



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Gentry County, Missouri

The Office of the State Auditor contracted for an audit of Gentry 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.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name. The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

October 2021
Report No. 2021-090

ANNUAL FINANCIAL REPORT

GENTRY COUNTY, MISSOURI

For the Years Ended
December 31, 2020 and 2019

GENTRY COUNTY, MISSOURI

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INTRODUCTORY SECTION

GENTRY COUNTY, MISSOURI
List of Elected Officials 2019-2020

County Commission

Presiding Commissioner – Mike Sager

Commissioner, First District – Larry B. Wilson

Commissioner, Second District – Gary Carlson

Other Elected Officials

Assessor – Penny Woods

Circuit Clerk/Recorder – Janet Parsons

Collector/Treasurer – Linda Combs

County Clerk – Carol Reidlinger

Coroner – Andrew Lindner

Prosecuting Attorney – Jessica J. Jones

Public Administrator – Vicky Fish

Sheriff – Tim Davis

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Gentry County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Gentry 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 Gentry 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 Gentry 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 Gentry 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 Gentry 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 13, 2021, on our consideration of Gentry 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 Gentry 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 13, 2021

GENTRY 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	\$ 2,037,906	\$ 1,497,781	\$ 1,631,485	\$ 1,904,202	\$ 1,600,616	\$ 1,423,573	\$ 2,081,245
Special Road & Bridge	44,877	1,149,320	1,155,945	38,252	627,217	542,169	123,300
Assessment	74,909	154,868	194,623	35,154	164,394	162,796	36,752
Emergency Management Preparedness	6,976	10,702	11,887	5,791	8,810	10,618	3,983
Administrative Handling Fees	22,771	10,097	8,094	24,774	13,410	17,506	20,678
Prosecuting Attorney Training	2,609	290	-	2,899	500	-	3,399
Law Enforcement Training	511	557	400	668	406	625	449
Prosecuting Attorney Tax Collection	6,321	-	-	6,321	-	-	6,321
Peace Officer Standards and Training Commission	19	500	500	19	500	500	19
Emergency	438,296	46,342	-	484,638	48,582	-	533,220
Sheriff's Civil Fees	36,944	11,180	16,806	31,318	10,416	2,414	39,320
Recorder User Fees	4,240	5,454	5,990	3,704	5,297	6,140	2,861
Recorder Technology	8,636	1,273	2,295	7,614	1,545	97	9,062
Special Election	-	18,305	18,305	-	19,600	19,600	-
Tax Maintenance	45,855	14,706	15,218	45,343	14,308	18,550	41,101
Sheriff's Revolving	16,138	2,270	8,188	10,220	3,540	2,731	11,029
Law Enforcement Restitution	10,789	4,712	3,530	11,971	3,066	4,595	10,442
War Memorial	2,033	7	-	2,040	1	-	2,041
Senior Citizens Services	9,429	48,664	49,249	8,844	49,367	54,221	3,990
Levee Restoration	2,229	7	-	2,236	1	-	2,237
Local Emergency Planning Commission	22	423	151	294	-	-	294
County Clerk's Election Services	13,276	1,346	638	13,984	20,733	17,121	17,596
Community Development Block Grant	211	5,009	5,009	211	156,385	156,385	211
Genevieve Dierenfeldt Trust	52,226	757	1,200	51,783	2,131	2,000	51,914
Dissolution Copy Fees	3,444	874	-	4,318	781	-	5,099
CARES Act	-	-	-	-	771,119	752,619	18,500
Modex	-	-	-	-	613	-	613
Construction Account	-	-	-	-	100	-	100
Total	<u>\$ 2,840,667</u>	<u>\$ 2,985,444</u>	<u>\$ 3,129,513</u>	<u>\$ 2,696,598</u>	<u>\$ 3,523,438</u>	<u>\$ 3,194,260</u>	<u>\$ 3,025,776</u>

