



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Scotland County, Missouri

The Office of the State Auditor contracted for an audit of Scotland County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA  
State Auditor

September 2021  
Report No. 2021-077

ANNUAL FINANCIAL REPORT

**SCOTLAND COUNTY, MISSOURI**

For the Years Ended  
December 31, 2020 and 2019

# SCOTLAND COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2019 – 2020	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	17
Notes to the Financial Statements	18
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	28
Schedule of Expenditures of Federal Awards	30
Notes to the Schedule of Expenditures of Federal Awards	31
Schedule of Findings and Questioned Costs	32
Summary Schedule of Prior Audit Findings	34

## **INTRODUCTORY SECTION**

SCOTLAND COUNTY, MISSOURI  
List of Elected Officials 2019-2020

*County Commission*

Presiding Commissioner – Duane Ebeling

Commissioner, Western District – David Wiggins

Commissioner, Eastern District – Danette Clatt

*Other Elected Officials*

Assessor – James Ward

Circuit Clerk – Anita Watkins

Collector – Kathy Becraft

County Clerk – Batina Dodge

Coroner – Jeffrey Davis

Prosecuting Attorney – April S. Wilson

Public Administrator – Patty Freburg

Recorder – Dana Glasscock

Sheriff – Wayne Winn

Treasurer – Kathy Kiddoo

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Scotland County, Missouri

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Scotland County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

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

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

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

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

As described in Note 1, the financial statements are prepared by Scotland County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Scotland County, Missouri, as of December 31, 2019 and 2020, or the changes in financial position thereof for the years then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Scotland County, Missouri, as of December 31, 2019 and 2020, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

### **Other Matters**

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Scotland County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we also have issued our report dated August 12, 2021, on our consideration of Scotland County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Scotland County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 12, 2021

SCOTLAND COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
General Revenue	\$ 354,908	\$ 1,408,567	\$ 1,435,313	\$ 328,162	\$ 1,100,229	\$ 924,170	\$ 504,221
Special Road & Bridge Assessment	912,923	1,095,427	1,278,966	729,384	1,169,222	1,032,513	866,093
FEMA	52,345	113,646	96,825	69,166	121,869	101,822	89,213
Road and Bridge Sales Tax	-	-	-	-	50,816	50,791	25
Road Rock	245,291	313,322	170,925	387,688	300,380	398,681	289,387
Off System	-	206,431	200,000	6,431	210,232	200,000	16,663
Community Development Block Grant	8,880	75,708	79,418	5,170	605,867	605,638	5,399
Law Enforcement Sales Tax	-	34,340	34,340	-	-	-	-
Law Enforcement Training	143,750	146,189	174,503	115,436	149,458	184,947	79,947
Prosecuting Attorney Training	71	876	820	127	818	109	836
User Fees	10	172	15	167	391	-	558
Local Emergency Planning Commission	12,020	1,861	431	13,450	2,226	1,003	14,673
Drug Forfeiture	6,219	-	-	6,219	-	-	6,219
Recorder Tech	2,562	22	-	2,584	33	-	2,617
Prosecuting Attorney Bad Check	2,952	1,049	-	4,001	1,175	-	5,176
Divorce Education	166	2,495	2,661	-	1,850	1,850	-
Election Services	862	-	-	862	-	-	862
Help America Vote Act	29,593	7,795	8,603	28,785	24,325	16,559	36,551
Sheriff Civil Service	-	-	-	-	20,594	16,652	3,942
Sheriff Special Project	4,301	2,986	2,209	5,078	2,597	5,500	2,175
Children's Trust	1,528	-	-	1,528	500	-	2,028
Tax Maintenance	560	149	-	709	200	-	909
County of Scotland Improvement Corporation	3,394	10,004	12,680	718	9,296	8,246	1,768
Sheriff Inmate Security	3,762	53,234	48,065	8,931	167,043	175,830	144
Sheriff's Revolving	4,286	930	3,364	1,852	876	2,653	75
Local Law Enforcement Block Grant	10,655	1,662	1,013	11,304	4,609	391	15,522
CARES Fund	-	-	-	-	9,268	9,268	-
	-	-	-	-	578,252	578,252	-
Total	<u>\$ 1,801,038</u>	<u>\$ 3,476,865</u>	<u>\$ 3,550,151</u>	<u>\$ 1,727,752</u>	<u>\$ 4,532,126</u>	<u>\$ 4,314,875</u>	<u>\$ 1,945,003</u>

