



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

To the County Commission  
and  
Officeholders of Dunklin County, Missouri

The Office of the State Auditor contracted for an audit of Dunklin 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. 2019-091



**Nicole Galloway, CPA**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Dunklin County

2018-001 Absence of Investment Policy	The County adopt an investment policy and review compliance with this policy at least annually as required by state statute.
Bank Reconciliations	The Prosecuting Attorney implement procedures to ensure that stale outstanding checks are followed up in a timely manner and removed from the bank reconciliation when it becomes apparent that checks will not be cashed. Checks that have remained unclaimed for more than three years are deemed abandoned and are required to be turned over immediately to the State Treasurer pursuant to state statutes. We also recommend that the Prosecuting Attorney ensure that bank reconciliations are accurate and properly reconciled between book and bank balance and that any issues are addressed in a timely manner.
Senate Bill 40 Board Collateral	The Senate Bill 40 Board ensure that all deposits of public funds in excess of FDIC deposit insurance are properly secured in compliance with state statutes.

ANNUAL FINANCIAL REPORT

**DUNKLIN COUNTY, MISSOURI**

For the Years Ended  
December 31, 2018 and 2017

DUNKLIN COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

DUNKLIN COUNTY, MISSOURI  
List of Elected Officials 2017-2018

*County Commission*

Presiding Commissioner – Don Collins

Commissioner 1<sup>st</sup> District – Ron Huber

Commissioner 2<sup>nd</sup> District – Patrick McHaney

*Other Elected Officials*

Assessor – Karen Vandiver

Circuit Clerk – Paula Gargus

Collector/Treasurer – Kathy Rasberry

County Clerk – Kent Hampton

Coroner – James B. Powell

Prosecuting Attorney – Jeff McCormick

Public Administrator – Matthew W. Jackson

Recorder – Susan Luce

Sheriff – Bob Holder

## **FINANCIAL SECTION**

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## **McBRIDE, LOCK & ASSOCIATES, LLC**

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Certified Public Accountants

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Dunklin County, Missouri

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

We have audited the accompanying financial statements of Dunklin 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 Dunklin 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 Dunklin 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 Dunklin 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 15, 2019, on our consideration of Dunklin 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 Dunklin 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.



McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 15, 2019

DUNKLIN 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 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
General Revenue	\$ 1,640,286	\$ 4,974,975	\$ 4,613,867	\$ 2,001,394	\$ 6,287,764	\$ 5,255,477	\$ 3,033,681
Special Road & Bridge	625,416	870,284	863,687	632,013	863,222	870,339	624,896
Assessment	174,824	396,142	336,637	234,329	360,646	399,986	194,989
Law Enforcement Sales Tax	1,076,939	1,493,197	1,392,702	1,177,434	1,464,249	1,362,285	1,279,398
Johnson Grass	119,324	7,746	15,457	111,613	7,199	15,021	103,791
Recorder's User	15,278	13,128	9,093	19,313	13,976	6,747	26,542
Prosecuting Attorney Training	62	2,554	2,616	-	1,275	1,275	-
Law Enforcement Training	4,232	2,242	-	6,474	2,167	250	8,391
Emergency 911	130,817	146,131	143,638	133,310	127,792	134,308	126,794
Victims of Domestic Violence	4,044	1,900	-	5,944	1,841	-	7,785
Domestic Violence Shelters	4,411	2,113	-	6,524	2,165	-	8,689
Prosecuting Attorney Bad Check	37,852	11,897	20,871	28,878	13,391	19,691	22,578
Dunklin County Law Enforcement Restitution	41,866	53,166	21,513	73,519	50,515	25,518	98,516
Prosecuting Attorney Delinquent Tax	4,344	2,441	6,511	274	647	-	921
Sheriff Civil Fees	44,901	26,516	24,550	46,867	37,521	31,901	52,487
Sheriff Concealed Weapon	174,782	14,500	17,078	172,204	17,018	18,111	171,111
County Clerk Discretionary	3,953	7,862	4,038	7,777	6,848	4,028	10,597
Drainage District #12	11,273	122	-	11,395	182	-	11,577
Drainage District #23	122	1	-	123	2	-	125
Drainage District #25	381	4	-	385	7	-	392
Drainage District #48	31,206	35,138	17,845	48,499	28,808	42,473	34,834
Levee #4	153,893	24,042	6,268	171,667	25,987	8,440	189,214
Levee #7	56,379	23,811	24,313	55,877	25,706	15,438	66,145
Rant Grant	-	21,495	21,495	-	8,808	8,808	-
Off System Bridge	-	22,856	22,856	-	33,957	33,957	-
Inmate Security	861	314,811	315,672	-	377,436	328,096	49,340
Tax Maintenance	33,016	65,437	48,901	49,552	75,170	61,599	63,123
Law Enforcement Block Grant	-	801	801	-	-	-	-
SEMO FTC Grant	-	34,734	34,734	-	312,255	312,255	-
Senate Bill 40 Board	387,712	338,699	461,145	265,266	250,258	259,318	256,206
Sheriff's Revolving	123	-	123	-	-	-	-
Total	<u>\$ 4,778,297</u>	<u>\$ 8,908,745</u>	<u>\$ 8,426,411</u>	<u>\$ 5,260,631</u>	<u>\$ 10,396,812</u>	<u>\$ 9,215,321</u>	<u>\$ 6,442,122</u>

