



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

To the County Commission  
and  
Officeholders of Randolph County, Missouri

The Office of the State Auditor contracted for an audit of Randolph 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 CliftonLarsonAllen, LLP, is attached.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA  
State Auditor

November 2021  
Report No. 2021-105



**Nicole Galloway, CPA**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### **Recommendations in the contracted audit of Randolph County**

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2020-001

Management reconcile the Schedule of Expenditures of Federal Awards (SEFA) with the general ledger at year end to ensure that all costs are captured.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2020 AND 2019**



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## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

County Commission  
The County of Randolph  
Huntsville, Missouri

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

We have audited the accompanying financial statements of The County of Randolph, Huntsville, Missouri (the County), which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of receipts, disbursements, and changes in cash and investment balances – budget and actual 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 the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' 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 County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in Note 1 of the financial statements, the financial statements are prepared 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 each fund of the County as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, 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 described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County’s financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

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



County Commission  
The County of Randolph

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
October 30, 2021

## **FINANCIAL STATEMENTS**

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2020**

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 2,350,706	\$ 4,922,721	\$ (3,775,775)	\$ 3,497,652
Prosecuting Attorney Training Fund	3,506	3,588	(200)	6,894
Law Enforcement Training Fund	1,731	4,392	(5,950)	173
Assessment Fund	512,247	508,107	(458,043)	562,311
Domestic Abuse Fund	9,299	7,112	(9,299)	7,112
Road and Bridge Fund	384,412	1,622,642	(1,644,740)	362,314
Moberly Special Road and Bridge Fund	-	283,829	(283,830)	(1)
User Fee Fund	21,508	9,234	(1,446)	29,296
Sheriff's Fund	39,272	33,941	(40,487)	32,726
Local Emergency Planning Committee Fund	33,197	3,936	-	37,133
Election Service Fund	46,516	39,463	(30,378)	55,601
911 Emergency Telephone Fund	431	300,496	(300,927)	-
Recorder Technology Fund	9,354	5,337	-	14,691
Justice Center Fund	-	2,259,603	(1,767,357)	492,246
Prosecuting Attorney Grant Fund	2,207	51,833	(51,391)	2,649
Special Election Fund	-	55,081	(55,081)	-
Sheriff Restitution Fund	6,169	1,220	(522)	6,867
Court Appointed Special Advocates Fund	2,505	12,717	(11,921)	3,301
Prosecuting Attorney Administrative Handling Cost Fund	761	2,617	(2,228)	1,150
Ambulance District Fund	-	960	(960)	-
Cemetery Trust Fund	20,166	841	(1,565)	19,442
Sheriff Conceal Carry Weapons Fund	20,395	22,219	(16,930)	25,684
Inmate Security Fund	10,824	183,645	(141,567)	52,902
Collector Tax Maintenance Fund	44,182	47,563	(31,156)	60,589
Waterfall JC Bond Fund	1,367	1,483,291	(1,484,408)	250
CARES Act 2020 Fund	-	2,906,413	(2,873,182)	33,231
Quarter Cent Capital Improvements Fund	803,999	814,034	(992,174)	625,859
Total	<u>\$ 4,324,754</u>	<u>\$ 15,586,835</u>	<u>\$ (13,981,517)</u>	<u>\$ 5,930,072</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2019**

