



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Crawford County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Crawford County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2012, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Davis, Lynn, & Moots, P.C., Certified Public Accountants, is attached.

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

Thomas A. Schweich
State Auditor

September 2013
Report No. 2013-091

CRAWFORD COUNTY, MISSOURI
FINANCIAL STATEMENTS
Years Ended December 31, 2012 and 2011

CRAWFORD COUNTY, MISSOURI

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INDEPENDENT AUDITORS' REPORT

Crawford County Commission
Crawford County
Steelville, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Crawford County, Missouri, which comprise the cash balances of each fund as of December 31, 2012 and 2011, and the related receipts, disbursements and budgetary results for each fund for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements prepared using accounting practices 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in Note A, the financial statements are prepared by Crawford County, Missouri, using accounting practices 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 comply with the requirements of the State of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph 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, 2012 and 2011, the changes in its financial position, or, where applicable, its cash flows for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and investment balances of the governmental and agency funds of Crawford County, Missouri, as of December 31, 2012 and 2011, and the receipts, disbursements and budgetary results of the governmental funds for the years then ended, on the basis of the financial reporting provisions of the State of Missouri as described in Note A.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2013, on our consideration of Crawford County, Missouri's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements 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* in considering Crawford County, Missouri's internal control over financial reporting and compliance.

Crawford County Commission
Crawford County
Steelville, Missouri

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Crawford County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

Handwritten signature in black ink that reads "Davis, Lynn & Moots, PC".

DAVIS, LYNN & MOOTS, P.C.
June 17, 2013

CRAWFORD COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES – ALL
GOVERNMENTAL FUNDS – REGULATORY BASIS
Year Ended December 31, 2012

FUND	Cash			Cash
	Balance January 1	Receipts	Disbursements	Balance December 31
General Revenue	\$ 209,636	\$ 2,547,460	\$ 2,637,223	\$ 119,873
Special Road and Bridge	740,290	2,132,512	2,149,773	723,029
Assessment	225,317	269,073	215,812	278,578
Children's Trust	697	653	704	646
Unclaimed Fees	210	1	-	211
Criminal Costs	-	24,825	24,824	1
Tax Maintenance	45,197	38,822	40,225	43,794
Records Preservation	37,786	10,462	28,643	19,605
Law Enforcement Training	13,176	8,865	8,935	13,106
Prosecuting Attorney's Bad Check Fee	-	11,497	11,496	1
Prosecuting Attorney's Training	3,961	1,550	4,847	664
Prosecuting Attorney's Tax Collection	9,763	983	2,798	7,948
Courthouse & Jail Capital Improvement	348,429	153,347	130,901	370,875
Law Enforcement Equipment	61,106	46,635	55,795	51,946
American Disability Act	50,759	2,336	4,106	48,989
Inmate Security	7,643	5,918	11,698	1,863
Sheriff's Special	40,154	43,583	38,345	45,392
Family Access	1,360	62	-	1,422
Election Services	5,097	9,625	12,623	2,099
County Jail Project	117,399	1,825,022	1,753,319	189,102
Recorder's Technology	17,330	6,050	3,800	19,580
Sheriff's Revolving	38,244	27,446	9,771	55,919
Law Enforcement Restitution	207,124	219,939	320,480	106,583
National Forest	-	229,700	229,700	-
Scenic Railway	26,901	1,242	890	27,253
Global Imaging System	5,222	10,533	6,776	8,979
CDBG Grant	-	420,687	263,721	156,966
Law Library	26,411	10,974	6,845	30,540
Senior Citizens Services	51,726	117,812	116,752	52,786
TOTAL	\$ 2,290,938	\$ 8,177,614	\$ 8,090,802	\$ 2,377,750

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES – ALL
GOVERNMENTAL FUNDS – REGULATORY BASIS
Year Ended December 31, 2011

FUND	Cash	Receipts	Disbursements	Cash
	Balance			Balance
	January 1			December 31
General Revenue	\$ 181,982	\$ 2,671,823	\$ 2,644,169	\$ 209,636
Special Road and Bridge	711,002	2,097,914	2,068,626	740,290
Assessment	168,654	264,693	208,030	225,317
Children's Trust	613	1,236	1,152	697
Unclaimed Fees	210	-	-	210
Criminal Costs	-	418,334	418,334	-
Tax Maintenance	37,055	39,847	31,705	45,197
Records Preservation	27,877	10,689	780	37,786
Law Enforcement Training	14,312	9,084	10,220	13,176
Prosecuting Attorney's Bad Check Fee	346	10,458	10,804	-
Prosecuting Attorney's Training	2,927	1,547	513	3,961
Prosecuting Attorney's Tax Collection	19,591	1,152	10,980	9,763
Courthouse & Jail Capital Improvement	278,007	143,392	72,970	348,429
Law Enforcement Equipment	66,994	59,652	65,540	61,106
American Disability Act	54,266	2,163	5,670	50,759
Inmate Security	8,387	5,934	6,678	7,643
Sheriff's Special	37,858	44,140	41,844	40,154
Family Access	1,307	53	-	1,360
Election Services	3,160	3,808	1,871	5,097
County Jail Project	21,343	1,883,533	1,787,477	117,399
Recorder's Technology	13,193	5,769	1,632	17,330
Sheriff's Revolving	35,012	21,802	18,570	38,244
Law Enforcement Restitution	79,155	182,622	54,653	207,124
National Forest	-	215,695	215,695	-
Scenic Railway	26,537	1,072	708	26,901
Global Imaging System	5,636	8,978	9,392	5,222
CDBG Grant	-	4,000	4,000	-
Law Library	21,317	12,509	7,415	26,411
Senior Citizens Services	56,543	114,933	119,750	51,726
TOTAL	\$ 1,873,284	\$ 8,236,832	\$ 7,819,178	\$ 2,290,938

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	\$ 323,900	\$ 339,609	\$ 15,709	\$ 321,700	\$ 319,006	\$ (2,694)
Sales taxes	986,097	1,017,897	31,800	940,000	976,333	36,333
Intergovernmental	534,926	535,779	853	630,310	596,695	(33,615)
Charges for services	559,784	523,640	(36,144)	599,150	623,501	24,351
Interest	17,200	20,249	3,049	8,100	15,193	7,093
Other	28,565	43,095	14,530	46,300	36,832	(9,468)
Transfers in	77,500	67,191	(10,309)	110,402	104,263	(6,139)
TOTAL RECEIPTS	2,527,972	2,547,460	19,488	2,655,962	2,671,823	15,861
DISBURSEMENTS						
Administration	378,490	290,176	88,314	346,976	223,019	123,957
Child Support	114,150	108,348	5,802	116,676	114,466	2,210
Collector of Revenue	122,401	105,508	16,893	115,030	104,142	10,888
Treasurer	48,590	51,397	(2,807)	47,898	47,190	708
Recorder of Deeds	86,546	90,354	(3,808)	88,470	86,868	1,602
County Commission	97,745	108,048	(10,303)	102,188	104,085	(1,897)
Extension Council	47,656	43,694	3,962	49,140	49,140	-
Public Administrator	49,448	48,530	918	49,719	48,422	1,297
Elections	183,382	160,448	22,934	84,846	77,918	6,928
County Clerk	80,781	99,276	(18,495)	99,618	99,213	405
Crime Victim's Advocate	23,770	24,425	(655)	22,773	23,198	(425)
Court Reporter	1,000	768	232	1,000	968	32
Building and Grounds	80,697	82,345	(1,648)	93,375	77,399	15,976
Court Administration	5,075	10,726	(5,651)	11,550	8,426	3,124
Circuit Clerk	25,123	46,758	(21,635)	37,906	39,634	(1,728)
Coroner	44,396	52,053	(7,657)	44,024	52,528	(8,504)
Juvenile Officer	74,965	74,964	1	75,732	76,424	(692)
Prosecuting Attorney	289,522	315,271	(25,749)	285,552	289,033	(3,481)
Sheriff	559,773	582,777	(23,004)	570,285	581,467	(11,182)
Public Health and Welfare Services	324,406	333,964	(9,558)	336,907	322,519	14,388
Public Defender	7,085	7,393	(308)	6,825	7,110	(285)
Transfers out	6,845	-	6,845	211,000	211,000	-
TOTAL DISBURSEMENTS	2,651,846	2,637,223	14,623	2,797,490	2,644,169	153,321
RECEIPTS OVER (UNDER) DISBURSEMENTS	(123,874)	(89,763)	34,111	(141,528)	27,654	169,182
CASH BALANCE, January 1	209,636	209,636	-	181,982	181,982	-
CASH BALANCE, December 31	\$ 85,762	\$ 119,873	\$ 34,111	\$ 40,454	\$ 209,636	\$ 169,182

