



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Livingston County, Missouri

The Office of the State Auditor contracted for an audit of Livingston 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

October 2021
Report No. 2021-083



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Livingston County

Investment Policy	The county adopt an investment policy in accordance with state statutes and review compliance with this policy at least annually.
Collector Bank Reconciliations	The Collector implement procedures to ensure that stale outstanding checks are followed up in a timely manner and removed from the bank reconciliation when it becomes apparent that checks will not be cashed. Checks that have remained unclaimed for more than three years are deemed abandoned and are required to be turned over immediately to the State Treasurer pursuant to state statutes.

ANNUAL FINANCIAL REPORT

LIVINGSTON COUNTY, MISSOURI

For the Years Ended
December 31, 2020 and 2019

LIVINGSTON COUNTY, MISSOURI

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INTRODUCTORY SECTION

LIVINGSTON COUNTY, MISSOURI
List of Elected Officials 2019-2020

County Commission

Presiding Commissioner – Ed Douglas

Commissioner, Eastern District – Alvin Thompson

Commissioner, Western District – David Mapel

Other Elected Officials

Assessor – Steve Ripley

Circuit Clerk – Jane Gann

Collector/Treasurer – Paula McCoy

County Clerk – Sherry Parks

Coroner – J. Scott Lindley

Prosecuting Attorney – Adam L. Warren

Public Administrator – Sherry Parks

Recorder – Amy Baker

Sheriff – Steve Cox

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Livingston County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Livingston 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 Livingston 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 Livingston 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 Livingston 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 Livingston 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 11, 2021, on our consideration of Livingston 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 Livingston 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 11, 2021

LIVINGSTON 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 Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue	\$ 377,240	\$ 3,629,941	\$ 3,456,688	\$ 550,493	\$ 3,925,387	\$ 3,619,237	\$ 856,643
Special Road and Bridge	315,171	1,028,982	966,633	377,520	2,816,132	2,961,593	232,059
Assessment	44,617	269,239	295,263	18,593	288,011	289,859	16,745
Law Enforcement Training	3,837	4,996	3,945	4,888	4,283	4,328	4,843
Prosecuting Attorney Training	243	1,828	1,287	784	3,365	1,853	2,296
Prosecuting Attorney Check Fees	-	3,758	2,074	1,684	2,325	3,025	984
Recorder's Special	31,442	14,667	4,737	41,372	16,839	4,906	53,305
Local Emergency Planning Commission	3,489	3,704	4,087	3,106	3,572	3,799	2,879
Child Abuse	2,678	1,573	2,000	2,251	1,377	-	3,628
Enhanced 911	10,137	136,005	136,875	9,267	138,352	147,372	247
Planning and Zoning	-	18,945	18,945	-	23,133	23,133	-
Election Services	13,971	13,484	12,684	14,771	41,366	42,035	14,102
Victim Advocates Grant	-	46,867	46,867	-	44,012	44,012	-
Civil Fees	10,194	16,144	15,992	10,346	13,940	14,617	9,669
Concealed Carry Weapon Permit	635	1,499	580	1,554	1,981	976	2,559
Collector's Tax Maintenance	35,288	27,495	27,826	34,957	26,286	27,704	33,539
Use Tax	303,709	1,068,785	988,672	383,822	331,937	101,122	614,637
Law Enforcement Sales Tax	85,912	712,123	726,986	71,049	824,461	789,795	105,715
Deputy Sheriff Supplemental Salary	3,184	21,671	20,374	4,481	20,655	20,316	4,820
Inmate Security	10,535	14,117	14,967	9,685	11,212	15,000	5,897
Law Enforcement Restitution	5,873	9,082	11,000	3,955	5,055	8,000	1,010
Senior Citizens Tax Board	61,734	92,020	87,202	66,552	96,327	70,082	92,797
Special Election	-	34,377	34,377	-	49,988	49,988	-
Sales Tax Reserves	731,962	416,624	-	1,148,586	257,342	-	1,405,928
Senate Bill 40 Board	724,867	477,835	463,006	739,696	416,360	496,920	659,136
CARES Act	-	-	-	-	1,786,431	1,786,431	-
Total	<u>\$ 2,776,718</u>	<u>\$ 8,065,761</u>	<u>\$ 7,343,067</u>	<u>\$ 3,499,412</u>	<u>\$ 11,150,129</u>	<u>\$ 10,526,103</u>	<u>\$ 4,123,438</u>