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	2,040,538	4,101,265	(3,791,097)	2,350,706
Prosecuting Attorney Training Fund	1,484	2,022	-	3,506
Law Enforcement Training Fund	2,754	5,876	(6,899)	1,731
Assessment Fund	573,486	415,445	(476,684)	512,247
Domestic Abuse Fund	10,739	9,299	(10,739)	9,299
Road and Bridge Fund	679,634	1,429,080	(1,724,302)	384,412
Moberly Special Road and Bridge Fund	-	492,056	(492,056)	-
User Fee Fund	20,418	10,571	(9,481)	21,508
Sheriff's Fund	40,144	53,487	(54,359)	39,272
Local Emergency Planning Committee Fund	48,733	683	(16,219)	33,197
Election Service Fund	51,239	14,295	(19,018)	46,516
911 Emergency Telephone Fund	432	96,767	(96,768)	431
Recorder Technology Fund	8,138	4,816	(3,600)	9,354
Justice Center Fund	-	1,714,395	(1,714,395)	-
Prosecuting Attorney Grant Fund	2,421	48,664	(48,878)	2,207
Special Election Fund	28	37,605	(37,633)	-
Sheriff Restitution Fund	4,546	2,739	(1,116)	6,169
Court Appointed Special Advocates Fund	6,014	13,114	(16,623)	2,505
Prosecuting Attorney Administrative Handling Cost Fund	9,671	5,525	(14,435)	761
Ambulance District Fund	-	1,872	(1,872)	-
Cemetery Trust Fund	20,969	877	(1,680)	20,166
Sheriff Conceal Carry Weapons Fund	23,063	19,908	(22,576)	20,395
Inmate Security Fund	58,020	88,596	(135,792)	10,824
Collector Tax Maintenance Fund	37,853	39,763	(33,434)	44,182
Waterfall JC Bond Fund	324,348	1,473,264	(1,796,245)	1,367
CARES Act 2020 Fund	-	-	-	-
Quarter Cent Capital Improvements Fund	740,251	743,514	(679,766)	803,999
Total	<u>\$ 4,704,923</u>	<u>\$ 10,825,498</u>	<u>\$ (11,205,667)</u>	<u>\$ 4,324,754</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Property Taxes	\$ 1,150,720	\$ 1,090,983	\$ 1,030,039	\$ 1,096,832
Sales Tax	2,140,348	2,335,044	1,893,861	2,314,469
Charges for Services	836,074	319,500	707,338	433,126
Grant Revenue	116,412	87,079	74,882	93,079
Intergovernmental	299,559	658,889	315,374	307,705
Interest Income	20,237	46,007	52,788	46,006
Other Revenue	21,371	34,125	26,983	22,125
Transfers In	338,000	85,219	-	99,657
Total Receipts	<u>4,922,721</u>	<u>4,656,846</u>	<u>4,101,265</u>	<u>4,412,999</u>
<b>DISBURSEMENTS</b>				
Associate Circuit Judge	560	3,700	2,069	3,700
Building & Grounds	390,669	565,488	424,113	499,176
Circuit Clerk	65,474	78,766	61,157	71,391
Circuit Judge	4,717	13,020	2,031	13,020
Collector	136,792	141,530	142,501	143,330
Commission	135,007	141,507	133,548	155,090
Coroner	49,330	49,981	40,942	43,130
County Clerk	155,877	171,021	139,011	143,734
Court Reporter	232	600	5	600
Drug Task Force	187,990	179,731	192,622	179,731
Elections	105,472	153,300	45,586	118,900
Emergency Fund	-	139,705	-	129,840
Fringe Benefits	576,345	698,330	540,659	611,590
Jury Commission	8,024	18,200	15,494	18,200
Juvenile Office	263,715	290,041	252,359	278,438
Miscellaneous	198,275	342,785	274,408	323,285
Prosecuting Attorney	419,406	448,082	358,667	389,124
Public Administration Spec Acct	75,853	77,154	73,161	74,245
Public Defender	11,549	13,340	12,145	12,700
Recorder	121,481	122,608	121,871	126,626
Sheriff	811,148	948,743	814,965	895,444
Treasurer	57,859	58,397	56,111	56,250
Transfers Out	-	-	87,672	124,576
Total Disbursements	<u>3,775,775</u>	<u>4,656,029</u>	<u>3,791,097</u>	<u>4,412,120</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,146,946	817	310,168	879
Cash and Investments - Beginning of Year	<u>2,350,706</u>	<u>2,350,706</u>	<u>2,040,538</u>	<u>2,040,538</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 3,497,652</u></u>	<u><u>\$ 2,351,523</u></u>	<u><u>\$ 2,350,706</u></u>	<u><u>\$ 2,041,417</u></u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 3,588	\$ 1,400	\$ 2,022	\$ 1,400
Total Receipts	<u>3,588</u>	<u>1,400</u>	<u>2,022</u>	<u>1,400</u>
<b>DISBURSEMENTS</b>				
Mileage and Training	200	1,400	-	1,400
Total Disbursements	<u>200</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	3,388	-	2,022	-
Cash and Investments - Beginning of Year	<u>3,506</u>	<u>3,506</u>	<u>1,484</u>	<u>1,484</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 6,894</u>	<u>\$ 3,506</u>	<u>\$ 3,506</u>	<u>\$ 1,484</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 4,386	\$ 6,000	\$ 5,838	\$ 7,500
Interest Income	6	40	38	20
Transfers In	-	1,460	-	-
Total Receipts	<u>4,392</u>	<u>7,500</u>	<u>5,876</u>	<u>7,520</u>
<b>DISBURSEMENTS</b>				
Mileage and Training	5,950	7,500	6,899	7,500
Total Disbursements	<u>5,950</u>	<u>7,500</u>	<u>6,899</u>	<u>7,500</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(1,558)	-	(1,023)	20
Cash and Investments - Beginning of Year	<u>1,731</u>	<u>1,731</u>	<u>2,754</u>	<u>2,754</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 173</u>	<u>\$ 1,731</u>	<u>\$ 1,731</u>	<u>\$ 2,774</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,000	\$ 500	\$ 675	\$ 350
Intergovernmental	502,449	494,394	401,908	494,061
Interest Income	4,187	12,800	12,802	12,332
Other Revenue	471	60	60	115,144
Total Receipts	<u>508,107</u>	<u>507,754</u>	<u>415,445</u>	<u>621,887</u>
<b>DISBURSEMENTS</b>				
Employee Benefits	50,111	52,336	47,281	48,190
Equipment Expense	3,134	16,500	3,510	16,500
Mileage and Training	5,253	14,500	8,218	14,500
Miscellaneous Expense	5,064	20,213	10,279	30,000
Office Supplies	4,225	4,000	3,085	4,000
Payroll Taxes	23,586	25,655	21,874	23,835
Professional Services	30,533	116,000	40,313	121,217
Salaries and Wages	289,590	296,211	270,721	274,240
Pension Contributions	7,034	7,998	5,212	7,404
Office and Administrative	5,263	22,000	15,813	22,000
Computer and Information Technology	34,250	60,000	50,378	60,000
Total Disbursements	<u>458,043</u>	<u>635,413</u>	<u>476,684</u>	<u>621,886</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	50,064	(127,659)	(61,239)	1
Cash and Investments - Beginning of Year	<u>512,247</u>	<u>512,247</u>	<u>573,486</u>	<u>573,486</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 562,311</u>	<u>\$ 384,588</u>	<u>\$ 512,247</u>	<u>\$ 573,487</u>

See accompanying Notes to Financial Statements.