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
SPECIAL ROAD AND BRIDGE FUND						
RECEIPTS						
Property taxes	\$ 514,245	\$ 533,630	\$ 19,385	\$ 548,240	\$ 521,375	\$ (26,865)
Sales taxes	1,504,881	1,447,854	(57,027)	1,373,000	1,385,020	12,020
Intergovernmental	-	25,183	25,183	40,000	70,922	30,922
Interest	35,150	43,121	7,971	30,000	35,028	5,028
Other	4,500	25,299	20,799	2,860	31,645	28,785
Transfer in	-	57,425	57,425	54,000	53,924	(76)
TOTAL RECEIPTS	2,058,776	2,132,512	73,736	2,048,100	2,097,914	49,814
DISBURSEMENTS						
Salaries	657,000	661,364	(4,364)	607,000	613,742	(6,742)
Employee fringe benefits	120,461	102,239	18,222	111,052	93,940	17,112
Equipment	541,447	146,603	394,844	304,000	244,966	59,034
Construction and maintenance	543,000	735,818	(192,818)	807,000	643,260	163,740
Supplies	410,100	337,719	72,381	315,000	322,030	(7,030)
Insurance	59,874	82,230	(22,356)	10,000	67,778	(57,778)
Other	-	33,800	(33,800)	56,600	13,832	42,768
Transfers out	50,000	50,000	-	69,077	69,078	(1)
TOTAL DISBURSEMENTS	2,381,882	2,149,773	232,109	2,279,729	2,068,626	211,103
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	(323,106)	(17,261)	305,845	(231,629)	29,288	260,917
CASH BALANCE, January 1	740,290	740,290	-	711,002	711,002	-
CASH BALANCE, December 31	\$ 417,184	\$ 723,029	\$ 305,845	\$ 479,373	\$ 740,290	\$ 260,917

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	\$ 263,500	\$ 257,795	\$ (5,705)	\$ 277,000	\$ 254,928	\$ (22,072)
Interest	9,900	11,278	1,378	7,000	9,678	2,678
Other	-	-	-	-	87	87
TOTAL RECEIPTS	273,400	269,073	(4,327)	284,000	264,693	(19,307)
DISBURSEMENTS						
Assessor	251,983	215,812	36,171	245,608	208,030	37,578
TOTAL DISBURSEMENTS	251,983	215,812	36,171	245,608	208,030	37,578
RECEIPTS OVER DISBURSEMENTS	21,417	53,261	31,844	38,392	56,663	18,271
CASH BALANCE, January 1	225,317	225,317	-	168,654	168,654	-
CASH BALANCE, December 31	\$ 246,734	\$ 278,578	\$ 31,844	\$ 207,046	\$ 225,317	\$ 18,271
<u>CHILDREN'S TRUST FUND</u>						
RECEIPTS						
Charges for services	\$ 1,155	\$ 637	\$ (518)	\$ 1,200	\$ 1,220	\$ 20
Interest	-	16	16	10	16	6
TOTAL RECEIPTS	1,155	653	(502)	1,210	1,236	26
DISBURSEMENTS						
Other	1,200	704	496	1,823	1,152	671
TOTAL DISBURSEMENTS	1,200	704	496	1,823	1,152	671
RECEIPTS OVER (UNDER) DISBURSEMENTS	(45)	(51)	(6)	(613)	84	697
CASH BALANCE, January 1	697	697	-	613	613	-
CASH BALANCE, December 31	\$ 652	\$ 646	\$ (6)	\$ -	\$ 697	\$ 697
<u>UNCLAIMED FEES FUND</u>						
RECEIPTS						
Interest	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -
TOTAL RECEIPTS	-	1	1	-	-	-
CASH BALANCE, January 1	210	210	-	210	210	-
CASH BALANCE, December 31	\$ 210	\$ 211	\$ 1	\$ 210	\$ 210	\$ -

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>CRIMINAL COSTS FUND</u>						
RECEIPTS						
Charges for services	\$ -	\$ 24,824	\$ 24,824	\$ 209,000	\$ 206,394	\$ (2,606)
Interest	-	1	1	4,000	940	(3,060)
Transfer in	-	-	-	211,000	211,000	-
TOTAL RECEIPTS	-	24,825	24,825	424,000	418,334	(5,666)
DISBURSEMENTS						
Other	-	17,737	(17,737)	-	31,962	(31,962)
Transfer out	-	7,087	(7,087)	410,000	386,372	23,628
TOTAL DISBURSEMENTS	-	24,824	(24,824)	410,000	418,334	(8,334)
RECEIPTS OVER DISBURSEMENTS						
	-	1	1	14,000	-	(14,000)
CASH BALANCE, January 1	-	-	-	-	-	-
CASH BALANCE, December 31	\$ -	\$ 1	\$ 1	\$ 14,000	\$ -	\$ (14,000)
<u>TAX MAINTENANCE FUND</u>						
RECEIPTS						
Charges for services	\$ 23,000	\$ 35,515	\$ 12,515	\$ 40,000	\$ 38,302	\$ (1,698)
Interest	1,300	2,448	1,148	1,600	1,335	(265)
Other	-	859	859	-	210	210
TOTAL RECEIPTS	24,300	38,822	14,522	41,600	39,847	(1,753)
DISBURSEMENTS						
Collector of Revenue	55,100	40,225	14,875	28,950	31,705	(2,755)
TOTAL DISBURSEMENTS	55,100	40,225	14,875	28,950	31,705	(2,755)
RECEIPTS OVER (UNDER) DISBURSEMENTS						
	(30,800)	(1,403)	29,397	12,650	8,142	(4,508)
CASH BALANCE, January 1	45,197	45,197	-	37,055	37,055	-
CASH BALANCE, December 31	\$ 14,397	\$ 43,794	\$ 29,397	\$ 49,705	\$ 45,197	\$ (4,508)

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>RECORDS PRESERVATION FUND</u>						
RECEIPTS						
Charges for services	\$ 9,100	\$ 9,176	\$ 76	\$ 9,100	\$ 9,393	\$ 293
Interest	1,300	1,286	(14)	-	1,296	1,296
TOTAL RECEIPTS	10,400	10,462	62	9,100	10,689	1,589
DISBURSEMENTS						
Recorder of Deeds	22,780	28,643	(5,863)	6,910	780	6,130
TOTAL DISBURSEMENTS	22,780	28,643	(5,863)	6,910	780	6,130
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	(12,380)	(18,181)	(5,801)	2,190	9,909	7,719
CASH BALANCE, January 1	37,786	37,786	-	27,877	27,877	-
CASH BALANCE, December 31	\$ 25,406	\$ 19,605	\$ (5,801)	\$ 30,067	\$ 37,786	\$ 7,719
<u>LAW ENFORCEMENT</u>						
<u>TRAINING FUND</u>						
RECEIPTS						
Intergovernmental	\$ 3,000	\$ 2,531	\$ (469)	\$ -	\$ 2,915	\$ 2,915
Charges for services	5,600	5,699	99	6,500	5,633	(867)
Interest	550	635	85	-	536	536
TOTAL RECEIPTS	9,150	8,865	(285)	6,500	9,084	2,584
DISBURSEMENTS						
Sheriff	7,500	8,935	(1,435)	7,500	10,220	(2,720)
TOTAL DISBURSEMENTS	7,500	8,935	(1,435)	7,500	10,220	(2,720)
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	1,650	(70)	(1,720)	(1,000)	(1,136)	(136)
CASH BALANCE, January 1	13,176	13,176	-	8,479	14,312	5,833
CASH BALANCE, December 31	\$ 14,826	\$ 13,106	\$ (1,720)	\$ 7,479	\$ 13,176	\$ 5,697

