u>\$ 26,898</u>	<u>\$ -</u>	<u>\$ 5,492</u>	<u>\$ -</u>	<u>\$ 729</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ 26,898</u>	<u>\$ 20,200</u>	<u>\$ (26,898)</u>	<u>\$ 1,000</u>	<u>\$ (4,593)</u>	<u>\$ -</u>	<u>\$ 236</u>
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>26,898</u>	<u>26,898</u>	<u>-</u>	<u>30,894</u>	<u>26,301</u>	<u>26,301</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 26,898</u></u>	<u><u>\$ 47,098</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,894</u></u>	<u><u>\$ 26,301</u></u>	<u><u>\$ 26,301</u></u>	<u><u>\$ 26,537</u></u>

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

CRAWFORD COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 and 2009

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 nine elected Constitutional Officers: Assessor, County Clerk, Circuit Clerk-Recorder, Coroner, Prosecuting Attorney, Public Administrator, Sheriff, Treasurer and Collector.

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 Government 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, offices that are considered by the Missouri State Auditor’s Office to comprise the County’s legal entity. The financial statements also include the E-911 Board which is a separate legal entity within the County that is required by the Missouri State Auditor’s Office to be included in the County’s reporting entity for financial reporting purposes. The Senate Bill 40 Board is audited and separately reported on by other independent auditors and is not presented in the accompanying financial statements. Request for copies of those financial statements should be directed to the Senate Bill 40 Board.

Certain elected County officials, particularly the County Collector, Treasurer, Circuit Clerk, and Sheriff, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

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.

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 the second Monday in January, 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.
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. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the following funds.

Fund	2010	2009
National Forest Fund	X	X
Office of Justice Programs		
Recovery Act Grant	N/A	X
Scenic Railway Fund	X	N/A

9. Section 50.740 RSMo. Prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2010	2009
General Revenue Fund	N/A	X
Children's Trust Fund	N/A	X
E-911 Communications	X	X
Criminal Costs Fund	X	X
Senior Citizens Services	X	X
Records Preservation Fund	X	N/A
Law Enforcement Training Fund	X	X
Prosecuting Attorney Tax Collection Fund	X	X
Inmate Security Fund	X	N/A
Election Services Fund	N/A	X
County Jail Project Fund	X	X
Recorder's Technology Fund	X	N/A
Law Enforcement Restitution Fund	N/A	X
National Forest Fund	X	X
Global Imaging System Fund	N/A	X
Office of Justice Programs Recovery		
Act Grant	X	X
Scenic Railway Fund	X	X

Because a budget was not adopted for the funds listed in Note 1.D.8, expenditures in those respective funds exceeded budgetary authority to the extent that a budget was not adopted.

Additionally, the County budgeted expenditures to exceed estimated revenues and available fund balance resulting in a negative budgeted fund balance for the Tax Maintenance Fund in 2010.

- 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 September 1 and tax bills are mailed to taxpayers in October and 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 year 2010 and 2009, for purposes of taxation were:

	<u>2010</u>	<u>2009</u>
Real Estate	\$ 222,284,389	\$ 217,285,670
Personal Property	68,429,637	66,302,004

During 2010 and 2009, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property for the calendar years 2010 and 2009, for purposes of County taxation, as follows:

	<u>2010</u>	<u>2009</u>
General Revenue	\$ 0.1051	\$ 0.0991
Special Road and Bridge	0.1881	0.1881
Senior Citizens	0.0427	0.0427
SB 40	0.0854	0.0854

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 such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions.

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. Also included in the Cash and Investments caption are investments owned by the Aggregate Cemetery Trust Fund.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2010 and 2009, the carrying amounts of the County's deposits were \$2,072,918 and \$2,326,106, respectively, and the bank balances were \$2,483,650 and \$2,702,015, respectively. Of the bank balances, \$584,588 and \$646,248 for December 31, 2010 and December 31, 2009, respectively, were covered by federal depository insurance and the remainder were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2010 and 2009, the County Collector held, in addition to the cash and cash equivalents listed above, cash representing collections of property taxes on behalf of various taxing districts in the County, including the County General Revenue, Special Road and Bridge, Senior Citizens Services and Senate Bill 40. Tax Collections on deposit amounted to \$7,081,286 and \$7,145,550 at December 31, 2010 and 2009, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,000 as of December 31, 2010 and 2009 and the remainder were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employee's 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 nine 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 sixty. 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, P.O. Box 2271, Jefferson City, MO 65102-2271, or by calling 1-573-632-9203.

