



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of DeKalb County, Missouri

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

Nicole R. Galloway, CPA
State Auditor

September 2019
Report No. 2019-090



Recommendations in the contracted audit of DeKalb County

2018-001 Senior Services Board Controls	The Senior Services Board design, implement and maintain internal controls adequate to ensure the timely completion of bank reconciliations.
2018-002 Budgetary Compliance	The County ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts or available funds. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission. Also, the County should ensure that budgeted expenditures do not exceed the beginning balance plus anticipated revenues for any County fund.
2018-003 Investment Policy	The County adopt an investment policy that meets the requirements of state statutes and review compliance with this policy at least annually.
2018-004 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.

ANNUAL FINANCIAL REPORT

DEKALB COUNTY, MISSOURI

For the Years Ended
December 31, 2018 and 2017

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

DEKALB COUNTY, MISSOURI

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INTRODUCTORY SECTION

DEKALB COUNTY, MISSOURI
List of Elected Officials 2017-2018

County Commission

Presiding Commissioner – Harold O. Allison

Eastern District Commissioner – Garry McFee

Western District Commissioner – Kyle White

Other Elected Officials

Assessor – Tanya Zimmerman

Circuit Clerk – Julie Whitsell

Collector/Treasurer – Jessica Lee

Coroner – Heath Turner

County Clerk – Melissa (Missy) Meek

Prosecuting Attorney – Erik C. Tate

Public Administrator – Connie Bray

Recorder – JoAnn Marshall

Sheriff – Andy Clark

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of DeKalb County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of DeKalb 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 DeKalb 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 DeKalb 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 DeKalb 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 August 9, 2019, on our consideration of DeKalb 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 DeKalb County, Missouri’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 9, 2019

DEKALB 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 January 1, 2017	Receipts 2017	Disbursements 2017	Cash and Investments December 31, 2017	Receipts 2018	Disbursements 2018	Cash and Investments December 31, 2018
General Revenue	\$ 560,685	\$ 1,840,885	\$ 1,849,435	\$ 552,135	\$ 1,952,316	\$ 1,768,596	\$ 735,855
Special Road & Bridge	2,411,081	811,618	1,064,497	2,158,202	1,195,748	1,132,540	2,221,410
Assessment	153,011	202,112	183,584	171,539	245,337	219,658	197,218
Bond Forfeiture	1	100	101	-	-	-	-
Collector Maintenance	21,517	18,597	16,020	24,094	16,830	8,798	32,126
Election	18,123	16,270	30,308	4,085	63,208	67,256	37
Emergency Management	4,206	14,948	13,141	6,013	12,976	12,959	6,030
Capital Improvement	-	953,364	953,364	-	1,109,223	1,109,223	-
Law Enforcement Restitution	5,024	657	-	5,681	177	-	5,858
Local Use Tax	59,590	106,226	133,842	31,974	101,419	132,709	684
Nursing Home Sales Tax	45,155	138,839	-	183,994	86,473	-	270,467
Prosecuting Attorney Training	-	634	393	241	373	500	114
PA Collections Delinquent Tax	5,682	68	-	5,750	54	1,833	3,971
Prosecuting Attorney Bad Check	2,832	6,115	3,767	5,180	4,271	2,758	6,693
Recorder	4,009	3,200	3,566	3,643	3,166	4,316	2,493
Sheriff-CCW	1,113	1,969	1,845	1,237	5,169	1,167	5,239
Sheriff-Civil Fees	1,711	22,482	11,898	12,295	12,443	10,139	14,599
Sheriff-Law Enforcement Training	-	4,297	4,297	-	3,885	3,885	-
Technical Assistance	3,601	2,002	-	5,603	2,227	1,420	6,410
Cemeteries	62,978	721	4,855	58,844	612	4,045	55,411
Veterans Memorial	50	-	-	50	1	-	51
Victim Service Grant (VOCA)	-	41,225	41,225	-	44,298	43,058	1,240
Victims of Domestic Violence	-	472	472	-	520	520	-
Sheriff-IPDS	-	3,446	-	3,446	3,350	-	6,796
Senate Bill 40 Board	219,447	231,303	252,336	198,414	275,417	245,673	228,158
Senior Services Board	27,310	40,447	56,912	10,845	61,423	44,303	27,965
ACCD 911 Board	430,118	542,503	370,562	602,059	405,849	337,722	670,186
Law Library	3,273	5,183	3,023	5,433	5,779	3,700	7,512
Total	<u>\$ 4,040,517</u>	<u>\$ 5,009,683</u>	<u>\$ 4,999,443</u>	<u>\$ 4,050,757</u>	<u>\$ 5,612,544</u>	<u>\$ 5,156,778</u>	<u>\$ 4,506,523</u>