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

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

GENERAL REVENUE FUND Year Ended December 31,				
	2019		2020	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 341,000	\$ 401,797	\$ 341,000	\$ 424,592
Sales taxes	279,417	279,818	245,000	286,870
Intergovernmental	156,261	151,400	128,734	134,721
Charges for services	96,790	115,083	95,200	123,238
Interest	4,139	4,393	2,500	7,369
Other	410,515	412,309	8,895	7,984
Transfers in	40,000	43,767	60,000	115,455
Total Receipts	<u>\$ 1,328,122</u>	<u>\$ 1,408,567</u>	<u>\$ 881,329</u>	<u>\$ 1,100,229</u>
DISBURSEMENTS				
County Commission	\$ 92,204	\$ 89,145	\$ 91,332	\$ 85,983
County Clerk	93,359	80,782	95,605	85,132
Elections	1,500	1,281	40,000	31,111
Buildings and grounds	716,949	662,144	178,943	129,356
Employee fringe benefits	72,500	50,700	74,700	50,774
Treasurer	36,880	36,013	37,726	36,249
Collector	67,081	66,729	68,767	62,576
Recorder of Deeds	55,266	50,991	55,915	55,409
Circuit Clerk	-	-	-	-
Court administration	111	-	121	-
Public Administrator	18,525	18,133	18,725	15,757
Sheriff	221,947	221,947	224,158	223,599
Prosecuting Attorney	63,429	63,429	64,102	64,102
Coroner	9,500	9,500	9,500	9,500
Other County government	94,555	82,679	88,395	74,622
Health and welfare	3,000	800	3,000	-
Transfers out	1,040	1,040	-	-
Emergency fund	38,000	-	35,000	-
Total Disbursements	<u>\$ 1,585,846</u>	<u>\$ 1,435,313</u>	<u>\$ 1,085,989</u>	<u>\$ 924,170</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (257,724)	\$ (26,746)	\$ (204,660)	\$ 176,059
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>354,908</u>	<u>354,908</u>	<u>328,162</u>	<u>328,162</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 97,184</u>	<u>\$ 328,162</u>	<u>\$ 123,502</u>	<u>\$ 504,221</u>

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

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

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 450,000	\$ 535,111	\$ 450,000	\$ 566,061	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	452,000	497,725	460,950	474,205	-	-	-	-
Charges for services	-	-	-	-	86,818	111,053	92,064	118,270
Interest	5,000	10,274	5,000	14,799	300	786	300	1,385
Other	60,000	52,317	60,000	63,634	1,500	1,807	1,500	2,214
Transfers in	-	-	-	50,523	-	-	-	-
Total Receipts	\$ 967,000	\$ 1,095,427	\$ 975,950	\$ 1,169,222	\$ 88,618	\$ 113,646	\$ 93,864	\$ 121,869
DISBURSEMENTS								
Salaries	\$ 380,000	\$ 306,859	\$ 400,000	\$ 342,551	\$ 56,429	\$ 76,016	\$ 57,102	\$ 79,145
Employee fringe benefits	74,500	37,186	90,600	39,198	35,629	8,629	37,402	8,232
Materials and supplies	471,500	337,925	501,500	435,760	7,500	4,942	8,000	6,677
Services and other	137,000	125,454	112,000	109,141	8,788	7,238	9,638	7,768
Capital outlay	-	-	-	-	-	-	-	-
Construction	490,000	431,542	70,000	45,863	-	-	-	-
Transfers out	40,000	40,000	60,000	60,000	-	-	-	-
Total Disbursements	\$ 1,593,000	\$ 1,278,966	\$ 1,234,100	\$ 1,032,513	\$ 108,346	\$ 96,825	\$ 112,142	\$ 101,822
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (626,000)	\$ (183,539)	\$ (258,150)	\$ 136,709	\$ (19,728)	\$ 16,821	\$ (18,278)	\$ 20,047
CASH AND CASH EQUIVALENTS, JANUARY 1	912,923	912,923	729,384	729,384	52,345	52,345	69,166	69,166
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 286,923	\$ 729,384	\$ 471,234	\$ 866,093	\$ 32,617	\$ 69,166	\$ 50,888	\$ 89,213