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

LIVINGSTON 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	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 70,000	\$ 81,460	\$ 80,000	\$ 86,452
Sales taxes	2,140,370	2,289,824	2,221,129	2,429,223
Intergovernmental	494,920	563,111	516,885	673,226
Charges for services	534,000	522,267	518,000	562,638
Interest	10,000	10,397	1,000	6,684
Other	30,101	30,215	16,000	18,468
Transfers in	132,023	132,667	153,100	148,696
Total Receipts	<u>\$ 3,411,414</u>	<u>\$ 3,629,941</u>	<u>\$ 3,506,114</u>	<u>\$ 3,925,387</u>
DISBURSEMENTS				
County Commission	\$ 175,212	\$ 181,916	\$ 169,645	\$ 166,211
County Clerk	133,966	131,559	131,075	127,814
Elections	79,751	67,157	141,960	118,484
Buildings and grounds	163,867	163,279	171,779	151,729
Employee fringe benefits	24,200	22,501	158,400	149,900
Treasurer	168,221	165,459	162,776	161,509
Recorder of Deeds	123,745	116,282	122,802	111,994
Circuit Clerk	47,160	11,319	44,660	13,388
Court administration	16,600	11,516	16,600	25,825
Public Administrator	118,186	114,907	142,248	135,826
Sheriff	658,345	638,719	693,853	676,616
Jail	574,875	489,065	591,300	526,186
Prosecuting Attorney	243,703	239,406	281,612	245,415
Juvenile Officer	198,700	192,082	223,500	172,475
Other County government	188,898	173,623	185,799	175,154
Health and welfare	8,250	8,000	9,250	8,000
Transfers out	762,017	729,898	666,180	634,311
Emergency fund	102,100	-	120,000	18,400
Total Disbursements	<u>\$ 3,787,796</u>	<u>\$ 3,456,688</u>	<u>\$ 4,033,439</u>	<u>\$ 3,619,237</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (376,382)	\$ 173,253	\$ (527,325)	\$ 306,150
CASH AND INVESTMENTS, JANUARY 1	<u>377,240</u>	<u>377,240</u>	<u>550,493</u>	<u>550,493</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 858</u>	<u>\$ 550,493</u>	<u>\$ 23,168</u>	<u>\$ 856,643</u>

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

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

	SPECIAL ROAD AND 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	\$ 88,000	\$ 92,674	\$ 94,000	\$ 94,849	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,135,940	717,283	3,231,769	2,515,739	-	-	-	-
Charges for services	-	-	-	-	250,000	257,570	261,500	270,506
Interest	8,000	12,108	10,000	2,981	1,000	1,943	1,600	681
Other	1,700	6,917	5,000	2,563	7,000	9,726	8,000	7,824
Transfers in	200,000	200,000	200,000	200,000	34,000	-	27,863	9,000
Total Receipts	<u>\$ 1,433,640</u>	<u>\$ 1,028,982</u>	<u>\$ 3,540,769</u>	<u>\$ 2,816,132</u>	<u>\$ 292,000</u>	<u>\$ 269,239</u>	<u>\$ 298,963</u>	<u>\$ 288,011</u>
DISBURSEMENTS								
Salaries	\$ 80,219	\$ 80,219	\$ 104,021	\$ 81,965	\$ 153,246	\$ 146,633	\$ 165,316	\$ 163,585
Employee fringe benefits	40,156	36,236	34,269	28,947	72,930	80,586	63,190	63,792
Materials and supplies	584,450	600,089	535,450	641,839	20,250	13,378	21,750	6,782
Services and other	57,500	45,974	60,500	104,826	16,500	7,036	16,800	4,980
Capital outlay	17,500	15,236	154,020	149,446	73,500	47,630	50,500	50,720
Construction	944,692	188,879	2,940,000	1,954,570	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,724,517</u>	<u>\$ 966,633</u>	<u>\$ 3,828,260</u>	<u>\$ 2,961,593</u>	<u>\$ 336,426</u>	<u>\$ 295,263</u>	<u>\$ 317,556</u>	<u>\$ 289,859</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (290,877)	\$ 62,349	\$ (287,491)	\$ (145,461)	\$ (44,426)	\$ (26,024)	\$ (18,593)	\$ (1,848)
CASH AND INVESTMENTS, JANUARY 1	<u>315,171</u>	<u>315,171</u>	<u>377,520</u>	<u>377,520</u>	<u>44,617</u>	<u>44,617</u>	<u>18,593</u>	<u>18,593</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 24,294</u>	<u>\$ 377,520</u>	<u>\$ 90,029</u>	<u>\$ 232,059</u>	<u>\$ 191</u>	<u>\$ 18,593</u>	<u>\$ -</u>	<u>\$ 16,745</u>