**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Domestic Abuse Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 7,112	\$ 9,600	\$ 9,299	\$ 9,500
Total Receipts	<u>7,112</u>	<u>9,600</u>	<u>9,299</u>	<u>9,500</u>
<b>DISBURSEMENTS</b>				
Shelter Cost	9,299	9,299	10,739	10,739
Total Disbursements	<u>9,299</u>	<u>9,299</u>	<u>10,739</u>	<u>10,739</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(2,187)	301	(1,440)	(1,239)
Cash and Investments - Beginning of Year	<u>9,299</u>	<u>9,299</u>	<u>10,739</u>	<u>10,739</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 7,112</u></u>	<u><u>\$ 9,600</u></u>	<u><u>\$ 9,299</u></u>	<u><u>\$ 9,500</u></u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Property Taxes	\$ 638,407	\$ 674,479	\$ 525,808	\$ 643,000
Sales Tax	264,892	265,856	266,489	235,880
Intergovernmental	712,621	751,280	617,969	624,680
Interest Income	3,948	14,260	12,349	15,000
Other Revenue	2,774	5,996	6,465	5,200
Total Receipts	<u>1,622,642</u>	<u>1,711,871</u>	<u>1,429,080</u>	<u>1,523,760</u>
<b>DISBURSEMENTS</b>				
Employee Benefits	88,892	110,997	84,860	110,036
Employee Uniforms	2,686	3,500	3,327	4,000
Equipment Expense	105,626	242,000	327,366	338,000
Miscellaneous Expense	699	1,700	769	2,300
Payroll Taxes	33,247	39,233	32,725	39,051
Professional Services	-	6,000	2,500	12,000
Repairs and Maintenance	62,203	63,500	76,347	87,500
Road and Bridge Construction	647,482	605,250	525,106	752,750
Salaries and Wages	458,733	517,921	434,984	511,323
Pension Contributions	15,120	13,080	10,268	12,964
Supplies Expense	1,113	1,000	433	3,000
Automotive	176,329	140,000	175,589	150,000
Office and Administrative	1,399	1,700	1,672	3,000
Insurance	45,439	54,372	39,880	53,374
Utilities	5,772	10,000	8,476	11,200
Transfers Out	-	85,219	-	99,657
Total Disbursements	<u>1,644,740</u>	<u>1,895,472</u>	<u>1,724,302</u>	<u>2,190,155</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(22,098)	(183,601)	(295,222)	(666,395)
Cash and Investments - Beginning of Year	<u>384,412</u>	<u>384,412</u>	<u>679,634</u>	<u>679,634</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 362,314</u>	<u>\$ 200,811</u>	<u>\$ 384,412</u>	<u>\$ 13,239</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
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(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
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	Moberly Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Property Taxes	\$ 282,747	\$ -	\$ 490,532	\$ -
Interest Income	448	-	880	-
Other Revenue	634	-	644	-
Total Receipts	<u>283,829</u>	<u>-</u>	<u>492,056</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Road and Bridge Construction	283,830	-	492,056	-
Total Disbursements	<u>283,830</u>	<u>-</u>	<u>492,056</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(1)	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
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	User Fee Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 9,101	\$ 8,500	\$ 10,115	\$ 9,500
Interest Income	133	350	456	200
Total Receipts	<u>9,234</u>	<u>8,850</u>	<u>10,571</u>	<u>9,700</u>
<b>DISBURSEMENTS</b>				
Equipment Expense	-	5,000	-	1,000
Mileage and Training	586	3,000	1,950	3,000
Miscellaneous Expense	860	21,000	7,531	26,000
Computer and Information Technology	-	1,000	-	-
Total Disbursements	<u>1,446</u>	<u>30,000</u>	<u>9,481</u>	<u>30,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	7,788	(21,150)	1,090	(20,300)
Cash and Investments - Beginning of Year	<u>21,508</u>	<u>21,508</u>	<u>20,418</u>	<u>20,418</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 29,296</u>	<u>\$ 358</u>	<u>\$ 21,508</u>	<u>\$ 118</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
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	Sheriff's Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 30,260	\$ 35,000	\$ 35,792	\$ 35,000
Grant Revenue	3,470	14,500	8,881	10,000
Interest Income	211	500	787	500
Other Revenue	-	5,000	8,027	5,000
Total Receipts	<u>33,941</u>	<u>55,000</u>	<u>53,487</u>	<u>50,500</u>
<b>DISBURSEMENTS</b>				
Equipment Expense	38,693	50,000	50,298	45,500
Miscellaneous Expense	1,794	5,000	4,061	5,000
Total Disbursements	<u>40,487</u>	<u>55,000</u>	<u>54,359</u>	<u>50,500</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(6,546)	-	(872)	-
Cash and Investments - Beginning of Year	<u>39,272</u>	<u>39,272</u>	<u>40,144</u>	<u>40,144</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 32,726</u></u>	<u><u>\$ 39,272</u></u>	<u><u>\$ 39,272</u></u>	<u><u>\$ 40,144</u></u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
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	Local Emergency Planning Committee Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental	\$ 3,750	\$ -	\$ -	\$ -
Interest Income	186	-	683	-
Total Receipts	<u>3,936</u>	<u>-</u>	<u>683</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Equipment Expense	-	-	16,219	-
Mileage and Training	-	-	-	-
Miscellaneous Expense	-	-	-	-
Total Disbursements	<u>-</u>	<u>-</u>	<u>16,219</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	3,936	-	(15,536)	-
Cash and Investments - Beginning of Year	<u>33,197</u>	<u>33,197</u>	<u>48,733</u>	<u>48,733</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 37,133</u></u>	<u><u>\$ 33,197</u></u>	<u><u>\$ 33,197</u></u>	<u><u>\$ 48,733</u></u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
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	Election Service Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 5,445	\$ 20,000	\$ 13,317	\$ 11,000
Grant Revenue	33,708	-	-	-
Interest Income	310	600	978	300
Total Receipts	<u>39,463</u>	<u>20,600</u>	<u>14,295</u>	<u>11,300</u>
<b>DISBURSEMENTS</b>				
Equipment Expense	-	20,000	17,972	20,000
Mileage and Training	90	1,500	653	1,100
Miscellaneous Expense	807	4,000	393	4,000
Grant Disbursements	29,481	-	-	-
Total Disbursements	<u>30,378</u>	<u>25,500</u>	<u>19,018</u>	<u>25,100</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	9,085	(4,900)	(4,723)	(13,800)
Cash and Investments - Beginning of Year	<u>46,516</u>	<u>46,516</u>	<u>51,239</u>	<u>51,239</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 55,601</u>	<u>\$ 41,616</u>	<u>\$ 46,516</u>	<u>\$ 37,439</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
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	911 Emergency Telephone Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Surcharge Tax	\$ 232,856	\$ 225,000	\$ 1,280	\$ -
Charges for Services	67,640	95,792	84,523	89,068
Grant Revenue	-	432	-	432
Transfers In	-	-	10,964	17,258
Total Receipts	<u>300,496</u>	<u>321,224</u>	<u>96,767</u>	<u>106,758</u>
<b>DISBURSEMENTS</b>				
Equipment Expense	-	3,000	-	-
Operations Expense	300,927	318,224	96,768	106,758
Total Disbursements	<u>300,927</u>	<u>321,224</u>	<u>96,768</u>	<u>106,758</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(431)	-	(1)	-
Cash and Investments - Beginning of Year	<u>431</u>	<u>431</u>	<u>432</u>	<u>432</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 431</u>	<u>\$ 431</u>	<u>\$ 432</u>

See accompanying Notes to Financial Statements.