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

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

	FEMA FUND				ROAD AND BRIDGE SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	245,000	279,819	245,000	286,870
Intergovernmental	-	-	55,000	50,791	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	50	25	100	2,763	700	4,096
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	30,740	-	9,414
Total Receipts	\$ -	\$ -	\$ 55,050	\$ 50,816	\$ 245,100	\$ 313,322	\$ 245,700	\$ 300,380
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	88,000	78,887	88,000	66,244
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	180,000	34,500	162,000	162,866
Construction	-	-	-	-	20,000	4,380	149,000	2,690
Transfers out	-	-	55,050	50,791	53,158	53,158	164,000	166,881
Total Disbursements	\$ -	\$ -	\$ 55,050	\$ 50,791	\$ 341,158	\$ 170,925	\$ 563,000	\$ 398,681
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 25	\$ (96,058)	\$ 142,397	\$ (317,300)	\$ (98,301)
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	245,291	245,291	387,688	387,688
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ 25	\$ 149,233	\$ 387,688	\$ 70,388	\$ 289,387

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

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

	ROAD ROCK FUND				OFF SYSTEM FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 200,000	\$ 205,955	\$ 200,000	\$ 209,564	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	470,000	75,588	3,593,281	605,638
Charges for services	-	-	-	-	-	-	-	-
Interest	500	476	400	668	20	120	100	229
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 200,500</u>	<u>\$ 206,431</u>	<u>\$ 200,400</u>	<u>\$ 210,232</u>	<u>\$ 470,020</u>	<u>\$ 75,708</u>	<u>\$ 3,593,381</u>	<u>\$ 605,867</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	200,000	200,000	200,000	200,000	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	470,000	79,418	3,593,281	605,638
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 470,000</u>	<u>\$ 79,418</u>	<u>\$ 3,593,281</u>	<u>\$ 605,638</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 500	\$ 6,431	\$ 400	\$ 10,232	\$ 20	\$ (3,710)	\$ 100	\$ 229
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>6,431</u>	<u>6,431</u>	<u>8,880</u>	<u>8,880</u>	<u>5,170</u>	<u>5,170</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 500</u>	<u>\$ 6,431</u>	<u>\$ 6,831</u>	<u>\$ 16,663</u>	<u>\$ 8,900</u>	<u>\$ 5,170</u>	<u>\$ 5,270</u>	<u>\$ 5,399</u>

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

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

	COMMUNITY DEVELOPMENT BLOCK GRANT FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	137,000	139,909	122,500	143,435
Intergovernmental	34,340	34,340	-	-	642	1,123	642	481
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	500	1,143	500	1,555
Other	-	-	-	-	3,029	2,974	2,921	3,987
Transfers in	-	-	-	-	1,040	1,040	-	-
Total Receipts	<u>\$ 34,340</u>	<u>\$ 34,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,211</u>	<u>\$ 146,189</u>	<u>\$ 126,563</u>	<u>\$ 149,458</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	3,366	3,366	3,366	3,366
Materials and supplies	-	-	-	-	31,803	23,567	31,500	23,705
Services and other	-	3,600	-	-	172,975	110,177	143,005	105,208
Capital outlay	-	-	-	-	40,430	37,393	53,030	52,668
Construction	-	-	-	-	-	-	-	-
Transfers out	34,340	30,740	-	-	-	-	-	-
Total Disbursements	<u>\$ 34,340</u>	<u>\$ 34,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,574</u>	<u>\$ 174,503</u>	<u>\$ 230,901</u>	<u>\$ 184,947</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (106,363)	\$ (28,314)	\$ (104,338)	\$ (35,489)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,750</u>	<u>143,750</u>	<u>115,436</u>	<u>115,436</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,387</u>	<u>\$ 115,436</u>	<u>\$ 11,098</u>	<u>\$ 79,947</u>