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

GENTRY 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	\$ 522,000	\$ 543,055	\$ 553,250	\$ 549,822	
Sales taxes	351,000	355,068	351,000	432,534	
Intergovernmental	206,466	225,950	219,355	207,875	
Charges for services	324,909	330,223	309,596	373,044	
Interest	11,000	13,244	9,500	7,929	
Other	25,810	30,241	48,065	29,412	
Transfers in	-	-	-	-	
Total Receipts	<u>\$ 1,441,185</u>	<u>\$ 1,497,781</u>	<u>\$ 1,490,766</u>	<u>\$ 1,600,616</u>	
DISBURSEMENTS					
County Commission	\$ 98,431	\$ 95,822	\$ 99,366	\$ 94,713	
County Clerk	118,034	110,969	113,256	112,342	
Elections	22,900	11,994	67,950	63,019	
Buildings and grounds	87,910	61,353	88,611	58,280	
Employee fringe benefits	253,900	250,411	283,300	255,512	
Treasurer	82,682	81,889	84,068	83,023	
Circuit Clerk	30,470	30,593	30,750	18,723	
Court administration	6,000	2,542	7,000	6,374	
Public Administrator	70,282	70,053	75,912	75,446	
Sheriff	521,329	517,493	468,371	347,087	
Prosecuting Attorney	102,589	101,088	100,076	95,975	
Juvenile Officer	12,000	10,819	12,000	11,666	
Coroner	21,404	19,653	21,932	16,388	
Other County government	649,855	125,694	178,755	129,364	
Health and welfare	13,741	10,800	13,741	9,900	
Transfers out	80,000	130,312	35,000	45,761	
Emergency fund	43,500	-	45,000	-	
Total Disbursements	<u>\$ 2,215,027</u>	<u>\$ 1,631,485</u>	<u>\$ 1,725,088</u>	<u>\$ 1,423,573</u>	
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	\$ (773,842)	\$ (133,704)	\$ (234,322)	\$ 177,043	
CASH AND INVESTMENTS, JANUARY 1	<u>2,037,906</u>	<u>2,037,906</u>	<u>1,904,202</u>	<u>1,904,202</u>	
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,264,064</u>	<u>\$ 1,904,202</u>	<u>\$ 1,669,880</u>	<u>\$ 2,081,245</u>	

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

GENTRY 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	\$ 15,400	\$ 15,455	\$ 16,000	\$ 15,521	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,010,135	1,016,081	552,000	564,038	141,600	146,256	147,800	148,597
Charges for services	10,000	-	5,000	18,250	9,000	8,161	8,500	15,752
Interest	200	244	200	112	500	315	300	45
Other	30,000	30,728	27,500	28,888	-	136	-	-
Transfers in	98,000	86,812	39,000	408	-	-	-	-
Total Receipts	<u>\$ 1,163,735</u>	<u>\$ 1,149,320</u>	<u>\$ 639,700</u>	<u>\$ 627,217</u>	<u>\$ 151,100</u>	<u>\$ 154,868</u>	<u>\$ 156,600</u>	<u>\$ 164,394</u>
DISBURSEMENTS								
Salaries	\$ 183,685	\$ 152,930	\$ 142,730	\$ 126,083	\$ 98,945	\$ 98,724	\$ 99,555	\$ 88,800
Employee fringe benefits	91,650	72,226	80,600	64,273	41,000	43,782	46,800	42,518
Materials and supplies	418,000	395,223	403,000	327,231	1,900	550	6,900	2,365
Services and other	14,000	13,018	14,500	10,601	15,060	14,623	14,920	15,265
Capital outlay	-	442	500	2,999	40,655	36,944	11,154	13,848
Construction	483,135	522,106	32,000	10,982	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,190,470</u>	<u>\$ 1,155,945</u>	<u>\$ 673,330</u>	<u>\$ 542,169</u>	<u>\$ 197,560</u>	<u>\$ 194,623</u>	<u>\$ 179,329</u>	<u>\$ 162,796</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (26,735)	\$ (6,625)	\$ (33,630)	\$ 85,048	\$ (46,460)	\$ (39,755)	\$ (22,729)	\$ 1,598
CASH AND INVESTMENTS, JANUARY 1	<u>44,877</u>	<u>44,877</u>	<u>38,252</u>	<u>38,252</u>	<u>74,909</u>	<u>74,909</u>	<u>35,154</u>	<u>35,154</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 18,142</u>	<u>\$ 38,252</u>	<u>\$ 4,622</u>	<u>\$ 123,300</u>	<u>\$ 28,449</u>	<u>\$ 35,154</u>	<u>\$ 12,425</u>	<u>\$ 36,752</u>

