

Christian County, Missouri
Basic Financial Statements
Year Ended December 31, 2019

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Independent Auditors' Report

Christian County Commission
Christian County
Ozark, Missouri

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Missouri, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund and the aggregate remaining fund information, as of December 31, 2019, and the respective changes in modified cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Disclaimer of Opinion on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison information, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Christian County, Missouri's basic financial statements. The combining fund financial statements contained in the Other Information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2020, on our consideration of Christian County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Christian County's internal control over financial reporting and compliance.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
June 15, 2020

Christian County

Statement of Net Position – Modified Cash Basis

December 31, 2019

	Governmental Activities
Assets	
Cash - unrestricted	\$ 11,322,473
Cash - restricted	<u>6,334,405</u>
Total Assets	<u><u>\$ 17,656,878</u></u>
Net Position	
Unrestricted	\$ 11,322,473
Restricted	<u>6,334,405</u>
Total Net Position	<u><u>\$ 17,656,878</u></u>

See accompanying notes to the financial statements.

Christian County

Statement of Activities – Modified Cash Basis

Year Ended December 31, 2019

Functions/Programs	Disbursements	Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities					
General government	\$ (5,954,688)	\$ 2,895,701	\$ 43,922	\$ -	\$ (3,015,065)
Judicial	(2,137,994)	474,198	63,776	-	(1,600,020)
Public safety	(5,871,561)	1,619,012	271,163	154,692	(3,826,694)
Public works	(99,396)	8,383	-	-	(91,013)
Highway and roads	(6,417,999)	-	29,225	99,528	(6,289,246)
Debt service	(694,337)	-	-	-	(694,337)
Capital outlay	(2,457,330)	-	-	-	(2,457,330)
Total Governmental Activities	\$ (23,633,305)	\$ 4,997,294	\$ 408,086	\$ 254,220	(17,973,705)
		General Receipts			
					963,154
					12,924,861
					1,564,110
					56,422
					183,545
					475,698
					29,320
					16,197,110
		Special Items			
					12,550
					57,674
					70,224
					(1,706,371)
					<i>(Decrease) in Net Position</i>
					Net Position, Beginning of year
					19,363,249
					\$ 17,656,878

See accompanying notes to the financial statements.

Christian County

Balance Sheet – Governmental Funds – Modified Cash Basis

December 31, 2019

	Special Revenue Funds						
	General Fund	Common Road I Fund	Common Road II Fund	Law Enforcement Fund	Law Enforcement Sales Tax Fund	Bridge Fund	Assessment Fund
Assets							
Cash - unrestricted	\$ 8,168,393	\$ -	\$ -	\$ 936,846	\$ -	\$ -	\$ 1,442,188
Cash - restricted	-	1,837,842	1,185,723	-	195,436	823,527	-
Total Assets	<u>\$ 8,168,393</u>	<u>\$ 1,837,842</u>	<u>\$ 1,185,723</u>	<u>\$ 936,846</u>	<u>\$ 195,436</u>	<u>\$ 823,527</u>	<u>\$ 1,442,188</u>
Fund Balances							
Fund Balances							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 195,436	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-
Roads and bridges	-	1,837,842	1,185,723	-	-	823,527	-
Prosecuting attorney	-	-	-	-	-	-	-
Recorder's technology	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-	-
Assigned to:							
Elections	-	-	-	-	-	-	-
Building inspection	-	-	-	-	-	-	-
Law enforcement	-	-	-	936,846	-	-	-
Sheriff	-	-	-	-	-	-	-
Assessment	-	-	-	-	-	-	1,442,188
Unassigned	8,168,393	-	-	-	-	-	-
Total Fund Balances	<u>\$ 8,168,393</u>	<u>\$ 1,837,842</u>	<u>\$ 1,185,723</u>	<u>\$ 936,846</u>	<u>\$ 195,436</u>	<u>\$ 823,527</u>	<u>\$ 1,442,188</u>

See accompanying notes to the financial statements.

Christian County

Balance Sheet – Governmental Funds – Modified Cash Basis (continued)

December 31, 2019

	Special Revenue Funds		Capital Projects Funds		Nonmajor Special Revenue Funds	Total Governmental Funds
	Road and Bridge Sales Tax Fund	CART Fund	Building Fund	2017 Bond Fund		
Assets						
Cash - unrestricted	\$ -	\$ -	\$ -	\$ -	\$ 775,046	\$ 11,322,473
Cash - restricted	1,091,352	797	-	2,077	1,197,651	6,334,405
Total Assets	\$ 1,091,352	\$ 797	\$ -	\$ 2,077	\$ 1,972,697	\$ 17,656,878
Fund Balances						
Fund Balances						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 194,848	\$ 390,284
Debt service	-	-	-	-	70,319	70,319
Elections	-	-	-	-	14,980	14,980
Roads and bridges	1,091,352	797	-	-	-	4,939,241
Prosecuting attorney	-	-	-	-	104,463	104,463
Recorder's technology	-	-	-	-	346,851	346,851
Record retention	-	-	-	-	311,806	311,806
Tax maintenance	-	-	-	-	154,384	154,384
Capital Improvements	-	-	-	2,077	-	2,077
Assigned to:						
Elections	-	-	-	-	22,892	22,892
Building inspection	-	-	-	-	525,127	525,127
Law enforcement	-	-	-	-	-	936,846
Sheriff	-	-	-	-	227,027	227,027
Assessment	-	-	-	-	-	1,442,188
Unassigned	-	-	-	-	-	8,168,393
Total Fund Balances	\$ 1,091,352	\$ 797	\$ -	\$ 2,077	\$ 1,972,697	\$ 17,656,878

See accompanying notes to the financial statements.

Christian County

Statement of Receipts, Disbursements and Changes in Fund Balance – Governmental Funds – Modified Cash Basis

Year Ended December 31, 2019

	Special Revenue Funds						
	General Fund	Common Road I Fund	Common Road II Fund	Law Enforcement Fund	Law Enforcement Sales Tax Fund	Bridge Fund	Assessment Fund
Receipts							
Taxes	\$ 5,247,581	\$ 132,223	\$ 8,034	\$ 2,125,528	\$ 2,305,214	\$ -	\$ -
Collector's commission	927,814	-	-	-	-	-	-
Intergovernmental receipts	197,589	101,190	12,847	117,170	92,418	-	116,775
Fees and charges	612,834	-	-	1,492,934	-	-	756,326
Other	289,841	62,716	34,654	12,436	4,081	16,585	45,943
Total Receipts	7,275,659	296,129	55,535	3,748,068	2,401,713	16,585	919,044
Disbursements							
General government	4,494,768	-	-	-	-	-	948,900
Judicial	1,746,752	-	-	-	-	-	-
Public safety	201,440	-	-	4,965,377	499,092	-	-
Public works	99,396	-	-	-	-	-	-
Highway and roads	-	2,727,534	2,122,803	-	-	76,738	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total Disbursements	6,542,356	2,727,534	2,122,803	4,965,377	499,092	76,738	948,900
<i>Excess (Deficit) of Receipts over Disbursements</i>	<i>733,303</i>	<i>(2,431,405)</i>	<i>(2,067,268)</i>	<i>(1,217,309)</i>	<i>1,902,621</i>	<i>(60,153)</i>	<i>(29,856)</i>
Other Financing Sources (Uses)							
Operating transfers in (out)	(630,185)	2,004,056	1,946,876	1,844,171	(1,842,014)	236,119	-
Total Other Financing Sources (Uses)	(630,185)	2,004,056	1,946,876	1,844,171	(1,842,014)	236,119	-
<i>Excess (Deficit) of Receipts and other Sources Over Disbursements and Other (Uses)</i>	<i>103,118</i>	<i>(427,349)</i>	<i>(120,392)</i>	<i>626,862</i>	<i>60,607</i>	<i>175,966</i>	<i>(29,856)</i>
Fund Balance, January 1	8,065,275	2,265,191	1,306,115	309,984	134,829	647,561	1,472,044
Fund Balance, December 31	\$ 8,168,393	\$ 1,837,842	\$ 1,185,723	\$ 936,846	\$ 195,436	\$ 823,527	\$ 1,442,188

See accompanying notes to the financial statements.