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

DEKALB COUNTY, MISSOURI
COMPARATIVE STATEMENT 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	\$ 509,300	\$ 276,490	\$ 275,725	\$ 345,067
Sales taxes	700,000	727,490	715,000	715,863
Intergovernmental	148,550	156,092	145,808	151,904
Charges for services	628,760	596,436	587,680	642,920
Interest	1,600	5,939	6,000	9,563
Other	50,200	31,178	30,890	25,910
Transfers in	34,000	47,260	55,600	61,089
Total Receipts	<u>\$ 2,072,410</u>	<u>\$ 1,840,885</u>	<u>\$ 1,816,703</u>	<u>\$ 1,952,316</u>
DISBURSEMENTS				
County Commission	\$ 93,029	\$ 91,514	\$ 94,549	\$ 95,042
County Clerk	86,356	83,896	92,240	91,609
Elections	50,000	6,000	60,000	14,404
Buildings and grounds	106,750	146,779	141,609	70,163
Employee fringe benefits	236,034	215,060	234,625	223,844
Treasurer-Collector	103,636	105,602	111,243	100,549
Recorder of Deeds	83,067	78,781	93,349	93,157
Circuit Clerk	34,550	23,606	33,050	22,666
Public Administrator	22,660	23,215	23,600	22,291
Sheriff	721,337	649,510	714,404	598,136
Prosecuting Attorney	120,046	116,844	125,287	118,897
Juvenile Officer	32,069	31,353	32,126	33,167
Coroner	27,585	24,310	32,350	29,654
Other County government	237,019	162,050	177,797	187,043
Health and welfare	10,500	7,500	9,000	9,000
Transfers out	75,302	83,415	13,600	58,974
Emergency fund	413,000	-	54,486	-
Total Disbursements	<u>\$ 2,452,940</u>	<u>\$ 1,849,435</u>	<u>\$ 2,043,315</u>	<u>\$ 1,768,596</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (380,531)	\$ (8,550)	\$ (226,612)	\$ 183,720
CASH AND INVESTMENTS, JANUARY 1	<u>560,685</u>	<u>560,685</u>	<u>552,135</u>	<u>552,135</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 180,154</u></u>	<u><u>\$ 552,135</u></u>	<u><u>\$ 325,523</u></u>	<u><u>\$ 735,855</u></u>

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

DEKALB 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	727,000	707,355	961,500	1,101,805	204,900	193,463	193,263	238,979
Charges for services	-	-	-	-	-	-	-	-
Interest	6,000	21,023	25,000	24,912	500	1,777	1,777	2,822
Other	45,200	83,240	151,150	69,031	13,400	6,872	6,872	3,536
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 778,200</u>	<u>\$ 811,618</u>	<u>\$ 1,137,650</u>	<u>\$ 1,195,748</u>	<u>\$ 218,800</u>	<u>\$ 202,112</u>	<u>\$ 201,912</u>	<u>\$ 245,337</u>
DISBURSEMENTS								
Salaries	\$ 136,803	\$ 115,641	\$ 115,798	\$ 114,846	\$ 113,933	\$ 103,158	\$ 119,740	\$ 113,325
Employee fringe benefits	56,775	38,631	42,100	37,153	44,800	38,921	46,639	34,445
Materials and supplies	328,700	183,087	480,250	203,068	15,725	15,218	25,000	21,906
Services and other	56,350	34,908	60,500	54,915	10,390	8,399	20,165	7,573
Capital outlay	225,000	118,672	430,000	107,315	11,700	17,888	43,120	42,409
Construction	50,000	308,584	27,000	168,524	-	-	-	-
Transfers out	146,943	264,974	40,000	446,719	-	-	-	-
Total Disbursements	<u>\$ 1,000,571</u>	<u>\$ 1,064,497</u>	<u>\$ 1,195,648</u>	<u>\$ 1,132,540</u>	<u>\$ 196,548</u>	<u>\$ 183,584</u>	<u>\$ 254,664</u>	<u>\$ 219,658</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (222,371)	\$ (252,879)	\$ (57,998)	\$ 63,208	\$ 22,252	\$ 18,528	\$ (52,752)	\$ 25,679
CASH AND INVESTMENTS, JANUARY 1	<u>2,411,081</u>	<u>2,411,081</u>	<u>2,158,202</u>	<u>2,158,202</u>	<u>153,011</u>	<u>153,011</u>	<u>171,539</u>	<u>171,539</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,188,710</u>	<u>\$ 2,158,202</u>	<u>\$ 2,100,204</u>	<u>\$ 2,221,410</u>	<u>\$ 175,263</u>	<u>\$ 171,539</u>	<u>\$ 118,787</u>	<u>\$ 197,218</u>

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

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

	BOND FORFEITURE FUND				COLLECTOR MAINTENANCE 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	-	-	-	-	16,000	18,317	18,000	16,460
Interest	3	-	3	-	50	221	300	332
Other	1,600	100	500	-	-	59	-	38
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,603</u>	<u>\$ 100</u>	<u>\$ 503</u>	<u>\$ -</u>	<u>\$ 16,050</u>	<u>\$ 18,597</u>	<u>\$ 18,300</u>	<u>\$ 16,830</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,635	\$ 674	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	3,000	2,748	3,000	3,371
Services and other	1,603	101	500	-	3,900	12,598	4,850	5,427
Capital outlay	-	-	-	-	1,000	-	1,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,603</u>	<u>\$ 101</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 9,535</u>	<u>\$ 16,020</u>	<u>\$ 9,350</u>	<u>\$ 8,798</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ (1)	\$ 3	\$ -	\$ 6,515	\$ 2,577	\$ 8,950	\$ 8,032
CASH AND INVESTMENTS, JANUARY 1	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>21,517</u>	<u>21,517</u>	<u>24,094</u>	<u>24,094</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 28,032</u>	<u>\$ 24,094</u>	<u>\$ 33,044</u>	<u>\$ 32,126</u>