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

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

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	500	500	750	500	-	-	-	-
Charges for services	650	376	750	318	100	172	150	391
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 1,150	\$ 876	\$ 1,500	\$ 818	\$ 100	\$ 172	\$ 150	\$ 391
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,221	820	1,200	109	-	-	-	-
Services and other	-	-	-	-	110	15	300	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 1,221	\$ 820	\$ 1,200	\$ 109	\$ 110	\$ 15	\$ 300	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (71)	\$ 56	\$ 300	\$ 709	\$ (10)	\$ 157	\$ (150)	\$ 391
CASH AND CASH EQUIVALENTS, JANUARY 1	71	71	127	127	10	10	167	167
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ 127	\$ 427	\$ 836	\$ -	\$ 167	\$ 17	\$ 558

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



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

	USER FEES FUND				LOCAL EMERGENCY PLANNING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,740	1,750	1,745	2,045	-	-	-	-
Interest	-	111	56	181	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 1,740	\$ 1,861	\$ 1,801	\$ 2,226	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,200	-	1,500	1,003	-	-	-	-
Services and other	1,300	431	1,300	-	6,219	-	6,219	-
Capital outlay	7,500	-	10,500	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 10,000	\$ 431	\$ 13,300	\$ 1,003	\$ 6,219	\$ -	\$ 6,219	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (8,260)	\$ 1,430	\$ (11,499)	\$ 1,223	\$ (6,219)	\$ -	\$ (6,219)	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	12,020	12,020	13,450	13,450	6,219	6,219	6,219	6,219
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 3,760	\$ 13,450	\$ 1,951	\$ 14,673	\$ -	\$ 6,219	\$ -	\$ 6,219

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

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

	DRUG FORFEITURE FUND				RECORDER TECH FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,000	1,020	1,010	1,119
Interest	15	22	14	33	-	29	15	56
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 15	\$ 22	\$ 14	\$ 33	\$ 1,000	\$ 1,049	\$ 1,025	\$ 1,175
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	1,500	-	2,000	-
Capital outlay	2,563	-	2,563	-	1,500	-	1,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 2,563	\$ -	\$ 2,563	\$ -	\$ 3,000	\$ -	\$ 3,500	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,548)	\$ 22	\$ (2,549)	\$ 33	\$ (2,000)	\$ 1,049	\$ (2,475)	\$ 1,175
CASH AND CASH EQUIVALENTS, JANUARY 1	2,562	2,562	2,584	2,584	2,952	2,952	4,001	4,001
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 14	\$ 2,584	\$ 35	\$ 2,617	\$ 952	\$ 4,001	\$ 1,526	\$ 5,176

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

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

	PROSECUTING ATTORNEY BAD CHECK FUND				DIVORCE EDUCATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	375	300	350	420	-	-	-	-
Charges for services	2,880	2,195	3,200	1,430	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 3,255	\$ 2,495	\$ 3,550	\$ 1,850	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS								
Salaries	\$ 2,820	\$ 2,191	\$ 2,820	\$ 1,559	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	599	470	599	291	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	862	-	862	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 3,419	\$ 2,661	\$ 3,419	\$ 1,850	\$ 862	\$ -	\$ 862	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (164)	\$ (166)	\$ 131	\$ -	\$ (862)	\$ -	\$ (862)	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	166	166	-	-	862	862	862	862
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 2	\$ -	\$ 131	\$ -	\$ -	\$ 862	\$ -	\$ 862

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

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

	ELECTION SERVICES FUND				HELP AMERICA VOTE ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	500	471	350	5,428	1,635	-	21,612	20,475
Charges for services	8,330	6,922	20,055	16,077	-	-	-	-
Interest	100	270	100	328	-	-	-	119
Other	300	132	1,080	1,970	-	-	-	-
Transfers in	-	-	-	522	-	-	-	-
Total Receipts	\$ 9,230	\$ 7,795	\$ 21,585	\$ 24,325	\$ 1,635	\$ -	\$ 21,612	\$ 20,594
DISBURSEMENTS								
Salaries	\$ 275	\$ 122	\$ 1,000	\$ 2,312	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	23	10	79	177	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	38,090	8,471	10,090	14,070	1,635	-	21,612	14,675
Capital outlay	-	-	31,779	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	1,977
Total Disbursements	\$ 38,388	\$ 8,603	\$ 42,948	\$ 16,559	\$ 1,635	\$ -	\$ 21,612	\$ 16,652
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (29,158)	\$ (808)	\$ (21,363)	\$ 7,766	\$ -	\$ -	\$ -	\$ 3,942
CASH AND CASH EQUIVALENTS, JANUARY 1	29,593	29,593	28,785	28,785	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 435	\$ 28,785	\$ 7,422	\$ 36,551	\$ -	\$ -	\$ -	\$ 3,942