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

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

	EMERGENCY MANAGEMENT PREPAREDNESS FUND				ADMINISTRATIVE HANDLING FEES 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	11,880	10,702	10,380	8,810	-	-	-	-
Charges for services	-	-	-	-	6,000	9,529	6,000	12,777
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,500	568	700	633
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,880</u>	<u>\$ 10,702</u>	<u>\$ 10,380</u>	<u>\$ 8,810</u>	<u>\$ 7,500</u>	<u>\$ 10,097</u>	<u>\$ 6,700</u>	<u>\$ 13,410</u>
DISBURSEMENTS								
Salaries	\$ 12,550	\$ 9,935	\$ 10,000	\$ 8,333	\$ 1,800	\$ 1,702	\$ 4,900	\$ 5,216
Employee fringe benefits	1,220	801	850	718	-	-	-	-
Materials and supplies	2,500	1,151	100	316	-	-	400	-
Services and other	-	-	2,160	1,251	7,400	6,392	14,000	12,290
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,270</u>	<u>\$ 11,887</u>	<u>\$ 13,110</u>	<u>\$ 10,618</u>	<u>\$ 9,200</u>	<u>\$ 8,094</u>	<u>\$ 19,300</u>	<u>\$ 17,506</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,390)	\$ (1,185)	\$ (2,730)	\$ (1,808)	\$ (1,700)	\$ 2,003	\$ (12,600)	\$ (4,096)
CASH AND INVESTMENTS, JANUARY 1	<u>6,976</u>	<u>6,976</u>	<u>5,791</u>	<u>5,791</u>	<u>22,771</u>	<u>22,771</u>	<u>24,774</u>	<u>24,774</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,586</u>	<u>\$ 5,791</u>	<u>\$ 3,061</u>	<u>\$ 3,983</u>	<u>\$ 21,071</u>	<u>\$ 24,774</u>	<u>\$ 12,174</u>	<u>\$ 20,678</u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				LAW ENFORCEMENT 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	200	290	250	500	600	557	600	406
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 200</u>	<u>\$ 290</u>	<u>\$ 250</u>	<u>\$ 500</u>	<u>\$ 600</u>	<u>\$ 557</u>	<u>\$ 600</u>	<u>\$ 406</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	200	-	200	-	1,000	400	1,000	625
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 400</u>	<u>\$ 1,000</u>	<u>\$ 625</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 290	\$ 50	\$ 500	\$ (400)	\$ 157	\$ (400)	\$ (219)
CASH AND INVESTMENTS, JANUARY 1	<u>2,609</u>	<u>2,609</u>	<u>2,899</u>	<u>2,899</u>	<u>511</u>	<u>511</u>	<u>668</u>	<u>668</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,609</u>	<u>\$ 2,899</u>	<u>\$ 2,949</u>	<u>\$ 3,399</u>	<u>\$ 111</u>	<u>\$ 668</u>	<u>\$ 268</u>	<u>\$ 449</u>

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

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

	PROSECUTING ATTORNEY TAX COLLECTION FUND				PEACE OFFICER STANDARDS AND TRAINING 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	-	-	-	-	500	500	500	500
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	500	500	500	500
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 6,321</u>	<u>\$ 6,321</u>	<u>\$ 6,321</u>	<u>\$ 6,321</u>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 19</u>

