

Christian County, Missouri

BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2020

KPM
CPAS & ADVISORS

Table of Contents

Independent Auditors' Report	4
 Basic Financial Statements	
Statement of Net Position – Modified Cash Basis	7
Statement of Activities – Modified Cash Basis.....	8
Balance Sheet – Governmental Funds – Modified Cash Basis	9
Statement of Receipts, Disbursements, and Changes in Fund Balance – Governmental Funds – Modified Cash Basis.....	11
Statement of Net Position – Custodial Funds – Modified Cash Basis.....	13
Statement of Changes in Net Position – Custodial Funds – Modified Cash Basis.....	14
Notes to the Financial Statements.....	15
 Supplementary Information	
Budgetary Comparison Schedule – General Fund – Modified Cash Basis	28
Budgetary Comparison Schedule – Common Road I Fund – Modified Cash Basis	31
Budgetary Comparison Schedule – Common Road II Fund – Modified Cash Basis	33
Budgetary Comparison Schedule – Law Enforcement Fund – Modified Cash Basis.....	35
Budgetary Comparison Schedule – Law Enforcement Sales Tax Fund – Modified Cash Basis	37
Budgetary Comparison Schedule – Bridge Fund – Modified Cash Basis.....	38
Budgetary Comparison Schedule – Assessment Fund – Modified Cash Basis	39
Budgetary Comparison Schedule – Road and Bridge Sales Tax Fund – Modified Cash Basis.....	41
Budgetary Comparison Schedule – CART Fund – Modified Cash Basis.....	42
Budgetary Comparison Schedule- CARES Fund – Modified Cash Basis.....	43
Notes to the Budgetary Comparison Schedules	44
 Other Information	
Combining Statement of Assets and Fund Balances – Nonmajor Governmental Funds – Modified Cash Basis.....	46
Combining Statement of Receipts, Disbursements, and Changes in Fund Balances – Nonmajor Governmental Funds – Modified Cash Basis	49

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* 53

Independent Auditors’ Report on Compliance for Each Major Program
and on Internal Control over Compliance Required by Uniform Guidance..... 55

Schedule of Expenditures of Federal Awards 57

Notes to the Schedule of Expenditures of Federal Awards 59

Summary Schedule of Findings and Questioned Costs..... 60

Schedule of Prior Audit Findings..... 61



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, 2020, 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.

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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, 2020, 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 Nonmajor 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 Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Combining Nonmajor fund financial statements and Schedule of Expenditures of Federal Awards are the responsibility of management and were 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 Nonmajor fund financial statements and Schedule of Expenditures of Federal Awards are 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 4, 2021, 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 the effectiveness of Christian County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Christian County's internal control over financial reporting and compliance.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
June 4, 2021

Christian County

Statement of Net Position – Modified Cash Basis

December 31, 2020

	<u>Governmental Activities</u>
Assets	
Cash - unrestricted	\$ 15,835,433
Cash - restricted	<u>10,482,688</u>
Total Assets	<u><u>\$ 26,318,121</u></u>
Net Position	
Unrestricted	\$ 15,835,433
Restricted	<u>10,482,688</u>
Total Net Position	<u><u>\$ 26,318,121</u></u>

See accompanying notes to the financial statements.

Christian County

Statement of Activities – Modified Cash Basis

Year Ended December 31, 2020

Functions/Programs	<u>Disbursements</u>	<u>Program Receipts</u>			Net (Disbursements) Receipts and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental Activities					
General government	\$ (14,966,701)	\$ 3,653,278	10,516,983	\$ -	\$ (796,440)
Judicial	(2,151,605)	469,010	106,452	-	(1,576,143)
Public safety	(5,320,677)	1,636,457	345,654	60,000	(3,278,566)
Public works	(123,880)	10,262	-	-	(113,618)
Highway and roads	(6,647,942)	-	26,521	990,727	(5,630,694)
Debt service	(696,538)	-	-	-	(696,538)
Capital outlay	(2,388)	-	-	-	(2,388)
Total Governmental Activities	<u>\$ (29,909,731)</u>	<u>\$ 5,769,007</u>	<u>\$ 10,995,610</u>	<u>\$ 1,050,727</u>	<u>(12,094,387)</u>
		General Receipts			
					971,996
					14,410,465
					1,506,729
					56,557
					195,853
					225,274
					69,054
					<u>17,435,928</u>
			Special Item		
					15,002
					<u>15,002</u>
					5,356,543
					<u>17,656,878</u>
					<u>\$ 23,013,421</u>

See accompanying notes to the financial statements.

Christian County

Balance Sheet – Governmental Funds – Modified Cash Basis

December 31, 2020

	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	\$ 6,675,242	\$ -	\$ -	\$ 3,226,861	\$ -	\$ -	\$ 1,642,118
Cash - restricted	-	2,032,251	1,241,635	-	132,755	1,056,204	-
Total Assets	\$ 6,675,242	\$ 2,032,251	\$ 1,241,635	\$ 3,226,861	\$ 132,755	\$ 1,056,204	\$ 1,642,118
Fund Balances							
Fund Balances							
Restricted for							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 132,755	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-
Roads and bridges	-	2,032,251	1,241,635	-	-	1,056,204	-
Prosecuting attorney	-	-	-	-	-	-	-
Recorder's technology	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-
CARES grant fund	-	-	-	-	-	-	-
Assigned to							
Elections	-	-	-	-	-	-	-
Building inspection	-	-	-	-	-	-	-
Law enforcement	-	-	-	3,226,861	-	-	-
Sheriff	-	-	-	-	-	-	-
Assessment	-	-	-	-	-	-	1,642,118
Unassigned	6,675,242	-	-	-	-	-	-
Total Fund Balances	\$ 6,675,242	\$ 2,032,251	\$ 1,241,635	\$ 3,226,861	\$ 132,755	\$ 1,056,204	\$ 1,642,118

See accompanying notes to the financial statements.