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	Recorder Technology Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 5,275	\$ 4,700	\$ 4,636	\$ 4,700
Interest Income	62	40	180	110
Transfers In	-	9,260	-	-
Total Receipts	<u>5,337</u>	<u>14,000</u>	<u>4,816</u>	<u>4,810</u>
<b>DISBURSEMENTS</b>				
Equipment Expense	-	14,000	3,600	12,000
Total Disbursements	<u>-</u>	<u>14,000</u>	<u>3,600</u>	<u>12,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	5,337	-	1,216	(7,190)
Cash and Investments - Beginning of Year	<u>9,354</u>	<u>9,354</u>	<u>8,138</u>	<u>8,138</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 14,691</u>	<u>\$ 9,354</u>	<u>\$ 9,354</u>	<u>\$ 948</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
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(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Justice Center Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales Tax	\$ 544,679	\$ 590,000	\$ -	\$ -
Charges for Services	51,620	50,500	34,266	98,000
Intergovernmental	162,551	250,000	205,474	300,000
Interest Income	147	-	-	-
Other Revenue	118,121	8,000	3,447	8,000
Transfers In	1,382,485	1,010,000	1,471,208	1,307,318
Total Receipts	<u>2,259,603</u>	<u>1,908,500</u>	<u>1,714,395</u>	<u>1,713,318</u>
<b>DISBURSEMENTS</b>				
Prisoner Cost	192,813	230,500	210,711	209,500
Employee Benefits	15,300	17,267	13,784	16,940
Employee Uniforms	14,146	14,000	13,599	14,000
Equipment Expense	7,095	40,000	37,440	35,000
Miscellaneous Expense	7,170	8,000	6,960	8,000
Office Supplies	1,542	3,000	1,593	3,200
Payroll Taxes	77,313	75,376	73,416	70,951
Repairs and Maintenance	15,804	45,500	27,536	69,750
Salaries and Wages	987,811	934,917	928,591	867,073
Pension Contributions	233,694	220,356	186,481	201,947
Supplies Expense	6,945	12,500	7,834	12,500
Insurance	127,227	120,082	109,577	107,458
Utilities	80,497	95,000	94,076	85,000
Construction	-	10,000	2,797	12,000
Total Disbursements	<u>1,767,357</u>	<u>1,826,498</u>	<u>1,714,395</u>	<u>1,713,319</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	492,246	82,002	-	(1)
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 492,246</u>	<u>\$ 82,002</u>	<u>\$ -</u>	<u>\$ (1)</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
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ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Grant Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental	\$ 51,833	\$ 51,330	\$ 48,664	\$ 51,200
Total Receipts	<u>51,833</u>	<u>51,330</u>	<u>48,664</u>	<u>51,200</u>
<b>DISBURSEMENTS</b>				
Employee Benefits	40	165	63	165
Payroll Taxes	3,434	3,533	3,292	3,357
Salaries and Wages	44,886	44,886	43,032	42,660
Pension Contributions	1,661	1,347	1,162	1,280
Office and Administrative	1,370	1,400	1,329	1,200
Total Disbursements	<u>51,391</u>	<u>51,331</u>	<u>48,878</u>	<u>48,662</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	442	(1)	(214)	2,538
Cash and Investments - Beginning of Year	<u>2,207</u>	<u>2,207</u>	<u>2,421</u>	<u>2,421</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 2,649</u>	<u>\$ 2,206</u>	<u>\$ 2,207</u>	<u>\$ 4,959</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
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ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Election Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental	\$ 55,081	\$ -	\$ 37,605	\$ -
Total Receipts	<u>55,081</u>	<u>-</u>	<u>37,605</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
Election Costs	55,081	-	37,633	-
Total Disbursements	<u>55,081</u>	<u>-</u>	<u>37,633</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(28)	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>28</u>	<u>28</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
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ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
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	Sheriff Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,186	\$ 1,820	\$ 2,640	\$ 1,600
Interest Income	34	80	99	80
Total Receipts	<u>1,220</u>	<u>1,900</u>	<u>2,739</u>	<u>1,680</u>
<b>DISBURSEMENTS</b>				
Equipment Expense	-	1,000	-	1,100
Miscellaneous Expense	522	900	1,116	580
Total Disbursements	<u>522</u>	<u>1,900</u>	<u>1,116</u>	<u>1,680</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	698	-	1,623	-
Cash and Investments - Beginning of Year	<u>6,169</u>	<u>6,169</u>	<u>4,546</u>	<u>4,546</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 6,867</u>	<u>\$ 6,169</u>	<u>\$ 6,169</u>	<u>\$ 4,546</u>

See accompanying Notes to Financial Statements.

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	Court Appointed Special Advocates Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Grant Revenue	\$ 12,717	\$ 12,506	\$ 13,114	\$ 10,000
Transfers In	-	-	-	-
Total Receipts	<u>12,717</u>	<u>12,506</u>	<u>13,114</u>	<u>10,000</u>
<b>DISBURSEMENTS</b>				
Mileage and Training	-	-	1,531	-
Salaries and Wages	11,228	12,506	12,400	10,000
Office and Administrative	318	-	2,317	-
Grant Disbursements	375	-	375	-
Total Disbursements	<u>11,921</u>	<u>12,506</u>	<u>16,623</u>	<u>10,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	796	-	(3,509)	-
Cash and Investments - Beginning of Year	<u>2,505</u>	<u>2,505</u>	<u>6,014</u>	<u>6,014</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 3,301</u></u>	<u><u>\$ 2,505</u></u>	<u><u>\$ 2,505</u></u>	<u><u>\$ 6,014</u></u>

See accompanying Notes to Financial Statements.

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	Prosecuting Attorney Administrative Handling Cost Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 2,531	\$ 8,205	\$ 5,019	\$ 6,244
Interest Income	6	154	86	154
Other Revenue	80	400	420	300
Total Receipts	<u>2,617</u>	<u>8,759</u>	<u>5,525</u>	<u>6,698</u>
<b>DISBURSEMENTS</b>				
Mileage and Training	2,102	8,000	2,795	11,350
Miscellaneous Expense	115	650	395	350
Office Supplies	11	109	11,245	4,500
Total Disbursements	<u>2,228</u>	<u>8,759</u>	<u>14,435</u>	<u>16,200</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	389	-	(8,910)	(9,502)
Cash and Investments - Beginning of Year	<u>761</u>	<u>761</u>	<u>9,671</u>	<u>9,671</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,150</u>	<u>\$ 761</u>	<u>\$ 761</u>	<u>\$ 169</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
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(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Ambulance District Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Other Revenue	\$ 960	\$ -	\$ 1,872	\$ -
Total Receipts	960	-	1,872	-
<b>DISBURSEMENTS</b>				
Miscellaneous Expense	960	-	1,872	-
Total Disbursements	960	-	1,872	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying Notes to Financial Statements.