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

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

	ELECTION FUND				EMERGENCY MANAGEMENT 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	37,000	15,000	17,000	17,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	14	95	100	69	6	48	45	76
Other	-	1,175	-	543	-	2,000	1,500	-
Transfers in	50,000	-	60,000	45,596	12,900	12,900	12,900	12,900
Total Receipts	<u>\$ 87,014</u>	<u>\$ 16,270</u>	<u>\$ 77,100</u>	<u>\$ 63,208</u>	<u>\$ 12,906</u>	<u>\$ 14,948</u>	<u>\$ 14,445</u>	<u>\$ 12,976</u>
DISBURSEMENTS								
Salaries	\$ 3,000	\$ 3,000	\$ 8,516	\$ 5,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	15,700	11,478	28,000	47,866	-	-	-	-
Services and other	1,600	15,830	3,250	13,890	8,900	9,141	9,200	8,959
Capital outlay	25,000	-	11,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	6,500	-	7,500	-	-	-	-	-
Total Disbursements	<u>\$ 51,800</u>	<u>\$ 30,308</u>	<u>\$ 58,266</u>	<u>\$ 67,256</u>	<u>\$ 12,900</u>	<u>\$ 13,141</u>	<u>\$ 13,200</u>	<u>\$ 12,959</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 35,214	\$ (14,038)	\$ 18,834	\$ (4,048)	\$ 6	\$ 1,807	\$ 1,245	\$ 17
CASH AND INVESTMENTS, JANUARY 1	<u>18,123</u>	<u>18,123</u>	<u>4,085</u>	<u>4,085</u>	<u>4,206</u>	<u>4,206</u>	<u>6,013</u>	<u>6,013</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 53,337</u></u>	<u><u>\$ 4,085</u></u>	<u><u>\$ 22,919</u></u>	<u><u>\$ 37</u></u>	<u><u>\$ 4,212</u></u>	<u><u>\$ 6,013</u></u>	<u><u>\$ 7,258</u></u>	<u><u>\$ 6,030</u></u>

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

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

	CAPITAL IMPROVEMENT 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	720,000	727,426	715,000	715,840	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,000	610	600	115
Interest	750	940	750	595	10	47	46	62
Other	90,000	-	-	-	-	-	-	-
Transfers in	125,000	224,998	273,550	392,788	-	-	-	-
Total Receipts	<u>\$ 935,750</u>	<u>\$ 953,364</u>	<u>\$ 989,300</u>	<u>\$ 1,109,223</u>	<u>\$ 1,010</u>	<u>\$ 657</u>	<u>\$ 646</u>	<u>\$ 177</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	894,857	946,080	989,300	1,102,065	-	-	-	-
Transfers out	-	7,284	-	7,158	-	-	-	-
Total Disbursements	<u>\$ 894,857</u>	<u>\$ 953,364</u>	<u>\$ 989,300</u>	<u>\$ 1,109,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 40,893	\$ -	\$ -	\$ -	\$ 1,010	\$ 657	\$ 646	\$ 177
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,024</u>	<u>5,024</u>	<u>5,681</u>	<u>5,681</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 40,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,034</u>	<u>\$ 5,681</u>	<u>\$ 6,327</u>	<u>\$ 5,858</u>

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

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

	LOCAL USE TAX FUND				NURSING HOME SALES TAX 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	100,000	106,055	100,000	101,385	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	30	171	150	34	115	1,004	750	2,403
Other	-	-	-	-	84,070	82,070	80,065	84,070
Transfers in	-	-	-	-	55,765	55,765	-	-
Total Receipts	<u>\$ 100,030</u>	<u>\$ 106,226</u>	<u>\$ 100,150</u>	<u>\$ 101,419</u>	<u>\$ 139,950</u>	<u>\$ 138,839</u>	<u>\$ 80,815</u>	<u>\$ 86,473</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	10,000	-	10,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	127,644	133,842	133,000	132,709	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 127,644</u>	<u>\$ 133,842</u>	<u>\$ 133,000</u>	<u>\$ 132,709</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (27,614)	\$ (27,616)	\$ (32,850)	\$ (31,290)	\$ 129,950	\$ 138,839	\$ 70,815	\$ 86,473
CASH AND INVESTMENTS, JANUARY 1	<u>59,590</u>	<u>59,590</u>	<u>31,974</u>	<u>31,974</u>	<u>45,155</u>	<u>45,155</u>	<u>183,994</u>	<u>183,994</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 31,976</u>	<u>\$ 31,974</u>	<u>\$ (876)</u>	<u>\$ 684</u>	<u>\$ 175,105</u>	<u>\$ 183,994</u>	<u>\$ 254,809</u>	<u>\$ 270,467</u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				PA COLLECTIONS DELINQUENT TAX 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	373	633	350	371	100	20	100	-
Interest	-	1	-	2	15	48	50	54
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 373</u>	<u>\$ 634</u>	<u>\$ 350</u>	<u>\$ 373</u>	<u>\$ 115</u>	<u>\$ 68</u>	<u>\$ 150</u>	<u>\$ 54</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,833
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	173	393	350	500	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 173</u>	<u>\$ 393</u>	<u>\$ 350</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 1,833</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 200	\$ 241	\$ -	\$ (127)	\$ 115	\$ 68	\$ (1,850)	\$ (1,779)
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>241</u>	<u>241</u>	<u>5,682</u>	<u>5,682</u>	<u>5,750</u>	<u>5,750</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 200</u>	<u>\$ 241</u>	<u>\$ 241</u>	<u>\$ 114</u>	<u>\$ 5,797</u>	<u>\$ 5,750</u>	<u>\$ 3,900</u>	<u>\$ 3,971</u>