Christian County

Balance Sheet – Governmental Funds – Modified Cash Basis

December 31, 2020

	Special Revenue Funds				
	Road and Bridge Sales Tax Fund	CART Fund	CARES Funds	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash - unrestricted	\$ -	\$ -	\$ -	\$ 986,512	\$ 12,530,733
Cash - restricted	1,463,482	749	3,304,700	1,250,912	10,482,688
Total Assets	\$ 1,463,482	\$ 749	\$ 3,304,700	\$ 2,237,424	\$ 23,013,421
Fund Balances					
Fund Balances					
Restricted for					
Public safety	\$ -	\$ -	\$ -	\$ 286,910	\$ 419,665
Debt service	-	-	-	74,126	74,126
Elections	-	-	-	21,962	21,962
Roads and bridges	1,463,482	749	-	-	5,794,321
Prosecuting attorney	-	-	-	80,569	80,569
Recorder's technology	-	-	-	379,477	379,477
Record retention	-	-	-	263,601	263,601
Tax maintenance	-	-	-	144,267	144,267
CARES grant funds	-	-	3,304,700	-	3,304,700
Assigned to					
Elections	-	-	-	68,917	68,917
Building inspection	-	-	-	655,824	655,824
Law enforcement	-	-	-	-	3,226,861
Sheriff	-	-	-	261,771	261,771
Assessment	-	-	-	-	1,642,118
Unassigned	-	-	-	-	6,675,242
Total Fund Balances	\$ 1,463,482	\$ 749	\$ 3,304,700	\$ 2,237,424	\$ 23,013,421

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, 2020

	Special Revenue Funds						
	General Fund	Common Road I Fund	Common Road II Fund	Law Enforcement Fund	Law Enforcement Sales Tax Fund	Bridge Fund	
Receipts							
Taxes	\$ 5,750,808	\$ 138,333	\$ 8,230	\$ 2,372,320	\$ 2,553,684	\$ -	\$ -
Collector's commission	1,027,771	-	-	-	-	-	-
Intergovernmental receipts	147,701	26,521	-	189,686	124,087	-	106,917
Fees and charges	811,075	-	-	1,492,771	-	-	836,537
Other	126,947	23,795	44,694	12,270	1,794	7,414	19,728
Total Receipts	7,864,302	188,649	52,924	4,067,047	2,679,565	7,414	963,182
Disbursements							
General government	9,987,284	-	-	-	-	-	763,252
Judicial	1,774,448	-	-	-	-	-	-
Public safety	172,668	-	-	3,819,979	699,299	-	-
Public works	123,880	-	-	-	-	-	-
Highway and roads	-	2,128,258	2,072,083	-	-	1,400	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total Disbursements	12,058,280	2,128,258	2,072,083	3,819,979	699,299	1,400	763,252
<i>Excess (Deficit) of Receipts Over Disbursements</i>	(4,193,978)	(1,939,609)	(2,019,159)	247,068	1,980,266	6,014	199,930
Other Financing Sources (Uses)							
Operating transfers in (out)	2,700,827	2,134,018	2,075,071	2,042,947	(2,042,947)	226,663	-
Total Other Financing Sources (Uses)	2,700,827	2,134,018	2,075,071	2,042,947	(2,042,947)	226,663	-
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	(1,493,151)	194,409	55,912	2,290,015	(62,681)	232,677	199,930
Fund Balance, January 1	8,168,393	1,837,842	1,185,723	936,846	195,436	823,527	1,442,188
Fund Balance, December 31	\$ 6,675,242	\$ 2,032,251	\$ 1,241,635	\$ 3,226,861	\$ 132,755	\$ 1,056,204	\$ 1,642,118

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, 2020

	Special Revenue Funds			Nonmajor Governmental Funds	Total Governmental Funds
	Road & Bridge Sales Tax Fund	CART Fund	CARES Fund		
Receipts					
Taxes	\$ 4,739,818	\$ 1,506,729	\$ -	\$ 71,678	\$ 17,141,600
Collector's commission	-	-	-	-	1,027,771
Intergovernmental receipts	990,727	-	10,393,962	434,555	12,414,156
Fees and charges	-	-	-	1,229,574	4,369,957
Other	16,155	606	38,505	20,882	312,790
Total Receipts	5,746,700	1,507,335	10,432,467	1,756,689	35,266,274
Disbursements					
General government	-	-	3,298,950	917,215	14,966,701
Judicial	-	-	-	377,157	2,151,605
Public safety	-	-	518,716	110,015	5,320,677
Public works	-	-	-	-	123,880
Highway and roads	2,034,261	411,940	-	-	6,647,942
Debt service	-	-	-	696,538	696,538
Capital outlay	-	-	-	2,388	2,388
Total Disbursements	2,034,261	411,940	3,817,666	2,103,313	29,909,731
<i>Excess (Deficit) of Receipts Over Disbursements</i>	3,712,439	1,095,395	6,614,801	(346,624)	5,356,543
Other Financing Sources (Uses)					
Operating transfers in (out)	(3,340,309)	(1,095,443)	(3,310,101)	609,274	-
Total Other Financing Sources (Uses)	(3,340,309)	(1,095,443)	(3,310,101)	609,274	-
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	372,130	(48)	3,304,700	262,650	5,356,543
Fund Balance, January 1	1,091,352	797	-	1,974,774	17,656,878
Fund Balance, December 31	\$ 1,463,482	\$ 749	\$ 3,304,700	\$ 2,237,424	\$ 23,013,421

See accompanying notes to the financial statements.

Christian County

Statement of Net Position – Custodial Funds – Modified Cash Basis

December 31, 2020

	Custodial Fund
Assets	
Cash and cash equivalents	69,274,220
Investments	42,067
Total Assets	<u><u>\$ 69,316,287</u></u>
Liabilities	
Due to others	\$ 248,772
Due to other governments	69,067,515
Total Liabilities	<u><u>\$ 69,316,287</u></u>
Net Position	
Unrestricted	-
Total Net Position	<u><u>\$ -</u></u>

See accompanying notes to the financial statements.

Christian County

Statement of Changes in Net Position – Custodial Funds – Modified Cash Basis

December 31, 2020

	Custodial Funds
Additions	
Taxes collected for other governments	\$ 116,535,083
Fees	4,098,103
Interest	75,174
Other	620,419
Total Receipts	<u>121,328,779</u>
Deductions	
Distributions	
Taxes distributed to other governments	118,012,016
Other distributions	3,316,763
Total Disbursements	<u>121,328,779</u>
<i>Excess of Additions Over Deductions</i>	-
Net Position, beginning of year	-
Net Position, end of year	<u><u>\$ -</u></u>

See accompanying notes to the financial statements.

Christian County

Notes to the Financial Statements

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

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.

Coronavirus Aid Relief (CARES) Fund: The CARES Fund is used to account for COVID-19 relief funds provided by the Treasury Department for navigating the impact of the COVID-19 outbreak.

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 Fund of the County is the 2017 Bond Fund.

Custodial Fund: Custodial funds are used to account for resources held by the County as an agent for individuals, private organizations, or other governmental units.

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 used 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.

Christian County

Notes to the Financial Statements

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 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, 2020, was \$283,286.