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

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

	SHERIFF CIVIL SERVICE FUND				SHERIFF SPECIAL PROJECT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,000	2,919	2,800	2,527	-	-	-	-
Interest	14	67	15	70	-	-	-	-
Other	-	-	-	-	500	-	500	500
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,014</u>	<u>\$ 2,986</u>	<u>\$ 2,815</u>	<u>\$ 2,597</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,413	2,209	5,500	5,500	1,300	-	1,800	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,413</u>	<u>\$ 2,209</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 1,300</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,399)	\$ 777	\$ (2,685)	\$ (2,903)	\$ (800)	\$ -	\$ (1,300)	\$ 500
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,301</u>	<u>4,301</u>	<u>5,078</u>	<u>5,078</u>	<u>1,528</u>	<u>1,528</u>	<u>1,528</u>	<u>1,528</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,902</u>	<u>\$ 5,078</u>	<u>\$ 2,393</u>	<u>\$ 2,175</u>	<u>\$ 728</u>	<u>\$ 1,528</u>	<u>\$ 228</u>	<u>\$ 2,028</u>

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

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

	CHILDREN'S TRUST FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	170	149	170	200	9,657	9,959	11,500	9,251
Interest	-	-	-	-	44	45	30	45
Other	-	-	-	-	142	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 170</u>	<u>\$ 149</u>	<u>\$ 170</u>	<u>\$ 200</u>	<u>\$ 9,843</u>	<u>\$ 10,004</u>	<u>\$ 11,530</u>	<u>\$ 9,296</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	7,816	7,850	8,950	6,153
Services and other	730	-	-	-	4,830	4,830	3,100	2,093
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 730</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,646</u>	<u>\$ 12,680</u>	<u>\$ 12,050</u>	<u>\$ 8,246</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (560)	\$ 149	\$ 170	\$ 200	\$ (2,803)	\$ (2,676)	\$ (520)	\$ 1,050
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>560</u>	<u>560</u>	<u>709</u>	<u>709</u>	<u>3,394</u>	<u>3,394</u>	<u>718</u>	<u>718</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 879</u>	<u>\$ 909</u>	<u>\$ 591</u>	<u>\$ 718</u>	<u>\$ 198</u>	<u>\$ 1,768</u>

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

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

	COUNTY OF SCOTLAND IMPROVEMENT CORPORATION FUND				SHERIFF INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,650	905	1,200	852
Interest	-	76	20	162	30	25	20	24
Other	-	-	-	-	-	-	-	-
Transfers in	53,169	53,158	164,011	166,881	-	-	-	-
Total Receipts	<u>\$ 53,169</u>	<u>\$ 53,234</u>	<u>\$ 164,031</u>	<u>\$ 167,043</u>	<u>\$ 1,680</u>	<u>\$ 930</u>	<u>\$ 1,220</u>	<u>\$ 876</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	90	5,966	3,364	3,072	2,653
Capital outlay	44,309	44,298	164,000	166,880	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	3,767	8,961	8,860	-	-	-	-
Total Disbursements	<u>\$ 44,309</u>	<u>\$ 48,065</u>	<u>\$ 172,961</u>	<u>\$ 175,830</u>	<u>\$ 5,966</u>	<u>\$ 3,364</u>	<u>\$ 3,072</u>	<u>\$ 2,653</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 8,860	\$ 5,169	\$ (8,930)	\$ (8,787)	\$ (4,286)	\$ (2,434)	\$ (1,852)	\$ (1,777)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>3,762</u>	<u>3,762</u>	<u>8,931</u>	<u>8,931</u>	<u>4,286</u>	<u>4,286</u>	<u>1,852</u>	<u>1,852</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 12,622</u>	<u>\$ 8,931</u>	<u>\$ 1</u>	<u>\$ 144</u>	<u>\$ -</u>	<u>\$ 1,852</u>	<u>\$ -</u>	<u>\$ 75</u>

