



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Schuyler County, Missouri

The Office of the State Auditor contracted for an audit of Schuyler County's financial statements for the 2 years ended December 31, 2018, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

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

Nicole R. Galloway, CPA
State Auditor

August 2019
Report No. 2019-080



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Schuyler County

2018-001 Procurement Procedures	The County solicit bids in accordance with Missouri state law and maintain bid documentation in conjunction with associated disbursement records. In cases in which state statutes would normally dictate that bidding is necessary but is not performed, this reasoning should be included in the Commission minutes or elsewhere.
2018-002 Investment Policy	The County adopt an investment policy in accordance with state statutes and review compliance with this policy at least annually. The Model Investment Policy from the State Treasurer's office has been provided to the County for review.

ANNUAL FINANCIAL REPORT

SCHUYLER COUNTY, MISSOURI

For the Years Ended
December 31, 2018 and 2017

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

SCHUYLER COUNTY, MISSOURI

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INTRODUCTORY SECTION

SCHUYLER COUNTY, MISSOURI
List of Elected Officials 2017-2018

County Commission

Presiding Commissioner – Rodney Cooper

Northern Commissioner – Jim Werner

Southern Commissioner – Jeff Lindquist

Other Elected Officials

Assessor – Gary Stump

Circuit Clerk – Judy Keim

Collector – Tammy R. Steele

County Clerk – Bree Shaw

Coroner – Douglas B. Norman

Prosecuting Attorney – Lindsay Gravett

Public Administrator – Mary (Melody) Whitacre

Recorder – Linda Blessing

Sheriff – Joe Wuebker

Treasurer – Karmen Burt

FINANCIAL SECTION

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

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Schuyler County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Schuyler County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2017 and 2018, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Schuyler County, Missouri, as of December 31, 2017 and 2018, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Schuyler County, Missouri, as of December 31, 2017 and 2018, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated July 30, 2019, on our consideration of Schuyler County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Schuyler County, Missouri’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
July 30, 2019

SCHUYLER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2017 AND 2018

Fund	Cash and Investments			Cash and Cash Investments			Cash and Cash Investments
	January 1, 2017	Receipts 2017	Disbursements 2017	December 31, 2017	Receipts 2018	Disbursements 2018	
General Revenue	\$ 186,458	\$ 707,688	\$ 728,545	\$ 165,601	\$ 709,011	\$ 708,803	\$ 165,809
Special Road & Bridge	200,822	733,112	738,858	195,076	677,797	718,202	154,671
Assessment	-	77,437	73,626	3,811	75,528	75,770	3,569
Users Fees	9,194	1,625	3,395	7,424	1,869	3,880	5,413
Law Enforcement Training	4,213	1,542	2,397	3,358	1,507	487	4,378
Law Sales	-	420,458	420,458	-	465,896	465,896	-
Bad Check	1,182	1,574	928	1,828	2,045	1,947	1,926
Civil Service	2,154	3,646	3,378	2,422	4,533	4,823	2,132
5% Election Services	8,008	1,913	4,409	5,512	6,078	7,404	4,186
Recorder's	2,006	923	1,684	1,245	1,098	1,457	886
Special Elections	-	6,959	6,959	-	27,787	27,787	-
Senior Citizen	-	26,646	26,646	-	23,335	23,335	-
Domestic Violence	2	206	198	10	92	102	-
Collector's Tax Maintenance	11,908	6,117	6,670	11,355	6,446	4,243	13,558
Sheriff Revolving	13,732	791	1,234	13,289	1,487	3,568	11,208
Confined Animal Feeding Operation (CAFO)	4,289	797	-	5,086	290	-	5,376
Collector's Restitution	-	1,800	1,800	-	1,800	1,800	-
Modex	12,105	3,354	-	15,459	2,948	7,664	10,743
Drug/Alcohol Education Training	-	-	-	-	3,731	3,616	115
County Improvement Corporation	35	47,686	46,909	812	14,755	13,403	2,164
Prosecuting Attorney Training	27	247	274	-	241	241	-
Sales Tax Trust	202,470	174,871	166,842	210,499	176,200	174,211	212,488
Law Enforcement Restitution	4,455	1,397	832	5,020	453	3,585	1,888
Total	<u>\$ 663,060</u>	<u>\$ 2,220,789</u>	<u>\$ 2,236,042</u>	<u>\$ 647,807</u>	<u>\$ 2,204,927</u>	<u>\$ 2,252,224</u>	<u>\$ 600,510</u>