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, in order to participate in CERF. During 2010 and 2009, the County collected and remitted to CERF employee contributions of approximately \$199,341 and \$200,532, respectively, for the years then ended.

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

The County provides full time employees with up to 60 days of sick/personal time -- to accrue at one half day per complete calendar month of employment. Upon termination, the employee will not be compensated for any unused sick time.

Vacation time is accrued for every full-time employee, and accrues at the rate of one week per year after one year of service, two weeks per year after two years of service, three weeks per year after ten years of service, and four weeks per year after fifteen years of service. There is a maximum carryover of five days to the next calendar year. Upon termination, the employee will be compensated for any unused vacation time.

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

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG TERM DEBT –

The County had the following debt outstanding at December 31, 2010:

- A. \$2,975,000 in 2001 Series Jail Project, Insured Leasehold Revenue Bonds due in annual installments of \$210,000 beginning in 2011 increasing incrementally to \$340,000 at maturity on November 1, 2021. Interest is paid semiannually at 4.10% beginning in 2011 increasing incrementally to 5.00% until maturity on November 1, 2021. The schedule of remaining principal and interest is presented below:

<u>Payment Date</u>	<u>Principal Due</u>	<u>Interest Rate</u>	<u>Interest Due</u>	<u>Total Due</u>
May 1, 2011	\$ -	4.10%	\$ 70,756	\$ 70,756
November 1, 2011	210,000	4.10%	70,756	280,756
May 1, 2012	-	4.20%	66,346	66,346
November 1, 2012	220,000	4.20%	66,346	286,346
May 1, 2013	-	4.35%	61,561	61,561
November 1, 2013	230,000	4.35%	61,561	291,561
May 1, 2014	-	4.45%	56,444	56,444
November 1, 2014	245,000	4.45%	56,444	301,444
May 1, 2015	-	4.60%	50,809	50,809
November 1, 2015	255,000	4.60%	50,809	305,809
May 1, 2016	-	4.75%	44,753	44,753
November 1, 2016	265,000	4.75%	44,753	309,753
May 1, 2017	-	4.80%	38,393	38,393
November 1, 2017	280,000	4.80%	38,393	318,393
May 1, 2018	-	4.85%	31,603	31,603
November 1, 2018	295,000	4.85%	31,603	326,603
May 1, 2019	-	4.90%	24,375	24,375
November 1, 2019	310,000	4.90%	24,375	334,375
May 1, 2020	-	5.00%	16,625	16,625
November 1, 2020	325,000	5.00%	16,625	341,625
May 1, 2021	-	5.00%	8,500	8,500
November 1, 2021	340,000	5.00%	8,500	348,500

B. \$515,000 in 2002 Series Jail Project, Insured Leasehold Revenue Bonds due in annual installments of \$30,000 beginning in 2011 increasing incrementally to \$55,000 at maturity on November 1, 2022. Interest is paid semiannually at 5.25% until maturity on November 1, 2022. The schedule of remaining principal and interest is presented below:

<u>Payment Date</u>	<u>Principal Due</u>	<u>Interest Rate</u>	<u>Interest Due</u>	<u>Total Due</u>
May 1, 2011	\$ -	5.25%	\$ 13,519	\$ 13,519
November 1, 2011	30,000	5.25%	13,519	43,519
May 1, 2012	-	5.25%	12,731	12,731
November 1, 2012	35,000	5.25%	12,731	47,731
May 1, 2013	-	5.25%	11,813	11,813
November 1, 2013	35,000	5.25%	11,813	46,813
May 1, 2014	-	5.25%	10,894	10,894
November 1, 2014	35,000	5.25%	10,894	45,894
May 1, 2015	-	5.25%	9,975	9,975
November 1, 2015	40,000	5.25%	9,975	49,975
May 1, 2016	-	5.25%	8,925	8,925
November 1, 2016	40,000	5.25%	8,925	48,925
May 1, 2017	-	5.25%	7,875	7,875
November 1, 2017	45,000	5.25%	7,875	52,875
May 1, 2018	-	5.25%	6,694	6,694
November 1, 2018	45,000	5.25%	6,694	51,694
May 1, 2019	-	5.25%	5,513	5,513
November 1, 2019	50,000	5.25%	5,513	55,513
May 1, 2020	-	5.25%	4,200	4,200
November 1, 2020	50,000	5.25%	4,200	54,200
May 1, 2021	-	5.25%	2,888	2,888
November 1, 2021	55,000	5.25%	2,888	57,888
May 1, 2022	-	5.25%	1,444	1,444
November 1, 2022	55,000	5.25%	1,444	56,444