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.

Christian County

Notes to the Financial Statements

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.

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, 2020, all bank balances on deposit are entirely insured or collateralized with securities.

The County's investments at December 31, 2020, are as follows:

<u>Investment Type</u>	<u>Maturity</u>		
Custodial Funds			
Certificates of Deposit	1/27/2021	\$	15,441
Certificates of Deposit	1/9/2021		14,280
Certificates of Deposit	1/11/2021		12,346
		<u>\$</u>	<u>42,067</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, 2020, 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

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, 2020, 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.

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

Christian County

Notes to the Financial Statements

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
- Interest earned on investment of the above collections prior to remittance to CERF

During 2020 and 2019 the County collected and remitted to CERF, employee contributions of \$289,397 and \$275,781, respectively, for the years then ended. The County's contributions to CERF were \$576,163 for the year ended December 31, 2020.

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.

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

Christian County

Notes to the Financial Statements

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.

2020 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, 2020, the following employees were covered by the benefit terms:

	General	Police	Total
Inactive employees or beneficiaries currently receiving benefits	104	41	145
Inactive employees entitled to but not yet receiving benefits	84	80	164
Active employees	139	56	195
	327	177	504

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 13.3% (General) and 8.8% (Police) of annual covered payroll.

During the year ended December 31, 2020, the County made contributions of \$908,310.

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

The 2020 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	\$ 1,081,921,510
Personal property	251,210,922
Railroad and utilities	32,867,766
	<u>\$ 1,366,000,198</u>

Tax Levy

County	\$.0664
Common Road I Fund	.1026
	<u>\$.1690</u>

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

The legal debt margin at December 31, 2020, is computed as follows:

Constitutional debt limit	\$ 136,600,020
General obligation bonds payable	-
	<u>\$ 136,600,020</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 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%. 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).

Christian County

Notes to the Financial Statements

Year Ended December 31,	Direct Placement/Direct Borrowing	
	2018 Chevrolet Tahoes Lease	2019 Chevrolet Silverado Lease
2021	\$ 16,243	\$ 9,854
2022	-	9,854
2023	-	1,643
Total Minimum Lease Payments	16,243	21,351
Less Amount Representing Interest	(221)	(1,298)
Principal Balance, December 31, 2020	\$ 16,022	\$ 20,053

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.

\$ 8,215,000

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

Year Ending December 31,	Principal	Interest	Total
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
	\$ 8,215,000	\$ 2,393,225	\$ 10,608,225

Christian County

Notes to the Financial Statements

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% \$ 494,204

Principal and interest payments are due as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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><u>\$ 494,204</u></u>	<u><u>\$ 160,933</u></u>	<u><u>\$ 655,137</u></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% \$ 267,445

Christian County

Notes to the Financial Statements

Principal and interest payments are due as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 267,445</u>	<u>\$ 68,028</u>	<u>\$ 335,473</u>

Compensated Absences Payable

Compensated absences payable consists of unused vacation time and accumulated comp time for employees and totaled \$283,286 as of December 31, 2020.

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, 2020:

	<u>Balance</u> <u>December 31,</u> <u>2019</u>	<u>New</u> <u>Obligations</u>	<u>Retired</u>	<u>Balance</u> <u>December 31,</u> <u>2020</u>	<u>Amounts</u> <u>due within</u> <u>one year</u>
2017 Special Obligation Bonds	\$ 8,585,000	\$ -	\$ 370,000	\$ 8,215,000	\$ 375,000
Special Assessment Bonds					
Riverdowns	518,438	-	24,234	494,204	25,143
Stone Hollow	284,160	-	16,715	267,445	16,715
Direct Borrowing					
770G Motor Grade Lease	57,951	-	57,951	-	-
672G Motor Grader Lease	58,542	-	58,542	-	-
2018 Chevrolet Tahoes Lease	70,841	-	54,819	16,022	16,022
2019 Chevrolet Silverado	28,515	-	8,462	20,053	8,952
Compensated Absences	268,894	14,392	-	283,286	-
	<u>\$ 9,872,341</u>	<u>\$ 14,392</u>	<u>\$ 590,723</u>	<u>\$ 9,296,010</u>	<u>\$ 441,832</u>

Christian County

Notes to the Financial Statements

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, 2020, 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.

	Transfers In (Out)
General Fund	\$ 2,700,827
Common Road I Fund	2,134,018
Common Road II Fund	2,075,071
Law Enforcement Fund	2,042,947
Law Enforcement Sales Tax Fund	(2,042,947)
Bridge Fund	226,663
Road and Bridge Sales Tax Fund	(3,340,309)
Cart Fund	(1,095,443)
CARES Fund	(3,310,101)
Nonmajor Governmental Funds	609,274
	<u>\$ -</u>

Supplementary Information

Christian County

Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Receipts				
Taxes				
County general sales tax	\$ 4,200,000	\$ 4,200,000	\$ 4,744,643	\$ 544,643
Franchise taxes	55,000	55,000	56,557	1,557
Payment in lieu of taxes	105,000	167,985	115,536	(52,449)
Property and surtaxes	734,500	734,500	834,072	99,572
	<u>5,094,500</u>	<u>5,157,485</u>	<u>5,750,808</u>	<u>593,323</u>
Collector's Commission				
Collection commissions	915,000	915,000	1,027,771	112,771
Intergovernmental				
Federal	106,809	8,106,809	147,701	(7,959,108)
Fees and Charges				
Court	86,590	86,590	83,763	(2,827)
Public administration	25,000	25,000	30,692	5,692
County clerk	5,300	5,300	5,730	430
Recorder of deeds	375,000	375,000	521,392	146,392
Sheriff fees	-	-	1,723	1,723
Recycle	6,500	6,500	10,262	3,762
Election reimbursement	20,000	20,000	11,184	(8,816)
Planning and zoning	52,000	52,000	58,904	6,904
Other	114,690	114,690	87,425	(27,265)
	<u>685,080</u>	<u>685,080</u>	<u>811,075</u>	<u>125,995</u>
Other				
Interest	150,000	150,000	83,102	(66,898)
Miscellaneous	105,000	107,302	43,845	(63,457)
	<u>255,000</u>	<u>257,302</u>	<u>126,947</u>	<u>(130,355)</u>
Total Receipts	<u>7,056,389</u>	<u>15,121,676</u>	<u>7,864,302</u>	<u>(7,257,374)</u>