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

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

	EMERGENCY FUND				SHERIFF'S CIVIL FEES 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	-	-	-	-	10,000	11,180	11,000	10,416
Interest	2,000	2,842	1,300	3,582	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	43,000	43,500	45,600	45,000	-	-	-	-
Total Receipts	<u>\$ 45,000</u>	<u>\$ 46,342</u>	<u>\$ 46,900</u>	<u>\$ 48,582</u>	<u>\$ 10,000</u>	<u>\$ 11,180</u>	<u>\$ 11,000</u>	<u>\$ 10,416</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	21,500	14,740	21,000	1,071
Services and other	350,000	-	200,000	-	9,600	2,066	8,000	1,343
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 31,100</u>	<u>\$ 16,806</u>	<u>\$ 29,000</u>	<u>\$ 2,414</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (305,000)	\$ 46,342	\$ (153,100)	\$ 48,582	\$ (21,100)	\$ (5,626)	\$ (18,000)	\$ 8,002
CASH AND INVESTMENTS, JANUARY 1	<u>438,296</u>	<u>438,296</u>	<u>484,638</u>	<u>484,638</u>	<u>36,944</u>	<u>36,944</u>	<u>31,318</u>	<u>31,318</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 133,296</u>	<u>\$ 484,638</u>	<u>\$ 331,538</u>	<u>\$ 533,220</u>	<u>\$ 15,844</u>	<u>\$ 31,318</u>	<u>\$ 13,318</u>	<u>\$ 39,320</u>

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

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

	RECORDER USER FEES FUND				RECORDER TECHNOLOGY 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	2,000	5,454	3,000	5,297	1,200	1,273	1,000	1,545
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,000</u>	<u>\$ 5,454</u>	<u>\$ 3,000</u>	<u>\$ 5,297</u>	<u>\$ 1,200</u>	<u>\$ 1,273</u>	<u>\$ 1,000</u>	<u>\$ 1,545</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,776	2,200	2,903	-
Services and other	6,000	5,990	6,250	6,140	95	95	97	97
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 5,990</u>	<u>\$ 6,250</u>	<u>\$ 6,140</u>	<u>\$ 2,871</u>	<u>\$ 2,295</u>	<u>\$ 3,000</u>	<u>\$ 97</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,000)	\$ (536)	\$ (3,250)	\$ (843)	\$ (1,671)	\$ (1,022)	\$ (2,000)	\$ 1,448
CASH AND INVESTMENTS, JANUARY 1	<u>4,240</u>	<u>4,240</u>	<u>3,704</u>	<u>3,704</u>	<u>8,636</u>	<u>8,636</u>	<u>7,614</u>	<u>7,614</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 240</u>	<u>\$ 3,704</u>	<u>\$ 454</u>	<u>\$ 2,861</u>	<u>\$ 6,965</u>	<u>\$ 7,614</u>	<u>\$ 5,614</u>	<u>\$ 9,062</u>

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

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

	SPECIAL ELECTION 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	20,000	18,305	22,000	19,600	-	-	-	-
Charges for services	-	-	-	-	13,250	14,706	13,000	14,308
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 20,000	\$ 18,305	\$ 22,000	\$ 19,600	\$ 13,250	\$ 14,706	\$ 13,000	\$ 14,308
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	634	634	597	597	9,525	3,763	9,525	6,109
Services and other	19,366	17,671	21,403	19,003	15,950	11,455	16,800	12,441
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 20,000	\$ 18,305	\$ 22,000	\$ 19,600	\$ 25,475	\$ 15,218	\$ 26,325	\$ 18,550
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (12,225)	\$ (512)	\$ (13,325)	\$ (4,242)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	45,855	45,855	45,343	45,343
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 33,630	\$ 45,343	\$ 32,018	\$ 41,101

