

ANNUAL FINANCIAL REPORT

**DAVIESS COUNTY, MISSOURI**

For the Years Ended  
December 31, 2020 and 2019

# DAVIESS COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

DAVIESS COUNTY, MISSOURI  
List of Elected Officials 2019-2020

*County Commission*

Presiding Commissioner – James Ruse

Commissioner, District 1 – David Cox

Commissioner, District 2 – Wayne Uthe

*Other Elected Officials*

Assessor – Sally Black

Circuit Clerk – Pam Howard

Collector/Treasurer – Pam McNeel

County Clerk – Ronetta Burton

Coroner – David Jason Smith

Prosecuting Attorney – Andrea (Annie) Gibson

Public Administrator – Kayla Michael

Recorder – Jane McKinsey

Sheriff – Ben Becerra

## **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 Daviess County, Missouri

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

We have audited the accompanying financial statements of Daviess County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

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

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

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

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

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

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Daviess County, Missouri, as of December 31, 2019 and 2020, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

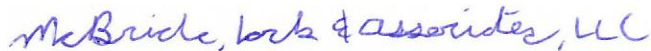
### **Other Matters**

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Daviess County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we also have issued our report dated August 13, 2021, on our consideration of Daviess 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 Daviess 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 13, 2021



DAVIESS COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue	\$ 1,487,449	\$ 1,060,134	\$ 1,062,342	\$ 1,485,241	\$ 1,409,193	\$ 1,236,738	\$ 1,657,696
Special Road and Bridge	374,662	1,134,877	1,049,703	459,836	1,795,565	2,110,877	144,524
Law Enforcement Sales Tax	163,000	426,590	482,549	107,041	519,785	459,341	167,485
Assessment	100,569	247,239	197,030	150,778	268,993	192,747	227,024
Prosecuting Attorney Training	1,103	1,209	325	1,987	2,578	255	4,310
Law Enforcement Training	1,077	2,029	2,479	627	2,055	2,070	612
Law Enforcement Civil	10,195	7,849	10,186	7,858	5,465	12,780	543
Election Services	3,916	2,422	749	5,589	2,706	5,477	2,818
Tax Maintenance	12,387	15,299	9,160	18,526	19,625	6,816	31,335
Frazier Trust	15,608	163	-	15,771	544	-	16,315
Mays Estate Trust	152,939	270	-	153,209	307	-	153,516
Recorder User Fee	28,502	3,694	3,410	28,786	4,629	3,162	30,253
Care Center	148,251	66,272	1,350	213,173	96,578	-	309,751
Domestic Violence	1,839	433	1,200	1,072	409	-	1,481
Jackson Township	6,384	18,754	-	25,138	11,781	-	36,919
Local Emergency Planning Commission	6,644	5,329	5,276	6,697	3,094	3,017	6,774
Capital Improvements	183,104	1,175	-	184,279	808	-	185,087
Recorder Tech	10,259	2,126	4,306	8,079	2,796	4,804	6,071
Prosecuting Attorney Administration Handling Fee	21,800	30	5,575	16,255	6,765	776	22,244
Law Enforcement POST Grants	3,039	975	2,131	1,883	797	-	2,680
Law Enforcement Other Grants	2,484	4	-	2,488	1,611	1,743	2,356
Veterans Memorial	13,863	168	26	14,005	420	-	14,425
Senior Citizens	36,575	66,925	72,851	30,649	75,686	68,294	38,041
Inmate Security	10,752	6,054	12,383	4,423	5,954	9,407	970
Sheriff's Revolving	6,886	4,968	1,723	10,131	4,614	7,130	7,615
Deputy Sheriff Supplemental Salary	430	11,320	9,853	1,897	3,801	3,368	2,330
Nitro	4,971	7	49	4,929	3	4,170	762
Emergency Management	1,378	28,209	29,429	158	20,735	13,838	7,055
CARES Act	-	-	-	-	971,656	971,587	69
Senate Bill 40 Board	236,658	148,021	121,888	262,791	160,155	127,699	295,247
Total	<u>\$ 3,046,724</u>	<u>\$ 3,262,545</u>	<u>\$ 3,085,973</u>	<u>\$ 3,223,296</u>	<u>\$ 5,399,108</u>	<u>\$ 5,246,096</u>	<u>\$ 3,376,308</u>