Christian County

Statement of Receipts, Disbursements and Changes in Fund Balance – Governmental Funds – Modified Cash Basis

Year Ended December 31, 2019

	Special Revenue Funds		Capital Projects Funds		Nonmajor Special Revenue Funds	Total Governmental Funds
	Road & Bridge Sales Tax Fund	CART Fund	Building Fund	2017 Bond Fund		
Receipts						
Taxes	\$ 4,243,059	\$ 1,564,110	\$ -	\$ -	\$ 66,343	\$ 15,692,092
Collector's commission	-	-	-	-	-	927,814
Intergovernmental receipts	14,715	-	-	-	120,139	772,843
Fees and charges	-	-	-	-	1,092,523	3,954,617
Other	36,081	1,479	5,814	10,564	59,374	579,568
Total Receipts	4,293,855	1,565,589	5,814	10,564	1,338,379	21,926,934
Disbursements						
General government	-	-	-	-	511,020	5,954,688
Judicial	-	-	-	-	391,242	2,137,994
Public safety	-	-	-	-	205,652	5,871,561
Public works	-	-	-	-	-	99,396
Highway and roads	1,063,296	427,628	-	-	-	6,417,999
Debt service	-	-	-	-	694,337	694,337
Capital outlay	-	-	-	2,457,330	-	2,457,330
Total Disbursements	1,063,296	427,628	-	2,457,330	1,802,251	23,633,305
<i>Excess (Deficit) of Receipts over Disbursements</i>	3,230,559	1,137,961	5,814	(2,446,766)	(463,872)	(1,706,371)
Other Financing Sources (Uses)						
Operating transfers in (out)	(3,049,066)	(1,137,985)	(1,271,689)	1,279,543	620,174	-
Total Other Financing Sources (Uses)	(3,049,066)	(1,137,985)	(1,271,689)	1,279,543	620,174	-
<i>Excess (Deficit) of Receipts and other Sources over Disbursements and other (Uses)</i>	181,493	(24)	(1,265,875)	(1,167,223)	156,302	(1,706,371)
Fund Balance, January 1	909,859	821	1,265,875	1,169,300	1,816,395	19,363,249
Fund Balance, December 31	\$ 1,091,352	\$ 797	\$ -	\$ 2,077	\$ 1,972,697	\$ 17,656,878

See accompanying notes to the financial statements.

Christian County

Statement of Assets and Liabilities – Agency Funds – Modified Cash Basis

December 31, 2019

	<u>Drug Court Fund</u>	<u>Circuit Clerk Fund</u>	<u>Jail Commissary Fund</u>	<u>Unclaimed Fund</u>	<u>Tax Sale Surplus Fund</u>	<u>Sheriff Fund</u>	<u>Sheriff's Seized Property Fund</u>	<u>Watershed Fund</u>
Assets								
Cash	\$ 135,630	\$ 671,350	\$ 69,566	\$ 13,078	\$ 35,220	\$ 100,806	\$ 43,808	\$ 22,251
Investments	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 135,630</u>	<u>\$ 671,350</u>	<u>\$ 69,566</u>	<u>\$ 13,078</u>	<u>\$ 35,220</u>	<u>\$ 100,806</u>	<u>\$ 43,808</u>	<u>\$ 22,251</u>
Liabilities								
Due to others	\$ -	\$ -	\$ 69,566	\$ 13,078	\$ -	\$ -	\$ 43,808	\$ 22,251
Due to other governments	135,630	671,350	-	-	35,220	100,806	-	-
Total Liabilities	<u>\$ 135,630</u>	<u>\$ 671,350</u>	<u>\$ 69,566</u>	<u>\$ 13,078</u>	<u>\$ 35,220</u>	<u>\$ 100,806</u>	<u>\$ 43,808</u>	<u>\$ 22,251</u>

See accompanying notes to the financial statements.

Christian County

Statement of Assets and Liabilities – Agency Funds – Modified Cash Basis

December 31, 2019

	<u>Collector's Fund</u>	<u>Collector's Surtax Fund</u>	<u>Protested Tax Fund</u>	<u>Fines & Forfeitures Fund</u>	<u>Recorder's Fund</u>	<u>CERF Fund</u>	<u>Planning & Zoning Fee Fund</u>	<u>Total</u>
Assets								
Cash	\$ 51,169,245	\$ 119,884	\$ 1,651	\$ 57,079	\$ 69,368	\$ 14	\$ -	\$ 52,508,950
Investments	-	-	-	-	-	-	41,999	41,999
Total Assets	<u>\$ 51,169,245</u>	<u>\$ 119,884</u>	<u>\$ 1,651</u>	<u>\$ 57,079</u>	<u>\$ 69,368</u>	<u>\$ 14</u>	<u>\$ 41,999</u>	<u>\$ 52,550,949</u>
Liabilities								
Due to others	\$ -	\$ -	\$ 1,651	\$ -	\$ -	\$ 14	\$ 41,999	\$ 192,367
Due to other governments	51,169,245	119,884	-	57,079	69,368	-	-	52,358,582
Total Liabilities	<u>\$ 51,169,245</u>	<u>\$ 119,884</u>	<u>\$ 1,651</u>	<u>\$ 57,079</u>	<u>\$ 69,368</u>	<u>\$ 14</u>	<u>\$ 41,999</u>	<u>\$ 52,550,949</u>

See accompanying notes to the financial statements.

Christian County

Notes to the Financial Statements

December 31, 2019

1. Summary of Significant Accounting Policies

Christian County, Missouri (the County) is a county of the 1st class and operates under a three-member County Commission.

The accounting methods and procedures adopted by Christian County, Missouri, conform to the modified cash basis of accounting as applied to governmental entities. The following is a summary of the more significant policies.

Financial Reporting Entity

Christian County, Missouri, is a primary government, which is governed by the County commission. As required by accounting principles generally accepted in the United States of America, the County has evaluated the above criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements. The County has determined that no other outside entity meets the above criteria and, therefore, no other entity has been included as a component unit in the County's financial statements. In addition, the County is not aware of any entity for which the County would be considered as a component unit of that entity.

Government-Wide Financial Statements

The government-wide statements display information about the primary government. Interfund activity has been eliminated from these statements to minimize the duplication of internal activities. Governmental activities are supported by taxes and intergovernmental receipts.

In the government-wide Statement of Net Position, the governmental activities are consolidated and presented on the modified cash basis of accounting.

The government-wide Statement of Activities presents a between direct disbursements and program receipts for each function of the County's governmental activities. Direct disbursements are those that are specifically associated with a program or a function. Program receipts include charges for goods or services offered by the programs and grants and contributions that are restricted to meet operating and capital disbursements of a particular program. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

Fund Financial Statements

Separate fund financial statements report information on the County's governmental funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds in their respective categories.

The County reports the following major governmental funds:

General Fund: The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Common Road I Fund: The Common Road I Fund of the County is used to account for resources designated for highway and road expenditures.

Common Road II Fund: The Common Road II Fund is used to account for resources designated for highway and road improvements.

Christian County

Notes to the Financial Statements

December 31, 2019

Law Enforcement Fund: The Law Enforcement Fund is used to account for resources designated for law enforcement activities.

Law Enforcement Sales Tax Fund: The Law Enforcement Sales Tax Fund of the County is used to account for the receipts and disbursements of the law enforcement sales tax.

Bridge Fund: The Bridge Fund is used to account for grant monies and other resources restricted or designated for bridge improvements.