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

DUNKLIN 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	\$ 5,499	\$ 5,499	\$ 10,358	\$ 10,358
Sales taxes	1,667,759	1,667,759	2,942,342	2,942,342
Intergovernmental	2,032,119	2,032,119	2,040,086	2,040,086
Charges for services	813,283	813,283	790,779	790,779
Interest	19,909	19,909	39,842	39,842
Other	41,567	41,406	44,357	44,357
Transfers in	395,000	395,000	420,000	420,000
Total Receipts	<u>\$ 4,975,136</u>	<u>\$ 4,974,975</u>	<u>\$ 6,287,764</u>	<u>\$ 6,287,764</u>
DISBURSEMENTS				
County Commission	\$ 304,690	\$ 304,690	\$ 323,309	\$ 323,309
County Clerk	138,160	138,160	154,305	154,305
Elections	109,738	109,738	113,050	113,050
Buildings and grounds	338,186	338,186	351,033	351,033
Employee fringe benefits	810,579	786,718	840,619	826,534
Collector/Treasurer	153,235	153,235	172,460	172,460
Recorder of Deeds	102,645	102,645	113,653	113,653
Circuit Clerk	56,925	56,925	55,169	55,169
Court administration	11,817	11,817	20,442	20,442
Public Administrator	127,191	127,191	141,634	141,634
Sheriff	807,947	807,947	964,814	964,814
Jail	988,662	988,662	1,357,065	1,357,065
Prosecuting Attorney	306,713	306,713	316,549	316,549
Juvenile Officer	159,505	159,505	153,998	153,998
Coroner	61,462	61,462	62,064	62,064
Paternity Unit	85,129	85,129	94,864	94,864
Public Health and Welfare Services	28,494	28,494	17,570	17,570
Transfers Out	46,650	46,650	16,964	16,964
Total Disbursements	<u>\$ 4,637,728</u>	<u>\$ 4,613,867</u>	<u>\$ 5,269,562</u>	<u>\$ 5,255,477</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ 337,408	\$ 361,108	\$ 1,018,202	\$ 1,032,287
CASH AND CASH EQUIVALENTS , JANUARY 1	<u>1,640,286</u>	<u>1,640,286</u>	<u>2,001,394</u>	<u>2,001,394</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,977,694</u>	<u>\$ 2,001,394</u>	<u>\$ 3,019,596</u>	<u>\$ 3,033,681</u>

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

DUNKLIN 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	865,976	865,976	857,013	857,013	377,274	377,274	336,606	336,606
Charges for services	-	-	-	-	3,192	3,192	4,272	4,272
Interest	4,308	4,308	6,209	6,209	2,676	2,676	3,893	3,893
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	13,000	13,000	15,875	15,875
Total Receipts	\$ 870,284	\$ 870,284	\$ 863,222	\$ 863,222	\$ 396,142	\$ 396,142	\$ 360,646	\$ 360,646
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 203,105	\$ 203,106	\$ 251,502	\$ 251,502
Employee fringe benefits	-	-	-	-	67,934	65,692	80,749	79,020
Materials and supplies	-	-	-	-	13,571	13,571	12,164	12,164
Services and other	-	-	-	-	51,990	51,990	55,939	55,939
Capital outlay	-	-	-	-	2,278	2,278	1,361	1,361
Construction	833,687	833,687	840,339	840,339	-	-	-	-
Transfers out	30,000	30,000	30,000	30,000	-	-	-	-
Total Disbursements	\$ 863,687	\$ 863,687	\$ 870,339	\$ 870,339	\$ 338,878	\$ 336,637	\$ 401,715	\$ 399,986
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 6,597	\$ 6,597	\$ (7,117)	\$ (7,117)	\$ 57,264	\$ 59,505	\$ (41,069)	\$ (39,340)
CASH AND CASH								
EQUIVALENTS, JANUARY 1	625,416	625,416	632,013	632,013	174,824	174,824	234,329	234,329
CASH AND CASH								
EQUIVALENTS, DECEMBER 31	\$ 632,013	\$ 632,013	\$ 624,896	\$ 624,896	\$ 232,088	\$ 234,329	\$ 193,260	\$ 194,989