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

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

	GENERAL REVENUE FUND			
	Year Ended December 31,			
	2017		2018	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 143,000	\$ 165,422	\$ 182,700	\$ 149,783
Sales taxes	340,000	347,476	360,000	350,228
Intergovernmental	53,242	57,045	56,771	66,684
Charges for services	90,300	88,062	91,940	90,059
Interest	1,850	1,639	1,850	1,114
Other	30,500	23,044	27,500	36,143
Transfers in	29,350	25,000	39,956	15,000
Total Receipts	<u>\$ 688,242</u>	<u>\$ 707,688</u>	<u>\$ 760,717</u>	<u>\$ 709,011</u>
DISBURSEMENTS				
County Commission	\$ 66,388	\$ 66,092	\$ 68,322	\$ 73,950
County Clerk	77,130	77,575	79,155	76,616
Elections	9,115	-	24,475	13,089
Buildings and grounds	126,000	124,143	100,000	58,687
Employee fringe benefits	21,700	20,326	21,700	22,534
Treasurer	34,744	32,902	35,586	35,300
Collector	51,040	47,789	52,974	48,847
Recorder of Deeds	35,800	35,636	36,786	36,409
Circuit Clerk	14,300	10,782	11,400	6,970
Court administration	16,791	14,001	18,388	15,179
Public Administrator	22,015	20,515	19,638	19,489
Other County government	98,493	93,911	98,572	99,295
Health and welfare	2,535	1,950	2,535	1,950
Transfers out	204,138	182,923	230,602	200,488
Emergency fund	20,647	-	22,822	-
Total Disbursements	<u>\$ 800,836</u>	<u>\$ 728,545</u>	<u>\$ 822,955</u>	<u>\$ 708,803</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (112,594)	\$ (20,857)	\$ (62,238)	\$ 208
CASH AND INVESTMENTS, JANUARY 1	<u>186,458</u>	<u>186,458</u>	<u>165,601</u>	<u>165,601</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 73,864</u>	<u>\$ 165,601</u>	<u>\$ 103,363</u>	<u>\$ 165,809</u>

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

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

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 335,500	\$ 381,631	\$ 393,700	\$ 332,637	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	455,780	323,763	433,949	324,452	63,600	68,856	69,500	60,546
Charges for services	15,000	18,977	11,500	9,864	2,400	2,545	2,700	3,284
Interest	5,500	2,881	2,900	1,666	210	209	210	128
Other	8,000	5,860	5,000	9,178	1,350	1,834	1,850	2,642
Transfers in	-	-	-	-	7,533	3,993	-	8,928
Total Receipts	<u>\$ 819,780</u>	<u>\$ 733,112</u>	<u>\$ 847,049</u>	<u>\$ 677,797</u>	<u>\$ 75,093</u>	<u>\$ 77,437</u>	<u>\$ 74,260</u>	<u>\$ 75,528</u>
DISBURSEMENTS								
Salaries	\$ 245,153	\$ 226,804	\$ 250,000	\$ 214,598	\$ 57,253	\$ 57,253	\$ 58,821	\$ 58,821
Employee fringe benefits	36,500	33,570	34,500	29,551	5,700	5,457	5,700	5,531
Materials and supplies	317,800	152,932	233,700	229,226	3,465	3,546	3,310	6,857
Services and other	85,622	82,641	87,339	91,196	3,075	2,302	3,090	2,161
Capital outlay	118,259	151,611	193,586	138,631	5,600	5,068	6,950	2,400
Construction	175,000	66,300	-	-	-	-	-	-
Transfers out	29,350	25,000	39,956	15,000	-	-	-	-
Total Disbursements	<u>\$ 1,007,684</u>	<u>\$ 738,858</u>	<u>\$ 839,081</u>	<u>\$ 718,202</u>	<u>\$ 75,093</u>	<u>\$ 73,626</u>	<u>\$ 77,871</u>	<u>\$ 75,770</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (187,904)</u>	<u>\$ (5,746)</u>	<u>\$ 7,968</u>	<u>\$ (40,405)</u>	<u>\$ -</u>	<u>\$ 3,811</u>	<u>\$ (3,611)</u>	<u>\$ (242)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>200,822</u>	<u>200,822</u>	<u>195,076</u>	<u>195,076</u>	<u>-</u>	<u>-</u>	<u>3,811</u>	<u>3,811</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 12,918</u>	<u>\$ 195,076</u>	<u>\$ 203,044</u>	<u>\$ 154,671</u>	<u>\$ -</u>	<u>\$ 3,811</u>	<u>\$ 200</u>	<u>\$ 3,569</u>