Assessment Fund: The Assessment Fund is used to account for resources designated for County assessment activities.

Road and Bridge Sales Tax Fund: The Road and Bridge Sales Tax Fund is used to account for sales tax revenues restricted for road and bridge improvements.

County Aid Road Trust (CART) Fund: the CART Fund is used to account for motor vehicle and gas sales tax restricted for road and bridge improvements.

The County also reports the following fund types:

The Capital Project Fund: The Capital Project Funds account for resources restricted for capital outlay. The Capital Project Funds of the County are the Building Fund and 2017 Bond Fund.

Agency funds: Agency funds account for miscellaneous assets held by the County for other funds, governmental units, and individuals. The agency funds are custodial in nature and do not involve measurement of results of operations.

Basis of Accounting

The government-wide Statement of Net Position and Statement of Activities, as well as the fund financial statements for the County, are presented using the modified cash basis of accounting. This basis recognizes assets, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions. The cash basis has been modified to include investments of the County. This basis is a basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Also, as a result of the modified cash basis, capital assets and long-term debt of the County are not included in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for the governmental fund would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

Cash and Investments

The County pools cash and investment resources of various funds in the County Treasurer's office in order to facilitate the management of cash and investments. Cash applicable to a particular fund is readily identifiable. Some County offices also

Christian County

Notes to the Financial Statements

December 31, 2019

hold cash and investments 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. Investments of the County are carried at cost and consist of Certificates of Deposit.

Compensated Absences

The County has a countywide policy on vacation and sick leave for all employees. Leave is taken at the discretion of each officeholder. The accumulated liability for compensated absences as of December 31, 2019, was \$268,894.

Fund Balance Classification

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on constraints imposed on the use of these resources as follows:

Nonspendable fund balance: This classification includes amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

Restricted fund balance: This classification reflects the constraints imposed on resources either a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the County Commission – the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Commission removes the specified use by taking the same type of action imposing the commitment.

Assigned fund balance: This classification reflects the amounts constrained by the County’s “intent” to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in the governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

In circumstances when a disbursement is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

Net Position

In the government-wide financial statements, equity is displayed, when applicable, in two components as follows:

Restricted: This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted: This consists of net position that does not meet the definition of restricted or invested in capital assets, net of related debt.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the County first applies restricted net position.

Christian County

Notes to the Financial Statements

December 31, 2019

Pensions

Financial reporting information included in the notes to the financial statements pertaining to the County's participation in the State of Missouri County Employees' Retirement Fund (CERF) is prepared in accordance with the County's modified cash basis of accounting.

Financial reporting information included in the notes to the financial statements pertaining to the County's participation in the Missouri Local Government Employees' Retirement System (LAGERS) is prepared in accordance with the County's modified cash basis of accounting.

The financial statements were prepared using the modified cash basis of accounting. Therefore, member and employer contributions are recognized when paid and the County's net pension asset/liability, deferred outflows and inflows of resources related to pensions are not recorded in these financial statements.

2. Cash & Investments

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the statement of net position as "Cash and investments". In addition, investments are separately held by several of the County's funds. The County investments are stated at historical cost. State statutes require that County deposits be fully collateralized in the name of the County. As of December 31, 2019, all bank balances on deposit are entirely insured or collateralized with securities.

The County's investments at December 31, 2019, are as follows:

<u>Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Agency Funds		
Certificates of Deposit	1/4/2020	\$ 15,416
Certificates of Deposit	1/16/2020	14,257
Certificates of Deposit	1/18/2020	12,326
		<u>\$ 41,999</u>

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, 2019, all Certificates of Deposit are entirely insured or collateralized with securities.

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

Christian County

Notes to the Financial Statements

December 31, 2019

3. Claims, Judgments, & 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, 2019, 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.

Legal Matters

There are a number of claims and/or lawsuits to which the County is a party as a result of certain injuries and various other matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

4. Pension Plan – CERF

State of Missouri County Employees' Retirement Fund

General Information about the Pension Plan

Plan Description. Christian County of Missouri's defined benefit pension plan provides certain retirement and death benefits to its members. The County participates in the State of Missouri County Employees' Retirement Fund (CERF). CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government.

CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF was established by an act of the Missouri General Assembly effective August 28, 1994, and administered in accordance with RSMo. 50.1000 – 50.1300. As such, it is CERF's responsibility to administer the law in accordance expressed intent of the General Assembly. The plan as amended through November 1, 2010, is in a form acceptable under the Internal Revenue Code. The responsibility for the operations and administration of CERF is vested in the CERF Board of Directors consisting of eleven members. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the CERF website at www.mocerf.org.

Christian County

Notes to the Financial Statements

December 31, 2019

Benefits Provided. CERF provides retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminate employment after December 31, 1999 may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

Cost-of-Living Adjustments (COLA). Annual cost-of-living adjustments not to exceed 1% are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% and may be amended only by action of Missouri Legislature.

Contributions. Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participated county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Eligible employees of the employer contribute 4% to the pension plan. The employer did not elect to make all or a portion of the required 4% contribution on behalf of employees.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

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

During 2019 and 2018 the County collected and remitted to CERF, employee contributions of \$262,378 and \$275,781, respectively, for the years then ended. The County's contributions to CERF were \$574,560 for the year ended December 31, 2019.

5. Pension Plan – LAGERS

General Information about the Pension Plan

Plan Description. The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS' responsibility to administer the law in accordance with the expressed intent of the General Assembly.

Christian County

Notes to the Financial Statements

December 31, 2019

The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided. LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police) and receive a reduced allowance.

2019 Valuation

Benefit multiplier	1.60% for life
Final average salary	3 years
Member contributions	0%

Benefit terms provide for annual post retirement adjustments to each member’s retirement allowance subsequent to the member’s retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees Covered by Benefit Terms. At June 30, 2019, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>	<u>Total</u>
Inactive employees or beneficiaries currently receiving benefits	99	40	139
Inactive employees entitled to but not yet receiving benefits	78	82	160
Active employees	143	61	204
	<u>320</u>	<u>183</u>	<u>503</u>

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS using the individual entry-age actuarial method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 13.2% (General) and 7.8% (Police) of annual covered payroll.

During the year ended December 31, 2019, the County made contributions of \$890,767.

6. Assessed Valuation, Tax Levy, & 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.

Christian County

Notes to the Financial Statements

December 31, 2019

The 2019 assessed valuation of the tangible taxable property and the tax levies per \$100 assessed valuation of that property were as follows:

Assessed Valuation

Real estate	\$1,038,144,600
Personal property	240,041,673
Railroad and utilities	34,294,605
	<u>\$1,312,480,878</u>

Tax Levy

County	\$.0540
Common Road I Fund	.1026
	<u>\$.1566</u>

7. Assessed Valuation, Tax Levy, & Legal Debt Margin

The legal debt margin at December 31, 2019, is computed as follows:

Constitutional debt limit	\$ 131,248,088
General obligation bonds payable	-
	<u>\$ 131,248,088</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.

8. Long-Term Debt

Lease Payable

On May 24, 2018, the County entered into a lease purchase agreement with John Deere Financial to finance the purchase of a 770G Motor Grade. The agreement requires annual payments of \$60,162, which includes interest at 3.75%. In the event of default, to extent permitted by applicable law, the Lessor may recover the principle balance as of the date of the default, declare any other agreements in default, terminate any rights under the lease agreement and any other agreements, take possession of the equipment, lease or sell the equipment or any portion thereof at a public or private sale and apply the net proceeds, charge for expenses incurred in connection with enforcement of these remedies, and/or take on the County's behalf any action required by this lease agreement which the County failed to take.