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

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

	SHERIFF'S REVOLVING 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	1,800	2,270	2,500	3,540	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	6,000	4,712	4,800	3,066
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,800</u>	<u>\$ 2,270</u>	<u>\$ 2,500</u>	<u>\$ 3,540</u>	<u>\$ 6,000</u>	<u>\$ 4,712</u>	<u>\$ 4,800</u>	<u>\$ 3,066</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 7,268	\$ 3,530	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	8,500	7,933	8,000	2,316	2,000	-	4,595	4,595
Services and other	250	255	750	415	500	-	5,905	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,750</u>	<u>\$ 8,188</u>	<u>\$ 8,750</u>	<u>\$ 2,731</u>	<u>\$ 9,768</u>	<u>\$ 3,530</u>	<u>\$ 10,500</u>	<u>\$ 4,595</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (6,950)	\$ (5,918)	\$ (6,250)	\$ 809	\$ (3,768)	\$ 1,182	\$ (5,700)	\$ (1,529)
CASH AND INVESTMENTS, JANUARY 1	<u>16,138</u>	<u>16,138</u>	<u>10,220</u>	<u>10,220</u>	<u>10,789</u>	<u>10,789</u>	<u>11,971</u>	<u>11,971</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,188</u>	<u>\$ 10,220</u>	<u>\$ 3,970</u>	<u>\$ 11,029</u>	<u>\$ 7,021</u>	<u>\$ 11,971</u>	<u>\$ 6,271</u>	<u>\$ 10,442</u>

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

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

	WAR MEMORIAL FUND				SENIOR CITIZENS SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 47,500	\$ 48,404	\$ 50,000	\$ 49,117
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	9	7	6	1	70	94	75	21
Other	-	-	-	-	150	166	100	229
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 9	\$ 7	\$ 6	\$ 1	\$ 47,720	\$ 48,664	\$ 50,175	\$ 49,367
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	-	1,000	-	49,600	49,249	54,600	54,221
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 49,600	\$ 49,249	\$ 54,600	\$ 54,221
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (991)	\$ 7	\$ (994)	\$ 1	\$ (1,880)	\$ (585)	\$ (4,425)	\$ (4,854)
CASH AND INVESTMENTS, JANUARY 1	2,033	2,033	2,040	2,040	9,429	9,429	8,844	8,844
CASH AND INVESTMENTS, DECEMBER 31	\$ 1,042	\$ 2,040	\$ 1,046	\$ 2,041	\$ 7,549	\$ 8,844	\$ 4,419	\$ 3,990

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

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

	LEVEE RESTORATION 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	-	-	-	-	6,084	221	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	7	8	1	-	-	-	-
Other	-	-	-	-	-	202	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 7	\$ 8	\$ 1	\$ 6,084	\$ 423	\$ -	\$ -
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	300	-	-	-
Services and other	2,229	-	2,244	-	3,690	151	294	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 2,229	\$ -	\$ 2,244	\$ -	\$ 3,990	\$ 151	\$ 294	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,229)	\$ 7	\$ (2,236)	\$ 1	\$ 2,094	\$ 272	\$ (294)	\$ -
CASH AND INVESTMENTS, JANUARY 1	2,229	2,229	2,236	2,236	22	22	294	294
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 2,236	\$ -	\$ 2,237	\$ 2,116	\$ 294	\$ -	\$ 294