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

LIVINGSTON 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	-	-	-	-	-	-	-	-
Charges for services	3,400	4,924	4,000	4,257	1,823	1,823	1,500	3,356
Interest	30	72	50	26	2	5	5	9
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,430</u>	<u>\$ 4,996</u>	<u>\$ 4,050</u>	<u>\$ 4,283</u>	<u>\$ 1,825</u>	<u>\$ 1,828</u>	<u>\$ 1,505</u>	<u>\$ 3,365</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,800	3,945	4,600	4,328	1,312	1,287	2,200	1,853
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,800</u>	<u>\$ 3,945</u>	<u>\$ 4,600</u>	<u>\$ 4,328</u>	<u>\$ 1,312</u>	<u>\$ 1,287</u>	<u>\$ 2,200</u>	<u>\$ 1,853</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,370)	\$ 1,051	\$ (550)	\$ (45)	\$ 513	\$ 541	\$ (695)	\$ 1,512
CASH AND INVESTMENTS, JANUARY 1	<u>3,837</u>	<u>3,837</u>	<u>4,888</u>	<u>4,888</u>	<u>243</u>	<u>243</u>	<u>784</u>	<u>784</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,467</u>	<u>\$ 4,888</u>	<u>\$ 4,338</u>	<u>\$ 4,843</u>	<u>\$ 756</u>	<u>\$ 784</u>	<u>\$ 89</u>	<u>\$ 2,296</u>

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

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

	PROSECUTING ATTORNEY CHECK FEES FUND				RECORDER'S SPECIAL 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	2,800	3,735	3,800	2,310	11,000	14,016	13,000	16,555
Interest	-	23	-	15	100	651	100	284
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,800</u>	<u>\$ 3,758</u>	<u>\$ 3,800</u>	<u>\$ 2,325</u>	<u>\$ 11,100</u>	<u>\$ 14,667</u>	<u>\$ 13,100</u>	<u>\$ 16,839</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	20,000	147	20,000	147
Services and other	1,000	430	1,000	225	5,150	4,590	5,320	4,759
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	1,644	1,644	2,800	2,800	-	-	-	-
Total Disbursements	<u>\$ 2,644</u>	<u>\$ 2,074</u>	<u>\$ 3,800</u>	<u>\$ 3,025</u>	<u>\$ 25,150</u>	<u>\$ 4,737</u>	<u>\$ 25,320</u>	<u>\$ 4,906</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 156	\$ 1,684	\$ -	\$ (700)	\$ (14,050)	\$ 9,930	\$ (12,220)	\$ 11,933
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>1,684</u>	<u>1,684</u>	<u>31,442</u>	<u>31,442</u>	<u>41,372</u>	<u>41,372</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 156</u>	<u>\$ 1,684</u>	<u>\$ 1,684</u>	<u>\$ 984</u>	<u>\$ 17,392</u>	<u>\$ 41,372</u>	<u>\$ 29,152</u>	<u>\$ 53,305</u>

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

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

	LOCAL EMERGENCY PLANNING COMMISSION FUND				CHILD ABUSE 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	3,696	3,676	3,676	3,563	-	-	-	-
Charges for services	-	-	-	-	1,300	1,542	1,350	1,360
Interest	5	28	5	9	20	31	20	17
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	1,000	-	-	-	-	-
Total Receipts	<u>\$ 3,701</u>	<u>\$ 3,704</u>	<u>\$ 4,681</u>	<u>\$ 3,572</u>	<u>\$ 1,320</u>	<u>\$ 1,573</u>	<u>\$ 1,370</u>	<u>\$ 1,377</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,099	4,087	5,100	3,799	2,000	2,000	2,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,099</u>	<u>\$ 4,087</u>	<u>\$ 5,100</u>	<u>\$ 3,799</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (398)	\$ (383)	\$ (419)	\$ (227)	\$ (680)	\$ (427)	\$ (630)	\$ 1,377
CASH AND INVESTMENTS, JANUARY 1	<u>3,489</u>	<u>3,489</u>	<u>3,106</u>	<u>3,106</u>	<u>2,678</u>	<u>2,678</u>	<u>2,251</u>	<u>2,251</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,091</u>	<u>\$ 3,106</u>	<u>\$ 2,687</u>	<u>\$ 2,879</u>	<u>\$ 1,998</u>	<u>\$ 2,251</u>	<u>\$ 1,621</u>	<u>\$ 3,628</u>