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ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
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	Cemetery Trust Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 91	\$ 75	\$ 77	\$ -
Other Revenue	750	-	800	75
Transfers In	-	1,525	-	-
<b>Total Receipts</b>	<b>841</b>	<b>1,600</b>	<b>877</b>	<b>75</b>
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	1,565	1,600	1,680	2,185
<b>Total Disbursements</b>	<b>1,565</b>	<b>1,600</b>	<b>1,680</b>	<b>2,185</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(724)</b>	<b>-</b>	<b>(803)</b>	<b>(2,110)</b>
Cash and Investments - Beginning of Year	20,166	20,166	20,969	20,969
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<b>\$ 19,442</b>	<b>\$ 20,166</b>	<b>\$ 20,166</b>	<b>\$ 18,859</b>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Conceal Carry Weapons Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 22,084	\$ 20,000	\$ 19,518	\$ 20,000
Interest Income	135	500	390	500
Total Receipts	<u>22,219</u>	<u>20,500</u>	<u>19,908</u>	<u>20,500</u>
<b>DISBURSEMENTS</b>				
Criminal Records	3,190	2,500	3,157	2,500
Equipment Expense	13,740	18,000	19,419	18,000
Total Disbursements	<u>16,930</u>	<u>20,500</u>	<u>22,576</u>	<u>20,500</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	5,289	-	(2,668)	-
Cash and Investments - Beginning of Year	<u>20,395</u>	<u>20,395</u>	<u>23,063</u>	<u>23,063</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 25,684</u>	<u>\$ 20,395</u>	<u>\$ 20,395</u>	<u>\$ 23,063</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 183,334	\$ 111,600	\$ 88,018	\$ 106,000
Interest Income	311	1,200	578	1,200
Transfers In	-	3,200	-	-
Total Receipts	<u>183,645</u>	<u>116,000</u>	<u>88,596</u>	<u>107,200</u>
<b>DISBURSEMENTS</b>				
Jail Supplies	141,567	116,000	135,792	107,200
Total Disbursements	<u>141,567</u>	<u>116,000</u>	<u>135,792</u>	<u>107,200</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	42,078	-	(47,196)	-
Cash and Investments - Beginning of Year	<u>10,824</u>	<u>10,824</u>	<u>58,020</u>	<u>58,020</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 52,902</u>	<u>\$ 10,824</u>	<u>\$ 10,824</u>	<u>\$ 58,020</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Collector Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 46,985	\$ 33,000	\$ 38,846	\$ 33,000
Interest Income	578	800	917	1,400
Total Receipts	<u>47,563</u>	<u>33,800</u>	<u>39,763</u>	<u>34,400</u>
<b>DISBURSEMENTS</b>				
Equipment Expense	3,133	4,000	-	4,000
Mileage and Training	5,221	20,600	4,630	20,600
Office Supplies	8,702	12,336	14,704	-
Professional Services	100	26,346	100	32,700
Computer and Information Technology	14,000	14,700	14,000	14,700
Total Disbursements	<u>31,156</u>	<u>77,982</u>	<u>33,434</u>	<u>72,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	16,407	(44,182)	6,329	(37,600)
Cash and Investments - Beginning of Year	<u>44,182</u>	<u>44,182</u>	<u>37,853</u>	<u>37,853</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 60,589</u>	<u>\$ -</u>	<u>\$ 44,182</u>	<u>\$ 253</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Waterfall JC Bond Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales Tax	\$ 1,482,059	\$ 1,500,000	\$ 1,472,158	\$ 1,400,600
Interest Income	1,232	1,000	1,106	400
Total Receipts	<u>1,483,291</u>	<u>1,501,000</u>	<u>1,473,264</u>	<u>1,401,000</u>
<b>DISBURSEMENTS</b>				
Principal Payments on Long-Term Debt	100,000	102,000	395,000	447,888
Interest on Long-Term Debt	1,048	600	5,245	1,900
Interest	875	-	1,500	1,900
Transfers Out	1,382,485	1,398,400	1,394,500	1,015,912
Total Disbursements	<u>1,484,408</u>	<u>1,501,000</u>	<u>1,796,245</u>	<u>1,467,600</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(1,117)	-	(322,981)	(66,600)
Cash and Investments - Beginning of Year	<u>1,367</u>	<u>1,367</u>	<u>324,348</u>	<u>324,348</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 250</u>	<u>\$ 1,367</u>	<u>\$ 1,367</u>	<u>\$ 257,748</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	CARES Act 2020 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Grant Revenue	\$ 2,903,434	\$ -	\$ -	\$ -
Interest Income	2,979	-	-	-
Total Receipts	<u>2,906,413</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DISBURSEMENTS</b>				
CARES Act Disbursements	<u>2,873,182</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>2,873,182</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	33,231	-	-	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 33,231</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL  
(CONTINUED)  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Quarter Cent Capital Improvements Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Sales Tax	\$ 810,568	\$ 725,000	\$ 737,973	\$ 704,000
Interest Income	3,466	-	5,541	-
Total Receipts	<u>814,034</u>	<u>725,000</u>	<u>743,514</u>	<u>704,000</u>
<b>DISBURSEMENTS</b>				
Principal Payments on Long-Term Debt	550,000	671,300	550,000	680,188
Interest on Long-Term Debt	103,124	-	127,966	-
Interest	1,050	-	1,800	-
Transfers Out	338,000	-	-	-
Total Disbursements	<u>992,174</u>	<u>671,300</u>	<u>679,766</u>	<u>680,188</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(178,140)	53,700	63,748	23,812
Cash and Investments - Beginning of Year	<u>803,999</u>	<u>803,999</u>	<u>740,251</u>	<u>740,251</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 625,859</u></u>	<u><u>\$ 857,699</u></u>	<u><u>\$ 803,999</u></u>	<u><u>\$ 764,063</u></u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES  
ARISING FROM CASH TRANSACTIONS  
AGENCY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2020**

	Building Fund	Sheriff Deputy Supplemental Fund	Capital Schools Fund	Collector	Institution Tax Fund	Surplus Tax Fund	Unclaimed Fees Fund	Total Agency
<b>ASSETS</b>								
Cash and Investments	\$ 25	\$ -	\$ 35,509	\$ 29,845,032	\$ 16,148	\$ 38,507	\$ 16,614	\$ 29,951,835
Total Assets	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 35,509</u>	<u>\$ 29,845,032</u>	<u>\$ 16,148</u>	<u>\$ 38,507</u>	<u>\$ 16,614</u>	<u>\$ 29,951,835</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities	\$ 25	\$ -	\$ 35,509	\$ 29,845,032	\$ 16,148	\$ 38,507	\$ 16,614	\$ 29,951,835
Total Liabilities	25	-	35,509	29,845,032	16,148	38,507	16,614	29,951,835
<b>FUND BALANCES</b>	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 35,509</u>	<u>\$ 29,845,032</u>	<u>\$ 16,148</u>	<u>\$ 38,507</u>	<u>\$ 16,614</u>	<u>\$ 29,951,835</u>

See accompanying Notes to Financial Statements.