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

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

	COUNTY CLERK'S ELECTION SERVICES FUND				COMMUNITY DEVELOPMENT 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	300	-	20,000	20,689	165,061	5,000	160,100	156,385
Charges for services	1,000	1,300	1,000	-	-	-	-	-
Interest	50	46	50	17	1	-	-	-
Other	-	-	-	27	-	9	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,350</u>	<u>\$ 1,346</u>	<u>\$ 21,050</u>	<u>\$ 20,733</u>	<u>\$ 165,062</u>	<u>\$ 5,009</u>	<u>\$ 160,100</u>	<u>\$ 156,385</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	4,400	-	4,700	938	-	-	-	-
Services and other	800	638	20,500	16,183	210	9	-	-
Capital outlay	-	-	-	-	165,061	5,000	160,100	156,385
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,200</u>	<u>\$ 638</u>	<u>\$ 25,200</u>	<u>\$ 17,121</u>	<u>\$ 165,271</u>	<u>\$ 5,009</u>	<u>\$ 160,100</u>	<u>\$ 156,385</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,850)	\$ 708	\$ (4,150)	\$ 3,612	\$ (209)	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>13,276</u>	<u>13,276</u>	<u>13,984</u>	<u>13,984</u>	<u>211</u>	<u>211</u>	<u>211</u>	<u>211</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,426</u>	<u>\$ 13,984</u>	<u>\$ 9,834</u>	<u>\$ 17,596</u>	<u>\$ 2</u>	<u>\$ 211</u>	<u>\$ 211</u>	<u>\$ 211</u>

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

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

	GENEVIEVE DIERENFELDT TRUST FUND				DISSOLUTION COPY FEES 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	-	-	-	-	600	874	600	781
Interest	11	11	11	1	-	-	-	-
Other	1,700	746	1,500	2,130	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,711</u>	<u>\$ 757</u>	<u>\$ 1,511</u>	<u>\$ 2,131</u>	<u>\$ 600</u>	<u>\$ 874</u>	<u>\$ 600</u>	<u>\$ 781</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	102,500	1,200	2,500	2,000	600	-	600	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 102,500</u>	<u>\$ 1,200</u>	<u>\$ 2,500</u>	<u>\$ 2,000</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (100,789)	\$ (443)	\$ (989)	\$ 131	\$ -	\$ 874	\$ -	\$ 781
CASH AND INVESTMENTS, JANUARY 1	<u>52,226</u>	<u>52,226</u>	<u>51,783</u>	<u>51,783</u>	<u>3,444</u>	<u>3,444</u>	<u>4,318</u>	<u>4,318</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ (48,563)</u>	<u>\$ 51,783</u>	<u>\$ 50,794</u>	<u>\$ 51,914</u>	<u>\$ 3,444</u>	<u>\$ 4,318</u>	<u>\$ 4,318</u>	<u>\$ 5,099</u>

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

	CARES ACT FUND				MODEX 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	-	-	770,909	770,909	-	-	-	-
Charges for services	-	-	-	-	-	-	600	360
Interest	-	-	225	210	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	253
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 771,134</u>	<u>\$ 771,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 613</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	771,134	752,619	-	-	600	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 771,134</u>	<u>\$ 752,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 18,500	\$ -	\$ -	\$ -	\$ 613
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 613</u>

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

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

CONSTRUCTION ACCOUNT FUND				
Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	100	100
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	100	-
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 100
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>\$ 100</u></u>

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

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

Fund/Account	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
Treasurer School	\$ 31,151	\$ 30,716	\$ 31,151	\$ 30,716	\$ 41,882	\$ 30,716	\$ 41,882
Treasurer Medical Reimbursement	1,490	4,372	4,139	1,723	4,095	4,088	1,730
Treasurer CERF	3,323	106,249	106,192	3,380	110,696	109,470	4,606
Treasurer Children's Trust Fund	321	416	321	416	515	416	515
Treasurer Surplus Tax Sales	22	1,222	-	1,244	-	-	1,244
Treasurer Victims Advocate	2,393	-	-	2,393	-	-	2,393
Treasurer MOPS	-	640	640	-	225	200	25
Treasurer Interest	1,080	1,294	2,218	156	452	437	171
Treasurer Unclaimed Funds	7	-	-	7	-	7	-
Treasurer DePriest Cemetery	1,615	5	-	1,620	6	-	1,626
Treasurer Deputy Sheriff's Salary Supplementation	298	3,170	3,170	298	3,010	3,010	298
Collector Main Account	4,519,027	8,184,608	8,181,319	4,522,316	8,328,945	8,272,742	4,578,519
Collector Protested Tax	24,732	35,852	-	60,584	23	45,234	15,373
Recorder Main Account	-	43,807	43,807	-	52,230	52,230	-
Recorder Interest	1,977	44	-	2,021	42	-	2,063
Sheriff	1,290	30,791	31,315	766	27,331	26,652	1,445
Public Administrator	373,410	792,021	728,643	436,788	1,673,944	874,637	1,236,095
Total	<u>\$ 4,962,136</u>	<u>\$ 9,235,207</u>	<u>\$ 9,132,915</u>	<u>\$ 5,064,428</u>	<u>\$ 10,243,396</u>	<u>\$ 9,419,839</u>	<u>\$ 5,887,985</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gentry County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eight elected Constitutional Officers: Assessor, Circuit Clerk/Recorder, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, 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 Gentry 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. However, the County budgeted a negative ending fund balance for the Genevieve Dierenfeldt Trust Fund in 2019.
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.