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

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

	PROSECUTING ATTORNEY BAD CHECK FUND				RECORDER 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	6,077	6,000	4,210	3,150	3,172	3,190	3,142
Interest	8	38	15	61	10	28	25	24
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 6,008</u>	<u>\$ 6,115</u>	<u>\$ 6,015</u>	<u>\$ 4,271</u>	<u>\$ 3,160</u>	<u>\$ 3,200</u>	<u>\$ 3,215</u>	<u>\$ 3,166</u>
DISBURSEMENTS								
Salaries	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,891	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,000	767	3,000	867	7,169	3,566	4,533	2,521
Capital outlay	-	-	-	-	-	-	2,325	1,795
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 3,767</u>	<u>\$ 6,000</u>	<u>\$ 2,758</u>	<u>\$ 7,169</u>	<u>\$ 3,566</u>	<u>\$ 6,858</u>	<u>\$ 4,316</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 8	\$ 2,348	\$ 15	\$ 1,513	\$ (4,009)	\$ (366)	\$ (3,643)	\$ (1,150)
CASH AND INVESTMENTS, JANUARY 1	<u>2,832</u>	<u>2,832</u>	<u>5,180</u>	<u>5,180</u>	<u>4,009</u>	<u>4,009</u>	<u>3,643</u>	<u>3,643</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,840</u>	<u>\$ 5,180</u>	<u>\$ 5,195</u>	<u>\$ 6,693</u>	<u>\$ -</u>	<u>\$ 3,643</u>	<u>\$ -</u>	<u>\$ 2,493</u>

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

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

	SHERIFF-CCW FUND				SHERIFF-CIVIL FEES 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	5,000	1,960	1,500	5,140	6,500	22,426	12,900	12,306
Interest	15	9	5	29	5	56	50	137
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,015</u>	<u>\$ 1,969</u>	<u>\$ 1,505</u>	<u>\$ 5,169</u>	<u>\$ 6,505</u>	<u>\$ 22,482</u>	<u>\$ 12,950</u>	<u>\$ 12,443</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 7,000	\$ 7,000
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,095	525	1,500	55
Services and other	5,000	1,845	1,800	1,167	1,000	5,707	-	2,595
Capital outlay	-	-	-	-	2,906	1,315	6,398	489
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	2,851	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 1,845</u>	<u>\$ 1,800</u>	<u>\$ 1,167</u>	<u>\$ 7,501</u>	<u>\$ 11,898</u>	<u>\$ 14,898</u>	<u>\$ 10,139</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 15	\$ 124	\$ (295)	\$ 4,002	\$ (996)	\$ 10,584	\$ (1,948)	\$ 2,304
CASH AND INVESTMENTS, JANUARY 1	<u>1,113</u>	<u>1,113</u>	<u>1,237</u>	<u>1,237</u>	<u>1,711</u>	<u>1,711</u>	<u>12,295</u>	<u>12,295</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,128</u>	<u>\$ 1,237</u>	<u>\$ 942</u>	<u>\$ 5,239</u>	<u>\$ 715</u>	<u>\$ 12,295</u>	<u>\$ 10,347</u>	<u>\$ 14,599</u>

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

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

	SHERIFF-LAW ENFORCEMENT TRAINING FUND				TECHNICAL ASSISTANCE 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	1,900	1,446	1,400	3,406	2,030	1,964	2,000	2,166
Interest	-	-	-	1	5	38	30	61
Other	-	-	-	-	-	-	-	-
Transfers in	-	2,851	-	478	-	-	-	-
Total Receipts	<u>\$ 1,900</u>	<u>\$ 4,297</u>	<u>\$ 1,400</u>	<u>\$ 3,885</u>	<u>\$ 2,035</u>	<u>\$ 2,002</u>	<u>\$ 2,030</u>	<u>\$ 2,227</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,900	4,297	1,400	3,885	-	-	-	-
Capital outlay	-	-	-	-	5,636	-	7,633	1,420
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,900</u>	<u>\$ 4,297</u>	<u>\$ 1,400</u>	<u>\$ 3,885</u>	<u>\$ 5,636</u>	<u>\$ -</u>	<u>\$ 7,633</u>	<u>\$ 1,420</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (3,601)	\$ 2,002	\$ (5,603)	\$ 807
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	3,601	3,601	5,603	5,603
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,603</u>	<u>\$ -</u>	<u>\$ 6,410</u>

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

	CEMETERIES FUND				VETERANS MEMORIAL 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	-	-	-	-	50	-	-	-
Interest	160	521	723	612	-	-	-	1
Other	-	200	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 160</u>	<u>\$ 721</u>	<u>\$ 723</u>	<u>\$ 612</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,250	4,855	5,000	4,045	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,250</u>	<u>\$ 4,855</u>	<u>\$ 5,000</u>	<u>\$ 4,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,090)	\$ (4,134)	\$ (4,277)	\$ (3,433)	\$ 50	\$ -	\$ -	\$ 1
CASH AND INVESTMENTS, JANUARY 1	<u>62,978</u>	<u>62,978</u>	<u>58,844</u>	<u>58,844</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 59,888</u>	<u>\$ 58,844</u>	<u>\$ 54,567</u>	<u>\$ 55,411</u>	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 51</u>