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Disbursements				
Current				
General Government				
University extension	119,617	119,617	118,012	1,605
Collector of revenue	272,925	272,925	215,799	57,126
Treasurer	143,366	143,366	135,295	8,071
Recorder of deeds	240,106	240,106	229,286	10,820
County commission	372,071	372,071	351,731	20,340
Planning and zoning	294,381	294,381	259,770	34,611
County operations	3,425,435	11,425,435	6,393,636	5,031,799
Public administrator	169,882	169,882	151,621	18,261
Election and voter registration	136,875	172,818	138,837	33,981
County clerk	206,776	199,799	180,094	19,705
Auditor	148,491	155,468	126,342	29,126
Human Resources	109,776	109,776	82,465	27,311
Campus Security	1,026,970	1,026,970	734,078	292,892
Building and grounds	958,656	958,656	870,318	88,338
	<u>7,625,327</u>	<u>15,661,270</u>	<u>9,987,284</u>	<u>5,673,986</u>
Judicial				
Consolidated courts	246,900	246,900	212,032	34,868
Circuit court	139,618	139,618	138,741	877
Coroner	123,697	123,697	132,508	(8,811)
Juvenile	505,266	505,266	401,334	103,932
Prosecuting attorney	886,936	886,936	889,833	(2,897)
	<u>1,902,417</u>	<u>1,902,417</u>	<u>1,774,448</u>	<u>127,969</u>
Public Safety				
Emergency management	233,461	233,461	172,668	60,793
Public Works				
Recycling	101,286	128,328	123,880	4,448
Total Disbursements	<u>9,862,491</u>	<u>17,925,476</u>	<u>12,058,280</u>	<u>5,867,196</u>

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<i>(Deficit) of Receipts Over Disbursements</i>	(2,806,102)	(2,803,800)	(4,193,978)	(1,390,178)
Other Financing Sources (Uses)				
Operating transfers in	-	-	3,329,025	3,329,025
Operating transfers (out)	(932,500)	(932,500)	(628,198)	304,302
Total Other Financing Sources (Uses)	<u>(932,500)</u>	<u>(932,500)</u>	<u>2,700,827</u>	<u>3,633,327</u>
<i>(Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	(3,738,602)	(3,736,300)	(1,493,151)	2,243,149
Fund Balance, January 1	8,180,889	8,180,889	8,168,393	(12,496)
Fund Balance, December 31	<u>\$ 4,442,287</u>	<u>\$ 4,444,589</u>	<u>\$ 6,675,242</u>	<u>\$ 2,230,653</u>

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

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

Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Receipts				
Taxes				
Property taxes	\$ 115,000	\$ 115,000	\$ 137,836	\$ 22,836
Surtax	475	475	497	22
	<u>115,475</u>	<u>115,475</u>	<u>138,333</u>	<u>22,858</u>
Intergovernmental				
Federal	30,000	30,000	26,521	(3,479)
Other				
Interest	42,000	42,000	17,180	(24,820)
Sale of assets	-	-	2,402	2,402
Miscellaneous	-	-	4,213	4,213
	<u>42,000</u>	<u>42,000</u>	<u>23,795</u>	<u>(18,205)</u>
Total Receipts	187,475	187,475	188,649	1,174
Disbursements				
Highway and Roads				
Wages				
Common road wages	558,200	558,200	498,086	60,114
Fringe benefits	250,607	250,607	206,584	44,023
	<u>808,807</u>	<u>808,807</u>	<u>704,670</u>	<u>104,137</u>
Capital outlay				
Road signs	12,000	12,000	15,511	(3,511)
Equipment purchases	225,000	225,000	202,595	22,405
Buildings and land	-	-	23,746	(23,746)
Bridge and culvert	-	-	947	(947)
	<u>237,000</u>	<u>237,000</u>	<u>242,799</u>	<u>(5,799)</u>

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

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

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Repairs and maintenance				
Equipment repair	75,000	75,000	67,708	7,292
Road maintenance and repair	1,075,000	1,075,000	953,099	121,901
Tire and tire repair	20,000	20,000	16,140	3,860
	1,170,000	1,170,000	1,036,947	133,053
Services				
Snow removal	55,000	55,000	5,879	49,121
Supplies				
Uniform	15,000	15,000	10,700	4,300
Shop	18,750	18,750	13,214	5,536
Phone/pagers	5,000	5,000	4,133	867
Fuel	100,000	100,000	58,563	41,437
	138,750	138,750	86,610	52,140
Insurance	25,500	25,500	45,433	(19,933)
Rent and utilities	9,000	9,000	5,920	3,080
Total Disbursements	2,444,057	2,444,057	2,128,258	315,799
<i>(Deficit) of Receipts Over Disbursements</i>	(2,256,582)	(2,256,582)	(1,939,609)	316,973
Other Financing Sources				
Operating transfers in	2,123,352	2,123,352	2,134,018	10,666
Total Other Financing Sources	2,123,352	2,123,352	2,134,018	10,666
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements</i>	(133,230)	(133,230)	194,409	327,639
Fund Balance, January 1	1,624,602	1,624,602	1,837,842	213,240
Fund Balance, December 31	\$ 1,491,372	\$ 1,491,372	\$ 2,032,251	\$ 540,879

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

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

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Property tax	\$ 85	\$ 85	\$ 87	\$ 2
Surtax	7,900	7,900	8,143	243
	7,985	7,985	8,230	245
Other				
Interest	30,000	30,000	11,246	(18,754)
Sale of assets	-	-	12,600	12,600
Miscellaneous	-	-	20,848	20,848
	30,000	30,000	44,694	14,694
Total Receipts	37,985	37,985	52,924	14,939
Disbursements				
Highway and Roads				
Wages				
Common road wages	516,600	516,600	567,763	(51,163)
Fringe benefits	227,665	227,665	220,175	7,490
Capital outlay				
Building and land	63,500	63,500	22,867	40,633
Equipment purchases	215,000	215,000	206,176	8,824
Small equipment purchases	1,600	1,600	1,028	572
	280,100	280,100	230,071	50,029