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>PROSECUTING ATTORNEY'S</u>						
<u>BAD CHECK FEE FUND</u>						
RECEIPTS						
Charges for services	\$ 10,400	\$ 11,496	\$ 1,096	\$ 10,400	\$ 10,448	\$ 48
Interest	100	1	(99)	100	10	(90)
TOTAL RECEIPTS	10,500	11,497	997	10,500	10,458	(42)
DISBURSEMENTS						
Prosecuting Attorney	9,400	1,392	8,008	1,400	2,179	(779)
Transfers out	9,000	10,104	(1,104)	9,000	8,625	375
TOTAL DISBURSEMENTS	18,400	11,496	6,904	10,400	10,804	(404)
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	(7,900)	1	7,901	100	(346)	(446)
CASH BALANCE, January 1	-	-	-	346	346	-
CASH BALANCE, December 31	\$ (7,900)	\$ 1	\$ 7,901	\$ 446	\$ -	\$ (446)
<u>PROSECUTING ATTORNEY'S</u>						
<u>TRAINING FUND</u>						
RECEIPTS						
Charges for services	\$ 1,800	\$ 1,431	\$ (369)	\$ 2,000	\$ 1,417	\$ (583)
Interest	100	119	19	-	130	130
TOTAL RECEIPTS	1,900	1,550	(350)	2,000	1,547	(453)
DISBURSEMENTS						
Prosecuting Attorney	1,500	4,847	(3,347)	-	513	(513)
TOTAL DISBURSEMENTS	1,500	4,847	(3,347)	-	513	(513)
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	400	(3,297)	(3,697)	2,000	1,034	(966)
CASH BALANCE, January 1	3,961	3,961	-	2,927	2,927	-
CASH BALANCE, December 31	\$ 4,361	\$ 664	\$ (3,697)	\$ 4,927	\$ 3,961	\$ (966)

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>PROSECUTING ATTORNEY'S</u>						
<u>TAX COLLECTION FUND</u>						
RECEIPTS						
Charges for services	\$ 500	\$ 602	\$ 102	\$ 1,500	\$ 385	\$ (1,115)
Interest	500	381	(119)	-	641	641
Other	-	-	-	-	126	126
TOTAL RECEIPTS	1,000	983	(17)	1,500	1,152	(348)
DISBURSEMENTS						
Prosecuting Attorney	3,000	2,798	202	19,500	10,980	8,520
TOTAL DISBURSEMENTS	3,000	2,798	202	19,500	10,980	8,520
RECEIPTS (UNDER)						
DISBURSEMENTS	(2,000)	(1,815)	185	(18,000)	(9,828)	8,172
CASH BALANCE, January 1	9,763	9,763	-	19,591	19,591	-
CASH BALANCE, December 31	\$ 7,763	\$ 7,948	\$ 185	\$ 1,591	\$ 9,763	\$ 8,172
<u>COURTHOUSE & JAIL</u>						
<u>CAPITAL IMPROVEMENT FUND</u>						
RECEIPTS						
Sales taxes	\$ 131,250	\$ 136,483	\$ 5,233	\$ 130,000	\$ 131,391	\$ 1,391
Interest	12,500	16,864	4,364	5,000	12,001	7,001
TOTAL RECEIPTS	143,750	153,347	9,597	135,000	143,392	8,392
DISBURSEMENTS						
Capital outlay	205,000	130,901	74,099	159,000	72,970	86,030
TOTAL DISBURSEMENTS	205,000	130,901	74,099	159,000	72,970	86,030
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	(61,250)	22,446	83,696	(24,000)	70,422	94,422
CASH BALANCE, January 1	348,429	348,429	-	278,007	278,007	-
CASH BALANCE, December 31	\$ 287,179	\$ 370,875	\$ 83,696	\$ 254,007	\$ 348,429	\$ 94,422

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>LAW ENFORCEMENT</u>						
<u>EQUIPMENT FUND</u>						
RECEIPTS						
Interest	\$ 2,300	\$ 2,671	\$ 371	\$ 2,040	\$ 2,332	\$ 292
Other	58,025	43,964	(14,061)	62,000	57,320	(4,680)
TOTAL RECEIPTS	60,325	46,635	(13,690)	64,040	59,652	(4,388)
DISBURSEMENTS						
Sheriff	55,300	55,795	(495)	79,122	65,540	13,582
TOTAL DISBURSEMENTS	55,300	55,795	(495)	79,122	65,540	13,582
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	5,025	(9,160)	(14,185)	(15,082)	(5,888)	9,194
CASH BALANCE, January 1	61,106	61,106	-	66,994	66,994	-
CASH BALANCE, December 31	\$ 66,131	\$ 51,946	\$ (14,185)	\$ 51,912	\$ 61,106	\$ 9,194
 <u>AMERICAN DISABILITY ACT FUND</u>						
RECEIPTS						
Interest	\$ 2,000	\$ 2,336	\$ 336	\$ 1,800	\$ 2,163	\$ 363
TOTAL RECEIPTS	2,000	2,336	336	1,800	2,163	363
DISBURSEMENTS						
Other	6,000	4,106	1,894	8,000	5,670	2,330
TOTAL DISBURSEMENTS	6,000	4,106	1,894	8,000	5,670	2,330
RECEIPTS (UNDER)						
DISBURSEMENTS	(4,000)	(1,770)	2,230	(6,200)	(3,507)	2,693
CASH BALANCE, January 1	50,759	50,759	-	54,266	54,266	-
CASH BALANCE, December 31	\$ 46,759	\$ 48,989	\$ 2,230	\$ 48,066	\$ 50,759	\$ 2,693

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>INMATE SECURITY FUND</u>						
RECEIPTS						
Charges for services	\$ 4,600	\$ 5,686	\$ 1,086	\$ 6,500	\$ 5,618	\$ (882)
Interest	325	232	(93)	800	316	(484)
TOTAL RECEIPTS	4,925	5,918	993	7,300	5,934	(1,366)
DISBURSEMENTS						
Sheriff	8,800	11,698	(2,898)	6,700	6,678	22
TOTAL DISBURSEMENTS	8,800	11,698	(2,898)	6,700	6,678	22
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	(3,875)	(5,780)	(1,905)	600	(744)	(1,344)
CASH BALANCE, January 1	7,643	7,643	-	8,387	8,387	-
CASH BALANCE, December 31	\$ 3,768	\$ 1,863	\$ (1,905)	\$ 8,987	\$ 7,643	\$ (1,344)
<u>SHERIFF'S SPECIAL FUND</u>						
RECEIPTS						
Intergovernmental	\$ 14,500	\$ 13,110	\$ (1,390)	\$ 15,000	\$ 14,425	\$ (575)
Charges for services	28,500	29,022	522	35,000	28,435	(6,565)
Interest	1,275	1,451	176	900	1,280	380
TOTAL RECEIPTS	44,275	43,583	(692)	50,900	44,140	(6,760)
DISBURSEMENTS						
Sheriff	60,500	38,345	22,155	54,000	41,844	12,156
TOTAL DISBURSEMENTS	60,500	38,345	22,155	54,000	41,844	12,156
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	(16,225)	5,238	21,463	(3,100)	2,296	5,396
CASH BALANCE, January 1	40,154	40,154	-	37,858	37,858	-
CASH BALANCE, December 31	\$ 23,929	\$ 45,392	\$ 21,463	\$ 34,758	\$ 40,154	\$ 5,396