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

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

GENERAL REVENUE FUND Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 199,500	\$ 170,776	\$ 423,010	\$ 290,607
Sales taxes	415,000	403,833	415,000	503,115
Intergovernmental	142,075	76,473	114,378	106,257
Charges for services	355,200	377,013	386,900	437,347
Interest	10,750	23,294	24,000	32,610
Other	5,000	5,281	5,000	1,524
Transfers in	-	3,464	-	37,733
Total Receipts	<u>\$ 1,127,525</u>	<u>\$ 1,060,134</u>	<u>\$ 1,368,288</u>	<u>\$ 1,409,193</u>
DISBURSEMENTS				
County Commission	\$ 94,400	\$ 106,477	\$ 102,350	\$ 98,287
County Clerk	102,474	107,989	111,629	110,354
Elections	34,575	32,921	74,600	80,660
Buildings and grounds	102,250	102,612	103,780	85,697
Employee fringe benefits	-	5,049	-	-
Prosecuting Attorney	144,685	95,329	154,261	105,228
Collector/Treasurer	100,850	93,992	98,299	95,883
Recorder of Deeds	70,800	70,745	73,424	68,439
Circuit Clerk	41,660	26,401	38,550	24,721
Court administration	8,795	3,226	18,745	8,968
Public Administrator	31,425	30,355	30,940	35,256
Other County government	278,547	226,748	291,756	213,788
Juvenile Office	25,136	24,296	28,273	21,831
Coroner	32,603	26,093	33,653	27,670
Assessment	4,250	-	-	-
Law Enforcement	38,000	15,404	65,640	32,566
Court Security	-	-	-	28,785
Jackson Township	980	-	-	-
Emergency Management	12,900	98	21,815	1,750
Transfers out	-	94,607	-	196,855
Total Disbursements	<u>\$ 1,124,330</u>	<u>\$ 1,062,342</u>	<u>\$ 1,247,715</u>	<u>\$ 1,236,738</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ 3,195	\$ (2,208)	\$ 120,573	\$ 172,455
CASH AND INVESTMENTS, JANUARY 1	<u>1,487,449</u>	<u>1,487,449</u>	<u>1,485,241</u>	<u>1,485,241</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,490,644</u>	<u>\$ 1,485,241</u>	<u>\$ 1,605,814</u>	<u>\$ 1,657,696</u>

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

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

	SPECIAL ROAD AND BRIDGE FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	408,000	403,834	403,000	503,123
Intergovernmental	1,775,500	1,129,853	2,170,000	1,671,798	18,000	9,432	16,200	13,029
Charges for services	-	-	-	-	1,500	2,250	2,200	2,850
Interest	1,500	1,584	1,500	2,340	125	212	225	123
Other	500	3,440	-	1,427	3,500	5,436	3,500	660
Transfers in	-	-	-	120,000	-	5,426	-	-
Total Receipts	\$ 1,777,500	\$ 1,134,877	\$ 2,171,500	\$ 1,795,565	\$ 431,125	\$ 426,590	\$ 425,125	\$ 519,785
DISBURSEMENTS								
Salaries	\$ 139,000	\$ 136,943	\$ 140,000	\$ 119,817	\$ 324,266	\$ 285,506	\$ 321,054	\$ 309,504
Employee fringe benefits	39,400	38,881	41,300	35,224	67,650	71,386	82,450	60,679
Materials and supplies	594,500	483,276	594,200	551,156	40,920	33,441	34,800	39,879
Services and other	15,000	9,141	48,350	14,787	43,290	47,245	52,365	35,149
Capital outlay	30,000	10,056	25,000	61,466	8,000	41,507	8,500	14,130
Construction	1,137,000	371,406	1,545,500	1,328,427	-	-	-	-
Transfers out	-	-	-	-	-	3,464	-	-
Total Disbursements	\$ 1,954,900	\$ 1,049,703	\$ 2,394,350	\$ 2,110,877	\$ 484,126	\$ 482,549	\$ 499,169	\$ 459,341
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (177,400)	\$ 85,174	\$ (222,850)	\$ (315,312)	\$ (53,001)	\$ (55,959)	\$ (74,044)	\$ 60,444
CASH AND INVESTMENTS, JANUARY 1	374,662	374,662	459,836	459,836	163,000	163,000	107,041	107,041
CASH AND INVESTMENTS, DECEMBER 31	\$ 197,262	\$ 459,836	\$ 236,986	\$ 144,524	\$ 109,999	\$ 107,041	\$ 32,997	\$ 167,485