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

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

	LAW ENFORCEMENT SALES TAX FUND				JOHNSON GRASS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 6,314	\$ 6,314	\$ 5,172	\$ 5,172
Sales taxes	1,443,984	1,443,984	1,438,140	1,438,140	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	32,637	32,637	1,800	1,800	-	-	-	-
Interest	16,576	16,576	24,309	24,309	1,432	1,432	2,027	2,027
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,493,197</u>	<u>\$ 1,493,197</u>	<u>\$ 1,464,249</u>	<u>\$ 1,464,249</u>	<u>\$ 7,746</u>	<u>\$ 7,746</u>	<u>\$ 7,199</u>	<u>\$ 7,199</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	756	756	321	321
Services and other	132,284	132,284	166,257	166,257	14,701	14,701	14,700	14,700
Capital outlay	910,418	910,418	946,028	946,028	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	350,000	350,000	250,000	250,000	-	-	-	-
Total Disbursements	<u>\$ 1,392,702</u>	<u>\$ 1,392,702</u>	<u>\$ 1,362,285</u>	<u>\$ 1,362,285</u>	<u>\$ 15,457</u>	<u>\$ 15,457</u>	<u>\$ 15,021</u>	<u>\$ 15,021</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 100,495	\$ 100,495	\$ 101,964	\$ 101,964	\$ (7,711)	\$ (7,711)	\$ (7,822)	\$ (7,822)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,076,939</u>	<u>1,076,939</u>	<u>1,177,434</u>	<u>1,177,434</u>	<u>119,324</u>	<u>119,324</u>	<u>111,613</u>	<u>111,613</u>
CASH AND CASH EQUIVALENTS , DECEMBER 31	<u>\$ 1,177,434</u>	<u>\$ 1,177,434</u>	<u>\$ 1,279,398</u>	<u>\$ 1,279,398</u>	<u>\$ 111,613</u>	<u>\$ 111,613</u>	<u>\$ 103,791</u>	<u>\$ 103,791</u>

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

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

	RECORDER'S USER 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	-	-	-	-	-	-	-	-
Charges for services	13,188	12,931	13,596	13,596	1,975	1,975	524	524
Interest	197	197	380	380	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	579	579	751	751
Total Receipts	<u>\$ 13,385</u>	<u>\$ 13,128</u>	<u>\$ 13,976</u>	<u>\$ 13,976</u>	<u>\$ 2,554</u>	<u>\$ 2,554</u>	<u>\$ 1,275</u>	<u>\$ 1,275</u>
DISBURSEMENTS								
Salaries	\$ 3,551	\$ 3,551	\$ 3,762	\$ 3,762	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	419	419	423	408	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,409	5,123	2,577	2,577	2,616	2,616	1,275	1,275
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,379</u>	<u>\$ 9,093</u>	<u>\$ 6,762</u>	<u>\$ 6,747</u>	<u>\$ 2,616</u>	<u>\$ 2,616</u>	<u>\$ 1,275</u>	<u>\$ 1,275</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 4,006	\$ 4,035	\$ 7,214	\$ 7,229	\$ (62)	\$ (62)	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>15,278</u>	<u>15,278</u>	<u>19,313</u>	<u>19,313</u>	<u>62</u>	<u>62</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 19,284</u>	<u>\$ 19,313</u>	<u>\$ 26,527</u>	<u>\$ 26,542</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	LAW ENFORCEMENT TRAINING FUND				EMERGENCY 911 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	2,184	2,183	2,048	2,048	144,394	144,651	125,474	125,474
Interest	59	59	119	119	1,480	1,480	2,318	2,318
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,243</u>	<u>\$ 2,242</u>	<u>\$ 2,167</u>	<u>\$ 2,167</u>	<u>\$ 145,874</u>	<u>\$ 146,131</u>	<u>\$ 127,792</u>	<u>\$ 127,792</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 15,950	\$ 15,950	\$ 15,550	\$ 15,550
Employee fringe benefits	-	-	-	-	1,303	1,235	1,296	1,309
Materials and supplies	-	-	-	-	6,582	6,582	8,083	8,083
Services and other	-	-	250	250	77,918	77,918	82,413	82,413
Capital outlay	-	-	-	-	26,953	26,953	26,953	26,953
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	15,000	15,000	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 143,706</u>	<u>\$ 143,638</u>	<u>\$ 134,295</u>	<u>\$ 134,308</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 2,243	\$ 2,242	\$ 1,917	\$ 1,917	\$ 2,168	\$ 2,493	\$ (6,503)	\$ (6,516)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,232</u>	<u>4,232</u>	<u>6,474</u>	<u>6,474</u>	<u>130,817</u>	<u>130,817</u>	<u>133,310</u>	<u>133,310</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 6,475</u>	<u>\$ 6,474</u>	<u>\$ 8,391</u>	<u>\$ 8,391</u>	<u>\$ 132,985</u>	<u>\$ 133,310</u>	<u>\$ 126,807</u>	<u>\$ 126,794</u>