On June 11, 2018, the County entered into a lease purchase agreement with John Deere Financial to finance the purchase of a 672G Motor Grader. The agreement requires annual payments of \$60,775, which includes interest at 3.75%. In the event of default, to extent permitted by applicable law, the Lessor may recover the principal balance as of the date of the default, declare any other agreements in default, terminate any rights under the lease agreement and any other agreements, take possession of the equipment, lease or sell the equipment or any portion thereof at a public or private

Christian County

Notes to the Financial Statements

December 31, 2019

sale and apply the net proceeds, charge for expenses incurred in connection with enforcement of these remedies, and/or take on the County's behalf any action required by this lease agreement which the County failed to take.

On May 1, 2018, the County entered into a lease purchase agreement with AmeriCredit Financial Services, Inc. to finance the purchase of four Chevrolet Tahoes. The agreement requires annual payments of \$51,978, which includes interest at 5.2%. In the event of default, Lessor may declare the lease immediately due and payable, retake possession of equipment or require return of equipment, and/or sell or sublease equipment and apply net proceeds to lease.

On May 1, 2018, the County entered into a lease purchase agreement with AmeriCredit Financial Services, Inc. to finance the purchase of a 2019 Chevy Silverado. The agreement requires annual payments of \$9,854, which includes interest at 5.64%. The agreement requires annual payments of \$51,978, which includes interest at 5.2%. In the event of default, Lessor may declare the lease immediately due and payable, retake possession of equipment or require return of equipment, and/or sell or sublease equipment and apply net proceeds to lease.

The County's lease purchase agreements provide for the cancellation of the leases at the County's option on the renewal dates each year per State statute, however the County does not foresee exercising its option to cancel.

The following is a schedule of future lease payments under the lease (assuming noncancellation).

Year Ended December 31,	Direct Placement/Direct Borrowing			
	770G Motor Grade Lease	672G Motor Grader Lease	2018 Chevrolet Tahoes Lease	2019 Chevrolet Silverado Lease
2020	\$ 60,162	\$ 60,775	\$ 51,978	\$ 9,854
2021	-	-	21,658	9,854
2022	-	-	-	9,854
2023	-	-	-	1,643
Total Minimum Lease Payments	60,162	60,775	73,636	31,205
Less Amount Representing Interest	(2,211)	(2,233)	(2,795)	(2,690)
Principal Balance, December 31, 2019	<u>\$ 57,951</u>	<u>\$ 58,542</u>	<u>\$ 70,841</u>	<u>\$ 28,515</u>

Special Obligation Bonds Payable

\$9,330,000 in Special Obligation Parks Building Bonds Series 2017; interest payable on April 1 and October 1 at rates ranging from 2.0% to 3.25%, principal retirements due annually on April 1 through 2037; collateralized by a mortgage lien on the project. Bonds maturing on April 1, 2026, and thereafter shall be subject to redemption in whole or part.

\$ 8,585,000

Christian County

Notes to the Financial Statements

December 31, 2019

Principal and interest payments are due on the bonds as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 370,000	\$ 254,900	\$ 624,900
2021	375,000	247,450	622,450
2022	385,000	237,925	622,925
2023	400,000	226,150	626,150
2024	410,000	214,000	624,000
2025	425,000	201,475	626,475
2026	435,000	188,575	623,575
2027	450,000	175,300	625,300
2028	465,000	161,575	626,575
2029	475,000	147,475	622,475
2030	490,000	133,000	623,000
2031	505,000	118,075	623,075
2032	520,000	102,050	622,050
2033	540,000	84,825	624,825
2034	555,000	67,031	622,031
2035	575,000	48,669	623,669
2036	595,000	29,656	624,656
2037	615,000	9,994	624,994
	<u>\$ 8,585,000</u>	<u>\$ 2,648,125</u>	<u>\$ 11,233,125</u>

Special Assessment Bonds

During the year ended December 31, 2014, the County issued Neighborhood Improvement bonds in the amount of \$670,000 to finance construction of sewer improvements in the River Downs West Project District. The bonds are to be repaid through the annual assessment tax on the residents of the District. Interest and principal payments are due March 1 of each year. The bonds bear interest at 3.75%.

\$670,000 in special assessment bonds for River Downs West District improvements, principal payable annually along with interest at 3.75%.

\$ 518,438

Christian County

Notes to the Financial Statements

December 31, 2019

Principal and interest payments are due as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 24,234	\$ 19,441	\$ 43,675
2021	25,143	18,533	43,676
2022	26,086	17,590	43,676
2023	27,064	16,612	43,676
2024	28,079	15,596	43,675
2025	29,132	14,544	43,676
2026	30,225	13,451	43,676
2027	31,358	12,318	43,676
2028	32,534	11,142	43,676
2029	33,754	9,922	43,676
2030	35,020	8,656	43,676
2031	36,333	7,343	43,676
2032	37,695	5,980	43,675
2033	39,109	4,567	43,676
2034	40,575	3,100	43,675
2035	42,097	1,579	43,676
	<u>\$ 518,438</u>	<u>\$ 180,374</u>	<u>\$ 698,812</u>

During the year ended December 31, 2016, the County issued Neighborhood Improvement bonds in the amount of \$348,235 to finance construction of road and street improvements in the Stone Hollow Neighborhood Improvement District. The bonds are to be repaid through the annual assessment tax on the residents of the District. Interest and principal payments are due July 1 of each year. The bonds bear interest at 2.99%.

\$348,235 in special assessment bonds for Stone Hollow Street District improvements, with interest at 2.99%.

\$ 284,160

Christian County

Notes to the Financial Statements

December 31, 2019

Principal and interest payments are due as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 16,715	\$ 8,496	\$ 25,212
2021	16,715	7,997	24,712
2022	16,715	7,497	24,212
2023	16,715	6,997	23,712
2024	16,715	6,497	23,212
2025	16,715	5,997	22,713
2026	16,715	5,498	22,213
2027	16,715	4,998	21,713
2028	16,715	4,498	21,213
2029	16,715	3,998	20,714
2030	16,715	3,499	20,214
2031	16,715	2,999	19,714
2032	16,715	2,499	19,214
2033	16,715	1,999	18,714
2034	16,715	1,499	18,215
2035	16,715	1,000	17,715
2036	16,716	557	17,273
	<u>\$ 284,160</u>	<u>\$ 76,524</u>	<u>\$ 360,685</u>

Compensated Absences Payable

Compensated absences payable consists of unused vacation time and accumulated comp time for employees and totaled \$268,894 as of December 31, 2019.

Christian County

Notes to the Financial Statements

December 31, 2019

Changes in Long-Term Debt

The following table is a summary of the changes in the long-term debt for the year ended December 31, 2019:

	Balance December 31, 2018	New Obligations	Retired	Balance December 31, 2019	Amounts due within one year
2017 Special Obligation Bonds	\$ 8,945,000	\$ -	\$ 360,000	\$ 8,585,000	\$ 370,000
Special Assessment Bonds					
Riverdowns	541,796	-	23,358	518,438	24,234
Stone Hollow	300,876	-	16,716	284,160	16,715
Direct Borrowing					
770G Motor Grade Lease	113,774		55,823	57,951	57,951
672G Motor Grader Lease	114,933		56,391	58,542	58,542
2018 Chevrolet Tahoes Lease	108,065		37,224	70,841	49,462
2019 Chevrolet Silverado		35,377	6,862	28,515	8,462
Compensated Absences	258,196	10,698	-	268,894	-
	<u>\$ 10,382,640</u>	<u>\$ 46,075</u>	<u>\$ 556,374</u>	<u>\$ 9,872,341</u>	<u>\$ 585,366</u>

9. Risk Management

The County is exposed to various risks of loss 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.