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

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

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Services				
Snow removal	55,000	55,000	19,168	35,832
Repairs and maintenance				
Equipment repair	75,000	75,000	78,946	(3,946)
Road maintenance and repair	900,000	900,000	804,870	95,130
Tire and tire repair	15,000	15,000	14,814	186
	990,000	990,000	898,630	91,370
Supplies				
Uniform	14,000	14,000	9,550	4,450
Shop	15,000	15,000	7,809	7,191
Road signs	15,000	15,000	15,766	(766)
Phone and pagers	3,500	3,500	2,908	592
Fuel	85,000	85,000	53,073	31,927
Miscellaneous	2,700	2,700	201	2,499
	135,200	135,200	89,307	45,893
Other				
Insurance	23,200	23,200	38,804	(15,604)
Rent and utilities	11,000	11,000	8,165	2,835
Total Disbursements	2,238,765	2,238,765	2,072,083	166,682
<i>(Deficit) of Receipts Over Disbursements</i>	(2,200,780)	(2,200,780)	(2,019,159)	181,621
Other Financing Sources				
Operating transfers in	2,096,644	2,096,644	2,075,071	(21,573)
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements</i>	(104,136)	(104,136)	55,912	160,048
Fund Balance, January 1	977,323	977,323	1,185,723	208,400
Fund Balance, December 31	\$ 873,187	\$ 873,187	\$ 1,241,635	\$ 368,448

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – Law Enforcement Fund – Modified Cash Basis

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Sales tax	\$ 2,100,000	\$ 2,100,000	\$ 2,372,320	\$ 272,320
Intergovernmental				
Federal	150,000	150,000	120,878	(29,122)
State	35,500	35,500	68,808	33,308
	185,500	185,500	189,686	4,186
Fees and Charges				
Prisoner board	825,000	825,000	1,002,003	177,003
Prisoners - INS	300,000	300,000	214,212	(85,788)
Other	312,500	312,500	276,556	(35,944)
	1,437,500	1,437,500	1,492,771	55,271
Other				
Interest	7,500	7,500	12,270	4,770
Total Receipts	3,730,500	3,730,500	4,067,047	336,547
Disbursements				
Current				
Salaries				
Sheriff	69,740	69,740	69,740	-
COLE-other	2,953,373	2,953,373	1,343,361	1,610,012
	3,023,113	3,023,113	1,413,101	1,610,012
Employee fringe benefits	1,087,097	1,087,097	811,621	275,476
Insurance				
Liability	100,000	100,000	62,581	37,419
Vehicle	18,000	18,000	32,108	(14,108)
	118,000	118,000	94,689	23,311

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – Law Enforcement Fund – Modified Cash Basis

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Supplies				
Fuel	160,000	160,000	101,804	58,196
Inmate - medical	360,000	360,000	373,357	(13,357)
Jail supplies	15,000	15,000	13,208	1,792
Phone and pager	46,000	46,000	49,487	(3,487)
Prisoner food and board	283,000	283,000	228,579	54,421
Enforcement	25,000	25,000	28,927	(3,927)
Uniforms	40,000	40,000	22,961	17,039
Equipment	75,000	75,000	77,896	(2,896)
Other	26,000	26,000	24,071	1,929
	1,030,000	1,030,000	920,290	109,710
Capital Outlay				
Vehicles	180,000	180,000	139,126	40,874
Other				
Computer hardware/software	125,000	125,000	197,449	(72,449)
Investigative	-	-	27,648	(27,648)
Repairs and maintenance	190,000	190,000	138,188	51,812
Legal Fees	50,000	50,000	3,933	46,067
Warrant, guard/transport	20,000	20,000	17,528	2,472
Miscellaneous	93,000	93,000	56,406	36,594
	478,000	478,000	441,152	36,848
Total Disbursements	5,916,210	5,916,210	3,819,979	2,096,231
<i>Excess (Deficit) of Receipts Over Disbursements</i>	(2,185,710)	(2,185,710)	247,068	2,432,778
Other Financing Sources				
Operating transfers in	1,800,000	1,800,000	2,042,947	242,947
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements</i>	(385,710)	(385,710)	2,290,015	2,675,725
Fund Balance, January 1	921,009	921,009	936,846	15,837
Fund Balance, December 31	\$ 535,299	\$ 535,299	\$ 3,226,861	\$ 2,691,562

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

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

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Sales tax	\$ 2,200,000	\$ 2,200,000	\$ 2,553,684	\$ 353,684
Intergovernmental	98,825	188,711	124,087	(64,624)
Interest	2,400	2,400	1,794	(606)
Total Receipts	2,301,225	2,391,111	2,679,565	288,454
Disbursements				
Current				
Salaries	355,000	445,000	468,560	(23,560)
Employee fringe benefits	144,990	174,990	133,164	41,826
Computer hardware	10,000	10,000	4,944	5,056
Computer software	28,000	28,000	42,324	(14,324)
Office	38,000	38,000	32,101	5,899
Other	10,800	10,800	18,206	(7,406)
Total Disbursements	586,790	706,790	699,299	18,266
<i>Excess of Receipts Over Disbursements</i>	1,714,435	1,684,321	1,980,266	295,945
Other Financing (Uses)				
Operating transfers (out)	(1,800,000)	(1,800,000)	(2,042,947)	(242,947)
<i>(Deficit) of Receipts Over Disbursements and Other (Uses)</i>	(85,565)	(115,679)	(62,681)	52,998
Fund Balance, January 1	194,400	194,400	195,436	1,036
Fund Balance, December 31	\$ 108,835	\$ 78,721	\$ 132,755	\$ 54,034

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – Bridge Fund – Modified Cash Basis

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Interest	\$ 17,500	\$ 17,500	\$ 7,414	\$ (10,086)
Total Receipts	17,500	17,500	7,414	(10,086)
Disbursements				
Roads and bridges	50,000	50,000	1,400	48,600
Total Disbursements	50,000	50,000	1,400	48,600
<i>Excess (Deficit) of Receipts Over Disbursements</i>	(32,500)	(32,500)	6,014	38,514
Other Financing Sources				
Operating transfers in	235,100	235,100	226,663	(8,437)
<i>Excess of Receipts and Other Sources Over Disbursements</i>	202,600	202,600	232,677	30,077
Fund Balance, January 1	823,554	823,554	823,527	(27)
Fund Balance, December 31	\$ 1,026,154	\$ 1,026,154	\$ 1,056,204	\$ 30,050

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – Assessment Fund – Modified Cash Basis

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Intergovernmental				
State of Missouri	\$ 117,675	\$ 117,675	\$ 106,917	\$ (10,758)
Fees and Charges				
Collector 1% withholding	720,000	720,000	826,918	106,918
Annual Online Fees	11,200	11,200	9,619	(1,581)
	731,200	731,200	836,537	105,337
Other				
Interest	40,000	40,000	16,669	(23,331)
Miscellaneous	2,000	2,000	148	(1,852)
Sale of maps	3,000	3,000	2,911	(89)
	45,000	45,000	19,728	(25,272)
Total Receipts	893,875	893,875	963,182	69,307
Disbursements				
Salaries				
Assessor	60,595	60,595	60,595	-
Assessor-other	486,720	486,720	388,491	98,229
	547,315	547,315	449,086	98,229
Employee fringe benefits				
Employer FICA and Medicare	41,870	41,870	32,349	9,521
Retirement	72,795	72,795	60,271	12,524
Insurance and unemployment	91,515	91,515	64,609	26,906
	206,180	206,180	157,229	48,951
Supplies				
Assessment supplies	18,000	18,000	12,166	5,834
Office supplies	35,000	35,000	27,938	7,062
	53,000	53,000	40,104	12,896