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>FAMILY ACCESS FUND</u>						
RECEIPTS						
Interest	\$ 55	\$ 62	\$ 7	\$ 40	\$ 53	\$ 13
TOTAL RECEIPTS	55	62	7	40	53	13
CASH BALANCE, January 1	1,360	1,360	-	1,307	1,307	-
CASH BALANCE, December 31	\$ 1,415	\$ 1,422	\$ 7	\$ 1,347	\$ 1,360	\$ 13
<u>ELECTION SERVICES FUND</u>						
RECEIPTS						
Intergovernmental	\$ 3,750	\$ 9,317	\$ 5,567	\$ 1,500	\$ 3,621	\$ 2,121
Interest	150	308	158	150	187	37
TOTAL RECEIPTS	3,900	9,625	5,725	1,650	3,808	2,158
DISBURSEMENTS						
Elections	2,500	12,623	(10,123)	4,500	1,871	2,629
TOTAL DISBURSEMENTS	2,500	12,623	(10,123)	4,500	1,871	2,629
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,400	(2,998)	(4,398)	(2,850)	1,937	4,787
CASH BALANCE, January 1	5,097	5,097	-	3,160	3,160	-
CASH BALANCE, December 31	\$ 6,497	\$ 2,099	\$ (4,398)	\$ 310	\$ 5,097	\$ 4,787

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>COUNTY JAIL PROJECT FUND</u>						
RECEIPTS						
Sales Tax	\$ 884,684	\$ 929,046	\$ 44,362	\$ 840,000	\$ 875,916	\$ 35,916
Charges for services	933,000	888,476	(44,524)	582,000	617,854	35,854
Interest	2,000	7,375	5,375	7,500	2,812	(4,688)
Other	-	125	125	-	579	579
Transfers in	6,845	-	(6,845)	421,000	386,372	(34,628)
TOTAL RECEIPTS	1,826,529	1,825,022	(1,507)	1,850,500	1,883,533	33,033
DISBURSEMENTS						
Jail	1,825,739	1,753,319	72,420	1,850,491	1,787,477	63,014
TOTAL DISBURSEMENTS	1,825,739	1,753,319	72,420	1,850,491	1,787,477	63,014
RECEIPTS OVER DISBURSEMENTS	790	71,703	70,913	9	96,056	96,047
CASH BALANCE, January 1	117,399	117,399	-	21,343	21,343	-
CASH BALANCE, December 31	\$ 118,189	\$ 189,102	\$ 70,913	\$ 21,352	\$ 117,399	\$ 96,047
<u>RECORDER'S TECHNOLOGY FUND</u>						
RECEIPTS						
Charges for services	\$ 5,375	\$ 5,185	\$ (190)	\$ 5,375	\$ 5,145	\$ (230)
Interest	625	865	240	450	624	174
TOTAL RECEIPTS	6,000	6,050	50	5,825	5,769	(56)
DISBURSEMENTS						
Recorder of Deeds	5,000	3,800	1,200	4,000	1,632	2,368
TOTAL DISBURSEMENTS	5,000	3,800	1,200	4,000	1,632	2,368
RECEIPTS OVER DISBURSEMENTS	1,000	2,250	1,250	1,825	4,137	2,312
CASH BALANCE, January 1	17,330	17,330	-	13,193	13,193	-
CASH BALANCE, December 31	\$ 18,330	\$ 19,580	\$ 1,250	\$ 15,018	\$ 17,330	\$ 2,312

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>SHERIFF'S REVOLVING FUND</u>						
RECEIPTS						
Charges for services	\$ 20,250	\$ 25,316	\$ 5,066	\$ 14,000	\$ 20,253	\$ 6,253
Interest	1,600	2,130	530	1,000	1,549	549
TOTAL RECEIPTS	21,850	27,446	5,596	15,000	21,802	6,802
DISBURSEMENTS						
Sheriff	11,100	9,771	1,329	10,200	18,570	(8,370)
TOTAL DISBURSEMENTS	11,100	9,771	1,329	10,200	18,570	(8,370)
RECEIPTS OVER DISBURSEMENTS	10,750	17,675	6,925	4,800	3,232	(1,568)
CASH BALANCE, January 1	38,244	38,244	-	35,012	35,012	-
CASH BALANCE, December 31	\$ 48,994	\$ 55,919	\$ 6,925	\$ 39,812	\$ 38,244	\$ (1,568)
<u>LAW ENFORCEMENT RESTITUTION FUND</u>						
RECEIPTS						
Charges for services	\$ 150,000	\$ 211,765	\$ 61,765	\$ 50,000	\$ 176,875	\$ 126,875
Interest	3,000	8,174	5,174	2,500	4,417	1,917
Other	-	-	-	-	1,330	1,330
TOTAL RECEIPTS	153,000	219,939	66,939	52,500	182,622	130,122
DISBURSEMENTS						
Other	52,894	320,480	(267,586)	74,290	33,093	41,197
Transfers out	-	-	-	-	21,560	(21,560)
TOTAL DISBURSEMENTS	52,894	320,480	(267,586)	74,290	54,653	19,637
RECEIPTS OVER (UNDER) DISBURSEMENTS	100,106	(100,541)	(200,647)	(21,790)	127,969	149,759
CASH BALANCE, January 1	207,124	207,124	-	79,155	79,155	-
CASH BALANCE, December 31	\$ 307,230	\$ 106,583	\$ (200,647)	\$ 57,365	\$ 207,124	\$ 149,759

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>NATIONAL FOREST FUND</u>						
RECEIPTS						
Intergovernmental	\$ 225,000	\$ 229,700	\$ 4,700	\$ 195,000	\$ 215,695	\$ 20,695
TOTAL RECEIPTS	225,000	229,700	4,700	195,000	215,695	20,695
DISBURSEMENTS						
Other	225,000	172,275	52,725	195,000	161,771	33,229
Transfer out	-	57,425	(57,425)	-	53,924	(53,924)
TOTAL DISBURSEMENTS	225,000	229,700	(4,700)	195,000	215,695	(20,695)
RECEIPTS OVER DISBURSEMENTS	-	-	-	-	-	-
CASH BALANCE, January 1	-	-	-	-	-	-
CASH BALANCE, December 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>SCENIC RAILWAY FUND</u>						
RECEIPTS						
Interest	\$ 950	\$ 1,242	\$ 292	\$ 900	\$ 1,072	\$ 172
TOTAL RECEIPTS	950	1,242	292	900	1,072	172
DISBURSEMENTS						
Other	300	890	(590)	800	708	92
TOTAL DISBURSEMENTS	300	890	(590)	800	708	92
RECEIPTS OVER DISBURSEMENTS	650	352	(298)	100	364	264
CASH BALANCE, January 1	26,901	26,901	-	26,537	26,537	-
CASH BALANCE, December 31	\$ 27,551	\$ 27,253	\$ (298)	\$ 26,637	\$ 26,901	\$ 264