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

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

	VICTIMS OF DOMESTIC VIOLENCE FUND				DOMESTIC VIOLENCE SHELTERS 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	1,844	1,845	1,731	1,731	2,053	2,053	2,042	2,042
Interest	55	55	110	110	60	60	123	123
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,899</u>	<u>\$ 1,900</u>	<u>\$ 1,841</u>	<u>\$ 1,841</u>	<u>\$ 2,113</u>	<u>\$ 2,113</u>	<u>\$ 2,165</u>	<u>\$ 2,165</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 1,899	\$ 1,900	\$ 1,841	\$ 1,841	\$ 2,113	\$ 2,113	\$ 2,165	\$ 2,165
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,044</u>	<u>4,044</u>	<u>5,944</u>	<u>5,944</u>	<u>4,411</u>	<u>4,411</u>	<u>6,524</u>	<u>6,524</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 5,943</u>	<u>\$ 5,944</u>	<u>\$ 7,785</u>	<u>\$ 7,785</u>	<u>\$ 6,524</u>	<u>\$ 6,524</u>	<u>\$ 8,689</u>	<u>\$ 8,689</u>

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



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

	PROSECUTING ATTORNEY BAD CHECK FUND				DUNKLIN COUNTY 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	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	11,532	11,532	12,995	12,995	52,514	52,514	49,113	49,113
Interest	365	365	396	396	652	652	1,402	1,402
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,897</u>	<u>\$ 11,897</u>	<u>\$ 13,391</u>	<u>\$ 13,391</u>	<u>\$ 53,166</u>	<u>\$ 53,166</u>	<u>\$ 50,515</u>	<u>\$ 50,515</u>
DISBURSEMENTS								
Salaries	\$ 6,474	\$ 6,502	\$ 3,133	\$ 3,221	\$ 4,792	\$ 4,792	\$ 4,375	\$ 4,375
Employee fringe benefits	8,628	8,628	12,040	12,040	4,813	4,813	5,541	5,541
Materials and supplies	5,162	5,162	3,679	3,679	-	-	-	-
Services and other	-	-	-	-	1,625	1,625	2,000	2,000
Capital outlay	-	-	-	-	10,302	10,283	13,570	13,602
Construction	-	-	-	-	-	-	-	-
Transfers out	579	579	751	751	-	-	-	-
Total Disbursements	<u>\$ 20,843</u>	<u>\$ 20,871</u>	<u>\$ 19,603</u>	<u>\$ 19,691</u>	<u>\$ 21,532</u>	<u>\$ 21,513</u>	<u>\$ 25,486</u>	<u>\$ 25,518</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (8,946)	\$ (8,974)	\$ (6,212)	\$ (6,300)	\$ 31,634	\$ 31,653	\$ 25,029	\$ 24,997
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>37,852</u>	<u>37,852</u>	<u>28,878</u>	<u>28,878</u>	<u>41,866</u>	<u>41,866</u>	<u>73,519</u>	<u>73,519</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 28,906</u>	<u>\$ 28,878</u>	<u>\$ 22,666</u>	<u>\$ 22,578</u>	<u>\$ 73,500</u>	<u>\$ 73,519</u>	<u>\$ 98,548</u>	<u>\$ 98,516</u>

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

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

	PROSECUTING ATTORNEY DELINQUENT TAX 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	2,437	2,437	637	637	-	-	-	-
Charges for services	-	-	-	-	25,919	25,919	36,772	36,772
Interest	4	4	10	10	474	474	749	749
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	123	123	-	-
Total Receipts	<u>\$ 2,441</u>	<u>\$ 2,441</u>	<u>\$ 647</u>	<u>\$ 647</u>	<u>\$ 26,516</u>	<u>\$ 26,516</u>	<u>\$ 37,521</u>	<u>\$ 37,521</u>
DISBURSEMENTS								
Salaries	\$ 2,267	\$ 2,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	4,244	4,244	-	-	-	-	-	-
Materials and supplies	-	-	-	-	24,550	24,550	31,901	31,901
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,511</u>	<u>\$ 6,511</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,550</u>	<u>\$ 24,550</u>	<u>\$ 31,901</u>	<u>\$ 31,901</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,070)	\$ (4,070)	\$ 647	\$ 647	\$ 1,966	\$ 1,966	\$ 5,620	\$ 5,620
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,344</u>	<u>4,344</u>	<u>274</u>	<u>274</u>	<u>44,901</u>	<u>44,901</u>	<u>46,867</u>	<u>46,867</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 274</u>	<u>\$ 274</u>	<u>\$ 921</u>	<u>\$ 921</u>	<u>\$ 46,867</u>	<u>\$ 46,867</u>	<u>\$ 52,487</u>	<u>\$ 52,487</u>