10. Interfund Transfers

Interfund transfers for the year ended December 31, 2019, consisted of the following:

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 Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Christian County

Notes to the Financial Statements

December 31, 2019

	Transfers In (Out)
General Fund	\$ (630,185)
Common Road I Fund	2,004,056
Common Road II Fund	1,946,876
Law Fund	1,844,171
Law Enforcement Sales Tax Fund	(1,842,014)
Bridge Fund	236,119
Road and Bridge Sales Tax Fund	(3,049,066)
Cart Fund	(1,137,985)
Building Fund	(1,271,689)
2017 Bond Fund	1,279,543
Nonmajor Governmental Funds	620,174
	<u>\$ -</u>

11. Commitments

At December 31, 2019, the County was committed to the following contracts:

- Lance Construction for construction of a maintenance shop building in the amount of \$24,600
- Gilbert Industries for stainless steel showers liners in the Jail in the amount of \$61,180

12. Risks & Uncertainties

Subsequent to year end, a strain of coronavirus (COVID-19) was identified as a global pandemic and began affecting the health of large portions of the global population. The detrimental impact of this virus is not yet determinable, but will likely be significant for both the local and global economy. The effects of COVID-19 on the County are also not yet determinable, however COVID-19 has been identified as a significant risk and uncertainty that could impact future operations and result in changes in estimates and assumptions made in the financial statements.

Supplementary Information

Christian County

Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
County general sales tax	\$ 4,100,000	\$ 4,060,000	\$ 4,251,060	\$ 191,060
Franchise taxes	55,000	55,000	56,422	1,422
Payment in lieu of taxes	115,000	115,000	108,767	(6,233)
Property and surtaxes	770,140	770,140	831,332	61,192
	5,040,140	5,000,140	5,247,581	247,441
Collector's Commission				
Collection commissions	890,000	890,000	927,814	37,814
Intergovernmental				
Federal	123,400	123,400	197,589	74,189
Fees and Charges				
Court	87,060	87,060	94,769	7,709
Public administration	25,000	25,000	23,280	(1,720)
County clerk	4,600	4,600	5,301	701
Recorder of deeds	382,000	382,000	386,934	4,934
Sheriff fees	-	-	2,302	2,302
Recycle	11,000	11,000	8,383	(2,617)
Election reimbursement	5,000	5,000	2,895	(2,105)
Planning and zoning	45,000	45,000	54,238	9,238
Other	39,240	39,240	34,732	(4,508)
	598,900	598,900	612,834	13,934
Other				
Interest	95,000	95,000	223,170	128,170
Miscellaneous	4,000	4,000	66,671	62,671
	99,000	99,000	289,841	190,841
Total Receipts	6,751,440	6,711,440	7,275,659	564,219

Christian County

Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Disbursements				
Current				
General Government				
University extension	95,930	95,930	92,112	3,818
Collector of revenue	270,921	270,921	223,920	47,001
Treasurer	137,736	137,736	126,682	11,054
Recorder of deeds	235,563	235,563	226,906	8,657
County commission	354,533	354,533	310,443	44,090
Planning and zoning	306,878	306,878	257,201	49,677
County operations	1,432,300	1,432,300	769,567	662,733
Public administrator	154,532	154,532	146,470	8,062
Election and voter registration	114,097	98,357	98,939	(582)
County clerk	241,734	241,734	226,020	15,714
Auditor	142,985	142,985	135,484	7,501
Human Resources	81,160	96,900	77,052	19,848
Campus Security	999,881	999,881	989,768	10,113
Building and grounds	1,041,000	1,041,000	814,204	226,796
	<u>5,609,250</u>	<u>5,609,250</u>	<u>4,494,768</u>	<u>1,114,482</u>
Judicial				
Consolidated courts	271,652	344,998	187,993	157,005
Circuit court	139,968	139,968	127,995	11,973
Coroner	110,515	110,515	110,372	143
Juvenile	472,659	472,659	439,666	32,993
Prosecuting attorney	875,623	875,623	880,726	(5,103)
	<u>1,870,417</u>	<u>1,943,763</u>	<u>1,746,752</u>	<u>197,011</u>
Public Safety				
Emergency management	221,262	221,262	201,440	19,822
Public Works				
Recycling	101,193	101,193	99,396	1,797
Total Disbursements	<u>7,802,122</u>	<u>7,875,468</u>	<u>6,542,356</u>	<u>1,333,112</u>

Christian County

Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<i>Excess (Deficit) of Receipts over Disbursements</i>	(1,050,682)	(1,164,028)	733,303	1,897,331
Other Financing Sources (Uses)				
Operating transfers in	-	-	5,026	5,026
Operating transfers (out)	(2,124,600)	(2,124,600)	(635,211)	1,489,389
Total Other Financing Sources (Uses)	(2,124,600)	(2,124,600)	(630,185)	1,494,415
<i>Excess (Deficit) of Receipts and other Sources Over Disbursements and Other (Uses)</i>	(3,175,282)	(3,288,628)	103,118	3,391,746
Fund Balance, January 1	8,065,275	8,065,275	8,065,275	-
Fund Balance, December 31	\$ 4,889,993	\$ 4,776,647	\$ 8,168,393	\$ 3,391,746

Christian County

Budgetary Comparison Schedule – Common Road I Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Property taxes	\$ 115,000	\$ 115,000	\$ 131,735	\$ 16,735
Surtax	475	475	488	13
	115,475	115,475	132,223	16,748
Intergovernmental				
Federal	31,500	31,500	101,190	69,690
Other				
Interest	20,000	20,000	48,100	28,100
Sale of assets	-	-	10,883	10,883
Miscellaneous	-	-	3,733	3,733
	20,000	20,000	62,716	42,716
Total Receipts	166,975	166,975	296,129	129,154
Disbursements				
Highway and Roads				
Wages				
Common road wages	542,743	542,743	515,715	27,028
Fringe benefits	246,872	246,872	245,853	1,019
Capital outlay				
Road signs	12,500	12,500	9,910	2,590
Equipment purchases	241,500	241,500	230,011	11,489
Buildings and land	-	-	2,280	(2,280)
Bridge and culvert	15,000	15,000	11,212	3,788
	269,000	269,000	253,413	15,587

Christian County

Budgetary Comparison Schedule – Common Road I Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Repairs and maintenance				
Equipment repair	75,000	75,000	57,265	17,735
Road maintenance and repair	1,506,300	1,506,300	1,479,398	26,902
Tire and tire repair	15,000	15,000	15,769	(769)
	1,596,300	1,596,300	1,552,432	43,868
Services				
Snow removal	55,000	55,000	15,160	39,840
Supplies				
Uniform	14,000	14,000	9,661	4,339
Shop	17,500	17,500	13,799	3,701
Phone/pagers	5,500	5,500	4,217	1,283
Fuel	90,000	90,000	84,755	5,245
	127,000	127,000	112,432	14,568
Insurance	24,500	24,500	24,799	(299)
Rent and utilities	12,000	12,000	7,730	4,270
Total Disbursements	2,873,415	2,873,415	2,727,534	145,881
<i>(Deficit) of Receipts over Disbursements</i>	(2,706,440)	(2,706,440)	(2,431,405)	275,035
Other Financing Sources				
Operating transfers in	1,931,700	1,931,700	2,004,056	72,356
Total Other Financing Sources	1,931,700	1,931,700	2,004,056	72,356
<i>(Deficit) of Receipts and other Sources over Disbursements</i>	(774,740)	(774,740)	(427,349)	347,391
Fund Balance, January 1	2,265,191	2,265,191	2,265,191	-
Fund Balance, December 31	\$ 1,490,451	\$ 1,490,451	\$ 1,837,842	\$ 347,391