8. CHANGE IN REPORTING ENTITY

The E-911 fund included within the report is affected by Missouri House Bill 1492 that revised the State statutes regarding emergency service boards. This Board is currently defined as a political subdivision of the state. Therefore, they will not subsequently be included in the scope of the County for reporting purposes. The change was effective as of August 28, 2010. In accordance with this consideration, the emergency service board should not be included as part of the Crawford County reporting entity subsequent to December 31, 2010.

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2010 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through May 31, 2011, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES

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 the accompanying financial statements of Crawford County, Missouri as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as identified in the table of contents, and have issued our report thereon dated May 31, 2011. 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.

Internal Control Over Financial Reporting

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

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph in this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, as defined above. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weakness, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and recommendations as item 1 through 4 that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crawford County, Missouri's financial statements are free of 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 determination of financial statement amounts. 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 three instances of noncompliance or other matter that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as items 3, 5, and 6.

We noted a certain other matter that we reported to management of Crawford County, Missouri, in the findings and recommendations section as item 7.

Crawford County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. We did not audit Crawford County, Missouri's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, County Officeholders, the Missouri State Auditor, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

(Original Signed by Auditor)

McBride, Lock & Associates
May 31, 2011

FINDINGS AND RECOMMENDATIONS

CRAWFORD COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

1. Lack of Organization

Condition: During fieldwork, we experienced difficulty in obtaining documentation that should have been readily available in both the county clerk's office and the collector's office. The County Clerk took office in January 2011 and the Collector took office in March 2011. Both respective officeholders stated that prior officeholders did not leave the office documentation in an organized manner.

Collector's Annual Settlements for the tax years within our audit scope were not able to be located during fieldwork. The County located and provided the respective Collector's Annual Settlements to the auditor two weeks subsequent to the request. To date, only the first of the three pages for the certified copy of the Collector's Annual Statement for the tax year ended February 28, 2010 has been provided. The remaining respective pages included with the Collector's Annual Settlement for the tax year ended February 28, 2010 appeared to apply to the tax year ended February 28, 2007.

Additionally, the County Clerk had difficulty locating documentation related to expenditures of federal awards reported on the Schedule of Expenditures of Federal Awards (SEFA) prepared by the County. It took approximately one and a half weeks for this information to be located.

Recommendation: We recommend the County implement policies and procedures to ensure that documentation that should be readily available be maintained and filed in an organized manner and can be provided upon request.

County's Response: The County has created and implemented new policies since January 1, 2011. These new policies and procedures should ensure better organization of documents and records. Increased communication between offices also should better allow for organization and documentation.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

2. Documentation of Pay Rates

Condition: We noted that personnel files include no documentation of approved pay rates. The last reference to approved pay rates on file is from 2006. Minutes from commission minutes noted discussion of pay rates, however, there was nothing documenting the actual approved pay rates.

Recommendation: We recommend the County implement policies and procedures regarding documentation of employee pay rates.

County's Response: The Commission has completed and updated approval for pay rates and such will be approved annually upon completion of the budget for each fiscal year.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

3. Budgetary Controls

Condition: We noted two issues with the County's budgeting process during 2010 and 2009, as follows:

- a) Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the National Forest Fund (2010 and 2009), Office of Justice Programs Recovery Act Grant Fund (2009), and the Scenic Railway Fund (2010). A formal budget was not adopted for these three respective funds for the years noted. Chapter 50, RSMo, requires the preparation and filing of annual budgets for all funds to present a complete financial plan for the ensuing year.
- b) Actual expenditures exceeded budgeted expenditures for the following funds in 2010 and 2009 by more than an inconsequential amount:

	<u>2010</u>	<u>2009</u>
General Revenue Fund	N/A	X
Children's Trust Fund	N/A	X
E-911 Communications	X	X
Criminal Costs Fund	X	X
Senior Citizens Services	X	X
Records Preservation Fund	X	N/A
Law Enforcement Training Fund	X	X
Prosecuting Attorney Tax Collection Fund	X	X
Inmate Security Fund	X	N/A
Election Services Fund	N/A	X
County Jail Project Fund	X	X
Recorder's Technology Fund	X	N/A
Law Enforcement Restitution Fund	N/A	X
National Forest Fund	X	X
Global Imaging System Fund	N/A	X
Office of Justice Programs Recovery Act Grant	X	X
Scenic Railway Fund	X	X

State Statutes prohibit the County from approving expenditures in excess of the budgeted amount for any County fund. This requirement ensures that expenditures are subject to public scrutiny as provided by their inclusion in a budget adopted or amended at a public meeting. This finding is similar to Prior Audit Finding 08-2 and 08-8.

Recommendation: We recommend the County ensure compliance with State Statutes by adopting a formal budget for all funds and refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance current year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

County Response: The County has created and implemented new policies since January 1, 2011. Monthly, the Commission reviews the budget, revenue, and expenses and adopts budget amendments as necessary to maintain budget variances.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

4. Tax Maintenance Fund Controls

Condition: Duties related to the Tax Maintenance Fund are not adequately separated. The County Collector performs duties related to preparing and signing checks, accounting, performing bank reconciliations, approving invoices or vouchers for payment, and preparing and approving purchase orders. An adequate separation of duties in the disbursement process is essential for an effective internal control system. Internal controls are essential to prevent and detect errors or irregularities. This finding is similar to Prior Audit Finding 08-4.

Recommendation: We recommend the County Collector establish an effective system of controls over disbursements from the Tax Maintenance Fund. If it is not practicable to provide for adequate separation of duties, the County Collector should consider transferring the fund to the County Treasurer.

County's Response: The fund was transferred to the County Treasurer on March 4, 2011. The account is reviewed monthly along with County funds. Further, the FY2011 Budget included expenses and revenues for the Tax Maintenance Fund.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

ITEMS OF NONCOMPLIANCE

5. Competitive Bidding Procedures

Condition: Evidence documenting the solicitation of competitive bids for goods and services procured by the County was not always available. Our review included sixteen purchases which required competitive bids. For six of the purchases, no bid documentation was available. For two purchases, bid documentation was available however there was no evidence that the notice for bid was advertised as required by state statute. Examples of items purchased without documentation of competitive bids include a John Deere tractor and mower for \$68,207, an International dump truck for \$72,660, and a communication tower for \$33,500. This finding is similar to Prior Audit Finding 08-7.

Section 50.660, RSMo, requires that County obtain bids on any purchase in excess of \$4,500 and that County advertise the notice for bid on any purchase in excess of \$6,000 from any one person, firm, or corporation during any period of ninety days. Competitive bidding helps to assure the County receives fair value for goods and services procured and ensures all interested parties are given an equal opportunity to participate in county business.

Recommendation: We recommend the County Commission solicit bids for all purchases in accordance with state statute and maintain adequate documentation of all bids obtained and justification for awards.

County Response: The County will continue to solicit bids for all purchases in accordance with the state statute and maintain adequate documentation of all bids obtained and justification for awards.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

6. Schedule of Expenditures of Federal Awards

Condition: The County does not have adequate procedures in place to track federal expenditures for the preparation of the Schedule of Expenditures for Federal Awards (SEFA). Total expenditures were overstated by \$196,774 for 2009 because receipts data was used to report expenditures on the SEFA for FEMA Disaster Grants. County records show that all expenditures related to the FEMA disaster grant for Emergency Protective Measures occurred prior to October 2008. However, FEMA receipts were not received until April 2009. Because expenditure records were not used to report this grant on the SEFA, \$196,774 was reported in error for 2009, and the County had incorrectly assumed that they were subject to the Single Audit for this audit period. This finding is similar to Prior Audit Finding 08-9.