**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES  
ARISING FROM CASH TRANSACTIONS (CONTINUED)  
AGENCY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2019**

	Building Fund	Sheriff Deputy Supplemental Fund	Capital Schools Fund	Institution Tax Fund	Surplus Tax Fund	Collector	Unclaimed Fees Fund	Total Agency
<b>ASSETS</b>								
Cash and Investments	\$ 25	\$ 150	\$ 53,436	\$ 42,791	\$ 52,388	\$ 29,548,040	\$ 16,354	\$ 29,713,184
Total Assets	<u>\$ 25</u>	<u>\$ 150</u>	<u>\$ 53,436</u>	<u>\$ 42,791</u>	<u>\$ 52,388</u>	<u>\$ 29,548,040</u>	<u>\$ 16,354</u>	<u>\$ 29,713,184</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities	\$ 25	\$ 150	\$ 53,436	\$ 42,791	\$ 52,388	\$ 29,548,040	\$ 16,354	\$ 29,713,184
Total Liabilities	25	150	53,436	42,791	52,388	29,548,040	16,354	29,713,184
<b>FUND BALANCES</b>	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 25</u>	<u>\$ 150</u>	<u>\$ 53,436</u>	<u>\$ 42,791</u>	<u>\$ 52,388</u>	<u>\$ 29,548,040</u>	<u>\$ 16,354</u>	<u>\$ 29,713,184</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County of Randolph, Huntsville, Missouri (the County), which is governed by a three-member board of commissioners, was established in 1829 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector, Coroner, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

**A. Reporting Entity**

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, Senate Bill 40 Board, and social and human services.

The financial statements referred to above include only the primary government of the County of Randolph, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senate Bill 40 fund is excluded from these financial statements because a separate standalone financial statement audit is performed.

**B. Basis of Presentation**

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency 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. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (continued)**

Fiduciary Fund Types

Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

**C. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of using the regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

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

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Budget and Budgetary Accounting**

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

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments 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 for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Property Taxes**

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 valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation, was:

	<u>2020</u>	<u>2019</u>
Real Estate	\$ 405,861,686	\$ 403,304,184
Personal Property	111,101,852	109,673,337
Total	<u>\$ 516,963,538</u>	<u>\$ 512,977,521</u>

During 2020 and 2019, the County Commission approved a \$.4086 and \$.4181 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	<u>2020</u>	<u>2019</u>
General Revenue Fund	\$ 0.2147	\$ 0.2242
Special Road and Bridge Fund	0.1939	0.1939
Total	<u>\$ 0.4086</u>	<u>\$ 0.4181</u>

**F. Cash Deposits and Investments**

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less, if applicable. 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, provided, however, that no such investment shall be purchased at a price in excess of 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 balances are presented in the notes to the financial statements.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Interfund Transactions**

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

**NOTE 2 DEPOSITS AND INVESTMENTS**

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

**Deposits**

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2020 and 2019 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

**Summary of Carrying Values**

The carrying values of cash and investments in governmental and agency funds included in the financial statements at December 31, 2020 and 2019, as follows:

Governmental Funds:	2020	2019
Deposits and Cash Equivalents	\$ 5,917,072	\$ 4,311,754
Investments	13,000	13,000
Total Government Funds	<u>\$ 5,930,072</u>	<u>\$ 4,324,754</u>
Agency Funds:	2020	2019
Deposits	\$ 29,951,835	\$ 29,713,184
Total Agency Funds	<u>\$ 29,951,835</u>	<u>\$ 29,713,184</u>

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investment Interest Rate Risk**

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**NOTE 3 CERTIFICATES OF PARTICIPATION**

In 2004, the County issued \$6,800,000 in Public Facilities Authority Leasehold Revenue Bonds, for the construction of the Justice Center, with scheduled maturity of April 1, 2020 (Series 2004). In February 2013, the County issued \$2,380,000 in Lease Refunding Certificates of Participation, a direct placement, (Series 2013) for the purpose of refunding Series 2004. The certificates of participation bear interest at varying interest rates between 0.85% and 2.10%. The County pays the principal and interest for the long-term debt out of revenues generated from the sales tax approved by the voters in April 2002.

In April 2015, the County authorized the issuance of \$6,910,000 in Lease Certificates of Participation, a direct placement, (Series 2015). Proceeds from Series 2015 were used to finance construction of an administration building. The certificates of participation bear interest at varying interest rates between 0.75% and 3.10% and mature in 2027.

In May 2020, the County issued \$4,280,000 in Certificates of Participation, a direct placement (Series 2020). The proceeds from Series 2020 were used to refund the Series 2015. The Series 2020 Certificates of Participation bear interest at 2.00% and mature in 2027.

The schedule of changes in direct placement COPs and future maturities for the year ending December 31, 2020 are as follows:

	Balance 2019	Additions	Retirement	Balance 2020	Due within One Year
Series 2013	\$ 100,000	\$ -	\$ (100,000)	\$ -	\$ -
Series 2015	4,825,000	-	(4,825,000)	-	-
Series 2020	-	4,280,000	-	4,280,000	580,000
Total	<u>\$ 4,925,000</u>	<u>\$ 4,280,000</u>	<u>\$ (4,925,000)</u>	<u>\$ 4,280,000</u>	<u>\$ 580,000</u>

Year Ending <u>December 31,</u>	Principal Maturities	Interest Maturities	Total
2021	\$ 580,000	\$ 76,208	\$ 656,208
2022	605,000	65,962	670,962
2023	630,000	55,511	685,511
2024	625,000	44,848	669,848
2025	645,000	33,970	678,970
2026-2027	1,195,000	107,921	1,302,921
Total	<u>\$ 4,280,000</u>	<u>\$ 384,420</u>	<u>\$ 4,664,420</u>

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 3 CERTIFICATES OF PARTICIPATION (CONTINUED)**

The schedule of changes in direct placement COPs and future maturities for the year ending December 31, 2019 are as follows:

	Balance 2018	Additions	Retirement	Balance 2019	Due within One Year
Series 2013	\$ 495,000	\$ -	\$ (395,000)	\$ 100,000	\$ 100,000
Series 2015	5,375,000	-	(550,000)	4,825,000	540,000
Total	<u>\$ 5,870,000</u>	<u>\$ -</u>	<u>\$ (945,000)</u>	<u>\$ 4,925,000</u>	<u>\$ 640,000</u>

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2020	\$ 640,000	\$ 74,600	\$ 714,600
2021	560,000	76,208	636,208
2022	575,000	65,962	640,962
2023	600,000	55,511	655,511
2024	600,000	44,848	644,848
2025-2027	1,950,000	141,891	2,091,891
Total	<u>\$ 4,925,000</u>	<u>\$ 459,020</u>	<u>\$ 5,384,020</u>

**NOTE 4 CAPITAL LEASES AND OTHER LONG-TERM DEBT**

In November 2009, the County entered into a lease purchase agreement with a local banking facility in the amount of \$145,000 for the purpose of installing a computerized temperature control system (Temp Control) at the Randolph County Justice Center building. The rate of interest was 3.95% for ten years with an annual rental payment of \$17,853.