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – Assessment Fund – Modified Cash Basis

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Capital outlay				
Equipment	62,500	62,500	5,815	56,685
Building and improvements	10,000	10,000	-	10,000
Computer hardware	29,000	29,000	3,921	25,079
Computer software	55,000	55,000	31,923	23,077
	156,500	156,500	41,659	114,841
Repairs and maintenance	5,000	5,000	2,164	2,836
Telephone	2,500	2,500	2,194	306
Insurance	21,500	21,500	13,151	8,349
Other				
Contracts	250,000	250,000	38,125	211,875
Meetings	10,000	10,000	11,367	(1,367)
Mileage	11,000	11,000	2,724	8,276
Other	50,900	50,900	5,449	45,451
	321,900	321,900	57,665	264,235
Total Disbursements	1,313,895	1,313,895	763,252	550,643
<i>Excess (Deficit) of Receipts Over Disbursements</i>	(420,020)	(420,020)	199,930	619,950
Other Financing Sources				
Operating transfers in	91,000	91,000	-	(91,000)
	91,000	91,000	-	(91,000)
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements</i>	(329,020)	(329,020)	199,930	528,950
Fund Balance, January 1	1,442,221	1,442,221	1,442,188	(33)
Fund Balance, December 31	\$ 1,113,201	\$ 1,113,201	\$ 1,642,118	\$ 528,917

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

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

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes				
Sales Tax	\$ 4,230,000	\$ 4,230,000	\$ 4,739,818	\$ 509,818
Intergovernmental				
State of Missouri	894,361	894,361	990,727	96,367
Other				
Interest	30,000	30,000	16,155	(13,845)
Total Receipts	5,154,361	5,154,361	5,746,700	592,340
Disbursements				
Roads and bridges	1,897,111	1,897,111	2,034,261	(137,150)
Total Disbursements	1,897,111	1,897,111	2,034,261	(137,150)
<i>Excess of Receipts Over Disbursements</i>	3,257,250	3,257,250	3,712,439	455,190
Other Financing (Uses)				
Operating transfers (out)	(3,302,750)	(3,302,750)	(3,340,309)	(37,559)
<i>Excess (Deficit) of Receipts Over Disbursements and Other (Uses)</i>	(45,500)	(45,501)	372,130	417,631
Fund Balance, January 1	1,091,352	1,091,352	1,091,352	-
Fund Balance, December 31	\$ 1,045,852	\$ 1,045,852	\$ 1,463,482	\$ 417,631

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – CART Fund – Modified Cash Basis

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Taxes	\$ 1,560,000	\$ 1,560,000	\$ 1,506,729	\$ (53,271)
Interest	1,400	1,400	606	(794)
Total Receipts	1,561,400	1,561,400	1,507,335	(54,065)
Disbursements				
Roads and bridges	426,504	426,504	411,940	14,564
Total Disbursements	426,504	426,504	411,940	14,564
<i>Excess of Receipts Over Disbursements</i>	1,134,896	1,134,896	1,095,395	(39,501)
Other Financing (Uses)				
Operating transfers (out)	(1,133,496)	(1,133,496)	(1,095,443)	38,053
Total other Financing (Uses)	(1,133,496)	(1,133,496)	(1,095,443)	38,053
<i>Excess (Deficit) of Receipts Over Disbursements and Other (Uses)</i>	1,400	1,400	(48)	(1,448)
Fund Balance, January 1	797	797	797	-
Fund Balance, December 31	\$ 2,197	\$ 2,197	\$ 749	\$ (1,448)

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Budgetary Comparison Schedule – CARES Fund – Modified Cash Basis

Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Receipts				
Disaster Grant	\$ -	\$ 10,393,962	\$ 10,393,962	\$ -
Interest	-	25,000	38,505	13,505
Total Receipts	-	10,418,962	10,432,467	13,505
Disbursements				
Governmental COVID-19	-	5,000,000	3,298,950	1,701,050
Public safety	-	1,000,000	518,716	481,284
Administration	-	25,000	-	25,000
Emergency	-	4,393,962	-	4,393,962
Total Disbursements	-	10,418,962	3,817,666	6,601,296
<i>Excess of Receipts Over Disbursements</i>	-	-	6,614,801	6,614,801
Other Financing (Uses)				
Operating transfers (out)	-	-	(3,310,101)	(3,310,101)
Total other Financing (Uses)	-	-	(3,310,101)	(3,310,101)
<i>Excess of Receipts Over Disbursements and Other (Uses)</i>	-	-	3,304,700	3,304,700
Fund Balance, January 1	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ 3,304,700	\$ 3,304,700

See accompanying notes to the Budgetary Comparison Schedules.

Christian County

Notes to the Budgetary Comparison Schedules

December 31, 2020

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 Governmental Funds – Modified Cash Basis

December 31, 2020

	Special Revenue Funds									
	HAVA Fund	Building Inspection Fund	Family Violence Fund	Local		Law Enforcement Training Fund	Prosecuting Attorney Administrative Fee Fund		Federal Forfeiture Fund	Clerk's Election Fund
				Emergency Planning Commission Fund	Planning Commission Fund					
Assets										
Cash - unrestricted	\$ -	\$ 655,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,673	
Cash - restricted	21,962	-	-	19,858	10,053	42,014	112,757	-	-	
Total Assets	<u>\$ 21,962</u>	<u>\$ 655,824</u>	<u>\$ -</u>	<u>\$ 19,858</u>	<u>\$ 10,053</u>	<u>\$ 42,014</u>	<u>\$ 112,757</u>	<u>\$ -</u>	<u>\$ 33,673</u>	
Fund Balances										
Restricted for										
Public safety	\$ -	\$ -	\$ -	\$ 19,858	\$ 10,053	\$ -	\$ 112,757	\$ -	\$ -	
Debt service	-	-	-	-	-	-	-	-	-	
Elections	21,962	-	-	-	-	-	-	-	-	
Prosecuting attorney	-	-	-	-	-	42,014	-	-	-	
Recorder's technology	-	-	-	-	-	-	-	-	-	
Record retention	-	-	-	-	-	-	-	-	-	
Tax maintenance	-	-	-	-	-	-	-	-	-	
Assigned to										
Elections	-	-	-	-	-	-	-	-	33,673	
Building inspection	-	655,824	-	-	-	-	-	-	-	
Sheriff	-	-	-	-	-	-	-	-	-	
Total Fund Balances	<u>\$ 21,962</u>	<u>\$ 655,824</u>	<u>\$ -</u>	<u>\$ 19,858</u>	<u>\$ 10,053</u>	<u>\$ 42,014</u>	<u>\$ 112,757</u>	<u>\$ -</u>	<u>\$ 33,673</u>	