An accurate SEFA is necessary to ensure that federal financial activity is audited and reported in accordance with federal audit requirements. Failure to follow federal audit requirements could result in future reductions of federal awards. A similar finding was also reported in the prior audit.

Recommendation: We recommend the County Commission ensure that the Schedule of Expenditures for Federal Awards is prepared accurately and completely as dictated by federal audit requirements.

County Response: The County will continue to ensure that the Schedule of Expenditures for Federal Awards is prepared accurately and completely as dictated by federal audit requirements.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

OTHER MATTERS

In planning and performing our audit of the financial statements of Crawford County, Missouri (the County) as of and for the years ended December 31, 2010 and 2009, in accordance with general accepted government auditing standards, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit, we became aware of certain matters that are an opportunity for strengthening internal controls and operating efficiency. Our comment and suggestion regarding these matters are summarized below. We previously reported on the County's internal control in our report dated May 31, 2011. This document does not affect our report dated May 31, 2011.

7. Accounting for Transfers

Condition: The financial statements of the County as presented in the annual budget document present transfers between funds. However, we noted that some transfers were identified as expenditures and revenues within the funds. Additionally, there were costs identified as reimbursements that were shown as transfers. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2010 and 2009. This finding is similar to Prior Audit Finding 08-10.

Recommendation: In order to ensure that transfers are properly reported and are in balance (transfers to other funds equal transfers from other funds), we recommend the transfers be clearly identified as transfers and presented in the budget within the Transfer category. Other types of transactions should not be presented in the Transfers Category.

County Response: The County will continue to ensure that the transfers are properly reported and are in balance. Further, the County will continue to ensure the transfers are clearly identified as transfers and presented in the budget within the Transfer category.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

CRAWFORD COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' 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, 2008 and 2007.

08-1. The prior County Treasurer did not routinely post deposits to the accounting records. The controls in place prior to January 1, 2007 were inadequate and allowed for the delay in deposits of over \$400,000. The semi-annual report for the period through December 31, 2006 which would define the beginning balances, was not complete.

Status - Resolved.

08-2. The County Commission did not adequately monitor expenditures in relation to budgeted amounts. As a result, actual disbursements exceeded budgeted amounts for numerous funds. For 2008, expenditures exceeded budgeted amounts for 13 funds and 2007 expenditures exceeded budgeted amounts for 8 funds.

Status - Not Resolved. See Finding No. 3.

08-3. The County Clerk does not maintain an account book with the County Collector and no evidence was available to indicate that procedures were performed by the County Clerk or the County Commission to verify the County Collector's monthly or annual settlements.

Status – Resolved.

08-4. Duties related to the Tax Maintenance Fund are not adequately separated. The County Collector performs duties related to preparing and signing checks, accounting, performing bank reconciliations, approving invoices or vouchers for payment and preparing and approving purchase orders.

Status – Not Resolved. See Finding No. 4.

08-5. Accounting records and budget documents maintained by the E-911 Board contained several apparent errors and inconsistencies.

Status – Resolved.

08-6. Adequate documentation to explain and validate expenditures was not always obtained and reviewed by the County Commission.

Status – Resolved.

08-7. Competitive bids were not always solicited for goods and services procured by the County. Of the 23 purchases we reviewed which required competitive bids, County Clerk files contained no bid documentation for twelve of these items.

Status – Not Resolved. See Finding No. 5.

08-8. Formal budgets were not prepared for the Scenic Railway Fund in 2007 and the Global Imaging Fund and Family Access Fund in 2008. The County Clerk indicated that requests were made for these budgets from responsible officials but no budget was provided.

Status – Not Resolved. See Finding No. 3.

08-9. The County does not have adequate procedures in place to track federal awards for preparation of the SEFA. Total expenditures were understated by \$196,774 for 2008 because the county reported receipts instead of expenditures on the SEFA for the FEMA Disaster Grants.

Status – Not Resolved. See Finding No. 6.

08-10. Transfers-in and transfers-out amounts as presented in the budgets were significantly out of balance. Transfers-out exceeded transfers-in by \$186,580 and \$488,017 for 2007 and 2008 respectively.

Status – Not Resolved. See Finding No. 7.

08-11. The daughter of one officeholder is also that officeholder's Deputy. This close relationship can create a conflict of interest situation.

Status – Resolved.