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

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

	SHERIFF'S REVOLVING FUND				LOCAL LAW ENFORCEMENT BLOCK GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	9,200	9,200
Charges for services	-	1,567	600	4,444	-	-	-	-
Interest	-	95	40	165	-	-	100	68
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 1,662	\$ 640	\$ 4,609	\$ -	\$ -	\$ 9,300	\$ 9,268
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	8,500	1,013	2,000	391	-	-	9,300	9,264
Capital outlay	2,000	-	1,176	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	4
Total Disbursements	\$ 10,500	\$ 1,013	\$ 3,176	\$ 391	\$ -	\$ -	\$ 9,300	\$ 9,268
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,500)	\$ 649	\$ (2,536)	\$ 4,218	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	10,655	10,655	11,304	11,304	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 155	\$ 11,304	\$ 8,768	\$ 15,522	\$ -	\$ -	\$ -	\$ -

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



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

CARES FUND				
Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	575,102	575,102
Charges for services	-	-	-	-
Interest	-	-	-	3,150
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 575,102</u>	<u>\$ 578,252</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	575,102	523,970
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	54,282
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 575,102</u>	<u>\$ 578,252</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

SCOTLAND COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund/Account	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
Treasurer Fines	\$ 5,513	\$ 27,004	\$ 27,629	\$ 4,888	\$ 15,639	\$ 13,591	\$ 6,936
Treasurer CERF	3,884	78,067	77,647	4,304	82,193	81,826	4,671
Treasurer Health Department	-	138,588	138,588	-	254,995	254,995	-
Treasurer Hospital	-	397,651	397,651	-	418,845	418,845	-
Treasurer Library	-	151,988	151,988	-	160,099	160,099	-
Treasurer City of Memphis	-	3,443	3,443	-	558	558	-
Treasurer Nursing Home	-	239,581	239,581	-	252,375	252,375	-
Treasurer Overplus	303	-	-	303	2,641	-	2,944
Treasurer Unclaimed Fees	404	174	47	531	522	13	1,040
Treasurer Watershed	-	2,165	2,165	-	1,945	1,945	-
Treasurer All School	-	2,972,990	2,972,990	-	3,145,240	3,145,240	-
Treasurer Ambulance	-	199,438	199,438	-	210,084	210,084	-
Treasurer CAFO	5,744	50	-	5,794	75	-	5,869
County Clerk Election	-	15,577	15,577	-	24,697	24,697	-
County Collector Main	4,513,879	5,740,336	5,686,843	4,567,372	6,003,651	6,104,393	4,466,630
County Collector Protested Tax	-	-	-	-	2,806	-	2,806
Recorder of Deeds	-	33,122	33,122	-	38,863	37,930	933
Sheriff	761	16,803	15,701	1,863	12,862	13,446	1,279
Public Administrator	338,246	43,619	42,990	338,875	69,224	67,183	340,916
Total	<u>\$ 4,868,734</u>	<u>\$ 10,060,596</u>	<u>\$ 10,005,400</u>	<u>\$ 4,923,930</u>	<u>\$ 10,697,314</u>	<u>\$ 10,787,220</u>	<u>\$ 4,834,024</u>

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

SCOTLAND COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

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

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

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2020	2019
Tax Maintenance	N/A	✓
County of Scotland Improvement Corporation	✓	✓
CARES	✓	N/A

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation were:

	2020	2019
Real Estate	\$ 47,537,180	\$ 46,603,360
Personal Property	25,232,864	24,872,060
Railroad and Utilities	9,952,076	9,660,633
Total	<u>\$ 82,722,120</u>	<u>\$ 81,136,053</u>

For calendar years 2020 and 2019, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2020	2019
General Revenue	\$ 0.4953	\$ 0.4953
Road & Bridge	0.3468	0.3468
Special Road and Bridge	0.3161	0.3124

In addition to the levies above, the County has levied a tax of \$.75 per acre on all agricultural and horticulture land which is included in the Road Rock Fund.

Both the Road & Bridge and Special Road and Bridge levies go into the Special Road & Bridge Fund.

#### F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at

third-party banking institutions. Details of these cash and cash equivalent balances are presented in Note 2.