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

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

	USERS FEES FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	600	538	575	505
Charges for services	3,500	1,534	1,500	1,820	1,500	970	1,200	972
Interest	150	91	100	49	35	34	35	30
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,650</u>	<u>\$ 1,625</u>	<u>\$ 1,600</u>	<u>\$ 1,869</u>	<u>\$ 2,135</u>	<u>\$ 1,542</u>	<u>\$ 1,810</u>	<u>\$ 1,507</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	2,500	123	2,500	431	-	-	-	-
Services and other	700	859	1,000	480	3,000	2,397	3,000	487
Capital outlay	3,000	2,413	3,000	2,969	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,200</u>	<u>\$ 3,395</u>	<u>\$ 6,500</u>	<u>\$ 3,880</u>	<u>\$ 3,000</u>	<u>\$ 2,397</u>	<u>\$ 3,000</u>	<u>\$ 487</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (2,550)</u>	<u>\$ (1,770)</u>	<u>\$ (4,900)</u>	<u>\$ (2,011)</u>	<u>\$ (865)</u>	<u>\$ (855)</u>	<u>\$ (1,190)</u>	<u>\$ 1,020</u>
CASH AND INVESTMENTS, JANUARY 1	<u>9,194</u>	<u>9,194</u>	<u>7,424</u>	<u>7,424</u>	<u>4,213</u>	<u>4,213</u>	<u>3,358</u>	<u>3,358</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 6,644</u>	<u>\$ 7,424</u>	<u>\$ 2,524</u>	<u>\$ 5,413</u>	<u>\$ 3,348</u>	<u>\$ 3,358</u>	<u>\$ 2,168</u>	<u>\$ 4,378</u>

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

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

	LAW SALES FUND				BAD CHECK FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	170,000	173,740	180,000	175,116	-	-	-	-
Intergovernmental	36,874	38,636	40,987	47,001	-	-	-	-
Charges for services	52,050	31,323	36,240	54,674	2,000	1,574	1,600	2,045
Interest	-	-	-	-	-	-	-	-
Other	-	1,088	1,098	804	10	-	-	-
Transfers in	196,605	175,671	227,353	188,301	-	-	-	-
Total Receipts	<u>\$ 455,529</u>	<u>\$ 420,458</u>	<u>\$ 485,678</u>	<u>\$ 465,896</u>	<u>\$ 2,010</u>	<u>\$ 1,574</u>	<u>\$ 1,600</u>	<u>\$ 2,045</u>
DISBURSEMENTS								
Salaries	\$ 273,762	\$ 263,205	\$ 293,001	\$ 292,623	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	31,766	30,761	34,566	33,241	-	-	-	-
Materials and supplies	15,678	13,210	16,090	14,490	-	-	-	-
Services and other	123,523	97,995	131,771	105,751	3,000	928	3,300	1,947
Capital outlay	10,800	9,660	10,250	8,295	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	5,627	-	11,496	-	-	-	-
Total Disbursements	<u>\$ 455,529</u>	<u>\$ 420,458</u>	<u>\$ 485,678</u>	<u>\$ 465,896</u>	<u>\$ 3,000</u>	<u>\$ 928</u>	<u>\$ 3,300</u>	<u>\$ 1,947</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (990)	\$ 646	\$ (1,700)	\$ 98
CASH AND INVESTMENTS,								
JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,182</u>	<u>1,182</u>	<u>1,828</u>	<u>1,828</u>
CASH AND INVESTMENTS,								
DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192</u>	<u>\$ 1,828</u>	<u>\$ 128</u>	<u>\$ 1,926</u>

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

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

	CIVIL SERVICE FUND				5% ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,525	3,646	3,870	4,533	3,048	1,825	6,567	6,039
Interest	-	-	-	-	60	88	85	39
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,525</u>	<u>\$ 3,646</u>	<u>\$ 3,870</u>	<u>\$ 4,533</u>	<u>\$ 3,108</u>	<u>\$ 1,913</u>	<u>\$ 6,652</u>	<u>\$ 6,078</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,000	-	1,000	1,113
Services and other	3,625	3,378	6,000	4,823	2,000	349	2,000	116
Capital outlay	-	-	-	-	2,000	4,060	6,175	6,175
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,625</u>	<u>\$ 3,378</u>	<u>\$ 6,000</u>	<u>\$ 4,823</u>	<u>\$ 6,000</u>	<u>\$ 4,409</u>	<u>\$ 9,175</u>	<u>\$ 7,404</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (100)	\$ 268	\$ (2,130)	\$ (290)	\$ (2,892)	\$ (2,496)	\$ (2,523)	\$ (1,326)
CASH AND INVESTMENTS, JANUARY 1	<u>2,154</u>	<u>2,154</u>	<u>2,422</u>	<u>2,422</u>	<u>8,008</u>	<u>8,008</u>	<u>5,512</u>	<u>5,512</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,054</u>	<u>\$ 2,422</u>	<u>\$ 292</u>	<u>\$ 2,132</u>	<u>\$ 5,116</u>	<u>\$ 5,512</u>	<u>\$ 2,989</u>	<u>\$ 4,186</u>