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

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

	SHERIFF CONCEALED WEAPON FUND				COUNTY CLERK DISCRETIONARY 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	-	-	-	-	6,109	6,109	5,553	5,553
Charges for services	14,500	14,500	17,018	17,018	1,769	1,683	1,135	1,135
Interest	-	-	-	-	70	70	160	160
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 14,500</u>	<u>\$ 14,500</u>	<u>\$ 17,018</u>	<u>\$ 17,018</u>	<u>\$ 7,948</u>	<u>\$ 7,862</u>	<u>\$ 6,848</u>	<u>\$ 6,848</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 3,098	\$ 3,416	\$ 3,557	\$ 3,631
Employee fringe benefits	-	-	-	-	622	622	397	397
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	17,078	17,078	18,111	18,111	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 17,078</u>	<u>\$ 17,078</u>	<u>\$ 18,111</u>	<u>\$ 18,111</u>	<u>\$ 3,720</u>	<u>\$ 4,038</u>	<u>\$ 3,954</u>	<u>\$ 4,028</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,578)	\$ (2,578)	\$ (1,093)	\$ (1,093)	\$ 4,228	\$ 3,824	\$ 2,894	\$ 2,820
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>174,782</u>	<u>174,782</u>	<u>172,204</u>	<u>172,204</u>	<u>3,953</u>	<u>3,953</u>	<u>7,777</u>	<u>7,777</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 172,204</u>	<u>\$ 172,204</u>	<u>\$ 171,111</u>	<u>\$ 171,111</u>	<u>\$ 8,181</u>	<u>\$ 7,777</u>	<u>\$ 10,671</u>	<u>\$ 10,597</u>

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

	DRAINAGE DISTRICT #12 FUND				DRAINAGE DISTRICT #23 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	-	-	-	-	-	-	-	-
Interest	122	122	182	182	1	1	2	2
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 122</u>	<u>\$ 122</u>	<u>\$ 182</u>	<u>\$ 182</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 2</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 122	\$ 122	\$ 182	\$ 182	\$ 1	\$ 1	\$ 2	\$ 2
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>11,273</u>	<u>11,273</u>	<u>11,395</u>	<u>11,395</u>	<u>122</u>	<u>122</u>	<u>123</u>	<u>123</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 11,395</u>	<u>\$ 11,395</u>	<u>\$ 11,577</u>	<u>\$ 11,577</u>	<u>\$ 123</u>	<u>\$ 123</u>	<u>\$ 125</u>	<u>\$ 125</u>

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

	DRAINAGE DISTRICT #25 FUND				DRAINAGE DISTRICT #48 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 34,595	\$ 34,595	\$ 28,210	\$ 28,210
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	4	4	6	7	543	543	598	598
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 6</u>	<u>\$ 7</u>	<u>\$ 35,138</u>	<u>\$ 35,138</u>	<u>\$ 28,808</u>	<u>\$ 28,808</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	17,845	17,845	42,473	42,473
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,845</u>	<u>\$ 17,845</u>	<u>\$ 42,473</u>	<u>\$ 42,473</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 4	\$ 4	\$ 6	\$ 7	\$ 17,293	\$ 17,293	\$ (13,665)	\$ (13,665)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>381</u>	<u>381</u>	<u>385</u>	<u>385</u>	<u>31,206</u>	<u>31,206</u>	<u>48,499</u>	<u>48,499</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 385</u>	<u>\$ 385</u>	<u>\$ 391</u>	<u>\$ 392</u>	<u>\$ 48,499</u>	<u>\$ 48,499</u>	<u>\$ 34,834</u>	<u>\$ 34,834</u>

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

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

	LEVEE #4 FUND				LEVEE #7 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2017		2018		2017		2018	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 22,278	\$ 22,277	\$ 23,082	\$ 23,082	\$ 23,168	\$ 23,168	\$ 24,626	\$ 24,626
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	1,765	1,765	2,905	2,905	643	643	1,080	1,080
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 24,043</u>	<u>\$ 24,042</u>	<u>\$ 25,987</u>	<u>\$ 25,987</u>	<u>\$ 23,811</u>	<u>\$ 23,811</u>	<u>\$ 25,706</u>	<u>\$ 25,706</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	6,268	6,268	8,441	8,440	24,313	24,313	15,439	15,438
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,268</u>	<u>\$ 6,268</u>	<u>\$ 8,441</u>	<u>\$ 8,440</u>	<u>\$ 24,313</u>	<u>\$ 24,313</u>	<u>\$ 15,439</u>	<u>\$ 15,438</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 17,775	\$ 17,774	\$ 17,546	\$ 17,547	\$ (502)	\$ (502)	\$ 10,267	\$ 10,268
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>153,893</u>	<u>153,893</u>	<u>171,667</u>	<u>171,667</u>	<u>56,379</u>	<u>56,379</u>	<u>55,877</u>	<u>55,877</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 171,668</u>	<u>\$ 171,667</u>	<u>\$ 189,213</u>	<u>\$ 189,214</u>	<u>\$ 55,877</u>	<u>\$ 55,877</u>	<u>\$ 66,144</u>	<u>\$ 66,145</u>