#### G. Interfund Activity

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

## 2. CASH AND CASH EQUIVALENTS

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

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 1,945,003	\$ 2,301,482	\$ 250,000
Cash and Cash Equivalents - Fiduciary Funds	\$ 4,834,024	\$ 3,512,374	\$ 594,315

At December 31, 2019, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 1,727,752	\$ 2,088,755	\$ 250,000
Cash and Cash Equivalents - Fiduciary Funds	\$ 4,923,930	\$ 4,307,110	\$ 591,054

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2020 and 2019 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

### 3. COUNTY EMPLOYEES' RETIREMENT PLANS

#### A. County Employees' Retirement Fund (CERF)

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

##### 1) Plan Description

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

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

##### 2) Pension Benefits

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

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

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

##### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. The County has elected not to make contributions on behalf of employees. During 2020

and 2019, the County collected and remitted to CERF employee withholdings of \$81,826 and \$77,647, respectively, for the years then ended.

#### B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$3,366, respectively, for the years ended December 31, 2020 and 2019.

#### C. Other Retirement Plans

Scotland County has a voluntary 401(a) plan which is paid by a deduction from the employee's salary. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 were \$6,497 and \$5,986, respectively.

Scotland County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 were \$28,084 and \$26,698, respectively.

### 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

### 5. CLAIMS, COMMITMENT AND CONTINGENCIES

#### A. Compensated Absences

Full-time employees shall earn eight hours of sick leave with pay credit monthly in which a minimum of 120 hours have been worked. Introductory employees are not eligible for sick leave pay until six months of employment have been completed, although sick leave accrues from the first month of employment. Full-time employees are eligible to receive sick leave pay only after they have successfully completed the introductory period. Sick leave is not paid upon termination of employment.

Each full-time regular employee shall accrue vacation leave credit at annual rates as follows: 0 hours during introductory period; 40 hours during year 2; 80 hours during years 3-5; 120 hours after year 5. Employees may accrue vacation leave to a maximum of 240 hours, except personnel who are FLSA exempt may accrue vacation leave to a maximum of 360 hours. It is the general policy not to reimburse individuals for accrual of vacation time beyond their eligible amounts. Any employee with benefits leaving the County service due to resignation, death or termination shall be compensated for vacation credit unused to the date of termination.



## B. Federal and State Assisted Programs

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

## C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

## 6. RISK MANAGEMENT

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

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

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2020:

- A. In August 2019, two tax anticipation notes in the amount of \$57,291 and \$342,709 were issued by the Bank of Kirksville with a 7-year repayment period. The tax anticipation notes are repaid through annual principal and interest payments. The interest rate shall not exceed 3.75%. The schedule of remaining payment and interest is below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 51,966	\$ 12,887	\$ 64,853
2022	53,950	10,903	64,853
2023	55,973	8,880	64,853
2024	58,073	6,780	64,853
2025	60,238	4,615	64,853
2026-2030	62,509	2,344	64,853
Totals	<u>\$ 342,709</u>	<u>\$ 46,409</u>	<u>\$ 389,118</u>

- B. In April 2018, the County entered into a \$200,000, 5-year capital lease with County of Scotland Improvement Corporation related to the purchase of a 2018 Caterpillar Motor Grader. The lease had an interest rate of 3.5% and a maturity date of April 25, 2023. A payment of \$166,881 was made in 2020 leaving no remaining balance under this lease.
- C. In February 2016, the Assessor entered into several five year agreements regarding software installation on mapping projects. The agreements run from October 18 to October 18 of the following year with the last or fifth year running from October 18, 2020, to October 18, 2021, with the final payment due October 2020. Each annual payment is for \$12,588. The final payment was made in 2020.

The following schedule shows changes in long-term debt during the year ended December 31, 2019:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid
Tax Anticipation Notes	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
2018 Caterpillar Motor Grader	200,000	-	(37,296)	162,704	7,002
Assessor Software Agreements	25,176	-	(12,588)	12,588	-

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
Tax Anticipation Notes	\$ 400,000	\$ -	\$ (57,291)	\$ 342,709	\$ 7,562
2018 Caterpillar Motor Grader	162,704	-	(162,704)	-	4,177
Assessor Software Agreements	12,588	-	(12,588)	-	-

## 8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 12, 2021, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and  
Officeholders of Scotland County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Scotland County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Scotland County, Missouri's basic financial statements and have issued our report thereon dated August 12, 2021.