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

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

	ENHANCED 911 FUND				PLANNING AND ZONING 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	140,000	135,846	145,600	138,321	-	-	5,000	2,000
Interest	75	159	150	31	-	-	-	-
Other	-	-	-	-	5,000	-	-	-
Transfers in	-	-	-	-	18,017	18,945	27,067	21,133
Total Receipts	<u>\$ 140,075</u>	<u>\$ 136,005</u>	<u>\$ 145,750</u>	<u>\$ 138,352</u>	<u>\$ 23,017</u>	<u>\$ 18,945</u>	<u>\$ 32,067</u>	<u>\$ 23,133</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 14,882	\$ 14,382	\$ 18,145	\$ 17,656
Employee fringe benefits	-	-	-	-	2,985	2,692	3,222	3,124
Materials and supplies	-	-	-	-	700	123	400	388
Services and other	150,000	136,875	155,000	147,372	4,450	1,748	10,300	1,965
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 150,000</u>	<u>\$ 136,875</u>	<u>\$ 155,000</u>	<u>\$ 147,372</u>	<u>\$ 23,017</u>	<u>\$ 18,945</u>	<u>\$ 32,067</u>	<u>\$ 23,133</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9,925)	\$ (870)	\$ (9,250)	\$ (9,020)	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>10,137</u>	<u>10,137</u>	<u>9,267</u>	<u>9,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 212</u>	<u>\$ 9,267</u>	<u>\$ 17</u>	<u>\$ 247</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	ELECTION SERVICES FUND				VICTIM ADVOCATES 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	8,308	11,617	39,771	37,400	32,000	25,914	30,000	32,834
Charges for services	2,000	1,590	3,840	3,840	-	-	-	-
Interest	200	277	117	126	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	20,000	20,953	17,250	11,178
Total Receipts	<u>\$ 10,508</u>	<u>\$ 13,484</u>	<u>\$ 43,728</u>	<u>\$ 41,366</u>	<u>\$ 52,000</u>	<u>\$ 46,867</u>	<u>\$ 47,250</u>	<u>\$ 44,012</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 30,014	\$ 28,976	\$ 31,450	\$ 30,996
Employee fringe benefits	-	-	-	-	14,808	14,623	12,135	11,275
Materials and supplies	7,500	1,629	6,500	1,224	2,610	814	820	667
Services and other	15,200	11,055	48,477	37,501	4,160	2,454	2,845	1,074
Capital outlay	-	-	-	3,310	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 22,700</u>	<u>\$ 12,684</u>	<u>\$ 54,977</u>	<u>\$ 42,035</u>	<u>\$ 51,592</u>	<u>\$ 46,867</u>	<u>\$ 47,250</u>	<u>\$ 44,012</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (12,192)	\$ 800	\$ (11,249)	\$ (669)	\$ 408	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>13,971</u>	<u>13,971</u>	<u>14,771</u>	<u>14,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,779</u>	<u>\$ 14,771</u>	<u>\$ 3,522</u>	<u>\$ 14,102</u>	<u>\$ 408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	CIVIL FEES FUND				CONCEALED CARRY WEAPON PERMIT 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	16,000	15,366	15,000	13,089	500	1,480	2,000	1,970
Interest	200	278	250	84	5	19	10	11
Other	-	500	-	767	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 16,200</u>	<u>\$ 16,144</u>	<u>\$ 15,250</u>	<u>\$ 13,940</u>	<u>\$ 505</u>	<u>\$ 1,499</u>	<u>\$ 2,010</u>	<u>\$ 1,981</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	4,000	2,895	3,500	2,473	1,100	580	1,950	976
Services and other	5,200	2,997	11,000	2,044	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	10,100	10,100	10,100	10,100	-	-	-	-
Total Disbursements	<u>\$ 19,300</u>	<u>\$ 15,992</u>	<u>\$ 24,600</u>	<u>\$ 14,617</u>	<u>\$ 1,100</u>	<u>\$ 580</u>	<u>\$ 1,950</u>	<u>\$ 976</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,100)	\$ 152	\$ (9,350)	\$ (677)	\$ (595)	\$ 919	\$ 60	\$ 1,005
CASH AND INVESTMENTS, JANUARY 1	<u>10,194</u>	<u>10,194</u>	<u>10,346</u>	<u>10,346</u>	<u>635</u>	<u>635</u>	<u>1,554</u>	<u>1,554</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,094</u>	<u>\$ 10,346</u>	<u>\$ 996</u>	<u>\$ 9,669</u>	<u>\$ 40</u>	<u>\$ 1,554</u>	<u>\$ 1,614</u>	<u>\$ 2,559</u>

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

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

	COLLECTOR'S TAX MAINTENANCE FUND				USE 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	-	-	-	-	120,000	243,400	200,000	329,138
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	25,000	26,877	27,000	26,047	-	-	-	-
Interest	-	618	500	239	3,000	5,517	5,000	2,799
Other	-	-	-	-	863,000	819,868	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 25,000</u>	<u>\$ 27,495</u>	<u>\$ 27,500</u>	<u>\$ 26,286</u>	<u>\$ 986,000</u>	<u>\$ 1,068,785</u>	<u>\$ 205,000</u>	<u>\$ 331,937</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	28,000	27,826	35,000	27,704	18,704	5,321	38,383	39,536
Capital outlay	-	-	-	-	1,088,548	983,351	191,058	61,586
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 28,000</u>	<u>\$ 27,826</u>	<u>\$ 35,000</u>	<u>\$ 27,704</u>	<u>\$ 1,107,252</u>	<u>\$ 988,672</u>	<u>\$ 229,441</u>	<u>\$ 101,122</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,000)	\$ (331)	\$ (7,500)	\$ (1,418)	\$ (121,252)	\$ 80,113	\$ (24,441)	\$ 230,815
CASH AND INVESTMENTS, JANUARY 1	<u>35,288</u>	<u>35,288</u>	<u>34,957</u>	<u>34,957</u>	<u>303,709</u>	<u>303,709</u>	<u>383,822</u>	<u>383,822</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 32,288</u>	<u>\$ 34,957</u>	<u>\$ 27,457</u>	<u>\$ 33,539</u>	<u>\$ 182,457</u>	<u>\$ 383,822</u>	<u>\$ 359,381</u>	<u>\$ 614,637</u>