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

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

	ASSESSMENT FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	167,598	179,401	170,979	195,180	-	-	-	-
Charges for services	11,000	2,575	8,000	11,537	700	1,207	1,200	2,575
Interest	75	206	200	228	1	2	2	3
Other	1,100	2,909	3,000	865	-	-	-	-
Transfers in	62,148	62,148	61,183	61,183	-	-	-	-
Total Receipts	<u>\$ 241,921</u>	<u>\$ 247,239</u>	<u>\$ 243,362</u>	<u>\$ 268,993</u>	<u>\$ 701</u>	<u>\$ 1,209</u>	<u>\$ 1,202</u>	<u>\$ 2,578</u>
DISBURSEMENTS								
Salaries	\$ 134,554	\$ 124,828	\$ 150,428	\$ 116,292	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	39,543	32,040	40,758	32,044	-	-	-	-
Materials and supplies	5,500	5,142	7,000	5,347	-	-	-	-
Services and other	40,893	35,020	39,100	39,064	900	325	900	255
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 220,490</u>	<u>\$ 197,030</u>	<u>\$ 237,286</u>	<u>\$ 192,747</u>	<u>\$ 900</u>	<u>\$ 325</u>	<u>\$ 900</u>	<u>\$ 255</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 21,431	\$ 50,209	\$ 6,076	\$ 76,246	\$ (199)	\$ 884	\$ 302	\$ 2,323
CASH AND INVESTMENTS, JANUARY 1	<u>100,569</u>	<u>100,569</u>	<u>150,778</u>	<u>150,778</u>	<u>1,103</u>	<u>1,103</u>	<u>1,987</u>	<u>1,987</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 122,000</u>	<u>\$ 150,778</u>	<u>\$ 156,854</u>	<u>\$ 227,024</u>	<u>\$ 904</u>	<u>\$ 1,987</u>	<u>\$ 2,289</u>	<u>\$ 4,310</u>

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

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

	LAW ENFORCEMENT TRAINING FUND				LAW ENFORCEMENT CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,500	2,028	2,000	2,054	9,000	7,834	9,000	5,460
Interest	1	1	1	1	10	15	15	5
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,501</u>	<u>\$ 2,029</u>	<u>\$ 2,001</u>	<u>\$ 2,055</u>	<u>\$ 9,010</u>	<u>\$ 7,849</u>	<u>\$ 9,015</u>	<u>\$ 5,465</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 500	\$ -
Employee fringe benefits	-	-	-	-	450	-	50	-
Materials and supplies	-	-	-	-	450	1,164	1,000	1,507
Services and other	3,500	2,479	2,500	2,070	8,600	4,145	10,225	6,728
Capital outlay	-	-	-	-	4,500	4,877	5,000	4,545
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 2,479</u>	<u>\$ 2,500</u>	<u>\$ 2,070</u>	<u>\$ 19,000</u>	<u>\$ 10,186</u>	<u>\$ 16,775</u>	<u>\$ 12,780</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (999)	\$ (450)	\$ (499)	\$ (15)	\$ (9,990)	\$ (2,337)	\$ (7,760)	\$ (7,315)
CASH AND INVESTMENTS, JANUARY 1	<u>1,077</u>	<u>1,077</u>	<u>627</u>	<u>627</u>	<u>10,195</u>	<u>10,195</u>	<u>7,858</u>	<u>7,858</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 78</u>	<u>\$ 627</u>	<u>\$ 128</u>	<u>\$ 612</u>	<u>\$ 205</u>	<u>\$ 7,858</u>	<u>\$ 98</u>	<u>\$ 543</u>

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

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

	ELECTION SERVICES FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,200	2,415	2,400	2,703	14,500	15,222	14,500	19,562
Interest	5	7	8	3	40	77	75	63
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,205</u>	<u>\$ 2,422</u>	<u>\$ 2,408</u>	<u>\$ 2,706</u>	<u>\$ 14,540</u>	<u>\$ 15,299</u>	<u>\$ 14,575</u>	<u>\$ 19,625</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,209	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	100	93	2,000	853	100	48	-	-
Services and other	-	-	150	2,400	9,500	6,903	13,200	6,816
Capital outlay	1,100	656	3,000	2,224	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,200</u>	<u>\$ 749</u>	<u>\$ 5,150</u>	<u>\$ 5,477</u>	<u>\$ 12,100</u>	<u>\$ 9,160</u>	<u>\$ 13,200</u>	<u>\$ 6,816</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 5	\$ 1,673	\$ (2,742)	\$ (2,771)	\$ 2,440	\$ 6,139	\$ 1,375	\$ 12,809
CASH AND INVESTMENTS, JANUARY 1	<u>3,916</u>	<u>3,916</u>	<u>5,589</u>	<u>5,589</u>	<u>12,387</u>	<u>12,387</u>	<u>18,526</u>	<u>18,526</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,921</u>	<u>\$ 5,589</u>	<u>\$ 2,847</u>	<u>\$ 2,818</u>	<u>\$ 14,827</u>	<u>\$ 18,526</u>	<u>\$ 19,901</u>	<u>\$ 31,335</u>