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

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

	VICTIM SERVICE GRANT (VOCA) FUND				VICTIMS OF 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	32,240	26,475	59,068	44,298	-	-	-	-
Charges for services	-	-	-	-	514	471	425	518
Interest	-	-	-	-	1	1	1	2
Other	-	-	-	-	-	-	-	-
Transfers in	6,637	14,750	700	-	-	-	-	-
Total Receipts	<u>\$ 38,877</u>	<u>\$ 41,225</u>	<u>\$ 59,768</u>	<u>\$ 44,298</u>	<u>\$ 515</u>	<u>\$ 472</u>	<u>\$ 426</u>	<u>\$ 520</u>
DISBURSEMENTS								
Salaries	\$ 25,599	\$ 28,199	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	10,597	11,361	13,177	6,541	-	-	-	-
Materials and supplies	1,005	645	878	517	-	-	-	-
Services and other	1,675	957	900	-	515	472	400	520
Capital outlay	-	63	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	8,113	-	-	-	-	-
Total Disbursements	<u>\$ 38,876</u>	<u>\$ 41,225</u>	<u>\$ 59,068</u>	<u>\$ 43,058</u>	<u>\$ 515</u>	<u>\$ 472</u>	<u>\$ 400</u>	<u>\$ 520</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1	\$ -	\$ 700	\$ 1,240	\$ -	\$ -	\$ 26	\$ -
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 700</u>	<u>\$ 1,240</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>

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

	SHERIFF-IPDS FUND				SENATE BILL 40 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 137,501	\$ 138,097	\$ 155,436	\$ 168,448
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	90,000	93,009	80,000	106,644
Charges for services	3,210	3,430	3,320	3,295	-	-	-	-
Interest	2	16	15	55	100	152	120	259
Other	-	-	-	-	-	45	30	66
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,212</u>	<u>\$ 3,446</u>	<u>\$ 3,335</u>	<u>\$ 3,350</u>	<u>\$ 227,601</u>	<u>\$ 231,303</u>	<u>\$ 235,586</u>	<u>\$ 275,417</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 93,855	\$ 82,507	\$ 88,860	\$ 87,637
Employee fringe benefits	-	-	-	-	7,500	7,265	9,500	9,472
Materials and supplies	-	-	-	-	14,000	10,917	17,610	11,725
Services and other	3,212	-	-	-	176,200	151,647	198,800	136,839
Capital outlay	-	-	-	-	2,000	-	3,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 293,555</u>	<u>\$ 252,336</u>	<u>\$ 317,770</u>	<u>\$ 245,673</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 3,446	\$ 3,335	\$ 3,350	\$ (65,954)	\$ (21,033)	\$ (82,184)	\$ 29,744
CASH AND INVESTMENTS, JANUARY 1	-	-	3,446	3,446	219,447	219,447	198,414	198,414
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 3,446</u>	<u>\$ 6,781</u>	<u>\$ 6,796</u>	<u>\$ 153,493</u>	<u>\$ 198,414</u>	<u>\$ 116,230</u>	<u>\$ 228,158</u>

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

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

	SENIOR SERVICES BOARD FUND				ACCD 911 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 39,027	\$ 40,444	\$ 46,083	\$ 61,270	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	499,500	538,503	539,500	398,537
Interest	25	3	-	153	1,000	3,996	4,100	7,312
Other	-	-	-	-	-	4	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 39,052</u>	<u>\$ 40,447</u>	<u>\$ 46,083</u>	<u>\$ 61,423</u>	<u>\$ 500,500</u>	<u>\$ 542,503</u>	<u>\$ 543,600</u>	<u>\$ 405,849</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	450	1,200	493
Services and other	39,173	56,912	39,195	44,303	338,163	370,112	331,545	337,229
Capital outlay	-	-	-	-	69,600	-	475,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 39,173</u>	<u>\$ 56,912</u>	<u>\$ 39,195</u>	<u>\$ 44,303</u>	<u>\$ 407,763</u>	<u>\$ 370,562</u>	<u>\$ 808,245</u>	<u>\$ 337,722</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (121)	\$ (16,465)	\$ 6,888	\$ 17,120	\$ 92,737	\$ 171,941	\$ (264,645)	\$ 68,127
CASH AND INVESTMENTS, JANUARY 1	<u>27,310</u>	<u>27,310</u>	<u>10,845</u>	<u>10,845</u>	<u>430,118</u>	<u>430,118</u>	<u>602,059</u>	<u>602,059</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 27,189</u></u>	<u><u>\$ 10,845</u></u>	<u><u>\$ 17,733</u></u>	<u><u>\$ 27,965</u></u>	<u><u>\$ 522,855</u></u>	<u><u>\$ 602,059</u></u>	<u><u>\$ 337,414</u></u>	<u><u>\$ 670,186</u></u>