- 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	\$ 67,647,070	\$ 66,537,090
Personal Property	27,694,172	28,936,176
Railroad and Utilities	4,825,210	4,416,067
Total	<u>\$ 100,166,452</u>	<u>\$ 99,889,333</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	\$ 0.5581	\$ 0.5515
Senior Citizens Services	0.0500	0.0500

Additionally, the Special Road & Bridge Fund receives a portion of property tax amounts collected on behalf of township road districts within 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:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 2,241,541	\$ 2,464,956	\$ 267,776
Investments	784,235	784,235	734,235
Total Governmental Funds	<u>\$ 3,025,776</u>	<u>\$ 3,249,191</u>	<u>\$ 1,002,011</u>
Cash and Cash Equivalents	\$ 5,886,359	\$ 4,302,466	\$ 950,897
Investments	1,626	1,626	1,626
Total Fiduciary Funds	<u>\$ 5,887,985</u>	<u>\$ 4,304,092</u>	<u>\$ 952,523</u>

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

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 1,922,122	\$ 2,063,884	\$ 264,039
Investments	774,476	774,476	724,476
Total Governmental Funds	<u>\$ 2,696,598</u>	<u>\$ 2,838,360</u>	<u>\$ 988,515</u>
Cash and Cash Equivalents	\$ 5,062,808	\$ 3,805,905	\$ 693,222
Investments	1,620	1,620	1,620
Total Fiduciary Funds	<u>\$ 5,064,428</u>	<u>\$ 3,807,525</u>	<u>\$ 694,842</u>

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, except for \$593,154 as of December 31, 2020 and \$50,000 as of December 31, 2019. The Public Administrator held a balance for one ward in one bank that was \$543,154 in excess of \$250,000 that was not collateralized. The County maintained \$50,000 at December 31, 2019 and 2020 related to the Genevieve Dierenfeldt Trust in an annuity with a life insurance company that was not covered by FDIC deposit insurance.

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.

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 \$42,431 and \$41,450, 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 \$4,114 and \$3,366, respectively, for the years ended December 31, 2020 and 2019.

C. Other Retirement Plan

Gentry 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 \$18,780 and \$21,990, 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

The County provides full-time employees with one and one-half days of sick leave for each completed calendar month of employment, up to a maximum of 90 days. Upon termination, employees will not be compensated for any unused sick time.

Full-time employees shall earn and accrue paid vacation time at the rate of two weeks per year. After an employee has been employed for 10 years, they will receive an additional day each year up to a maximum of five days. Vacation time should be used within one year of accrual or it will be lost. Upon termination of employment, no more than two weeks of unused vacation shall be paid to an employee.