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

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

	LAW ENFORCEMENT SALES TAX FUND				DEPUTY SHERIFF SUPPLEMENTAL SALARY 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	538,253	572,508	555,333	607,654	-	-	-	-
Intergovernmental	13,000	16,596	13,000	22,438	12,000	14,101	15,000	14,245
Charges for services	-	-	-	-	9,500	7,570	9,500	6,410
Interest	2,000	1,687	1,500	551	-	-	-	-
Other	5,000	5,365	12,100	26,018	-	-	-	-
Transfers in	120,000	115,967	171,600	167,800	-	-	-	-
Total Receipts	\$ 678,253	\$ 712,123	\$ 753,533	\$ 824,461	\$ 21,500	\$ 21,671	\$ 24,500	\$ 20,655
DISBURSEMENTS								
Salaries	\$ 51,805	\$ 45,822	\$ 53,617	\$ 47,767	\$ 19,800	\$ 18,628	\$ 22,600	\$ 18,240
Employee fringe benefits	38,424	38,781	28,860	30,201	1,885	1,746	2,225	2,076
Materials and supplies	23,628	24,160	25,000	13,091	-	-	-	-
Services and other	423,972	412,586	477,472	450,795	-	-	-	-
Capital outlay	103,050	84,714	99,450	109,345	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	117,923	120,923	140,000	138,596	-	-	-	-
Total Disbursements	\$ 758,802	\$ 726,986	\$ 824,399	\$ 789,795	\$ 21,685	\$ 20,374	\$ 24,825	\$ 20,316
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (80,549)	\$ (14,863)	\$ (70,866)	\$ 34,666	\$ (185)	\$ 1,297	\$ (325)	\$ 339
CASH AND INVESTMENTS, JANUARY 1	85,912	85,912	71,049	71,049	3,184	3,184	4,481	4,481
CASH AND INVESTMENTS, DECEMBER 31	\$ 5,363	\$ 71,049	\$ 183	\$ 105,715	\$ 2,999	\$ 4,481	\$ 4,156	\$ 4,820

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

	INMATE SECURITY FUND				LAW ENFORCEMENT RESTITUTION 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	11,000	13,818	12,000	11,131	9,000	8,895	8,000	5,028
Interest	-	299	150	81	150	187	-	27
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,000</u>	<u>\$ 14,117</u>	<u>\$ 12,150</u>	<u>\$ 11,212</u>	<u>\$ 9,150</u>	<u>\$ 9,082</u>	<u>\$ 8,000</u>	<u>\$ 5,055</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	3,000	-	1,000	1,000
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	15,000	14,967	15,000	15,000	12,000	11,000	8,000	7,000
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 14,967</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 11,000</u>	<u>\$ 9,000</u>	<u>\$ 8,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,000)	\$ (850)	\$ (2,850)	\$ (3,788)	\$ (5,850)	\$ (1,918)	\$ (1,000)	\$ (2,945)
CASH AND INVESTMENTS, JANUARY 1	<u>10,535</u>	<u>10,535</u>	<u>9,685</u>	<u>9,685</u>	<u>5,873</u>	<u>5,873</u>	<u>3,955</u>	<u>3,955</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 6,535</u>	<u>\$ 9,685</u>	<u>\$ 6,835</u>	<u>\$ 5,897</u>	<u>\$ 23</u>	<u>\$ 3,955</u>	<u>\$ 2,955</u>	<u>\$ 1,010</u>

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

	SENIOR CITIZENS TAX BOARD FUND				SPECIAL ELECTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 92,500	\$ 91,789	\$ 96,500	\$ 96,166	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	64,600	34,377	73,500	49,988
Charges for services	-	-	-	-	-	-	-	-
Interest	90	231	225	161	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 92,590</u>	<u>\$ 92,020</u>	<u>\$ 96,725</u>	<u>\$ 96,327</u>	<u>\$ 64,600</u>	<u>\$ 34,377</u>	<u>\$ 73,500</u>	<u>\$ 49,988</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	200	-	75	55	16,900	3,993	12,300	9,797
Services and other	138,100	87,202	99,850	70,027	47,700	30,384	55,700	40,191
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 138,300</u>	<u>\$ 87,202</u>	<u>\$ 99,925</u>	<u>\$ 70,082</u>	<u>\$ 64,600</u>	<u>\$ 34,377</u>	<u>\$ 68,000</u>	<u>\$ 49,988</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (45,710)	\$ 4,818	\$ (3,200)	\$ 26,245	\$ -	\$ -	\$ 5,500	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>61,734</u>	<u>61,734</u>	<u>66,552</u>	<u>66,552</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 16,024</u>	<u>\$ 66,552</u>	<u>\$ 63,352</u>	<u>\$ 92,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ -</u>