Christian County

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

December 31, 2020

	Special Revenue Funds							Prosecuting Attorney Training Fund
	Prosecuting Attorney Delinquent Tax Fund	Record Retention Fund	Recorder Technology Fund	Election Service Fund	Sheriff Concealed Carry Fund	Tax Maintenance Fund	Law Library Fund	
Assets								
Cash - unrestricted	\$ -	\$ -	\$ -	\$ 35,244	\$ 261,771	\$ -	\$ -	\$ -
Cash - restricted	24,083	263,601	379,477	-	-	144,267	7,181	7,291
Total Assets	\$ 24,083	\$ 263,601	\$ 379,477	\$ 35,244	\$ 261,771	\$ 144,267	\$ 7,181	\$ 7,291
Fund Balances								
Restricted for								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Prosecuting attorney	24,083	-	-	-	-	-	7,181	7,291
Recorder's technology	-	-	379,477	-	-	-	-	-
Record retention	-	263,601	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	144,267	-	-
Assigned to								
Elections	-	-	-	35,244	-	-	-	-
Building inspection	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	261,771	-	-	-
Total Fund Balances	\$ 24,083	\$ 263,601	\$ 379,477	\$ 35,244	\$ 261,771	\$ 144,267	\$ 7,181	\$ 7,291

Christian County

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

December 31, 2020

	Special Revenue Funds						Capital Projects Fund	Total
	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner	2017	2017 Bond Fund	
					Detention Security Fund	Bond Debt Service Fund		
Assets								
Cash - unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 986,512
Cash - restricted	69,520	42,345	38,094	36,032	32,377	-	-	1,250,912
Total Assets	<u>\$ 69,520</u>	<u>\$ 42,345</u>	<u>\$ 38,094</u>	<u>\$ 36,032</u>	<u>\$ 32,377</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,237,424</u>
Fund Balances								
Restricted for								
Public safety	\$ 69,520	\$ 42,345	\$ -	\$ -	\$ 32,377	\$ -	\$ -	\$ 286,910
Debt service	-	-	38,094	36,032	-	-	-	74,126
Elections	-	-	-	-	-	-	-	21,962
Prosecuting attorney	-	-	-	-	-	-	-	80,569
Recorder's technology	-	-	-	-	-	-	-	379,477
Record retention	-	-	-	-	-	-	-	263,601
Tax maintenance	-	-	-	-	-	-	-	144,267
Assigned to								
Elections	-	-	-	-	-	-	-	68,917
Building inspection	-	-	-	-	-	-	-	655,824
Sheriff	-	-	-	-	-	-	-	261,771
Total Fund Balances	<u>\$ 69,520</u>	<u>\$ 42,345</u>	<u>\$ 38,094</u>	<u>\$ 36,032</u>	<u>\$ 32,377</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,237,424</u>

Christian County

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

Year Ended December 31, 2020

	Special Revenue Funds							
	HAVA Fund	Building Inspection Fund	Family Violence Fund	Local Emergency Planning Commission Fund	Law Enforcement Training Fund	Prosecuting Attorney Administrative Fee Fund	Federal Forfeiture Fund	
Receipts								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	17,144	-	-	3,428	-	-	25,317	321,802
Fees and charges	-	366,235	2,660	-	18,095	309,990	-	-
Other	105	4,380	-	141	2,258	437	917	339
Total Receipts	<u>17,249</u>	<u>370,615</u>	<u>2,660</u>	<u>3,569</u>	<u>20,353</u>	<u>310,427</u>	<u>26,234</u>	<u>322,141</u>
Disbursements								
Current								
General government	10,267	239,918	-	-	-	-	-	291,295
Judicial	-	-	-	-	-	327,918	-	-
Public safety	-	-	2,660	52	17,102	-	23,980	-
Debt service	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total Disbursements	<u>10,267</u>	<u>239,918</u>	<u>2,660</u>	<u>52</u>	<u>17,102</u>	<u>327,918</u>	<u>23,980</u>	<u>291,295</u>
<i>Excess (Deficit) of Receipts Over Disbursements</i>	6,982	130,697	-	3,517	3,251	(17,491)	2,254	30,846
Other Financing Sources (Uses)								
Operating transfers in (out)	-	-	-	-	-	-	-	-
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	6,982	130,697	-	3,517	3,251	(17,491)	2,254	30,846
Fund Balance, January 1	14,980	525,127	-	16,341	6,802	59,505	110,503	2,827
Fund Balance, December 31	<u>\$ 21,962</u>	<u>\$ 655,824</u>	<u>\$ -</u>	<u>\$ 19,858</u>	<u>\$ 10,053</u>	<u>\$ 42,014</u>	<u>\$ 112,757</u>	<u>\$ 33,673</u>

Christian County

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

Year Ended December 31, 2020

	Special Revenue Funds							
	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	-	-	-	6,190	-	-	-	-
Fees and charges	14,014	48,231	120,693	8,981	84,220	131,467	22,284	5,907
Other	525	2,324	3,039	206	2,170	2,204	29	77
Total Receipts	14,539	50,555	123,732	15,377	86,390	133,671	22,313	5,984
Disbursements								
Current								
General government	-	98,760	91,106	198	-	124,864	-	-
Judicial	24,477	-	-	-	-	-	22,727	2,035
Public safety	-	-	-	-	51,646	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total Disbursements	24,477	98,760	91,106	198	51,646	124,864	22,727	2,035
<i>Excess (Deficit) of Receipts Over Disbursements</i>	(9,938)	(48,205)	32,626	15,179	34,744	8,807	(414)	3,949
Other Financing Sources (Uses)								
Operating transfers in (out)	-	-	-	-	-	(18,924)	-	-
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	(9,938)	(48,205)	32,626	15,179	34,744	(10,117)	(414)	3,949
Fund Balance, January 1	34,021	311,806	346,851	20,065	227,027	154,384	7,595	3,342
Fund Balance, December 31	\$ 24,083	\$ 263,601	\$ 379,477	\$ 35,244	\$ 261,771	\$ 144,267	\$ 7,181	\$ 7,291