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

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

	RANT GRANT FUND				OFF SYSTEM BRIDGE 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	21,495	21,495	8,808	8,808	22,856	22,856	33,957	33,957
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 21,495</u>	<u>\$ 21,495</u>	<u>\$ 8,808</u>	<u>\$ 8,808</u>	<u>\$ 22,856</u>	<u>\$ 22,856</u>	<u>\$ 33,957</u>	<u>\$ 33,957</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	21,495	21,495	8,808	8,808	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	22,856	22,856	33,957	33,957
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 21,495</u>	<u>\$ 21,495</u>	<u>\$ 8,808</u>	<u>\$ 8,808</u>	<u>\$ 22,856</u>	<u>\$ 22,856</u>	<u>\$ 33,957</u>	<u>\$ 33,957</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	INMATE SECURITY FUND				TAX 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	286,185	286,185	376,094	376,094	64,966	64,966	74,416	74,416
Interest	318	318	1,342	1,342	471	471	754	754
Other	-	-	-	-	-	-	-	-
Transfers in	28,308	28,308	-	-	-	-	-	-
Total Receipts	<u>\$ 314,811</u>	<u>\$ 314,811</u>	<u>\$ 377,436</u>	<u>\$ 377,436</u>	<u>\$ 65,437</u>	<u>\$ 65,437</u>	<u>\$ 75,170</u>	<u>\$ 75,170</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 36,954	\$ 36,953	\$ 46,724	\$ 46,724
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	11,948	11,948	14,875	14,875
Services and other	315,672	315,672	188,096	188,096	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	140,000	140,000	-	-	-	-
Total Disbursements	<u>\$ 315,672</u>	<u>\$ 315,672</u>	<u>\$ 328,096</u>	<u>\$ 328,096</u>	<u>\$ 48,902</u>	<u>\$ 48,901</u>	<u>\$ 61,599</u>	<u>\$ 61,599</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (861)	\$ (861)	\$ 49,340	\$ 49,340	\$ 16,535	\$ 16,536	\$ 13,571	\$ 13,571
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>861</u>	<u>861</u>	<u>-</u>	<u>-</u>	<u>33,016</u>	<u>33,016</u>	<u>49,552</u>	<u>49,552</u>
CASH AND CASH EQUIVALENTSS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,340</u>	<u>\$ 49,340</u>	<u>\$ 49,551</u>	<u>\$ 49,552</u>	<u>\$ 63,123</u>	<u>\$ 63,123</u>

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



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

	LAW ENFORCEMENT BLOCK GRANT FUND				SEMO FTC GRANT 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	787	787	-	-	29,406	29,406	311,166	311,166
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	14	14	-	-	5,328	5,328	1,089	1,089
Total Receipts	<u>\$ 801</u>	<u>\$ 801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,734</u>	<u>\$ 34,734</u>	<u>\$ 312,255</u>	<u>\$ 312,255</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ 16,376	\$ 75,833	\$ 75,898
Employee fringe benefits	-	-	-	-	1,288	1,288	22,125	22,125
Materials and supplies	-	-	-	-	4,892	4,892	11,393	11,393
Services and other	801	801	-	-	12,178	12,178	202,839	202,839
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 801</u>	<u>\$ 801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,858</u>	<u>\$ 34,734</u>	<u>\$ 312,190</u>	<u>\$ 312,255</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (1,124)	\$ -	\$ 65	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,124)</u>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ -</u>

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

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

	SENATE BILL 40 BOARD FUND				SHERIFF'S 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	\$ 300,000	\$ 328,771	\$ 300,000	\$ 248,733	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	1,200	1,218	-	1,525	-	-	-	-
Other	-	8,710	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 301,200</u>	<u>\$ 338,699</u>	<u>\$ 300,000</u>	<u>\$ 250,258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	2,000	1,958	3,500	1,521	-	-	-	-
Services and other	456,082	459,187	353,250	257,797	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	123	-	-
Total Disbursements	<u>\$ 458,082</u>	<u>\$ 461,145</u>	<u>\$ 356,750</u>	<u>\$ 259,318</u>	<u>\$ -</u>	<u>\$ 123</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (156,882)	\$ (122,446)	\$ (56,750)	\$ (9,060)	\$ -	\$ (123)	\$ -	\$ -
CASH AND CASH								
EQUIVALENTS, JANUARY 1	<u>387,712</u>	<u>387,712</u>	<u>265,266</u>	<u>265,266</u>	<u>123</u>	<u>123</u>	<u>-</u>	<u>-</u>
CASH AND CASH								
EQUIVALENTS, DECEMBER 31	<u>\$ 230,830</u>	<u>\$ 265,266</u>	<u>\$ 208,516</u>	<u>\$ 256,206</u>	<u>\$ 123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