Christian County

Budgetary Comparison Schedule – Common Road II Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Property tax	\$ 90	\$ 90	\$ 87	\$ (3)
Surtax	7,500	7,500	7,947	447
	7,590	7,590	8,034	444
Intergovernmental				
Grants	-	-	12,847	12,847
Other				
Interest	13,000	13,000	27,633	14,633
Sale of assets	-	-	1,666	1,666
Miscellaneous	-	-	5,355	5,355
	13,000	13,000	34,654	21,654
Total Receipts	20,590	20,590	55,535	34,945
Disbursements				
Highway and Roads				
Wages				
Common road wages	512,714	512,714	509,550	3,164
Fringe benefits	224,733	224,733	227,635	(2,902)
Capital outlay				
Building and land	6,000	6,000	3,463	2,537
Equipment purchases	200,000	200,000	183,004	16,996
Small equipment purchases	1,500	1,500	314	1,186
	207,500	207,500	186,781	20,719

Christian County

Budgetary Comparison Schedule – Common Road II Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Services				
Snow removal	55,000	55,000	36,443	18,557
Repairs and maintenance				
Equipment repair	75,000	75,000	95,833	(20,833)
Road maintenance and repair	1,000,000	1,000,000	928,475	71,525
Tire and tire repair	12,500	12,500	12,547	(47)
	1,087,500	1,087,500	1,036,855	50,645
Supplies				
Uniform	14,000	14,000	9,052	4,948
Shop	15,000	15,000	5,373	9,627
Road signs	13,000	13,000	10,250	2,750
Phone and pagers	5,000	5,000	2,911	2,089
Fuel	85,000	85,000	65,084	19,916
Miscellaneous	2,500	2,500	1,736	764
	134,500	134,500	94,406	40,094
Other				
Insurance	21,500	21,500	22,857	(1,357)
Mileage	-	-	19	(19)
Rent and utilities	11,000	11,000	8,257	2,743
Total Disbursements	2,254,447	2,254,447	2,122,803	131,644
<i>(Deficit) of Receipts over Disbursements</i>	(2,233,857)	(2,233,857)	(2,067,268)	166,589
Other Financing Sources				
Operating transfers in	1,877,500	1,877,500	1,946,876	69,376
<i>(Deficit) of Receipts and other Sources over Disbursements</i>	(356,357)	(356,357)	(120,392)	235,965
Fund Balance, January 1	1,306,115	1,306,115	1,306,115	-
Fund Balance, December 31	\$ 949,758	\$ 949,758	\$ 1,185,723	\$ 235,965

Christian County

Budgetary Comparison Schedule – Law Enforcement Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Sales tax	\$ 2,050,000	\$ 2,030,000	\$ 2,125,528	\$ 95,528
Intergovernmental				
Federal	96,000	96,000	101,501	5,501
State	-	-	15,669	15,669
	96,000	96,000	117,170	21,170
Fees and Charges				
Prisoner board	800,000	800,000	859,340	59,340
Prisoners - INS	450,000	450,000	354,264	(95,736)
Other	419,000	419,000	279,330	(139,670)
	1,669,000	1,669,000	1,492,934	(176,066)
Other				
Interest	5,000	5,000	12,436	7,436
Total Receipts	3,820,000	3,800,000	3,748,068	(51,932)
Disbursements				
Current				
Salaries				
Sheriff	63,740	63,740	63,663	77
COLE-other	2,968,516	2,968,516	2,585,321	383,195
	3,032,256	3,032,256	2,648,984	383,272
Employee fringe benefits	1,040,409	1,040,409	855,663	184,746
Insurance				
Liability	78,000	78,000	113,991	(35,991)
Vehicle	18,000	18,000	1,364	16,636
	96,000	96,000	115,355	(19,355)

Christian County

Budgetary Comparison Schedule – Law Enforcement Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Supplies				
Fuel	147,000	147,000	131,037	15,963
Inmate - medical	361,000	361,000	358,754	2,246
Jail supplies	13,500	13,500	11,196	2,304
Phone and pager	45,000	45,000	46,681	(1,681)
Jail cleaning	-	-	646	(646)
Prisoner food and board	257,570	257,520	234,272	23,248
Enforcement	24,000	24,000	25,698	(1,698)
Uniforms	30,000	30,000	33,032	(3,032)
Equipment	57,500	57,500	71,975	(14,475)
Other	23,000	23,000	25,680	(2,680)
	958,570	958,520	938,971	19,549
Capital Outlay				
Vehicles	105,000	105,000	102,739	2,261
Other				
Computer hardware/software	112,500	112,500	118,315	(5,815)
Investigative	-	-	21,440	(21,440)
Repairs and maintenance	115,000	115,000	106,760	8,240
Legal Fees	54,600	54,600	8,187	46,413
Warrant, guard/transport	15,120	15,120	24,840	(9,720)
Miscellaneous	8,400	8,400	24,123	(15,723)
	305,620	305,620	303,665	1,955
Total Disbursements	5,537,855	5,537,805	4,965,377	572,428
<i>(Deficit) of Receipts over Disbursements</i>	(1,717,855)	(1,737,805)	(1,217,309)	520,496
Other Financing Sources				
Operating transfers in	1,660,000	1,628,000	1,844,171	216,171
<i>Excess (Deficit) of Receipts and other Sources over Disbursements</i>	(57,855)	(109,805)	626,862	736,667
Fund Balance, January 1	309,984	309,984	309,984	-
Fund Balance, December 31	\$ 252,129	\$ 200,179	\$ 936,846	\$ 736,667

Christian County

Budgetary Comparison Schedule – Law Enforcement Sales Tax Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Sales tax	\$ 2,035,000	\$ 2,035,000	\$ 2,305,214	\$ 270,214
Intergovernmental	94,437	94,437	92,418	(2,019)
Interest	2,390	2,390	4,081	1,691
Total Receipts	2,131,827	2,131,827	2,401,713	269,886
Disbursements				
Current				
Salaries	406,225	406,225	376,040	30,185
Employee fringe benefits	135,711	135,711	117,969	17,742
Office	2,150	2,150	5,083	(2,933)
Total Disbursements	544,086	544,086	499,092	47,927
<i>Excess of Receipts over Disbursements</i>	1,587,741	1,587,741	1,902,621	314,880
Other Financing (Uses)				
Operating transfers (out)	(1,628,000)	(1,628,000)	(1,842,014)	(214,014)
<i>Excess (Deficit) of Receipts over Disbursements and other (Uses)</i>	(40,259)	(40,259)	60,607	100,866
Fund Balance, January 1	134,829	134,829	134,829	-
Fund Balance, December 31	\$ 94,570	\$ 94,570	\$ 195,436	\$ 100,866

Christian County

Budgetary Comparison Schedule – Bridge Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Interest	\$ 5,700	\$ 5,700	\$ 16,585	\$ 10,885
Total Receipts	5,700	5,700	16,585	10,885
Disbursements				
Roads and bridges	115,000	115,000	76,738	38,262
Total Disbursements	115,000	115,000	76,738	38,262
<i>(Deficit) of Receipts over Disbursements</i>	(109,300)	(109,300)	(60,153)	49,147
Other Financing Sources				
Operating transfers in	229,925	229,925	236,119	6,194
<i>Excess of Receipts and other Sources over Disbursements</i>	120,625	120,625	175,966	55,341
Fund Balance, January 1	647,561	647,561	647,561	-
Fund Balance, December 31	\$ 768,186	\$ 768,186	\$ 823,527	\$ 55,341

Christian County

Budgetary Comparison Schedule – Assessment Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Intergovernmental				
State of Missouri	\$ 116,775	\$ 116,775	\$ 116,775	\$ -
Fees and Charges				
Collector 1% withholding	680,000	680,000	744,627	64,627
Annual Online Fees	10,000	10,000	11,699	1,699
	690,000	690,000	756,326	66,326
Other				
Interest	20,000	20,000	41,305	21,305
Miscellaneous	2,000	2,000	315	(1,685)
Sale of maps	2,000	2,000	4,323	2,323
	24,000	24,000	45,943	21,943
Total Receipts	830,775	830,775	919,044	88,269
Disbursements				
Salaries				
Assessor	58,595	58,595	58,518	77
Assessor-other	416,393	416,393	366,857	49,536
	474,988	474,988	425,375	49,613
Employee fringe benefits				
Employer FICA & Medicare	36,368	36,368	30,576	5,792
Retirement	66,000	66,000	60,032	5,968
Insurance & unemployment	88,530	88,530	61,956	26,574
	190,898	190,898	152,564	38,334
Supplies				
Assessment supplies	18,000	18,000	15,154	2,846
Office supplies	35,000	35,000	31,512	3,488
	53,000	53,000	46,666	6,334