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

LAW LIBRARY FUND				
Year Ended December 31,				
	2017		2018	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	4,200	4,977	4,800	5,779
Interest	-	-	-	-
Other	-	206	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 4,200</u>	<u>\$ 5,183</u>	<u>\$ 4,800</u>	<u>\$ 5,779</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	3,900	3,023	3,500	3,700
Services and other	-	-	-	-
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 3,900</u>	<u>\$ 3,023</u>	<u>\$ 3,500</u>	<u>\$ 3,700</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 300	\$ 2,160	\$ 1,300	\$ 2,079
CASH AND INVESTMENTS, JANUARY 1	<u>3,273</u>	<u>3,273</u>	<u>5,433</u>	<u>5,433</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 3,573</u></u>	<u><u>\$ 5,433</u></u>	<u><u>\$ 6,733</u></u>	<u><u>\$ 7,512</u></u>

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

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

Fund/Account	Cash and Cash Equivalents January 1, 2017	Receipts 2017	Disbursements 2017	Cash and Cash Equivalents December 31, 2017	Receipts 2018	Disbursements 2018	Cash and Cash Equivalents December 31, 2018
Treasurer Surplus Tax Sale	\$ 8,773	\$ 12,061	\$ 3,650	\$ 17,184	\$ 2,417	\$ -	\$ 19,601
Treasurer Fines	-	97,990	97,990	-	103,758	103,713	45
Treasurer PA MOPS	500	680	1,180	-	695	695	-
Treasurer Retirement (CERF)	-	78,934	78,934	-	88,393	88,393	-
Treasurer Sheriff Deputy Salary	-	5,100	5,100	-	5,530	5,530	-
Treasurer Unclaimed Fees	-	388	388	-	-	-	-
Public Administrator	306,203	575,539	602,914	278,828	304,650	330,426	253,052
Recorder of Deeds	6,283	73,946	74,877	5,352	74,575	75,246	4,681
Collector	7,759,764	13,506,326	10,755,232	10,510,858	13,702,536	13,006,580	11,206,814
Sheriff	400	980,793	980,391	802	113,325	112,925	1,202
Prosecuting Attorney	-	50,494	50,494	-	23,250	21,138	2,112
Clerk Elections	1,737	29,481	30,268	950	40,096	40,821	225
Total	<u>\$ 8,083,660</u>	<u>\$ 15,411,732</u>	<u>\$ 12,681,418</u>	<u>\$ 10,813,974</u>	<u>\$ 14,459,225</u>	<u>\$ 13,785,467</u>	<u>\$ 11,487,732</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of DeKalb 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/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. However, the County budgeted a deficit ending fund balance for the Local Use Tax Fund in 2018.
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>
Special Road & Bridge	N/A	✓
Collector Maintenance	N/A	✓
Election	✓	N/A
Emergency Management	N/A	✓
Capital Improvement	✓	✓
Local Use Tax	N/A	✓
Prosecuting Attorney Training	✓	✓
Sheriff-Civil Fees	N/A	✓
Sheriff-Law Enforcement Training	✓	✓
Cemeteries	N/A	✓
Victim Service Grant (VOCA)	N/A	✓
Victims of Domestic Violence	✓	N/A
Senior Services Board	✓	✓
Law Library	✓	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 November 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

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

	<u>2018</u>	<u>2017</u>
Real Estate	\$ 154,224,060	\$ 153,784,620
Personal Property	36,457,141	34,733,867
Railroad and Utilities	14,601,214	14,302,364
Total	<u>\$ 205,282,415</u>	<u>\$ 202,820,851</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	\$ 0.1732	\$ 0.1732
Senate Bill 40 Board	0.0875	0.0867
Senior Services Board	0.0292	0.0289

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 \$4,506,523 and \$4,050,757, respectively, and the bank balances were \$4,731,236 and \$4,330,539, respectively. Of the bank balances, \$845,270 and \$789,995 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 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 \$11,487,732 and \$10,813,974, respectively, and the bank balances were \$8,587,773 and \$10,029,430, respectively. Of the bank balances, \$440,774 and \$468,547 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. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

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

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

2) Pension Benefits

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

3) Funding Policy

Full-time employees of DeKalb County do not contribute to the pension plan. The June 30th statutorily required contribution rates were 5.9% and 7.0% (General), and 3.8% and 4.8% (Police) of annual covered payroll for 2018 and 2017 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2018 and 2017, the County contributed \$55,725 and \$61,158 to LAGERS.

4) Funding Status

As of February 28, 2018, the actuarial value of the assets of the plan exceeded the accrued liabilities by \$110,428 and \$94,190 for the General and Police divisions, respectively. As

of February 28, 2017, the actuarial value of assets of the plan exceeded the accrued liabilities by \$166,295 and \$100,224 for the General and Police divisions, respectively. These net pension liabilities are not recognized in the cash basis financial statements of the County.

B. County Employees' Retirement Fund (CERF)

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

1) Plan Description

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

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

2) Pension Benefits

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

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

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

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation

to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. During 2018 and 2017, the County collected and remitted to CERF employee withholdings and fees collected of \$114,185 and \$98,355, respectively, for the years then ended.

C. Defined Contribution and Deferred Contribution Plans

1) Plan Description

DeKalb County offers employees the opportunity to participate in the CERF defined contribution plan and Internal Revenue Code (IRC) Section 457 deferred compensation plan. The plan's provisions and contribution requirements were established by and may be amended only by the Missouri General Assembly. Pension plan members are eligible to participate.