In August 2013, the County entered into a purchase agreement with a business entity in the net amount of \$186,190 for the purchase of a new Caterpillar motor grader after trade-in. The first payment was not due until February 2015. The rate of interest is 2.90%. The lease requires five annual payments and matured on February 27, 2019.

In September 2017, the County entered into loan agreement with the Department of Economic Development – Division of Energy in the amount of \$111,000 for the purpose of installing a computerized temperature control system at the Randolph County Justice Center building (Heat Pump). The rate of interest is 2.50% for ten years with an annual principal and interest payment of \$6,294.

In December 2017, the County entered into a lease purchase agreement with a local banking facility in the amount of \$195,000 for the purpose of purchasing an auxiliary power unit (Auxiliary Power). The lease requires seven annual payments of \$31,302 with an interest rate of 2.96%. The lease matures in December 2024.



**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 4 CAPITAL LEASES AND OTHER LONG-TERM DEBT (CONTINUED)**

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2020 are as follows:

	Balance 2019	Additions	Retirement	Balance 2020	Due Within One Year
Heat Pump	\$ 85,400	\$ -	\$ (10,519)	\$ 74,881	\$ 10,783
Auxiliary Power	143,322	-	(27,000)	116,322	27,810
Total	<u>\$ 228,722</u>	<u>\$ -</u>	<u>\$ (37,519)</u>	<u>\$ 191,203</u>	<u>\$ 38,593</u>

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2021	\$ 38,593	\$ 5,297	\$ 43,890
2022	39,700	4,190	43,890
2023	40,836	3,053	43,889
2024	41,981	1,885	43,866
2025	11,910	678	12,588
2026 - 2027	18,183	453	18,636
Total	<u>\$ 191,203</u>	<u>\$ 15,556</u>	<u>\$ 206,759</u>

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2019 are as follows:

	Balance 2018	Additions	Retirement	Balance 2019	Due Within One Year
Heat Pump	\$ 95,660	\$ -	\$ (10,260)	\$ 85,400	\$ 10,519
Caterpillar	144,129	-	(144,129)	-	-
Temp Control	17,174	-	(17,174)	-	-
Auxiliary Power	169,550	-	(26,228)	143,322	26,988
Total	<u>\$ 426,513</u>	<u>\$ -</u>	<u>\$ (197,791)</u>	<u>\$ 228,722</u>	<u>\$ 37,507</u>

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2020	\$ 37,507	\$ 6,382	\$ 43,889
2021	38,593	5,297	43,890
2022	39,700	4,190	43,890
2023	40,836	3,053	43,889
2024	41,981	1,885	43,866
2025 - 2027	30,105	1,131	31,236
Total	<u>\$ 228,722</u>	<u>\$ 21,938</u>	<u>\$ 250,660</u>

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 5 OPERATING LEASES**

In November 2016, the Prosecuting Attorney entered into an operating lease agreement through Leaf Capital Funding, LLC for the lease of a copier machine. The lease term is 63 months with a monthly payment of \$158. The County paid lease expense of \$1,991 in 2020 and \$2,028 in 2019.

2020 Future Minimum Payments for Operating Leases

<u>Year Ending December 31</u>	<u>Amount</u>
2021	\$ 1,896
2022	1,425
Total	<u>\$ 3,321</u>

2019 Future Minimum Payments for Operating Leases

<u>Year Ending December 31</u>	<u>Amount</u>
2020	\$ 1,896
2021	1,896
2022	1,425
Total	<u>\$ 5,217</u>

**NOTE 6 INTERFUND TRANSFERS**

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

	<u>2020</u>		<u>2019</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Revenue Fund	\$ (338,000)	\$ -	\$ -	\$ 87,672
Quarter Cent Capital Improvements Fund	-	338,000	-	-
911 Emergency Telephone Fund	-	-	(10,964)	-
Justice Center Fund	(1,382,485)	-	(1,471,208)	-
Waterfall JC Bond Fund	-	1,382,485	-	1,394,500
Total	<u>\$ (1,720,485)</u>	<u>\$ 1,720,485</u>	<u>\$ (1,482,172)</u>	<u>\$ 1,482,172</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 7 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)**

**Plan Description**

The County of Randolph's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County of Randolph participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent-multiple employer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

**Benefits Provided**

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

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

**Contributions**

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4.0% of their gross pay to the pension plan. Employer contribution rates are 2.7% (General) and 1.9% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$249,836 and \$200,255 to LAGERS, respectively.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 8 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

**Plan Description**

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system. CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF 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, or by calling 1-573-632-9203.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 8 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

**Contributions**

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2020 and 2019, the County collected and remitted to CERF, employee contributions of \$367,049 and \$321,429 for the years then ended December 31, 2020 and 2019, respectively.

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

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

The County remitted to CERF \$271,846 and \$204,693, respectively, for the years then ended December 31, 2020 and 2019.

**NOTE 9 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 has contributed \$5,135 and \$4,517 for the years ended December 31, 2020 and 2019, respectively.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 10 TAX ABATEMENT**

Tax abatements, are agreements between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. Governmental Accounting Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures* (GASB 77) requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

**Enterprise Zone Credits**

Enterprise zone credits are available to local businesses. The County grants property tax abatements of business property tax bills for the purpose of attracting or retaining businesses within their jurisdictions. The City's estimated net reduced tax revenue for the year ending December 31, 2020 and 2019 was \$79,364 and \$255,838, respectively.