Christian County

Budgetary Comparison Schedule – Assessment Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Capital outlay				
Equipment	32,500	32,500	60,448	(27,948)
Building and improvements	90,000	90,000	97,547	(7,547)
Computer hardware	29,000	29,000	25,384	3,616
Computer software	70,000	70,000	79,596	(9,596)
	221,500	221,500	262,975	(41,475)
Repairs and maintenance	5,000	5,000	1,461	3,539
Telephone	2,500	2,500	2,137	363
Insurance	10,000	10,000	17,946	(7,946)
Other				
Contracts	102,000	102,000	5,111	96,889
Meetings	8,500	8,500	10,045	(1,545)
Mileage	11,000	11,000	4,834	6,166
Other	20,900	20,900	19,786	1,114
	142,400	142,400	39,776	102,624
Total Disbursements	1,100,286	1,100,286	948,900	151,386
<i>(Deficit) of Receipts over Disbursements</i>	(269,511)	(269,511)	(29,856)	239,655
Other Financing Sources				
Operating transfers in	91,000	91,000	-	(91,000)
<i>(Deficit) of Receipts and other Sources over Disbursements</i>	(178,511)	(178,511)	(29,856)	148,655
Fund Balance, January 1	1,472,044	1,472,044	1,472,044	-
Fund Balance, December 31	\$ 1,293,533	\$ 1,293,533	\$ 1,442,188	\$ 148,655

Christian County

Budgetary Comparison Schedule – Road and Bridge Sales Tax Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Sales Tax	\$ 4,100,000	\$ 4,060,000	\$ 4,243,059	\$ 183,059
Intergovernmental				
State of Missouri	-	-	14,715	14,715
Other				
Interest	12,000	12,000	36,081	24,081
Total Receipts	4,112,000	4,072,000	4,293,855	221,855
Disbursements				
Roads and bridges	1,100,000	1,100,000	1,063,296	36,704
Total Disbursements	1,100,000	1,100,000	1,063,296	36,704
<i>Excess of Receipts over Disbursements</i>	3,012,000	2,972,000	3,230,559	258,559
Other Financing (Uses)				
Operating transfers (out)	(2,924,000)	(2,924,000)	(3,049,066)	(125,066)
<i>Excess of Receipts over Disbursements and other (Uses)</i>	88,000	48,000	181,493	133,493
Fund Balance, January 1	909,859	909,859	909,859	-
Fund Balance, December 31	\$ 997,859	\$ 957,859	\$ 1,091,352	\$ 133,493

Christian County

Budgetary Comparison Schedule – Cart Fund – Modified Cash Basis

Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes	\$ 1,530,000	\$ 1,530,000	\$ 1,564,110	\$ 34,110
Interest	500	500	1,479	979
Total Receipts	1,530,500	1,530,500	1,565,589	35,089
Disbursements				
Roads and bridges	418,000	418,000	427,628	(9,628)
Total Disbursements	418,000	418,000	427,628	(9,628)
<i>Excess of Receipts over Disbursements</i>	1,112,500	1,112,500	1,137,961	25,461
Other Financing (Uses)				
Operating transfers (out)	(1,107,500)	(1,107,500)	(1,137,985)	(30,485)
Total other Financing (Uses)	(1,107,500)	(1,107,500)	(1,137,985)	(30,485)
<i>Excess (Deficit) of Receipts over Disbursements and other (Uses)</i>	5,000	5,000	(24)	(5,024)
Fund Balance, January 1	821	821	821	-
Fund Balance, December 31	\$ 5,821	\$ 5,821	\$ 797	\$ (5,024)

Christian County

Notes to the Budgetary Comparison Schedule

December 31, 2019

Budgets and Budgetary Accounting

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

- 1) In accordance with Chapter 67, RSMo, the County adopts a budget for each fund.
- 2) Prior to January, the County Auditor, who serves as the Budget Officer, submits to the Commission a proposed budget for the fiscal year beginning on the following January 1. The budget includes estimated receipts and proposed disbursements for all County funds. Budgeted disbursements cannot exceed beginning available monies plus estimated receipts for the year.
- 3) A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Commission, the budget document is available for public inspection.
- 4) In January, the budget is legally enacted by a vote of the Commission.
- 5) Subsequent to its formal approval of the budget, the Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information included in the financial statements. Budgeted amounts are as originally adopted, or as amended by the Commission. Individual amendments were not material to the original appropriations, which were amended.
- 6) Budgets for County funds are prepared and adopted on the modified cash basis (budget basis), recognizing receipts when collected and disbursements when paid.

Other Information

Christian County

Combining Statement of Assets and Fund Balances – Nonmajor Special Revenue Funds – Modified Cash Basis

December 31, 2019

	<u>HAVA Fund</u>	<u>Building Inspection Fund</u>	<u>Family Violence Fund</u>	<u>Local Emergency Planning Commission Fund</u>	<u>Law Enforcement Training Fund</u>	<u>Prosecuting Attorney Administrative Fee Fund</u>	<u>Federal Forfeiture Fund</u>	<u>Clerk's Election Fund</u>
Assets								
Cash - unrestricted	\$ -	\$ 525,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,827
Cash - restricted	14,980	-	-	16,341	6,802	59,505	110,503	-
Total Assets	<u>\$ 14,980</u>	<u>\$ 525,127</u>	<u>\$ -</u>	<u>\$ 16,341</u>	<u>\$ 6,802</u>	<u>\$ 59,505</u>	<u>\$ 110,503</u>	<u>\$ 2,827</u>
Fund Balances								
Restricted for:								
Public safety	\$ -	\$ -	\$ -	\$ 16,341	\$ 6,802	\$ -	\$ 110,503	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	14,980	-	-	-	-	-	-	-
Prosecuting attorney	-	-	-	-	-	59,505	-	-
Recorder's technology	-	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-	-
Assigned to:								
Elections	-	-	-	-	-	-	-	2,827
Building inspection	-	525,127	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Total Fund Balances	<u>\$ 14,980</u>	<u>\$ 525,127</u>	<u>\$ -</u>	<u>\$ 16,341</u>	<u>\$ 6,802</u>	<u>\$ 59,505</u>	<u>\$ 110,503</u>	<u>\$ 2,827</u>

Christian County

Combining Statement of Assets and Fund Balances – Nonmajor Special Revenue Funds – Modified Cash Basis

December 31, 2019

	Prosecuting Attorney Delinquent Tax Fund	Record Retention Fund	Recorder Technology Fund	Election Service Fund	Sheriff Concealed Carry Fund	Tax Maintenance Fund	Law Library Fund	Prosecuting Attorney Training Fund
Assets								
Cash - unrestricted	\$ -	\$ -	\$ -	\$ 20,065	\$ 227,027	\$ -	\$ -	\$ -
Cash - restricted	34,021	311,806	346,851	-	-	154,384	7,595	3,342
Total Assets	<u>\$ 34,021</u>	<u>\$ 311,806</u>	<u>\$ 346,851</u>	<u>\$ 20,065</u>	<u>\$ 227,027</u>	<u>\$ 154,384</u>	<u>\$ 7,595</u>	<u>\$ 3,342</u>
Fund Balances								
Restricted for:								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Prosecuting attorney	34,021	-	-	-	-	-	7,595	3,342
Recorder's technology	-	-	346,851	-	-	-	-	-
Record retention	-	311,806	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	154,384	-	-
Assigned to:								
Elections	-	-	-	20,065	-	-	-	-
Building inspection	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	227,027	-	-	-
Total Fund Balances	<u>\$ 34,021</u>	<u>\$ 311,806</u>	<u>\$ 346,851</u>	<u>\$ 20,065</u>	<u>\$ 227,027</u>	<u>\$ 154,384</u>	<u>\$ 7,595</u>	<u>\$ 3,342</u>