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

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

	RECORDER'S FUND				SPECIAL ELECTIONS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	960	923	1,000	1,098	17,758	6,959	33,682	27,787
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 960</u>	<u>\$ 923</u>	<u>\$ 1,000</u>	<u>\$ 1,098</u>	<u>\$ 17,758</u>	<u>\$ 6,959</u>	<u>\$ 33,682</u>	<u>\$ 27,787</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,500	1,237	1,500	1,256	13,478	5,289	25,712	22,525
Services and other	500	298	250	201	4,280	1,670	7,970	5,262
Capital outlay	500	149	250	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,500</u>	<u>\$ 1,684</u>	<u>\$ 2,000</u>	<u>\$ 1,457</u>	<u>\$ 17,758</u>	<u>\$ 6,959</u>	<u>\$ 33,682</u>	<u>\$ 27,787</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,540)	\$ (761)	\$ (1,000)	\$ (359)	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>2,006</u>	<u>2,006</u>	<u>1,245</u>	<u>1,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 466</u>	<u>\$ 1,245</u>	<u>\$ 245</u>	<u>\$ 886</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	SENIOR CITIZEN FUND				DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 24,200	\$ 26,540	\$ 27,200	\$ 23,240	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	25	91	100	86	-	-	-	-
Charges for services	-	-	-	-	200	206	200	92
Interest	10	15	15	9	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 24,235</u>	<u>\$ 26,646</u>	<u>\$ 27,315</u>	<u>\$ 23,335</u>	<u>\$ 200</u>	<u>\$ 206</u>	<u>\$ 200</u>	<u>\$ 92</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	24,235	26,646	27,315	23,335	202	198	210	102
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 24,235</u>	<u>\$ 26,646</u>	<u>\$ 27,315</u>	<u>\$ 23,335</u>	<u>\$ 202</u>	<u>\$ 198</u>	<u>\$ 210</u>	<u>\$ 102</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ 8</u>	<u>\$ (10)</u>	<u>\$ (10)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>10</u>	<u>10</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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

	COLLECTOR'S TAX MAINTENANCE FUND				SHERIFF REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	6,000	5,982	6,200	6,350	5,000	654	1,000	1,388
Interest	125	135	140	96	75	137	130	99
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 6,125	\$ 6,117	\$ 6,340	\$ 6,446	\$ 5,075	\$ 791	\$ 1,130	\$ 1,487
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	3,000	688	3,000	239	-	-	-	-
Services and other	1,100	887	1,500	434	-	65	100	142
Capital outlay	5,900	5,095	6,000	3,570	3,500	1,169	7,000	3,426
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 10,000	\$ 6,670	\$ 10,500	\$ 4,243	\$ 3,500	\$ 1,234	\$ 7,100	\$ 3,568
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,875)	\$ (553)	\$ (4,160)	\$ 2,203	\$ 1,575	\$ (443)	\$ (5,970)	\$ (2,081)
CASH AND INVESTMENTS, JANUARY 1	11,908	11,908	11,355	11,355	13,732	13,732	13,289	13,289
CASH AND INVESTMENTS, DECEMBER 31	\$ 8,033	\$ 11,355	\$ 7,195	\$ 13,558	\$ 15,307	\$ 13,289	\$ 7,319	\$ 11,208

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

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

	CONFINED ANIMAL FEEDING OPERATION (CAFO) FUND				COLLECTOR'S RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	750	500	250	1,800	1,800	1,800	1,800
Interest	50	47	50	40	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 50</u>	<u>\$ 797</u>	<u>\$ 550</u>	<u>\$ 290</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	-	1,000	-	1,800	1,800	1,800	1,800
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (950)	\$ 797	\$ (450)	\$ 290	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>4,289</u>	<u>4,289</u>	<u>5,086</u>	<u>5,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,339</u>	<u>\$ 5,086</u>	<u>\$ 4,636</u>	<u>\$ 5,376</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	MODEX FUND				DRUG/ALCOHOL EDUCATION TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,700	3,354	3,975	2,948	-	-	5,000	3,731
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,700</u>	<u>\$ 3,354</u>	<u>\$ 3,975</u>	<u>\$ 2,948</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 3,731</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	8,000	-	8,000	7,664	-	-	5,000	3,616
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ 7,664</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 3,616</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,300)	\$ 3,354	\$ (4,025)	\$ (4,716)	\$ -	\$ -	\$ -	\$ 115
CASH AND INVESTMENTS, JANUARY 1	<u>12,105</u>	<u>12,105</u>	<u>15,459</u>	<u>15,459</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,805</u>	<u>\$ 15,459</u>	<u>\$ 11,434</u>	<u>\$ 10,743</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115</u>