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>GLOBAL IMAGING SYSTEM FUND</u>						
RECEIPTS						
Charges for services	\$ 8,000	\$ 10,128	\$ 2,128	\$ 10,000	\$ 8,743	\$ (1,257)
Interest	250	405	155	150	235	85
TOTAL RECEIPTS	8,250	10,533	2,283	10,150	8,978	(1,172)
DISBURSEMENTS						
Other	-	6,776	(6,776)	10,000	4,392	5,608
Transfer out	5,000	-	5,000	5,000	5,000	-
TOTAL DISBURSEMENTS	5,000	6,776	(1,776)	15,000	9,392	5,608
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,250	3,757	507	(4,850)	(414)	4,436
CASH BALANCE, January 1	5,222	5,222	-	5,636	5,636	-
CASH BALANCE, December 31	\$ 8,472	\$ 8,979	\$ 507	\$ 786	\$ 5,222	\$ 4,436
<u>CDBG GRANT FUND</u>						
RECEIPTS						
Intergovernmental	\$ -	\$ 420,687	\$ 420,687	\$ -	\$ 4,000	\$ 4,000
TOTAL RECEIPTS	-	420,687	420,687	-	4,000	4,000
DISBURSEMENTS						
Other	-	3,290	(3,290)	-	-	-
Grants	-	260,431	(260,431)	-	4,000	(4,000)
TOTAL DISBURSEMENTS	-	263,721	(263,721)	-	4,000	(4,000)
RECEIPTS OVER DISBURSEMENTS	-	156,966	156,966	-	-	-
CASH BALANCE, January 1	-	-	-	-	-	-
CASH BALANCE, December 31	\$ -	\$ 156,966	\$ 156,966	\$ -	\$ -	\$ -

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
 (CONTINUED)

	Year Ended December 31,					
	2012			2011		
	Budget	Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for services	\$ -	\$ 10,974	\$ 10,974	\$ -	\$ 12,509	\$ 12,509
TOTAL RECEIPTS	-	10,974	10,974	-	12,509	12,509
DISBURSEMENTS						
Prosecuting Attorney	-	6,845	(6,845)	-	7,415	(7,415)
TOTAL DISBURSEMENTS	-	6,845	(6,845)	-	7,415	(7,415)
RECEIPTS OVER DISBURSEMENTS	-	4,129	4,129	-	5,094	5,094
CASH BALANCE, January 1	26,411	26,411	-	21,317	21,317	-
CASH BALANCE, December 31	\$ 26,411	\$ 30,540	\$ 4,129	\$ 21,317	\$ 26,411	\$ 5,094
<u>SENIOR CITIZENS SERVICES FUND</u>						
RECEIPTS						
Property taxes	\$ 116,000	117,544	\$ 1,544	\$ 115,000	114,706	\$ (294)
Interest	-	268	268	-	227	227
TOTAL RECEIPTS	116,000	117,812	1,812	115,000	114,933	(67)
DISBURSEMENTS						
Other	125,500	116,752	8,748	119,750	119,750	-
TOTAL DISBURSEMENTS	125,500	116,752	8,748	119,750	119,750	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,500)	1,060	10,560	(4,750)	(4,817)	(67)
CASH BALANCE, January 1	51,726	51,726	-	56,543	56,543	-
CASH BALANCE, December 31	\$ 42,226	\$ 52,786	\$ 10,560	\$ 51,793	\$ 51,726	\$ (67)

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH AND INVESTMENT TRANSACTIONS – AGENCY FUNDS –
 REGULATORY BASIS
 December 31, 2012

	Collector of Revenue Fund	Collector's Bankruptcy Fund	Collector's Installment Plan Fund	Collector's Payment Plan Fund	Collector's Protested Tax Fund	Landfill Fund	Sheriff's Fee Fund	Jail Commissary Fund
ASSETS								
Cash and investments	\$ 8,384,163	\$ 104	\$ 1,219	\$ 20,093	\$ 30,695	\$ 63,398	\$ 9,245	\$ 3,049
TOTAL ASSETS	\$ 8,384,163	\$ 104	\$ 1,219	\$ 20,093	\$ 30,695	\$ 63,398	\$ 9,245	\$ 3,049
LIABILITIES								
Due to other funds	\$ 963,922	\$ -	\$ -	\$ -	\$ 30,695	\$ -	\$ -	\$ -
Due to other governments	7,420,241	104	1,219	20,093	-	63,398	9,245	-
Due to others	-	-	-	-	-	-	-	3,049
TOTAL LIABILITIES	\$ 8,384,163	\$ 104	\$ 1,219	\$ 20,093	\$ 30,695	\$ 63,398	\$ 9,245	\$ 3,049

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH AND INVESTMENT TRANSACTIONS – AGENCY FUNDS –
 REGULATORY BASIS (CONTINUED)
 December 31, 2012

	Sheriff's ATM Fund	Recorder's Fund	Prosecuting Attorney's Bad Check Fund	Fines Fund	Political Subdivision Fund	Surplus Land Fund	Cemetery Fund	Total
ASSETS								
Cash and investments	\$ 1,000	\$ 13,428	\$ 3,118	\$ 59,273	\$ 32,983	\$ 10,725	\$ 692,725	\$ 9,325,218
TOTAL ASSETS	\$ 1,000	\$ 13,428	\$ 3,118	\$ 59,273	\$ 32,983	\$ 10,725	\$ 692,725	\$ 9,325,218
LIABILITIES								
Due to other funds	\$ 1,000	\$ 9,949	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ 1,006,238
Due to other governments	-	3,479	2,446	59,273	32,983	10,725	-	7,623,206
Due to others	-	-	-	-	-	-	692,725	695,774
TOTAL LIABILITIES	\$ 1,000	\$ 13,428	\$ 3,118	\$ 59,273	\$ 32,983	\$ 10,725	\$ 692,725	\$ 9,325,218

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH AND INVESTMENT TRANSACTIONS – AGENCY FUNDS –
 REGULATORY BASIS
 December 31, 2011

	Collector of Revenue Fund	Collector's Bankruptcy Fund	Collector's Installment Plan Fund	Collector's Payment Plan Fund	Landfill Fund	Sheriff's Fee Fund	Jail Commissary Fund
ASSETS							
Cash and investments	\$ 7,250,245	\$ 122	\$ 47	\$ 1,852	\$ 61,167	\$ 11,762	\$ 4,913
TOTAL ASSETS	\$ 7,250,245	\$ 122	\$ 47	\$ 1,852	\$ 61,167	\$ 11,762	\$ 4,913
LIABILITIES							
Due to other funds	\$ 747,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	6,503,182	122	47	1,852	61,167	11,762	-
Due to others	-	-	-	-	-	-	4,913
TOTAL LIABILITIES	\$ 7,250,245	\$ 122	\$ 47	\$ 1,852	\$ 61,167	\$ 11,762	\$ 4,913

See accompanying notes.

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH AND INVESTMENT TRANSACTIONS – AGENCY FUNDS –
 REGULATORY BASIS (CONTINUED)
 December 31, 2011

	Sheriff's ATM Fund	Recorder's Fund	Prosecuting Attorney's Bad Check Fund	Fines Fund	Surplus Land Fund	Cemetery Fund	Total
ASSETS							
Cash and investments	\$ 1,000	\$ 13,871	\$ 2,252	\$ 45,106	\$ 10,281	\$ 689,632	\$ 8,092,250
TOTAL ASSETS	<u>\$ 1,000</u>	<u>\$ 13,871</u>	<u>\$ 2,252</u>	<u>\$ 45,106</u>	<u>\$ 10,281</u>	<u>\$ 689,632</u>	<u>\$ 8,092,250</u>
LIABILITIES							
Due to other funds	\$ 1,000	\$ 11,711	\$ 670	\$ -	\$ -	\$ -	\$ 760,444
Due to other governments	-	2,160	1,582	45,106	10,281	-	6,637,261
Due to others	-	-	-	-	-	689,632	694,545
TOTAL LIABILITIES	<u>\$ 1,000</u>	<u>\$ 13,871</u>	<u>\$ 2,252</u>	<u>\$ 45,106</u>	<u>\$ 10,281</u>	<u>\$ 689,632</u>	<u>\$ 8,092,250</u>

See accompanying notes.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Reporting Entity

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

The financial statements referred to above include only the primary government of Crawford County, Missouri, which consists of all funds, organizations, agencies, departments, and offices that comprise the County’s legal entity. The Senate Bill 40 Board is audited and separately reported on by other independent auditors and is not presented in the accompanying financial statements. Requests for copies of those financial statements should be directed to the Senate Bill 40 Board.