Christian County

Combining Statement of Assets and Fund Balances – Nonmajor Special Revenue Funds – Modified Cash Basis

December 31, 2019

	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	2017 Bond Debt Service Fund	Total
Assets							
Cash - unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 775,046
Cash - restricted	34,463	5,133	35,296	35,023	21,606	-	1,197,651
Total Assets	\$ 34,463	\$ 5,133	\$ 35,296	\$ 35,023	\$ 21,606	\$ -	\$ 1,972,697
Fund Balances							
Restricted for:							
Public safety	\$ 34,463	\$ 5,133	\$ -	\$ -	\$ 21,606	\$ -	\$ 194,848
Debt service	-	-	35,296	35,023	-	-	70,319
Elections	-	-	-	-	-	-	14,980
Prosecuting attorney	-	-	-	-	-	-	104,463
Recorder's technology	-	-	-	-	-	-	346,851
Record retention	-	-	-	-	-	-	311,806
Tax maintenance	-	-	-	-	-	-	154,384
Assigned to:							
Elections	-	-	-	-	-	-	22,892
Building inspection	-	-	-	-	-	-	525,127
Sheriff	-	-	-	-	-	-	227,027
Total Fund Balances	\$ 34,463	\$ 5,133	\$ 35,296	\$ 35,023	\$ 21,606	\$ -	\$ 1,972,697

Christian County

Combining Statement of Receipts, Disbursements and Changes in Fund Balances – Nonmajor Special Revenue Funds – Modified Cash Basis

Year Ended December 31, 2019

	<u>HAVA Fund</u>	<u>Building Inspection Fund</u>	<u>Family Violence Fund</u>	<u>Local Emergency Planning Commission Fund</u>	<u>Law Enforcement Training Fund</u>	<u>Prosecuting Attorney Administrative Fee Fund</u>	<u>Federal Forfeiture Fund</u>	<u>Clerk's Election Fund</u>
Receipts								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	32,008	-	-	3,353	-	-	19,022	56,285
Fees and charges	-	291,742	2,580	-	27,536	348,656	-	-
Other	472	11,245	-	339	3,312	1,308	3,599	308
Total Receipts	<u>32,480</u>	<u>302,987</u>	<u>2,580</u>	<u>3,692</u>	<u>30,848</u>	<u>349,964</u>	<u>22,621</u>	<u>56,593</u>
Disbursements								
Current								
General government	42,360	244,776	-	-	-	-	-	68,542
Judicial	-	-	-	-	-	353,026	-	-
Public safety	-	-	2,580	319	26,735	-	17,368	-
Debt service	-	-	-	-	-	-	-	-
Total Disbursements	<u>42,360</u>	<u>244,776</u>	<u>2,580</u>	<u>319</u>	<u>26,735</u>	<u>353,026</u>	<u>17,368</u>	<u>68,542</u>
<i>Excess (Deficit) of Receipts over Disbursements</i>	(9,880)	58,211	-	3,373	4,113	(3,062)	5,253	(11,949)
Other Financing Sources (Uses)								
Operating transfers in (out)	-	-	-	-	-	-	-	-
<i>Excess (Deficit) of Receipts and other Sources over Disbursements and other (Uses)</i>	(9,880)	58,211	-	3,373	4,113	(3,062)	5,253	(11,949)
Fund Balance, January 1	24,860	466,916	-	12,968	2,689	62,567	105,250	14,776
Fund Balance, December 31	<u>\$ 14,980</u>	<u>\$ 525,127</u>	<u>\$ -</u>	<u>\$ 16,341</u>	<u>\$ 6,802</u>	<u>\$ 59,505</u>	<u>\$ 110,503</u>	<u>\$ 2,827</u>

Christian County

Combining Statement of Receipts, Disbursements and Changes in Fund Balances – Nonmajor Special Revenue Funds – Modified Cash Basis

Year Ended December 31, 2019

	Prosecuting Attorney Delinquent Tax Fund	Record Retention Fund	Recorder Technology Fund	Election Service Fund	Sheriff Concealed Carry Fund	Tax Maintenance Fund	Law Library Fund	Prosecuting Attorney Training Fund
Receipts								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	9,471	-	-	-	-
Fees and charges	9,372	37,594	75,244	2,361	46,765	119,855	19,794	2,629
Other	705	7,139	7,475	329	14,102	4,332	21	43
Total Receipts	10,077	44,733	82,719	12,161	60,867	124,187	19,815	2,672
Disbursements								
Current								
General government	-	31,453	21,468	-	-	102,421	-	-
Judicial	3,346	-	-	-	-	-	34,070	800
Public safety	-	-	-	-	34,987	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total Disbursements	3,346	31,453	21,468	-	34,987	102,421	34,070	800
<i>Excess (Deficit) of Receipts over Disbursements</i>	6,731	13,280	61,251	12,161	25,880	21,766	(14,255)	1,872
Other Financing Sources (Uses)								
Operating transfers in (out)	-	-	-	-	-	(5,026)	-	-
<i>Excess (Deficit) of Receipts and other Sources over Disbursements and other (Uses)</i>	6,731	13,280	61,251	12,161	25,880	16,740	(14,255)	1,872
Fund Balance, January 1	27,290	298,526	285,600	7,904	201,147	137,644	21,850	1,470
Fund Balance, December 31	\$ 34,021	\$ 311,806	\$ 346,851	\$ 20,065	\$ 227,027	\$ 154,384	\$ 7,595	\$ 3,342

Christian County

Combining Statement of Receipts, Disbursements and Changes in Fund Balances – Nonmajor Special Revenue Funds – Modified Cash Basis

Year Ended December 31, 2019

	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	2017 Bond Debt Service Fund	Total
Receipts							
Taxes	\$ -	\$ -	\$ 40,154	\$ 26,189	\$ -	\$ -	\$ 66,343
Intergovernmental	-	-	-	-	-	-	120,139
Fees and charges	45,083	50,000	-	-	13,312	-	1,092,523
Other	1,705	584	882	1,094	380	-	59,374
Total Receipts	46,788	50,584	41,036	27,283	13,692	-	1,338,379
Disbursements							
Current							
General government	-	-	-	-	-	-	511,020
Judicial	-	-	-	-	-	-	391,242
Public safety	65,381	57,019	-	-	1,263	-	205,652
Debt service	-	-	43,676	25,461	-	625,200	694,337
Total Disbursements	65,381	57,019	43,676	25,461	1,263	625,200	1,802,251
<i>Excess (Deficit) of Receipts over Disbursements</i>	(18,593)	(6,435)	(2,640)	1,822	12,429	(625,200)	(463,872)
Other Financing Sources (Uses)							
Operating transfers in (out)	-	-	-	-	-	625,200	620,174
<i>Excess (Deficit) of Receipts and other Sources over Disbursements and other (Uses)</i>	(18,593)	(6,435)	(2,640)	1,822	12,429	-	156,302
Fund Balance, January 1	53,056	11,568	37,936	33,201	9,177	-	1,816,395
Fund Balance, December 31	\$ 34,463	\$ 5,133	\$ 35,296	\$ 35,023	\$ 21,606	\$ -	\$ 1,972,697

Other Reporting Requirements



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*

Christian County Commission
Christian County
Ozark, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Christian County, Missouri, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Christian County, Missouri's basic financial statements and have issued our report dated June 15, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Christian County, Missouri's internal control over financial reporting 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 Christian County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Christian County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of this Report

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

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
June 15, 2020