Christian County

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

Year Ended December 31, 2020

	Special Revenue Funds						Capital Projects Fund	Total	
	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	2017 Bond Debt Service Fund	2017 CARES Election Fund		2017 Bond Fund
Receipts									
Taxes	\$ -	\$ -	\$ 46,120	\$ 25,558	\$ -	\$ -	\$ -	\$ -	\$ 71,678
Intergovernmental	-	-	-	-	-	-	60,674	-	434,555
Fees and charges	34,673	50,000	-	-	12,124	-	-	-	1,229,574
Other	384	223	354	413	211	9	133	4	20,882
Total Receipts	35,057	50,223	46,474	25,971	12,335	9	60,807	4	1,756,689
Disbursements									
Current									
General government	-	-	-	-	-	-	60,807	-	917,215
Judicial	-	-	-	-	-	-	-	-	377,157
Public safety	-	13,011	-	-	1,564	-	-	-	110,015
Debt service	-	-	43,676	24,962	-	627,900	-	-	696,538
Capital outlay	-	-	-	-	-	-	-	2,388	2,388
Total Disbursements	-	13,011	43,676	24,962	1,564	627,900	60,807	2,388	2,103,313
<i>Excess (Deficit) of Receipts Over Disbursements</i>	35,057	37,212	2,798	1,009	10,771	(627,891)	-	(2,384)	(346,624)
Other Financing Sources (Uses)									
Operating transfers in (out)	-	-	-	-	-	627,891	-	307	609,274
<i>Excess of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	35,057	37,212	2,798	1,009	10,771	-	-	(2,077)	262,650
Fund Balance, January 1	34,463	5,133	35,296	35,023	21,606	-	-	2,077	1,974,774
Fund Balance, December 31	\$ 69,520	\$ 42,345	\$ 38,094	\$ 36,032	\$ 32,377	\$ -	\$ -	\$ -	\$ 2,237,424

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, 2020, 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 4, 2021.

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 4, 2021



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Christian County Commission
Christian County, Missouri
Ozark, Missouri

Report on Compliance for Each Major Federal Program

We have audited Christian County, Missouri compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Christian County's major federal programs for the year ended December 31, 2020. Christian County's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for Christian County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Christian County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Christian County's compliance.

Opinion on the Major Federal Program

In our opinion, Christian County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of Christian County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Christian County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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



KPM CPAs, PC
Springfield, Missouri
June 4, 2021

Christian County

Schedule of Expenditures of Federal Awards

December 31, 2020

Federal Grantor Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number/Other Identifying Number	Pass-through to Subrecipients	Total Expenditures of Federal Awards
U.S. Department of Justice				
Missouri Association of Prosecuting Attorneys Victims of Crime Act (VOCA)	16.575	ER130200072	\$ -	\$ 124,225
Missouri Department of Public Safety Violence Against Women Formula Grant	16.588	2020-VAWA-023	-	50,499
Direct				
Bullet Proof Vest Partnership	16.607	N/A	-	1,566
Equitable Sharing Seized Property	16.922	N/A	-	23,980
Total U.S. Department of Justice			-	200,270
U.S. Department of Transportation				
Missouri Department of Transportation Alcohol Open Container Requirements	20.607	20-154-AI-031	-	1,270
Highway Safety Cluster DWI Saturation Enforcement	20.616	21-M5HVE-03-003	-	4,561
State and Community Highway Safety	20.600	21-PT-02-017	-	588
	20.600	21-PT-020-030	-	7,987
			-	8,575
		Total Highway Safety Cluster	-	13,136
Missouri Department of Transportation Highway Planning and Construction Cluster	20.205	BRO-BO19(30)	-	611,605
Total U.S. Department of Transportation			-	626,011
U.S. Department of Homeland Security				
State Emergency Management Agency Chemical Emergency Preparedness Grant	97.042	EMK-2020-EP-00004-29	-	54,151
Total U.S. Department of Homeland Security			-	54,151
U.S. Department of Health and Human Services				
Missouri Department of Social Services IV-D County Reimbursement Cooperative Agreement	93.563	ER10220C019	-	141
Missouri Department of Health and Senior Services Violent Death and Overdoes Program	93.136	KQ20047301	-	570
Total U.S. Department of Health and Human Services			-	711

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Christian County

Schedule of Expenditures of Federal Awards

December 31, 2020

Federal Grantor Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number/Other Identifying Number	Pass-through to Subrecipients	Total Expenditures of Federal Awards
Election Assistance Commission				
Missouri Office of the Secretary of State				
2020 Supplemental COVID-19 Election Security Grants	90.404	MO20101-CARES	-	60,674
Total Election Assistance Commission			-	60,674
Executive Office of the President				
Missouri Department of Public Safety				
High Intensity Drug Trafficking Areas (HIDTA) Program	95.001	G20MW0001A	-	65,423
Total Executive Office of the President			-	65,423
U.S. Department of the Treasury				
Missouri Office of the Treasurer				
Coronavirus Relief Fund	21.019	00234	3,052,567	7,127,767
Total U.S. Department of the Treasury			3,052,567	7,127,767
U.S. Department of Agriculture				
Direct				
Schools and Roads Grants to States	10.665	N/A	-	13,504
Total U.S. Department of Agriculture			-	13,504
U.S. Department of the Interior				
Direct				
Payment in Lieu of Taxes	15.226	N/A	-	115,536
National Forest Acquired Lands	15.438	N/A	-	13,017
Total U.S. Department of the Interior			-	128,553
Total Expenditures of Federal Awards			<u>\$ 3,052,567</u>	<u>\$ 8,277,064</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Christian County

Notes to the Schedule of Expenditures of Federal Awards

December 31, 2020

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Christian County under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Christian County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Christian County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting which is described in Note 1 to the County's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Christian County elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. Subrecipients

The County provided funds to subrecipients in the current year in the amount of \$3,052,567 for Coronavirus Relief.

Christian County

Summary Schedule of Findings and Questioned Costs

Year Ended December 31, 2020

Section I: Summary Schedule of Audit Results

Financial Statements	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with the modified cash basis of accounting:	Unmodified
Internal Control over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor’s report issued on compliance for major federal program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No
Identification of major federal program:	
CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II: Financial Statement Findings

None

Section III: Federal Award Findings and Questioned Costs

None

Christian County

Schedule of Prior Audit Findings

Year Ended December 31, 2020

There were no prior year audit findings.