2) Contributions

Employees elect a contribution level, subject to IRC limitations. The CERF Board of Directors may provide limited matching contributions, with pension plan trust funds, to the defined contribution plan accounts.

3) Administration

Maintenance of individual member accounts and custody of assets have been contracted to a third-party administrator and investment custodian, respectively. The County sends members contributions directly to the third-party administrator. Members may select from several options for investing their contributions and their share of matching contributions. During 2018 and 2017, the County collected and remitted to the Section 457 Plan third-party administrator employee withholdings collected of \$21,838 and \$17,144, respectively, for the years then ended.

D. 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 \$3,668 and \$3,366, 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

The County provides full time employees with up to 90 days of sick time – to accrue at one and one quarter days per complete calendar month of employment. Unused sick leave benefits will not be paid to employees upon termination of employment. Employees with one to nine year(s) of service accumulate annual leave at one and one quarter days per month, up to a maximum of 15 days. Employees with 10 to 14 years of service accumulate annual leave at one and one half days per month, up to a maximum of 20 days. Employees with 15 or more years of service accumulate annual leave at one and three quarters days per month, up to a maximum of 25 days. Annual leave may be carried forward from year to year up to the maximum amounts noted above. Upon termination of employment, employees will be paid for unused annual leave time that has been earned through the last day of work.

B. Federal and State Assisted Programs

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

6. RISK MANAGEMENT

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

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

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation 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

On August 8, 2013, the County entered into an agreement with UMB Bank for Certificates of Participation to make improvements to the Courthouse in the amount of \$1,355,000 to be paid in

full by March 1, 2028. There are four principal balances, \$245,000; \$265,000; \$290,000, and \$444,000, with interest rates of 2.25%; 2.75%; 3.25%, and 4.50%, respectively. Payments are due on March 1 and September 1 of each year.

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	90,000	38,112	128,112
2020	90,000	35,637	125,637
2021	95,000	32,856	127,856
2022	95,000	29,769	124,769
2023	100,000	26,600	126,600
2024-2028	555,000	64,238	619,238
Totals	<u>\$ 1,025,000</u>	<u>\$ 227,212</u>	<u>\$ 1,252,212</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
Courthouse Loan	\$ 1,195,000	\$ -	(85,000)	\$ 1,110,000	\$ 42,644

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
Courthouse Loan	\$ 1,110,000	\$ -	(85,000)	\$ 1,025,000	\$ 40,519

8. COOPERATIVE VENTURES

- A. In October 1992, the Counties of Andrew, Clinton, Caldwell and DeKalb and the City of Cameron agree to establish a venture called ACCD 911, for the purpose of providing 911 emergency telephone services. Pursuant to Section 190.300, RSMo, the voters of the respective government entities involved approved a 15% Emergency Telephone System Tax on local telephone charges to fund the services. Pursuant to the agreement, the ACCD Regional Enhanced 911 System Board was created to be the governing body of the ACCD 911, authorized to enter into contracts, employ staff, hold/dispose of property, and incur debt, with only the ACCD 911 Venture being obligated for the debt incurred.
- B. In May 2005, the County, in conjunction with Daviess County, created the Daviess-DeKalb Regional Jail District to house prisoners for the counties as well as other governments on contractual basis. A four-member commission which governs the District is comprised of the presiding commissioners and sheriffs from the two counties. In November 2005, the District voters approved a one-half cent sales tax to provide regional jail services and court facilities and equipment for the two counties. Also in November 2005, the District assumed operations at the jail facility. The counties will share equally in any net operating losses of the regional jail. Neither Daviess County nor DeKalb County is obligated for debt incurred by the District.

9. CHANGE IN BASIS OF ACCOUNTING

DeKalb County, Missouri, has changed its basis of accounting from presenting its financial statements in accordance with GASB 34 for 2013 and 2014 on the cash basis of accounting to the regulatory basis of accounting as prescribed or permitted in accordance with state law. The accounting change had no effect on the beginning cash balances of county funds.

10. RELATED PARTIES

The Public Administrator is the vice president/banking center manager at Bank Midwest's Cameron Branch, where a majority of ward bank accounts are held.

11. 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 August 9, 2019, the date the financial statements were available to be issued.

The ACCD 911 Board, which oversees emergency dispatching in the four-county region encompassing Andrew, Caldwell, Clinton and DeKalb, awarded \$513,753 to AVTEC in 2018 to upgrade equipment consoles. \$392,523 was paid on April 12, 2019, and \$108,396 has been invoiced but not paid due to dispute. Additionally, in April 2019, voters in all four counties approved a \$1 fee to be charged to the provider of any device capable of contacting 911, and it is anticipated fees will be collected beginning in 2020. The charge was implemented to offset declining landline revenues.

The County budgeted \$360,000 for courthouse upkeep and repairs in 2019 due to water damage from a leaking roof and foundation settlement. On March 28, 2019, the County Commission executed a \$208,000 contract with Sommers Construction to replace the courthouse roof.

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 DeKalb 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 DeKalb 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 DeKalb County, Missouri's basic financial statements and have issued our report thereon dated August 9, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered DeKalb 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 DeKalb County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of DeKalb 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described in the accompanying schedule of findings and recommendations as item 2018-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether DeKalb 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 three 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 2018-002, 2018-003, and 2018-004.