Basis of Presentation

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

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following funds are used by the County:

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 (agency funds) are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, or other governmental units. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector and other officeholders.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

The financial statements are prepared on the regulatory 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 measureable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

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 adopts 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. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. 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. For the year ended December 31, 2012, a deficit was budgeted in the Prosecuting Attorney's Bad Check Fee Fund.
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. Adjustments made during the year were not significant and are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
8. Budgets are prepared and adopted on the cash basis of accounting.

CRAWFORD COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2012

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Although adoption of a formal budget is required by law, the County did not adopt a formal budget for the Law Library Fund.
10. Section 50.740 RSMo, prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for several funds of the County.

Cash

The County pools cash resources of various funds in the County Treasurer’s office in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. Some County offices also hold cash in their own separate bank accounts as required by state statute. The balance in the pooled cash account is available to meet current operating requirements. State statutes require that County deposits be fully collateralized in the name of the County. As of December 31, 2012 and 2011, all bank balances on deposit are entirely insured or collateralized with securities.

NOTE B – INVESTMENTS

Investments of the County consist of certificates of deposit with local banking institutions held as agency funds. State statutes require that County deposits be fully collateralized in the name of the County. As of December 31, 2012 and 2011, all certificates of deposit are not entirely insured or collateralized with securities.

The County’s investments at December 31, 2012 and 2011, are as follows:

Investment Type	Maturity	Year Ended December 31,	
		2012	2011
Certificates of Deposit	1/15/2013 - 9/15/2016	\$ 692,387	\$ 689,065

Certificates of Deposit

Certificates of deposit are classified as investments but are considered deposits for custodial risk determination. State statutes require that the County’s deposits be collateralized in the name of the County by the trust department of a bank that does not hold the collateralized deposits. As of December 31, 2012 and 2011, \$139,915 and \$142,220, respectively, was not insured or collateralized with securities.

The County does not have a policy on interest rate risk.

NOTE C – CLAIMS, JUDGMENTS AND CONTINGENCIES

Federal and State Grants

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Disbursements financed by grants are subject to audit by the appropriate grantor government. If disbursements are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2012 and 2011, significant amounts of grant disbursements have not been audited by grantor governments, but the County believes that disallowed disbursements, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

NOTE D – PENSION PLAN – CERF

STATE OF MISSOURI COUNTY EMPLOYEES' RETIREMENT FUND

Plan Description

Crawford County participates in the County Employees' Retirement Fund (CERF), a cost-sharing multiple-employer pension plan. CERF is a defined benefit pension plan which provides retirement and death benefits to plan members and beneficiaries. CERF was created and is governed by state statute, RSMo. 50.1000 to 50.1300. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401a and it is tax exempt.

The County Employees' Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to CERF Plan Administrator, 2121 Schotthill Woods Drive, Jefferson City, MO 65101.

Funding Policy

Crawford County's full-time employees hired before February 25, 2002, are required by state statute to contribute 2% of annual payroll to the pension plan. Crawford County's full-time employees hired after February 25, 2002, are required by state statute to contribute 6% of annual covered payroll to the pension plan. The County is required by state statute to remit the fees collected under RSMo. Sections 52.290, 150.150, 137.280, 137.345 and Chapters 59 and 54, RSMo, plus interest. The required contributions have been made.

CRAWFORD COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2012

NOTE E – ASSESSED VALUATION, TAX LEVY AND LEGAL DEBT MARGIN

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1, and are payable by December 31.

The 2012 and 2011 assessed valuation of the tangible taxable property (excluding railroad and utilities) and the tax levies per \$100 assessed valuation of that property were as follows:

	<u>2012</u>	<u>2011</u>
ASSESSED VALUATION		
Real estate	\$ 220,628,946	\$ 214,386,918
Personal property	59,535,782	60,239,236
	<u>\$ 280,164,728</u>	<u>\$ 274,626,154</u>
TAX LEVY		
General Revenue	\$.1271	\$.1035
Special Road and Bridge	.2036	.1869
Senior Citizens Services	.0462	.0424
	<u>\$.3769</u>	<u>\$.3328</u>

The legal debt margin at December 31, 2012 and 2011, is computed as follows:

	<u>2012</u>	<u>2011</u>
Constitutional debt limit	\$ 28,016,473	\$ 27,462,615
General obligation bonds payable	-	-
LEGAL DEBT MARGIN	<u>\$ 28,016,473</u>	<u>\$ 27,462,615</u>

Under Article VI, Section 26(b) and (c), Missouri Constitution, the County, by a vote of its qualified electors voting therein, may incur an indebtedness for any purpose authorized by law of the County or by any general law of the State of Missouri. The borrowings authorized by this section shall not exceed ten percent of the value of the taxable tangible property in the County.

CRAWFORD COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2012

NOTE F – 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. The County has transferred its risk by obtaining coverage from commercial insurance companies. In addition, it has effectively managed risk through various employee education and prevention programs. There has been no significant reduction in insurance coverage from the previous year.

NOTE G – INTERFUND TRANSFERS

Interfund transfers for the years ended December 31, 2012 and 2011, consisted of the following:

	Transfers In (Out)	
	2012	2011
General Revenue Fund	\$ 67,191	\$ (106,737)
Special Road and Bridge Fund	7,425	(15,154)
Criminal Costs Fund	(7,087)	(175,372)
Prosecuting Attorney's Bad Check Fee Fund	(10,104)	(8,625)
County Jail Project Fund	-	386,372
Law Enforcement Restitution Fund	-	(21,560)
National Forest Fund	(57,425)	(53,924)
Global Imaging System Fund	-	(5,000)
	\$ -	\$ -

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

CRAWFORD COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2012

NOTE H – LONG-TERM DEBT

Certificates of Participation

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

The annual debt service requirements to amortize the principal on the 2011 Refunding Certificates of Participation outstanding at December 31, 2012, are as follows:

Year Ended December 31,	Amount Due		
	Principal	Interest	Total
2013	\$ 275,000	\$ 95,604	\$ 370,604
2014	280,000	87,354	367,354
2015	290,000	78,954	368,954
2016	300,000	70,254	370,254
2017	305,000	61,254	366,254
2018	315,000	51,723	366,723
2019	325,000	40,698	365,698
2020	340,000	28,510	368,510
2021	355,000	14,910	369,910
	<u>\$ 2,785,000</u>	<u>\$ 529,261</u>	<u>\$ 3,314,261</u>

The following is the changes in long-term debt for the years ended December 31, 2012 and 2011:

	Balance December 31,			Balance December 31,			Balance December 31,
	2010	Additions	Retirements	2011	Additions	Retirements	2012
2001 Leasehold Revenue Bonds	\$ 2,975,000	\$ -	\$ 2,975,000	\$ -	\$ -	\$ -	\$ -
2002 Leasehold Revenue Bonds	515,000	-	515,000	-	-	-	-
2011 Certificates of Participation	-	3,305,000	255,000	3,050,000	-	265,000	2,785,000
	<u>\$ 3,490,000</u>	<u>\$ 3,305,000</u>	<u>\$ 3,745,000</u>	<u>\$ 3,050,000</u>	<u>\$ -</u>	<u>\$ 265,000</u>	<u>\$ 2,785,000</u>

CRAWFORD COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2012

NOTE I – COMPENSATED ABSENCES PAYABLE

Compensated absences payable consists of one half of the unused sick time and unused accumulated comp time up to 240 hours for employees. The balance at December 31, 2011 and 2012, totaled \$114,675 and \$123,439, respectively.