Overtime is hours worked in excess of an employee's budgeted work hours, which consists of 40 hours per week or 171 hours or more during any one 28 day pay period for law enforcement personnel. Compensatory time is overtime that is accrued and may be taken off at a later date in lieu of monetary payment. Employees should take compensatory time off during the same month in which the overtime hours occurred or no later than two pay periods after the overtime was earned. The maximum balance of compensatory time allowed to accrue is 240 hours or 480 hours for law enforcement personnel. Compensatory time is not paid out upon 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 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. LEASES IN THE STATEMENT OF LESSORS

On March 1, 2019, the County signed a three-year contract with an individual to lease 83.7 acres of tillable agricultural land receivable in annual payments of \$14,815. Future minimum payments to be received under this contract are \$14,815 due in 2021.

8. OPERATING LEASES

At December 31, 2020, the County has four non-cancellable 60-month leases for copiers. The Public Administrator's office has a 60-month lease through April 30, 2024 with a monthly payment of \$74. The Sheriff's office has a 60-month lease through February 28, 2025 with a monthly

payment of \$175. The County Clerk's office has a 60-month lease through January 31, 2024 with a monthly payment of \$246. The Recorder's office has a 60-month lease through October 31, 2022 with a monthly payment of \$148. Future minimum payments on the copiers are as follows:

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2021	\$ 7,706
2022	7,410
2023	5,932
2024	2,636
2025	349

9. LONG-TERM DEBT

On September 26, 2016, the County signed a contract for \$79,200 for the creation and construction of a GIS mapping program. The final payment under this contract of \$19,800 was made in 2019.

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

<u>Description</u>	<u>Balance</u> <u>12/31/2018</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/2019</u>	<u>Interest</u> <u>Paid</u>
GIS Program	\$ 19,800	\$ -	\$ (19,800)	\$ -	\$ -

10. 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 13, 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 Gentry 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 Gentry 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 Gentry County, Missouri's basic financial statements and have issued our report thereon dated August 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gentry 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 Gentry County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Gentry 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 Gentry 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 13, 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 Gentry County, Missouri

Report on Compliance for Each Major Federal Program

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

Opinion on Each Major Federal Program

In our opinion, Gentry 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 Gentry 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 Gentry 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 Gentry 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 13, 2021

GENTRY 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 -			
10.766	Community Facilities Loans and Grants	353349917	\$ 17,500	\$ -
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through Missouri Department of Economic Development -			
14.218	Community Development Block Grants	17-PF-43	\$ 5,000	\$ -
		18-PF-05	-	156,385
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction (Cluster)	BRO-B038(28)	\$ 472,135	\$ -
	U.S. DEPARTMENT OF THE TREASURY			
	Passed through Missouri State Treasurer's Office -			
21.019	COVID-19 - Coronavirus Relief Fund	253-00265	\$ -	\$ 752,619
	GENERAL SERVICES ADMINISTRATION			
	Passed through Missouri Office of Administration -			
39.003	Donation of Federal Surplus Personal Property	n/a	\$ 172	\$ -
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.404	COVID-19 - HAVA Election Security Grants	n/a	\$ -	\$ 20,000
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety			
97.036	Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	PA-07-MO-4451	\$ -	\$ 44,805
97.067	Homeland Security Grant Program	n/a	\$ 1,751	\$ -
	Total Expenditures of Federal Awards		\$ 496,558	\$ 973,809

See accompanying Notes to the Schedule of Expenditures of Federal Awards

GENTRY 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 Gentry 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.

GENTRY 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

GENTRY COUNTY COMMISSION

CAROL REIDLINGER
COUNTY CLERK

COMMISSION MEETS
EVERY MONDAY

SHELIA CLARK
DEPUTY CLERK

GENTRY COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Gentry County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2016 and 2015.

16/15-001: Documentation of the County's internal controls has not been prepared.

Status: Resolved.

16/15-002: There is no formal fraud risk assessment in place.

Status: Resolved.

16/15-003: Employees responsible for accounting and financial reporting had custody of assets and the ability to authorize and record transactions in the accounting system.

Status: Resolved.

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

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 13, 2021

To the County Commission
Gentry County

We have audited the regulatory basis financial statements of Gentry 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 Gentry 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 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 13, 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.

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. 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 Gentry 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