**NOTE 11 CLAIMS COMMITMENTS AND CONTINGENCIES**

**A. Litigation**

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

**B. Compensated Absences**

Regular full-time employees who have completed the introductory period are eligible to receive vacation time as follows: 0 to 1 year of service, 5 days; 1 to 5 years of service, 10 days; 5 to 15 years of service, 15 days; and after 15 years of service, 20 days. No more than 10 days of fully earned vacation may be carried over from year to year. Upon termination of employment, an employee will receive equivalent cash reimbursement for any accrued, unused, and fully earned vacation leave. Regular full-time employees earn 1 day of sick leave per complete calendar month. A maximum of 16 hours of sick leave may be used as personal time. Upon termination of employment, no payment will be made for unused sick leave.

**C. Federal and State Assisted Programs**

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. 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.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 12 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 created pursuant to state statute (Section 537.700 RSMo.). 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 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 also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a nonprofit 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.

**NOTE 13 UNCERTAINTIES**

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

**STATE COMPLIANCE SECTION**



**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
SCHEDULE OF STATE FINDINGS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SCHEDULE OF STATE FINDINGS**

1. For the year ended December 31, 2020, actual expenditures exceeded those budgeted in the Election Service Fund, Prosecuting Attorney Grant Fund, Inmate Security Fund and Quarter Cent Capital Improvements Fund.
2. For the year ended December 31, 2019, actual expenditures exceeded those budgeted in the Justice Center Fund, Prosecuting Attorney Grant Fund, Court Appointed Special Advocates Fund, Sheriff Conceal Carry Weapons Fund, Inmate Security Fund, Waterfall JC Bond Fund and Sheriff's Fund.
3. For the year ended December 31, 2020, no budget was prepared for the Moberly Special Road and Bridge Fund, Special Election Fund, Ambulance District Fund, and Local Emergency Planning Committee Fund and CARES Act 2020 Fund.
4. For the year ended December 31, 2019, no budget was prepared for the Moberly Special Road and Bridge Fund, Local Emergency Planning Committee Fund, Special Election Fund and Ambulance District Fund.

**FEDERAL COMPLIANCE SECTION**



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

County Commission  
Randolph County  
Huntsville, 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 County of Randolph (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated October 30, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of 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. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the state of Missouri.

### Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 the County'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 result of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
October 30, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission  
The County of Randolph  
Huntsville, Missouri

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

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

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County'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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the County 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, 2020 and 2019.

## **Report on Internal Control Over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the County as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County of Randolph's basic financial statements. We issued our report thereon dated October 30, 2021, which contained an adverse opinion on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 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, on the basis of accounting described in Note 1 to the financial statements.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
October 30, 2021

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	2020 Federal Expenditures	2019 Federal Expenditures
<b>U.S. Department of the Treasury Pass-Through Programs From:</b>					
Missouri State Treasurer					
COVID19: Coronavirus Relief Fund	21.019	N/A	\$ -	\$ 2,873,180	\$ -
<b>Election Assistance Commission Pass-Through Programs From:</b>					
Missouri Secretary of State					
COVID19: Help America Vote Act Grant	90.404	N/A	-	29,481	-
<b>U.S. Department of Justice Pass-Through Programs From:</b>					
Missouri Department of Public Safety					
Edward Byrne Memorial Justice Assistance Grant	16.738	N/A	-	230,611	240,198
Crime Victim Assistance	16.575	N/A	-	45,233	42,614
Total Missouri Department of Public Safety			<u>-</u>	<u>275,844</u>	<u>282,812</u>
Total U.S. Department of Justice			<u>-</u>	<u>275,844</u>	<u>282,812</u>
 Total Expenditures of Federal Awards			<u><u>\$ -</u></u>	<u><u>\$ 3,178,505</u></u>	<u><u>\$ 282,812</u></u>

See accompanying notes to the Schedule of Expenditures of Federal Awards



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

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Randolph (the County) under programs of the federal government 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 INDIRECT COST RATE**

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**THE COUNTY OF RANDOLPH  
HUNTSVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION I - SUMMARY OF THE AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued:	<b><u>Unmodified - Regulatory Basis</u></b>	
Internal control over financial reporting:		
Material weakness(es) identified?	_____ yes	_____ <u>X</u> _____ no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	_____ yes	_____ <u>X</u> _____ none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <u>X</u> _____ no

**Federal Awards**

Internal control over major programs:		
Material weakness(es) identified?	_____ yes	_____ <u>X</u> _____ no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	_____ <u>X</u> _____ yes	_____ none reported
Type of auditors' report issued on compliance for major programs:	<b><u>Unmodified</u></b>	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	_____ <u>X</u> _____ yes	_____ no

Identification of major programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
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21.019	Coronavirus Relief Fund
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Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 750,000</u>
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Auditee qualified as low-risk auditee?	_____ yes	_____ <u>X</u> _____ no
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**HUNTSVILLE, MISSOURI  
HUNTSVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No financial statement findings reported under *Government Auditing Standards*.

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

**2020-001**      **Federal Grantor:** US Department of Treasury, Election Assistance Commission

**Pass-Through Grantor:** Missouri State Treasurer, Missouri Secretary of State

**Federal CFDA Number:** 21.019 and 90.404

**Program Title:** Coronavirus Relief Fund, Help America Vote Act

**Award Year:** 2020

**Type of Finding:** Significant Deficiency in Internal Controls over Compliance

**Criteria:** Title 2 U.S. Code of Federal Regulations Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

**Condition:** When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained an error that initially reported the incorrect federal expenditures for CFDA numbers 21.019 and 90.404.

**Effect:** Federal expenditures on the SEFA were incorrect.

**Questioned Costs:** None.

**Cause:** Management mistakenly omitted federal expenditures for CFDA numbers 21.019 and 90.404.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

# Randolph County



**Will Ellis**

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## THE COUNTY OF RANDOLPH CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2019, AND 2020

The County of Randolph respectfully submits the following corrective action plan for the year ended December 31, 2020.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### **FINDINGS—FINANCIAL STATEMENT AUDIT**

No financial statement findings reported under Government Auditing Standards.

### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Election Assistance Commission US Department of Treasury

2020-001      Coronavirus Relief Fund, Help America Vote Act – CFDA No. 21.019 and 90.404

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures will also be reported rather than budgeted amounts or cash received.

Name(s) of the contact person(s) responsible for corrective action: Will Ellis

Planned completion date for corrective action plan: December 31, 2021.

If there are any questions regarding this plan, please call Will Ellis at (844)277-6555.