NOTE J – DEBT REFUNDING

On June 28, 2011, the County issued \$3,305,000 in Series 2011 Refunding Certificates of Participation with interest rates ranging from 3.0% to 4.2%. The County issued and used the net lease proceeds to pay off on November 1, 2011, and November 1, 2012, respectively, \$2,975,000 of outstanding principal and accrued interest on Series 2001 Leasehold Revenue Bonds with interest rates ranging from 4.1% to 5.0% and \$515,000 of outstanding principal and accrued interest on Series 2002 Leasehold Revenue Bonds with interest rate of 5.25%. The County deposited lease proceeds totaling \$553,981 in irrevocable escrow accounts at UMB Bank to earn interest and pay principal and accrued interest on Series 2002 Leasehold Revenue Bonds on November 1, 2011 and May 1, 2012.

As a result of the refunding, the County reduced its debt service requirements by \$215,244, which resulted in an economic gain (difference between the present value of the debt service payments on old and new debt) of \$220,417.

NOTE K – RESTATEMENT OF CASH BALANCES

Beginning cash balances have been restated to remove the Emergency 911 Board, which is considered a separate political subdivision. Cash balances have also been restated to include the Law Library Fund, which is considered a special revenue fund due to being maintained by the Prosecuting Attorney’s office.

The restatement is as follows:

Ending Cash Balance, as previously stated, December 31, 2010	\$ 2,072,918
E911 Board	(220,951)
Law Library	21,317
Cash Balance, as restated, January 1, 2011	<u>\$ 1,873,284</u>

SUPPLEMENTARY SCHEDULES



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

Crawford County Commission
Crawford County
Steelville, Missouri

We have audited, 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, the financial statements of Crawford County, Missouri, as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, which collectively comprise Crawford County, Missouri's financial statements, and have issued our report thereon, dated June 17, 2013. In our report, our opinion was modified because the County prepares its financial statements using accounting practices prescribed or permitted by Missouri law, which differs from accounting principles generally accepted in the United States of America.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crawford County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. They are identified as items 12-1 and 12-2.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Crawford County, Missouri's Response to Findings and Other Matters

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

We noted certain other matters that we have reported to management of the County in a separate letter dated June 17, 2013.

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 Crawford County, Missouri's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Crawford County, Missouri's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Davis, Lynn & Moots, PC

DAVIS, LYNN & MOOTS, P.C.
June 17, 2013



DAVIS, LYNN &
MOOTS, P.C.
Certified Public
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Crawford County Commission
Crawford County
Steelville, Missouri

Compliance

We have audited Crawford County, Missouri's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the years ended December 31, 2012 and 2011. Crawford County, Missouri's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Crawford County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on major federal programs occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination on the Crawford County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, the Crawford County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the years ended December 31, 2012 and 2011.

Internal Control over Compliance

Management of the Crawford County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Crawford County Commission
Crawford County
Steelville, Missouri

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 OMB A-133. Accordingly, this report is not suitable for any other purpose.

Davis, Lynn; Moots, PC

DAVIS, LYNN & MOOTS, P.C.
June 17, 2013

CRAWFORD COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Years Ended December 31, 2012 and 2011

Federal Grantor Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Federal Expenditures	
			Year Ended December 31, 2012	2011
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Missouri Office of Administration				
Schools and Roads - Grants to States	10.665	-	\$ 229,700	\$ 215,695
Missouri Department of Health & Senior Services				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	-	113,892	112,111
Summer Food Service Program for Children	10.559	ERS219-9128i ERS219-12029	- 270	560 -
TOTAL U.S. DEPARTMENT OF AGRICULTURE			343,862	328,366
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Missouri Department of Economic Development				
Community Development Block Grant	14.228	10-PF-03 2008-DI-37 2010-PF-35	5,000 258,721 156,966	4,000 - -
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			420,687	4,000
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
University of Central Missouri				
Highway Safety Cluster				
DWI Grant	20.601	SAF006	-	1,800
Child Safety and Child Booster Seats Incentive Grant	20.613	SAF008	-	500
Click-it or Ticket Enforcement	20.600	SAF014	-	750
Missouri Department of Transportation				
HMV Enforcement	20.607	-	600	900
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			600	3,950
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Missouri Department of Public Safety				
Bulletproof Vest Partnership Program	16.607	-	-	4,997
Direct				
Equitable Sharing Seized Property	16.000	N/A	-	6,798
TOTAL U.S. DEPARTMENT OF JUSTICE			-	11,795

CRAWFORD COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Years Ended December 31, 2012 and 2011

Federal Grantor Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Federal Expenditures	
			Year Ended December 31, 2012	2011
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
Missouri Department of Social Services				
Child Support Enforcement	93.563	-	119,186	113,052
Missouri Department of Health & Senior Services				
Maternal Child Health Services Block Grant	93.994	AOC08380131	-	16,199
		DH120004028	21,034	5,255
Child Care & Development Block Grant	93.575	DH110004021	-	3,408
		DH130002058	4,058	-
		ERS220-11028	1,620	1,680
ARRA - Child Care and Development Grant	93.713	DH100018034	-	1,242
Public Health Emergency Preparedness	93.069	AOC10380066	-	12,387
		AOC12380113	7,516	8,397
		AOC10380141	-	874
		AOC12380310	12,390	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	ERS161-11019	-	6,760
		ERS161-112044	2,240	-
Child Abuse and Neglect Grant	93.669	-	-	4,740
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			168,044	173,994
<u>U.S. DEPARTMENT OF INTERIOR</u>				
Direct				
Payment in Lieu of Taxes	15.226	N/A	54,148	49,362
TOTAL U.S. DEPARTMENT OF INTERIOR			54,148	49,362
<u>GENERAL SERVICES ADMINISTRATION</u>				
State Office of Administration				
Surplus Property	39.003	-	6,295	10,157
Secretary of the State				
Federal Voting Equipment Maintenance and Security Grant	39.011	-	3,280	-
TOTAL GENERAL SERVICES ADMINISTRATION			9,575	10,157
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 996,916	\$ 581,624

N/A - Not Applicable

CRAWFORD COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE
Years ended December 31, 2012 and 2011

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Crawford County, Missouri.

B Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the regulatory basis of accounting, which recognizes amounts only when disbursed in cash.

2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided \$424,687 to subrecipients under the Community Development Block Grant (CFDA 14.228). The funds were received by the County and passed through to the Steelville Fire Protection District; Sullivan Homes, Incorporated; and the Public Water Supply District #1 of Crawford.

CRAWFORD COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Years ended December 31, 2012 and 2011

Summary of Auditor's Results

Financial Statements

Type of auditors' report issued:	<u>Unmodified on the Basis of Accounting described in Note A</u>	
Internal control over financial reporting:		
Material weaknesses identified?	<u> X </u> Yes	<u> </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported
Noncompliance material to the financial statements noted?	<u> </u> Yes	<u> X </u> No

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported
Type of auditors' report issued on compliance for major program(s):	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	<u> </u> Yes	<u> X </u> No

Identification of major program(s):

CFDA or Other	
<u>Identifying Number</u>	<u>Program Title</u>
10.665	Schools and Roads - Grants to States
14.228	Community Development Block Grant

Dollar threshold used to distinguish between Type A and and Type B program:	<u> \$300,000 </u>
Auditee qualified as a low -risk auditee?	<u> </u> Yes <u> X </u> No

Financial Statement Findings

12-1 Segregation of Duties

Condition: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Criteria: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Response: The limited number of available personnel prohibits segregation of incompatible duties.

12-2 Wire Transfers

Condition: The depository agreements with the County banking institutions do not address by whom and to whom a wire transfer may be made. They also do not include special instructions for wire transfers.