DUNKLIN 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	Receipts	Disbursements	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents
	January 1, 2017	2017	2017	December 31, 2017	2018	2018	December 31, 2018
Treasurer Principal County Schools	\$ 56,045	\$ 704,697	\$ 708,654	\$ 52,088	\$ 704,637	\$ 709,173	\$ 47,552
Treasurer Schools	3,458	10,557	3,463	10,552	275	10,574	253
Treasurer Financial Institution Tax	115,164	69,335	115,389	69,110	41,625	69,497	41,238
Treasurer Surplus Certificate Bids	2,314	1,598	420	3,492	-	-	3,492
Treasurer CERF	-	171,442	171,442	-	258,851	258,851	-
Treasurer State Tax	-	100,526	100,526	-	94,964	94,964	-
Collector's Account	7,454,439	17,292,077	17,369,069	7,377,447	17,970,934	16,920,902	8,427,479
Recorder of Deeds	13,611	165,104	165,191	13,524	166,340	167,309	12,555
Prosecuting Attorney	(2,539)	155,091	153,150	(598)	157,124	150,745	5,781
Sheriff	8,946	232,003	231,170	9,779	218,279	216,951	11,107
Sheriff Justice Center	77,992	379,447	383,339	74,100	370,069	372,201	71,968
Sheriff Inmate Commissary	451	-	-	451	-	-	451
Public Administrator	956,504	2,497,708	1,912,193	1,542,019	3,861,358	2,280,524	3,122,853
Total	<u>\$ 8,686,385</u>	<u>\$ 21,779,585</u>	<u>\$ 21,314,006</u>	<u>\$ 9,151,964</u>	<u>\$ 23,844,456</u>	<u>\$ 21,251,691</u>	<u>\$ 11,744,729</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Dunklin 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 Dunklin 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 balance for the SEMO FTC Grant Fund in 2017.
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. A formal budget was not prepared for the Sheriff's Revolving Fund in 2017. This was an inactive fund with a leftover balance for several years that was closed out by transferring the remaining balance.
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>
Emergency 911	✓	N/A
Prosecuting Attorney Bad Check	✓	✓
Dunklin County Law Enforcement Restitution	✓	N/A
County Clerk Discretionary	✓	✓
SEMO FTC Grant	✓	N/A
Senate Bill 40 Board	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 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	\$ 205,498,800	\$ 205,762,480
Personal Property	84,931,524	86,248,970
Railroad and Utilities	<u>17,553,279</u>	<u>17,160,532</u>
Total	<u>\$ 307,983,603</u>	<u>\$ 309,171,982</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>
Senate Bill 40 Board	0.1000	0.1000

- F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents 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 cash equivalent 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 CASH EQUIVALENTS

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 Cash Equivalents" caption. Cash and cash equivalents includes deposits and short-term investments with maturities that are less 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 \$6,442,122 and \$5,260,631, respectively, and the bank balances were \$6,584,730 and \$5,299,791, respectively. Of the bank balances, \$500,000 and \$500,000 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, except for \$6,206 and \$15,266 of Senate Bill 40 Board deposits that were unsecured as of December 31, 2018 and 2017, respectively.

At December 31, 2018 and 2017, County officeholders held, in addition to the cash and cash equivalents 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 \$11,744,729 and \$9,151,964, respectively, and the bank balances were \$12,365,698 and \$9,655,726, respectively. Of the bank balances, \$2,107,237 and \$1,729,187 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

Dunklin 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](http://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 Dunklin County do not contribute to the pension plan. The June 30<sup>th</sup> statutorily required contribution rates were 3.9% and 4.8% (General), and 1.6% and .6% (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 \$196,319 and \$184,828 to LAGERS.

## 4) Funding Status

As of February 28, 2018, the actuarial value of plan assets exceeded the accrued liabilities of the plan by \$533,956 for the General division and \$244,139 for the Police division. As of February 29, 2017, the actuarial value of assets exceeded the accrued liabilities of the plan by \$472,287 for the General division and \$217,675 for the Police division. These net pension assets 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](http://www.mocerf.org).

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2018 and 2017, the County collected and remitted to CERF employee withholdings and fees collected of \$258,851 and \$171,442, respectively, for the years then ended.

## C. 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 \$11,628 and \$11,628, 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 regular full-time employees with vacation time after they have completed a year of service. Vacation time accrues at the rate of one week per completed year of employment annually, for the first two years. After six years, vacation time will accrue at one additional day per completed year with a maximum of three weeks of vacation time after ten years of employment. Vacation time must be used in the calendar year earned and may not be accumulated. An employee terminating from County service shall be allowed any earned and unused vacation time, either in time off after notice of termination, or salary. Each full-time employee earns one day of sick leave per month, up to a maximum of 30 days. Employees are not compensated for unused sick leave at termination.