### **Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Scotland County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 12, 2021

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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**CERTIFIED PUBLIC ACCOUNTANTS**

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

To the County Commission and  
Officeholders of Scotland County, Missouri

#### **Report on Compliance for Each Major Federal Program**

We have audited Scotland County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Scotland County, Missouri's major federal programs for the years ended December 31, 2019 and 2020. Scotland County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Scotland County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Scotland County, Missouri'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 of Scotland County, Missouri's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Scotland County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2019 and 2020.

### **Report on Internal Control over Compliance**

Management of Scotland 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 Scotland County, Missouri'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 Scotland County, Missouri's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be 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 purposes.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 12, 2021

SCOTLAND COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2019	2020
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through state:			
14.228	Department of Economic Development - Community Development Block Grants	CDBG-2016-PF-16	\$ 34,340	\$ -
	U.S. DEPARTMENT OF JUSTICE			
	Direct programs:			
16.710	Public Safety Partnership and Community Policing Grants		2,229	-
	Passed through Missouri Department of Public Safety -			
16.575	Crime Victim Assistance	N/A	27,837	35,122
16.738	Edward Byrne Memorial Justice Assistance Grant	2019-LLEBG-065	-	9,268
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction (Cluster)	BRO-B099(22)	51,303	486,847
		BRO-B099(23)	28,114	40,246
	Total 20.205		\$ 79,417	\$ 527,093
	U.S. DEPARTMENT OF TREASURY			
	Passed through Missouri State Treasurer -			
21.019	COVID-19 - Coronavirus Relief Fund	253-00187	-	578,252
	GENERAL SERVICES ADMINISTRATION			
	Passed through Missouri Office of Administration -			
39.003	Donation of Federal Surplus Personal Property	N/A	3,755	-
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.404	COVID-19 - HAVA Election Security Grants	N/A	-	15,227
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety -			
97.036	Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	FEMA-4451-DR-MO	-	50,791
	Total Expenditures of Federal Awards		\$ 147,578	\$ 1,215,753

See accompanying Notes to the Schedule of Expenditures of Federal Awards



**SCOTLAND COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2019 AND 2020**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Scotland County, Missouri for the years ended December 31, 2020 and 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2020 and 2019.

SCOTLAND COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2019 AND 2020

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

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

**Federal Awards:**

Internal Control Over Major Programs:

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

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

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

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 - Coronavirus Relief Fund

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

Auditee Qualified as low-risk:      Yes   X   No

**SECTION II – FINANCIAL STATEMENTS FINDINGS**

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None noted

**ITEMS OF NONCOMPLIANCE**

None noted

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

# Scotland County Commission

117 South Market Street, Courthouse Suite 100  
Memphis, MO 63555

Duane Ebeling      Presiding Commissioner  
Brent Rockhold      Associate Commissioner  
David Wiggins      Associate Commissioner  
Phone (660) 465-7027

Batina Dodge      County Clerk  
Nancy McClamroch      Deputy Clerk  
Tammy Kirchner      Deputy Clerk  
Fax (660) 465-7785

## SCOTLAND COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Scotland County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2016.

**2016-001:** Expenditures were approved by the County Collector for payment that exceeded the approved budget for the Collector's Tax Maintenance Fund by the amount of \$963.

Status: A similar condition was noted in 2019, however, we do not consider this to be an instance of material noncompliance that is reportable under *Government Auditing Standards*.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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**CERTIFIED PUBLIC ACCOUNTANTS**

August 12, 2021

To the County Commission  
Scotland County  
117 S Market St  
Memphis, MO 63555

We have audited the regulatory basis financial statements of Scotland County, Missouri for the years ended December 31, 2020 and 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Scotland County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 or 2019. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

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

### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 12, 2021.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2019 and 2020, we considered Scotland County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal

control over financial reporting dated August 12, 2021. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

#### Budgetary Controls

State statute prohibits the County from approving expenditures in excess of the budgeted amount for any County fund. This requirement ensures expenditures are subject to public scrutiny as provided by their inclusion in a budget adopted or amended at a public meeting.

Actual expenditures exceeded budgeted expenditures for two County funds in 2020 and two County funds in 2019. The detailed list of funds can be found in Note 1.D.10 to the financial statements.

We recommend the County strictly adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget.

#### Other Matters

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

#### Restriction on Use

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

Very truly yours,

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

McBride, Lock & Associates, LLC