Criteria: The County should have written and signed instructions with banking institutions requiring the approval of two authorized individuals before a wire transfer is made and by whom and to whom a wire transfer may be made.

Effect: Risk is present that unauthorized wire transfers may be made.

Recommendation: The County should include in future depository agreements with its banking institutions, who is authorized to make wire transfers for the County, and to whom wire transfers are allowed, and require two authorized signatures for approval.

Response: The County will update its depository agreements with its banking institutions to include who is authorized to make wire transfers for the County, to whom wire transfers are allowed, and require two authorized signatures for approval.

CRAWFORD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Years ended December 31, 2012 and 2011

Federal Award Findings and Questioned Costs

None

CRAWFORD COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

There were no prior year audit findings.



DAVIS, LYNN &
MOOTS, P.C.
Certified Public
Accountants

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Crawford County Commission
Crawford County
Steelville, Missouri

In planning and performing our audit of the basic financial statements of Crawford County, Missouri for the years ended December 31, 2012 and 2011, we considered the County's internal control to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on the internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed in the 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*, we identified deficiencies in internal control over financial reporting that we consider to be material weaknesses.

In addition to the material weaknesses discussed in the 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*, we became aware of additional matters to bring to your attention. The following paragraphs summarize our comments and suggestions regarding these matters.

1. Budgetary Compliance

The County was not in compliance with the budgetary statute, Chapter 50, RSMo, in 2011 and 2012 as the County did not adopt a proper budget for the Law Library Fund. In addition, actual disbursements exceeded budgeted disbursements in 2011 in the National Forest, Criminal Costs, Law Enforcement Training, Prosecuting Attorney's Bad Check Fee, Prosecuting Attorney's Training, Sheriff's Revolving, Tax Maintenance, and CDBG Grant Funds. In 2012, actual disbursements exceeded budgeted disbursements in the National Forest, Criminal Costs, Records Preservation, Law Enforcement Training, Prosecuting Attorney's Training, Law Enforcement Equipment, Inmate Security, Election Services, Law Enforcement Restitution, Scenic Railway, Global Imaging System, and CDBG Grant Funds. Also, a deficit was budgeted in the Prosecuting Attorney's Bad Check Fee Fund.

We Recommend:

The County adopt a budget for all funds, review expenditures during the year and amend the budget as necessary to include necessary transfer amounts to ensure compliance with the budgetary statute (Chapter 50, RSMo).

2. Bank Depository Agreements

As a custodian of public monies, we believe the County should review certain elements of depository agreements with the County's banking institutions to ensure proper controls are in place regarding the deposits and bank wires. The County has a responsibility for the safety of County monies and the depository agreements are often not reviewed and updated appropriately.

We Recommend:

- a. The County determine that the depository agreement with the banking institution has instructions regarding when a check is valid and may be honored by the institution. If more than one signature is required on checks, then the depository agreement should reflect that requirement.
- b. The County determine that the depository agreement specify the persons authorized to make wire transfers and to whom they may be made. This is necessary to prevent unauthorized wire transfers of County funds.
- c. The County determine that the depository agreement has procedures for opening new accounts in order to prevent unauthorized accounts from being opened under the County's name.

3. Disbursement Procedures

Currently the County does not require two signatures on checks from some of the County's Bank accounts. Coupled with the lack of segregation of duties, this creates an environment in which County assets could be misappropriated and the misappropriation would not be discovered in a timely manner.

We Recommend:

The County institute a policy requiring two signatures on all checks for all County disbursements.

4. Operating Reserves

In the current year, the General Revenue Fund experienced deficit spending and a decreasing cash balance. At December 31, 2012, the General Revenue Fund had an operating reserve (cash balance divided by expenses) of 4.5%.

We Recommend:

The County review its operating reserve requirements. Once the County has determined the appropriate level of operating reserves, the County should then review its budget to ensure the appropriate level of operating reserves is maintained.

5. Agency Funds Balance Listings

At December 31, 2011, the Prosecuting Attorney's bad check and jail commissary bank accounts had \$2,252 and \$4,913, respectively, in funds where an insufficient open items list could not be produced.

We Recommend:

Records be traced back to collection and pay-out and an open items list be generated. An open items list should be maintained on an ongoing basis to ensure proper collection and disbursements of funds. Also, the open items list should be an integral part of the bank reconciliation process each month to ensure all funds are identified.

6 Patient Protection and Affordable Care Act

In August 2010, the United States Congress passed H.R. 3590 Patient Protection and Affordable Care Act. The Act affects many sectors of the private-sector economy and government including establishing individual responsibilities regarding health coverage as well as employer responsibilities for providing health coverage. Employer responsibilities include: automatic enrollment for employees of larger employers, employer requirement to inform employees of coverage options, shared responsibilities for employers, reporting of employer health insurance coverage, offering of exchange-participating qualified health plans through cafeteria plans. The effective date for the employer responsibilities section of the Act is for months beginning after December 31, 2013. Due to the many provisions and complexity of the Act, governments may need to obtain outside counsel from its attorney and health insurance provider to determine the steps necessary to properly implement the provisions of this Act.

We Recommend:

Management become familiar with the requirements of the Act and consider obtaining outside counsel to comply with the new Act and avoid potential penalties and unwanted costs associated with this Act.

7. Software Implementation

During our audit, it came to our attention that the County had complications implementing their new financial software. There were issues with both inputting revenue information and subsequently generating financial reports.

We Recommend:

The County's personnel receive software and accounting training to ensure that those responsible for inputting and generating financial information have the necessary level of knowledge to operate the financial software efficiently and effectively during the year.

8. Bank Reconciliation Review

Although the role of the Treasurer limits the extent of separation of duties, we believe certain steps could be taken to separate incompatible duties. The Treasurer currently has access to all phases of certain transactions and prepares the bank reconciliations.

We Recommend:

Someone other than the Treasurer receives and reviews the bank statements prior to turning them over to the Treasurer to prepare the bank reconciliations. We further recommend the Commission or other authorized individual review the reconciliations after they are prepared on a monthly basis.

9. Collateralization of District Deposits

County deposits were not adequately secured at various times during the current year in accordance with Sections 110.010 and 110.020, RSMo. The financial institution did not adequately cover the County's deposits in excess of FDIC coverage.

We Recommend:

The County monitor the collateralization during the year and ensure that the County deposits are adequately secured at all times.

10. Approved Vendor List

We noted that the County does not have policies and procedures in place to require purchases only from approved vendors. Maintenance of an approved vendor list is an excellent procedure to have in place to prevent fraudulent disbursements to fictitious vendors.

We Recommend:

The County develop policies and procedures in order to have an approved vendor list for purchases made by the County.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

We appreciate this opportunity to serve as Crawford County's independent auditor and the courtesies and assistance extended to us by the County's employees.

Davis, Lynn & Moots, PC



DAVIS, LYNN &
MOOTS, P.C.
Certified Public
Accountants

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Crawford County Commission
Crawford County
Steelville, Missouri

We have audited the financial statements of Crawford County, Missouri, for the year ended December 31, 2012 and 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, 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 April 10, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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 A to the financial statements. All significant transactions have been recognized in the financial statements in the proper period. No new accounting policies were adopted and the application of existing policies was not changed during 2012 and 2011. We noted no transactions entered into by the governmental unit 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.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

- Cash
- Fund Balance

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 17, 2013.

Management Consultations with Other Independent Accountants

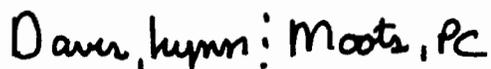
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination 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 governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the 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,

A handwritten signature in black ink that reads "Davis, Lynn; Moots, PC". The signature is written in a cursive, slightly slanted style.

DAVIS, LYNN & MOOTS, P.C.
June 17, 2013