##### B. Federal and State Assisted Programs

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

##### C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

#### 6. RISK MANAGEMENT

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

The County is a member 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

- A. On August 30, 2012, the County completed an advanced refunding of the Series 2004 Certificates of Participation delivered in the original principal amount of \$9,260,000 for expanding, improving, furnishing and equipping the County's Justice Center. These Series 2012A Certificates are for \$9,985,000 with an interest rate varying from 2.375% to 3.65% and a maturity date of December 1, 2030. Future payments on the Certificates are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	\$ 580,000	\$ 245,899	\$ 825,899
2020	595,000	232,124	827,124
2021	610,000	216,505	826,505
2022	630,000	198,205	828,205
2023	650,000	179,305	829,305
2024-2028	3,580,000	556,575	4,136,575
2029-2030	935,000	39,237	974,237
Totals	<u>\$ 7,580,000</u>	<u>\$ 1,667,850</u>	<u>\$ 9,247,850</u>

- B. On January 10, 2008, the County entered into a promissory note with the Missouri Department of Natural Resources for the replacement of windows. The original amount of the loan was \$22,531, with an interest rate of 0% and principal payments due February 1 and August 1 over a period of 10 years. The final payment was made during 2018.

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
Series 2012A COPS	\$ 8,695,000	\$ -	\$ (550,000)	\$ 8,145,000	\$ 279,348
DNR Loan	3,451	-	2,120	1,331	-

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
Series 2012A COPS	\$ 8,145,000	\$ -	\$ (565,000)	\$ 7,580,000	\$ 262,848
DNR Loan	1,331	-	1,331	-	-

## 8. CHANGE IN REPORTING ENTITY

As of January 1, 2017, the County has changed its definition of the reporting entity to exclude the Principal County Schools, Schools, Financial Institution Tax, and Surplus Certificate Bids Funds. The effect of this change was to decrease the January 1, 2017 cash and cash equivalents balance by \$176,981.

## 9. 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 15, 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

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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 Dunklin 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 Dunklin 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 Dunklin County, Missouri's basic financial statements and have issued our report thereon dated August 15, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Dunklin 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 Dunklin County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Dunklin 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 Dunklin 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and recommendations as item 2018-001.

### **Dunklin County, Missouri's Response to Finding**

Dunklin County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and recommendations. Dunklin County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.



McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 15, 2019

## **FINDINGS AND RECOMMENDATIONS**



DUNKLIN COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None

**ITEMS OF NONCOMPLIANCE**

**2018-001: Absence of 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.

Condition: The County has not adopted an investment policy as required by state statute.

Cause: The County was unaware of the requirement to adopt a written investment policy.

Effect: Adoption of a written investment policy commits a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation.

Recommendation: We recommend the County adopt an investment policy and review compliance with this policy at least annually as required by state statute.

County's Response: The County adopted an investment policy on August 19, 2019.

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

**OTHER MATTERS**

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2017 and 2018, we considered Dunklin County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 15, 2019. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

### **Bank Reconciliations**

The bank reconciliation for the Prosecuting Attorney's account at December 31, 2017 and 2018 listed outstanding checks greater than 120 days old, including checks from as far back as 2003, totaling \$38,642 and \$41,372, respectively. Additionally, the December 31, 2017 bank reconciliation showed a negative book balance of \$598. The bank reconciliations for March, April, July and November 2017 and May and July 2018 also had negative book balances.

We recommend that the Prosecuting Attorney implement procedures to ensure that stale outstanding checks are followed up in a timely manner and removed from the bank reconciliation when it becomes apparent that checks will not be cashed. Checks that have remained unclaimed for more than three years are deemed abandoned and are required to be turned over immediately to the State Treasurer pursuant to state statutes. We also recommend that the Prosecuting Attorney ensure that bank reconciliations are accurate and properly reconciled between book and bank balance and that any issues are addressed in a timely manner.

### **Senate Bill 40 Board Collateral**

The Senate Bill 40 Board held deposits at Senath State Bank in excess of FDIC deposit insurance that were not adequately covered by pledged collateral at December 31, 2018 and 2017. At December 31, 2018, the bank balance of the deposits was held by the Board at Senath State Bank was \$256,206, of which \$250,000 was covered by FDIC insurance, leaving a balance of \$6,206 of unsecured deposits. At December 31, 2017, the bank balance of the deposits held by the Board at Senath State Bank was \$265,266, of which \$250,000 was covered by FDIC insurance, leaving a balance of \$15,266 of unsecured deposits. There was no additional pledged collateral on the unsecured deposits at December 31, 2018 and 2017.

We recommend that the Senate Bill 40 Board ensure that all deposits of public funds in excess of FDIC deposit insurance are properly secured in compliance with state statutes.

DUNKLIN 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 Dunklin County, Missouri, on the applicable findings in the prior audit report issued for the years ended December 31, 2016 and 2015.

2016-001: Documentation of the County's internal controls has not been prepared, by all offices.

*Status:* Resolved.

2016-002: There is no formal fraud risk assessment in place, for all offices.

*Status:* Resolved.