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

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

	COUNTY IMPROVEMENT CORPORATION FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	37,800	38,800	198,000	-	-	-	-	-
Charges for services	-	-	-	-	350	246	250	240
Interest	-	-	-	-	1	1	1	1
Other	-	-	-	-	-	-	-	-
Transfers in	-	8,886	49,058	14,755	-	-	-	-
Total Receipts	<u>\$ 37,800</u>	<u>\$ 47,686</u>	<u>\$ 247,058</u>	<u>\$ 14,755</u>	<u>\$ 351</u>	<u>\$ 247</u>	<u>\$ 251</u>	<u>\$ 241</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	37,835	46,909	238,880	13,403	378	274	251	241
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 37,835</u>	<u>\$ 46,909</u>	<u>\$ 238,880</u>	<u>\$ 13,403</u>	<u>\$ 378</u>	<u>\$ 274</u>	<u>\$ 251</u>	<u>\$ 241</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (35)	\$ 777	\$ 8,178	\$ 1,352	\$ (27)	\$ (27)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>35</u>	<u>35</u>	<u>812</u>	<u>812</u>	<u>27</u>	<u>27</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 812</u>	<u>\$ 8,990</u>	<u>\$ 2,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	SALES TAX TRUST FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	170,000	173,689	180,000	175,106	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,000	1,363	1,500	440
Interest	1,300	1,182	1,200	1,094	30	34	35	13
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 171,300</u>	<u>\$ 174,871</u>	<u>\$ 181,200</u>	<u>\$ 176,200</u>	<u>\$ 2,030</u>	<u>\$ 1,397</u>	<u>\$ 1,535</u>	<u>\$ 453</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	4,000	832	4,000	3,585
Capital outlay	-	-	-	-	-	-	-	-
Construction	166,842	166,842	174,211	174,211	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 166,842</u>	<u>\$ 166,842</u>	<u>\$ 174,211</u>	<u>\$ 174,211</u>	<u>\$ 4,000</u>	<u>\$ 832</u>	<u>\$ 4,000</u>	<u>\$ 3,585</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 4,458	\$ 8,029	\$ 6,989	\$ 1,989	\$ (1,970)	\$ 565	\$ (2,465)	\$ (3,132)
CASH AND INVESTMENTS,								
JANUARY 1	<u>202,470</u>	<u>202,470</u>	<u>210,499</u>	<u>210,499</u>	<u>4,455</u>	<u>4,455</u>	<u>5,020</u>	<u>5,020</u>
CASH AND INVESTMENTS,								
DECEMBER 31	<u><u>\$ 206,928</u></u>	<u><u>\$ 210,499</u></u>	<u><u>\$ 217,488</u></u>	<u><u>\$ 212,488</u></u>	<u><u>\$ 2,485</u></u>	<u><u>\$ 5,020</u></u>	<u><u>\$ 2,555</u></u>	<u><u>\$ 1,888</u></u>

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

SCHUYLER COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2017 AND 2018

Fund/Account	Cash and Investments			Cash and Investments			Cash and Investments
	January 1, 2017	Receipts 2017	Disbursements 2017	December 31, 2017	Receipts 2018	Disbursements 2018	December 31, 2018
Treasurer Fines	\$ 4,226	\$ 33,151	\$ 36,519	\$ 858	\$ 29,127	\$ 29,424	\$ 561
Treasurer CERF	-	54,856	53,129	1,727	65,629	66,838	518
Treasurer Deputy Sheriff Salary Supplemental	-	1,567	1,567	-	1,730	1,730	-
Treasurer Unclaimed Fees	2,011	39	-	2,050	-	-	2,050
Treasurer Surplus Land	306	3	-	309	2	-	311
Treasurer Financial Institution Tax	13,322	12,625	13,348	12,599	2,513	12,669	2,443
Treasurer Library	-	76,409	76,409	-	66,534	66,534	-
Treasurer Nursing Home	-	76,597	76,597	-	66,764	66,764	-
Treasurer Ambulance	-	203,423	203,423	-	177,107	177,107	-
Treasurer Health Department	-	152,388	152,388	-	142,798	142,798	-
Treasurer Schools Tax	-	1,721,789	1,721,789	-	1,502,533	1,502,533	-
Treasurer Schools Bond	-	414,388	414,388	-	355,523	355,523	-
Treasurer Schools Surtax	-	9,184	9,184	-	9,106	9,106	-
Treasurer Schools Surtax Bond	-	3,731	3,731	-	3,699	3,699	-
Collector Property Tax	2,019,520	3,418,905	3,580,559	1,857,866	3,499,467	3,122,578	2,234,755
Collector Protested Tax	-	-	-	-	-	-	-
Recorder	-	29,755	29,755	-	46,445	46,445	-
Sheriff General	934	34,552	34,167	1,319	64,096	63,252	2,163
Public Administrator	14,083	48,536	51,655	10,964	772,968	70,589	713,343
Total	<u>\$ 2,054,402</u>	<u>\$ 6,291,898</u>	<u>\$ 6,458,608</u>	<u>\$ 1,887,692</u>	<u>\$ 6,806,041</u>	<u>\$ 5,737,589</u>	<u>\$ 2,956,144</u>