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

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

	SALES TAX RESERVES FUND				SENATE BILL 40 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 180,715	\$ 165,000	\$ 187,820
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	325,000	288,017	305,000	219,758
Interest	500	16,624	-	7,342	3,000	9,103	5,000	8,782
Other	-	-	-	-	-	-	-	-
Transfers in	400,000	400,000	250,000	250,000	-	-	-	-
Total Receipts	<u>\$ 400,500</u>	<u>\$ 416,624</u>	<u>\$ 250,000</u>	<u>\$ 257,342</u>	<u>\$ 488,000</u>	<u>\$ 477,835</u>	<u>\$ 475,000</u>	<u>\$ 416,360</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 228,000	\$ 227,308	\$ 238,000	\$ 231,791
Employee fringe benefits	-	-	-	-	25,000	17,425	18,000	17,732
Materials and supplies	-	-	-	-	5,000	1,672	2,500	676
Services and other	-	-	-	-	221,600	207,176	206,500	241,069
Capital outlay	-	-	-	-	5,000	9,425	5,000	5,652
Construction	-	-	-	-	-	-	-	-
Transfers out	450,000	-	100,000	-	-	-	-	-
Total Disbursements	<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 484,600</u>	<u>\$ 463,006</u>	<u>\$ 470,000</u>	<u>\$ 496,920</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (49,500)	\$ 416,624	\$ 150,000	\$ 257,342	\$ 3,400	\$ 14,829	\$ 5,000	\$ (80,560)
CASH AND INVESTMENTS, JANUARY 1	<u>731,962</u>	<u>731,962</u>	<u>1,148,586</u>	<u>1,148,586</u>	<u>724,867</u>	<u>724,867</u>	<u>739,696</u>	<u>739,696</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 682,462</u>	<u>\$ 1,148,586</u>	<u>\$ 1,298,586</u>	<u>\$ 1,405,928</u>	<u>\$ 728,267</u>	<u>\$ 739,696</u>	<u>\$ 744,696</u>	<u>\$ 659,136</u>

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

CARES ACT FUND				
Year Ended December 31,				
2019		2020		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	1,786,431	1,786,431
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,786,431</u>	<u>\$ 1,786,431</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	1,786,431	1,786,431
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,786,431</u>	<u>\$ 1,786,431</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, 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.

LIVINGSTON 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 Criminal Cost	\$ 1	\$ 204,658	\$ 204,658	\$ 1	\$ 206,838	\$ 206,838	\$ 1
Treasurer Fines School	5,208	177,369	177,161	5,416	141,474	141,321	5,569
Treasurer Unclaimed Fees	38	-	-	38	-	-	38
Treasurer CERF	17,389	231	635	16,985	794	-	17,779
Treasurer Inmate SSA Incentive	200	2,200	2,400	-	2,500	2,500	-
Treasurer Cemetery	-	74	74	-	74	74	-
Treasurer Financial Institution Tax	-	949	949	-	-	-	-
County Collector	9,440,574	13,842,036	13,629,957	9,652,653	14,692,165	14,401,490	9,943,328
Recorder	3,913	88,324	84,835	7,402	99,996	97,819	9,579
Prosecuting Attorney	178	2,675	2,507	346	7,239	7,292	293
Sheriff	-	150,863	148,700	2,163	83,619	83,585	2,197
Public Administrator	356,402	1,269,674	1,309,940	316,136	1,375,886	1,466,005	226,017
Total	<u>\$ 9,823,903</u>	<u>\$ 15,739,053</u>	<u>\$ 15,561,816</u>	<u>\$ 10,001,140</u>	<u>\$ 16,610,585</u>	<u>\$ 16,406,924</u>	<u>\$ 10,204,801</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 Livingston 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 Senate Bill 40 Board Fund in 2020.

- 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 October 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	\$ 131,416,730	\$ 129,900,120
Personal Property	52,551,003	47,828,497
Railroad and Utilities	14,806,285	13,893,734
Total	<u>\$ 198,774,018</u>	<u>\$ 191,622,351</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	\$ 0.0269	\$ 0.0406
Senior Citizens Tax Board	0.0510	0.0510
Senate Bill 40 Board	0.1000	0.1000

In addition to the levy above, the County receives 5% of Road & Bridge taxes levied and collected by each township in the County.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from 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 investment 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 INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the “Cash and Investments” caption. Investments consist of certificates of deposit with original maturities that are greater 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 investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 3,517,525	\$ 3,667,481	\$ 615,206
Investments	605,913	605,913	605,913
Total Governmental Funds	<u>\$ 4,123,438</u>	<u>\$ 4,273,394</u>	<u>\$ 1,221,119</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 10,204,801	\$ 10,222,282	\$ 487,247

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

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 2,902,187	\$ 3,062,025	\$ 678,762
Investments	597,225	597,225	597,225
Total Governmental Funds	<u>\$ 3,499,412</u>	<u>\$ 3,659,250</u>	<u>\$ 1,275,987</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 10,001,140	\$ 10,264,803	\$ 575,874

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. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Livingston County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, www.molagers.org.