DeKalb County, Missouri's Responses to Findings

DeKalb County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and recommendations. DeKalb 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
August 9, 2019

FINDINGS AND RECOMMENDATIONS

DEKALB COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2018-001: Senior Services Board Controls

Criteria: A proper system of internal control requires timely completion of reconciliations between the accounting system and bank records.

Condition: No bank reconciliations were prepared by the Senior Services Board.

Cause: The Senior Services Board secretary assumed her duties in 2017 and said she was unaware bank reconciliations needed to be performed.

Effect: Without timely, accurate bank reconciliations, the risk of misstatement of the Senior Services Board's financial statements is heightened.

Recommendation: We recommend the Senior Services Board design, implement and maintain internal controls adequate to ensure the timely completion of bank reconciliations.

County Response: The Senior Services Board will comply with the recommendation of timely bank reconciliations.

Auditor's Evaluation: The response is appropriate to correct the concern.

ITEMS OF NONCOMPLIANCE

2018-002: Budgetary Compliance

Criteria: County budget law in the state statutes states that County budgets should present a complete and accurate picture of the County's financial position. This requirement ensures expenditures are subject to public scrutiny as provided by their inclusion in a budget adopted or amended at a public meeting. The statutes also prohibit budgeting expenditures in excess of the beginning balance plus estimated revenues for any County fund.

Condition: Actual expenditures exceeded budgeted expenditures for seven funds in 2018 and 11 funds in 2017. Additionally, the County budgeted a negative ending balance for the Local Use Tax Fund in 2018.

Cause: The County did not amend budgets as prescribed by state statutes and budgeted for a deficit balance in one fund.

Effect: In order to ensure the integrity of the budgeting process, the budget documents must present a complete and accurate financial position for each County fund and the spending limits should be adhered to.

Recommendation: We recommend the County ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts or available funds. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission. Also, the County should ensure that budgeted expenditures do not exceed the beginning balance plus anticipated revenues for any County fund.

County Response: The County will take the proper steps to be in compliance with our original budget. If unforeseen expenditures occur the budget will be amended with the proper proceedings to do so.

Auditor's Evaluation: The response is appropriate to correct the concern.

2018-003: Investment Policy

Criteria: Section 30.950, RSMo requires political subdivisions that manage public funds to adopt an investment policy that prioritizes safety, liquidity and yield; prohibits derivatives, leveraging, and speculation with public funds; and requires collateralization of deposits.

Condition: The County's investment policy states "All excess monies from the county will be invested in CD's."

Cause: The Commission adopted a policy that does not sufficiently addresses Section 30.950, RSMo.

Effect: The County investment policy does not ensure investment direction in accordance with state statute.

Recommendation: We recommend the County adopt an investment policy that meets the requirements of state statutes and review compliance with this policy at least annually.

County Response: The County will adopt an investment policy that meets the requirements of state statutes to replace the one that is currently being used.

Auditor's Evaluation: The response is appropriate to correct the concern.

2018-004: 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 neither competitive bids nor sole source justification could be provided. Our audit noted five such transactions totaling \$136,443.

Cause: The commission did not obtain competitive bids or provide sole source justification in the minutes.

Effect: Transactions were procured in violation of state law in a manner that does not promote maximum open market competition.

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 Response: The County will solicit bids or will provide proper documentation to justify sole source reasoning in the minutes. Any reasoning for not taking bids will be documented in the minutes.

Auditor’s Evaluation: The response is appropriate to correct the concern.

DEKALB 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 DeKalb County, Missouri, on the applicable findings in the prior audit report issued for the years ended December 31, 2014 and 2013.

1. During review of the Senior Services Board bank accounts and check register, which serves as the general ledger, it was noted that there were no formal bank reconciliations performed. Additionally, it was noted that there were deposits and interest that were not recorded in the check register. There was also a deposit recorded in check register that was not able to be traced to bank statements.

Status: Partially resolved. See finding 2018-001.

2. The financial statements of the County as presented in the annual budget document present transfers between funds. The recorded transfers in did not equal the recorded transfers out in either 2014 or 2013.

Status: Resolved.

3. The ACCD 911 Board did not report certificates of deposits in the budget or published financial statements.

Status: Resolved.

4. The County did not maintain proper documentation of employee pay rates to support the amount paid to each employee. Additionally, timesheets were noted that did not have a supervisor signature.

Status: Resolved.

5. Out of twenty five transactions tested for each year, eight voucher packets in 2013 and seven voucher packets in 2014 were not approved or initialed by the officeholder as required by the County's internal control procedures. Additionally, we noted one instance where the rate paid by the County for rock did not agree to the agreed upon rate per the contract with the vendor. We also noted that there was no invoice or other support for the purchase of equipment in the amount of \$30,500 in the Special Road and Bridge fund during 2013.

Status: Resolved.

6. The County did not adopt a formal budget for the Sheriff-IPDS fund in 2014. Actual expenditures exceeded budgeted expenditures for nine funds in 2013 and 2014.

Status: Repeated. See finding 2018-002.

7. The County did not consistently solicit bids and/or retain bid documentation for various purchases of goods and services.

Status: Repeated. See finding 2018-004.