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

SCHUYLER COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Schuyler County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity.

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

B. Basis of Presentation

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

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

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

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

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	<u>2018</u>	<u>2017</u>
Senior Citizen	N/A	✓
County Improvement Corporation	N/A	✓

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

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2018 and 2017, for purposes of taxation were:

	<u>2018</u>	<u>2017</u>
Real Estate	\$ 29,930,976	\$ 29,418,451
Personal Property	15,642,585	15,395,508
Railroad and Utilities	<u>4,807,034</u>	<u>5,004,580</u>
Total	<u>\$ 50,380,595</u>	<u>\$ 49,818,539</u>

For calendar years 2018 and 2017, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2018</u>	<u>2017</u>
General Revenue	\$ 0.3255	\$ 0.3345
Special Road & Bridge	0.2659	0.2659
Common Road District	0.4802	0.4775
Senior Citizen	0.0500	0.0499

The Common Road District levy is included in the Property Tax receipts of the Special Road & Bridge Fund.

- F. Cash Deposits and Investments

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

certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

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

2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2018 and 2017, the carrying amounts of the County's deposits were \$600,510 and \$647,807, respectively, and the bank balances were \$628,278 and \$667,198, respectively. Of the bank balances, \$250,000 and \$250,000 were covered by federal depository insurance at December 31, 2018 and December 31, 2017, respectively. The remainder of the balances at December 31, 2018 and December 31, 2017 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2018 and 2017, County officeholders held, in addition to the cash and investments listed above, cash and investments held in a fiduciary capacity on behalf of individuals, private organizations, taxing units, other governments and/or funds. At December 31, 2018 and 2017, the carrying amounts of the County's custodial funds were \$2,956,144 and \$1,887,692, respectively, and the bank balances were \$2,683,367 and \$1,569,752, respectively. Of the bank balances, \$969,146 and \$515,254 were covered by federal depository insurance at December 31, 2018 and December 31, 2017, respectively. The remainder of the balances at December 31, 2018 and December 31, 2017 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

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

1) Plan Description

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

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

2) Pension Benefits

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

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

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

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. The County has elected not to make contributions on behalf of employees. During 2018 and 2017, the County collected and remitted to CERF employee withholdings and fees collected of \$66,838 and \$53,129, respectively, for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting

Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,360 and \$3,360, respectively, for the years ended December 31, 2018 and 2017.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

After one full year of employment, vacation time will accrue at one week per year. After three full years of employment, vacation time will accrue at two weeks per year. All vacation time must be taken in the year it is earned. A terminated employee is entitled to receive a pro-rated payment of unused vacation time. Full-time hourly employees receive six sick/personal days after their 90 day probationary period, up to a maximum of 12 days. Any days over the 12 days will be paid out at the end of the year.

B. Federal and State Assisted Programs

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

6. RISK MANAGEMENT

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

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

7. LONG TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2018:

- A. On February 5, 2013, the County entered into a retail installment loan contract for the purchase of a 2013 Chevy Silverado beginning in March 2013 for the amount of \$22,496 with monthly payments of \$415 at an interest rate of 3.99% for a term of 5 years. The final payment was made in 2018.
- B. On November 1, 2013, the County entered into a Governmental Obligation Contract to purchase a 2013 Volvo G940B Motor Grader in the amount of \$80,050 with annual payments of \$12,989 due annually beginning November 1, 2014, at an interest rate of 3.29% for a term of 7 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 12,175	\$ 814	\$ 12,989
2020	12,576	413	12,989
Totals	<u>\$ 24,751</u>	<u>\$ 1,227</u>	<u>\$ 25,978</u>