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Livingston County contribute 4% of their gross salary to the pension plan. The January 1st statutorily required contribution rates were 10.3% and 10.4% (General), and 8.2% and 7.8% (Police) of annual covered payroll for 2020 and 2019 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2020 and 2019, full time employees of the County contributed \$144,955 and \$132,513. For the years ended December 31, 2020 and 2019, the County contributed \$138,967 and \$127,853 to LAGERS.

B. 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.

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, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2020 and 2019, the County collected and remitted to CERF county contributions of \$17,490 and \$13,686 and employee withholdings of \$22,664 and \$20,108, respectively, for the years then ended.

C. 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 \$11,628 for each of the years ended December 31, 2020 and 2019.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Employees may carry over a maximum of two weeks of vacation time. Compensation for unused vacation is at the discretion of the County Commission. Upon termination from County employment, an employee is reimbursed for unused vacation and overtime, if applicable. Failure to give proper notice forfeits all unused vacation time.

Regular full-time employees accrue sick leave at six to ten hours per month depending on the length of their normal work week. Employees may accrue sick leave days with pay to a maximum of 72 regular working days in a fiscal year.

B. Federal and State Assisted Programs

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

6. RISK MANAGEMENT

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

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

The County is 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. On April 17, 2012, the County entered into a lease agreement with UMB Bank for Series 2012 Refunding Certificates of Participation (COPS) to be used to refund Series 2006 COPS. The original principal amount of \$460,000 has an interest rate of 2.35% payable in semiannual installments. The maturity date of the COPS is June 1, 2021. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 15,000	\$ 176	\$ 15,176

- B. On March 15, 2018, the County entered into a lease agreement with AGCO Finance LLC for a Kubota Compact Track Loader. The lease is for \$67,225 and requires 59 monthly payments of \$1,249. The lease was paid off with a payment of \$42,818 on February 4, 2020.

- C. On September 1, 2018, the County entered into a lease agreement with KS State Bank for Motorola Radios for \$82,993. The lease requires five annual payments of \$20,003. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 16,532	\$ 3,471	\$ 20,003
2022	17,616	2,387	20,003
2023	18,772	1,231	20,003
Total	\$ 52,920	\$ 7,089	\$ 60,009

- D. On December 21, 2018, the County entered into a lease purchase agreement with BTC Bank for funding for the Courthouse renovations. The lease is for \$863,000 with 15 varying annual payments with an interest rate of 4.1%. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 36,208	\$ 35,383	\$ 71,591
2022	53,219	33,899	87,118
2023	55,657	31,716	87,373
2024	58,206	29,435	87,641
2025	60,872	27,048	87,920
2026-2030	348,821	95,438	444,259
2031-2033	250,017	20,807	270,824
Total	\$ 863,000	\$ 273,726	\$ 1,136,726

- E. On June 5, 2019, the County entered into a \$55,273 lease purchase agreement with BTC Bank for the purchase of a Chevrolet Tahoe with accessories for the Sheriff's Department. The lease calls for 48 monthly payments of \$1,271 with an interest rate of 4.95%. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 13,847	\$ 1,405	\$ 15,252
2022	14,548	704	15,252
2023	3,776	78	3,854
Total	<u>\$ 32,171</u>	<u>\$ 2,187</u>	<u>\$ 34,358</u>

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
Series 2012 COPS	\$ 75,000	\$ -	\$ (60,000)	\$ 15,000	\$ 1,058
Track Loader	43,631	-	(43,631)	-	436
Motorola Radios	68,434	-	(15,514)	52,920	4,489
Courthouse					
Renovations	863,000	-	-	863,000	35,296
Sheriff Vehicle	47,850	-	(15,679)	32,171	2,072

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
Series 2012 COPS	\$ 135,000	\$ -	\$ (60,000)	\$ 75,000	\$ 2,468
Track Loader	56,314	-	(12,683)	43,631	2,300
Motorola Radios	82,993	-	(14,559)	68,434	5,444
Courthouse					
Renovations	863,000	-	-	863,000	2,362
Sheriff Vehicle	-	55,273	(7,423)	47,850	1,474

8. OPERATING LEASE

At December 31, 2020, the County was obligated under an operating lease for Courthouse copiers. The lease called for 24 monthly payments of \$817 through February 2021. The following schedule represents future minimum payments under operating leases:

Fiscal Year Ending December 31,	Copiers
2021	\$ 1,635

9. 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 11, 2021, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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 Livingston 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 Livingston 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 Livingston County, Missouri's basic financial statements and have issued our report thereon dated August 11, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Livingston 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 Livingston County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Livingston 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 Livingston 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 is 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 11, 2021

McBRIDE, LOCK & ASSOCIATES, LLC

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 Livingston County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Livingston 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 Livingston County, Missouri's major federal programs for the years ended December 31, 2019 and 2020. Livingston 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 Livingston 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 Livingston 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 Livingston County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Livingston 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 Livingston 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 Livingston 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 Livingston 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 11, 2021

LIVINGSTON 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 AGRICULTURE			
	Direct Program -			
10.923	Emergency Watershed Protection Program	NR206424 C001	\$ -	\$ 934,563
		NR206424 C007	-	323,419
	Total 10.923		-	\$ 1,257,982
	U.S. DEPARTMENT OF JUSTICE			
	Passed through Missouri Department of Public Safety -			
16.575	Crime Victim Assistance	ER130180066	25,914	-
		ER13020065	-	32,834
16.738	Edward Byrne Memorial Justice Assistance Grant Program	2018-LLEBG-048	9,000	-
		2019-LLEBG-034	-	10,000
	Direct Program -			
16.607	Bulletproof Vest Partnership Program	N/A	1,605	-
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction (Cluster)	BRO-B059(23)	58,275	-
		BRO-B059(25)	18,104	352,849
	Total 20.205		\$ 76,379	\$ 352,849
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants	19-PT-02-021	2,255	-
		20-PT-02-052	-	4,217
20.616	National Priority Safety Programs	19-154-AL-018	1,724	-
		20-154-AL-060	-	4,116
	U.S. DEPARTMENT OF THE TREASURY			
	Passed through Missouri State Treasurer's Office -			
21.019	COVID-19 - Coronavirus Relief Fund	253-00311	-	1,786,431
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.404	COVID-19 - HAVA Election Security Grants	N/A	-	23,346
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through Missouri Department of Social Services -			
93.563	Child Support Enforcement	ER10217C054	437	-
		ER10220C054	-	350
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety -			
97.036	Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	4451DR-MO	-	38,061
	Total Expenditures of Federal Awards		\$ 117,314	\$ 3,510,186

See accompanying Notes to the Schedule of Expenditures of Federal Awards

LIVINGSTON 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 Livingston County, Missouri for the years ended December 31, 2019 and 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). 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 minimus 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, 2019 and 2020.

LIVINGSTON 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>
10.923	Emergency Watershed Protection Program
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

ALVIN THOMPSON
Commissioner East District
Extension 209

DAVID MAPEL
Commissioner West District
Extension 218



ED DOUGLAS
Presiding Commissioner
Extension 202

SHERRY PARKS
County Clerk
Extension 217

COUNTY COMMISSION
660-646-8000

LIVINGSTON COUNTY COURTHOUSE
700 WEBSTER STREET
CHILlicothe, MO. 64601

COUNTY CLERK
660-646-8000

LIVINGSTON COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Livingston County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2018 and 2017.

2018-001: The County Collector did not prepare a bank reconciliation for December 31, 2017. The December 31, 2018 bank reconciliation did not agree to the general ledger balance by \$10,788.

Status: Resolved.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 11, 2021

To the County Commission
Livingston County, Missouri

We have audited the regulatory basis financial statements of Livingston 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 Livingston County, Missouri 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 2019 and 2020. 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 11, 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 related 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 Livingston 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 11, 2021. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Investment Policy

The County has not adopted a formal investment policy as required by state statutes. Section 30.950, RSMo requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. The investment policy commits the County to the principles of safety, liquidity, and yield (in that order) when managing public funds and prohibits the purchase of derivatives, use of leveraging and use of public funds for speculation. It also addresses topics such as collateralization of deposits, strategy with respect to investment in public funds, and other areas. We recommend that the County adopt an investment policy in accordance with state statutes and review compliance with this policy at least annually. The Model Investment Policy from the State Treasurer's office will be provided to the County for review.

Collector Bank Reconciliations

The reconciliation of the Collector's main account for December 31, 2020 included several checks totaling \$3,162 that were outstanding for more than two years, including a check written as far back as 2006. The reconciliation of the Collector's main account for December 31, 2019 included several checks totaling \$2,073 that were outstanding for more than two years. We recommend that the Collector implement procedures to ensure that stale outstanding checks are followed up in a timely manner and removed from the bank reconciliation when it becomes apparent that checks will not be cashed. Checks that have remained unclaimed for more than three years are deemed abandoned and are required to be turned over immediately to the State Treasurer pursuant to state statutes.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information (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 Livingston 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