- C. On January 27, 2014, the County entered into a lease-purchase agreement for a 2014 John Deere Motor Grader for the amount of \$74,064 (net of trade-in) with annual payments of \$16,191 starting January 27, 2015, with an interest rate of 3.00% for a term of 5 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 15,714	\$ 477	\$ 16,191

- D. On May 22, 2015, the County entered into a capital lease for a 2015 John Deere Loader Backhoe for the amount of \$46,969 with annual payments of \$10,572 starting May 22, 2016, with an interest rate of 4.00% for a term of 5 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 9,761	\$ 811	\$ 10,572
2020	10,159	414	10,573
Totals	<u>\$ 19,920</u>	<u>\$ 1,225</u>	<u>\$ 21,145</u>

- E. On February 1, 2016, the County entered into a promissory note for the purchases of 911 signs with the U.S. Department of Agriculture for the amount of \$13,500 with annual payments of \$2,959 starting in February 2017, with an interest rate of 3.125% for a term of 5 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 2,698	\$ 261	\$ 2,959
2020	2,782	177	2,959
2021	2,866	93	2,959
Totals	<u>\$ 8,346</u>	<u>\$ 531</u>	<u>\$ 8,877</u>

- F. On March 18, 2016, the County entered into a capital lease for a 2008 John Deere Excavator for the amount of \$49,674 with annual payments of \$11,263 starting March 18, 2017, with an interest rate of 4.25% for a term of 5 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 9,917	\$ 1,346	\$ 11,263
2020	10,347	916	11,263
2021	10,796	468	11,264
Totals	<u>\$ 31,060</u>	<u>\$ 2,730</u>	<u>\$ 33,790</u>

- G. On May 16, 2016, the County entered into a promissory note for the purchase of a 2016 Ford F-150 Sheriff vehicle with the U.S. Department of Agriculture for the amount of \$14,500 with annual payments of \$5,115 starting in May 2017, with an interest rate of 2.875% for a term of 3 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 4,969	\$ 146	\$ 5,115

- H. On August 15, 2016, the County entered into a capital lease for a 2016 Caterpillar Motor Grader for the amount of \$190,483 with annual payments of \$30,804 starting in August 2016, with an interest rate of 3.20% for a term of 7 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 26,316	\$ 4,488	\$ 30,804
2020	27,158	3,646	30,804
2021	28,027	2,777	30,804
2022	28,923	1,881	30,804
2023	29,850	955	30,805
Totals	<u>\$ 140,274</u>	<u>\$ 13,747</u>	<u>\$ 154,021</u>

- I. On September 11, 2017, the County entered into a promissory note for the purchase of a 2018 Ford F-150 Sheriff vehicle with the U.S. Department of Agriculture for the amount of \$15,000 with annual payments of \$5,329 starting in September 2018, with an interest rate of 3.25% for a term of 3 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 4,999	\$ 330	\$ 5,329
2020	5,160	169	5,329
Totals	<u>\$ 10,159</u>	<u>\$ 499</u>	<u>\$ 10,658</u>

- J. On February 23, 2018, the County entered into a capital lease for a 2018 John Deere Motor Grader for the amount of \$198,000 with annual payments of \$37,862 starting in February 2019, with an interest rate of 4.00% for a term of 6 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 29,795	\$ 8,067	\$ 37,862
2020	31,009	6,853	37,862
2021	32,273	5,589	37,862
2022	33,587	4,275	37,862
2023	34,956	2,906	37,862
2024	36,380	1,482	37,862
Totals	<u>\$ 198,000</u>	<u>\$ 29,172</u>	<u>\$ 227,172</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2017:

Description	Balance 12/31/2016	Additions	Payments	Balance 12/31/2017	Interest Paid
Chevy Silverado	\$ 5,623	\$ -	\$ (4,842)	\$ 781	\$ 138
Volvo Motor Grader	47,950	-	(11,412)	36,538	1,577
2014 JD Motor Grader	45,763	-	(14,799)	30,964	1,392
2015 JD Loader Backhoe	38,310	-	(9,011)	29,299	1,561
911 Signs	13,500	-	(2,537)	10,963	422
2008 JD Excavator	49,674	-	(9,110)	40,564	2,153
2016 Ford F-150	14,500	-	(4,698)	9,802	417
Caterpillar Motor Grader	190,483	-	(24,709)	165,774	6,095
2018 Ford F-150	-	15,000	-	15,000	-

The following schedule shows changes in long-term debt during the year ended December 31, 2018:

Description	Balance 12/31/2017	Additions	Payments	Balance 12/31/2018	Interest Paid
Chevy Silverado	\$ 781	\$ -	\$ (781)	\$ -	\$ 49
Volvo Motor Grader	36,538	-	(11,787)	24,751	1,202
2014 JD Motor Grader	30,964	-	(15,250)	15,714	941
2015 JD Loader Backhoe	29,299	-	(9,379)	19,920	1,193
911 Signs	10,963	-	(2,617)	8,346	342
2008 JD Excavator	40,564	-	(9,504)	31,060	1,759
2016 Ford F-150	9,802	-	(4,833)	4,969	282
Caterpillar Motor Grader	165,774	-	(25,500)	140,274	5,304
2018 Ford F-150	15,000	-	(4,841)	10,159	488
2018 JD Motor Grader	-	198,000	-	198,000	-

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2018 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through July 30, 2019, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or disclosure in the financial statements.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Schuyler County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Schuyler County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2017 and 2018, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Schuyler County, Missouri's basic financial statements and have issued our report thereon dated July 30, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Schuyler County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings and recommendations as items 2018-001 and 2018-002.

Schuyler County, Missouri's Response to Findings

Schuyler County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and recommendations. Schuyler County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
July 30, 2019

FINDINGS AND RECOMMENDATIONS

SCHUYLER COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None

ITEMS OF NONCOMPLIANCE

2018-001: Procurement Procedures

Criteria: Section 50.660, RSMo states that, “All contracts and purchases shall be let to the lowest and best bidder after due opportunity for competition, including advertising the proposed letting in a newspaper in the county or township with a circulation of at least five hundred copies per issue, if there is one, except that the advertising is not required in case of contracts or purchases involving an expenditure of less than six thousand dollars. It is not necessary to obtain bids on any purchase in the amount of four thousand five hundred dollars or less made from any one person, firm or corporation during any period of ninety days....” Section 50.783.1, RSMo states that, “The county commission may waive the requirement of competitive bids or proposals for supplies when the commission has determined in writing and entered into the commission minutes that there is only a single feasible source for the supplies.”

Condition: Our audit noted several transactions for which bidding would be expected to have been performed but for which no documentation of bidding was available. Four payments totaling \$103,267 (ranging from \$8,154 to \$46,974) were explained by the County as having been emergency Road & Bridge department purchases, but this was not documented in the Commission minutes or elsewhere. The County indicated that the bidding for a \$35,000 Road & Bridge department equipment purchase was done over the phone, but no documentation was maintained. Road & Bridge department equipment was purchased in 2018 for \$28,000, but no bidding was performed. The Commissioners discovered the item was for sale and decided to purchase it.

Cause: Informal bidding was performed or the County believed bidding was not necessary due to the emergency nature of certain items.

Effect: The County was noncompliant with state statutes pertaining to procurement practices.

Recommendation: We recommend the County solicit bids in accordance with Missouri state law and maintain bid documentation in conjunction with associated disbursement records. In cases in which state statutes would normally dictate that bidding is necessary but is not performed, this reasoning should be included in the Commission minutes or elsewhere.

County’s Response: Schuyler County will take the recommendation under advisement.

Auditor’s Evaluation: The County’s consideration should include specific steps to address the recommendation.

2018-002: Investment Policy

Criteria: Section 30.950, RSMo requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Section 110.270, RSMo authorizes counties to place their funds in U.S. Treasury and agency obligations.

Condition: The County has not adopted a formal investment policy as required by state statutes.

Cause: The County has not invested in anything other than a certificate of deposit, therefore, they did not believe that an investment policy was necessary.

Effect: The investment policy commits that County to the principles of safety, liquidity, and yield (in that order) when managing public funds and prohibits the purchase of derivatives, use of leveraging, and use of public funds for speculation. It also addresses topics such as collateralization of deposits, strategy with respect to investment in public funds, and other areas.

Recommendation: We recommend the County adopt an investment policy in accordance with state statutes and review compliance with this policy at least annually. The Model Investment Policy from the State Treasurer's office has been provided to the County for review.

County's Response: Schuyler County will take the recommendation under advisement.

Auditor's Evaluation: The County's consideration should include specific steps to address the recommendation.

SCHUYLER COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Schuyler County, Missouri, on the applicable findings in the prior audit report issued for the years ended December 31, 2014 and 2013.

1. The County Commission approved excess expenditures in three funds in 2014 and 2013.

Status: There were two funds in 2017 for which actual expenditures exceeded budgeted. There were no such instances in 2018. We do not consider these instances to rise to the level of material noncompliance, therefore, this finding is considered resolved.