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

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

	FRAZIER TRUST FUND				MAYS ESTATE TRUST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	250	163	175	544	50	270	250	307
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 250</u>	<u>\$ 163</u>	<u>\$ 175</u>	<u>\$ 544</u>	<u>\$ 50</u>	<u>\$ 270</u>	<u>\$ 250</u>	<u>\$ 307</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,250	-	1,250	-	1,500	-	1,500	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,000)	\$ 163	\$ (1,075)	\$ 544	\$ (1,450)	\$ 270	\$ (1,250)	\$ 307
CASH AND INVESTMENTS, JANUARY 1	<u>15,608</u>	<u>15,608</u>	<u>15,771</u>	<u>15,771</u>	<u>152,939</u>	<u>152,939</u>	<u>153,209</u>	<u>153,209</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 14,608</u>	<u>\$ 15,771</u>	<u>\$ 14,696</u>	<u>\$ 16,315</u>	<u>\$ 151,489</u>	<u>\$ 153,209</u>	<u>\$ 151,959</u>	<u>\$ 153,516</u>

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

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

	RECORDER USER FEE FUND				CARE CENTER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,500	3,490	3,500	4,488	72,000	66,000	72,000	96,300
Interest	100	204	100	141	120	272	275	278
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,600</u>	<u>\$ 3,694</u>	<u>\$ 3,600</u>	<u>\$ 4,629</u>	<u>\$ 72,120</u>	<u>\$ 66,272</u>	<u>\$ 72,275</u>	<u>\$ 96,578</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	3	-	-	-	-
Materials and supplies	-	-	1,150	-	-	-	-	-
Services and other	1,150	113	-	113	72,000	-	72,000	-
Capital outlay	2,450	3,297	3,400	3,014	-	1,350	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,600</u>	<u>\$ 3,410</u>	<u>\$ 4,550</u>	<u>\$ 3,162</u>	<u>\$ 72,000</u>	<u>\$ 1,350</u>	<u>\$ 72,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 284	\$ (950)	\$ 1,467	\$ 120	\$ 64,922	\$ 275	\$ 96,578
CASH AND INVESTMENTS, JANUARY 1	<u>28,502</u>	<u>28,502</u>	<u>28,786</u>	<u>28,786</u>	<u>148,251</u>	<u>148,251</u>	<u>213,173</u>	<u>213,173</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 28,502</u>	<u>\$ 28,786</u>	<u>\$ 27,836</u>	<u>\$ 30,253</u>	<u>\$ 148,371</u>	<u>\$ 213,173</u>	<u>\$ 213,448</u>	<u>\$ 309,751</u>

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



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

	DOMESTIC VIOLENCE FUND				JACKSON TOWNSHIP FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,730	5,750	5,750
Charges for services	500	431	500	408	6,980	12,000	6,000	6,000
Interest	2	2	2	1	50	24	30	31
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 502	\$ 433	\$ 502	\$ 409	\$ 7,030	\$ 18,754	\$ 11,780	\$ 11,781
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,500	1,200	500	-	-	-	5,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 1,500	\$ 1,200	\$ 500	\$ -	\$ -	\$ -	\$ 5,000	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (998)	\$ (767)	\$ 2	\$ 409	\$ 7,030	\$ 18,754	\$ 6,780	\$ 11,781
CASH AND INVESTMENTS, JANUARY 1	1,839	1,839	1,072	1,072	6,384	6,384	25,138	25,138
CASH AND INVESTMENTS, DECEMBER 31	\$ 841	\$ 1,072	\$ 1,074	\$ 1,481	\$ 13,414	\$ 25,138	\$ 31,918	\$ 36,919

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

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

	LOCAL EMERGENCY PLANNING COMMISSION FUND				CAPITAL IMPROVEMENTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,687	2,710	2,700	3,094	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	750	1,175	1,000	808
Other	-	-	-	-	-	-	-	-
Transfers in	-	2,619	-	-	-	-	-	-
Total Receipts	\$ 2,687	\$ 5,329	\$ 2,700	\$ 3,094	\$ 750	\$ 1,175	\$ 1,000	\$ 808
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	30	100	130	501	-	-	-	-
Services and other	6,766	5,176	4,658	2,108	-	-	-	-
Capital outlay	2,500	-	2,500	408	10,000	-	50,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 9,296	\$ 5,276	\$ 7,288	\$ 3,017	\$ 10,000	\$ -	\$ 50,000	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (6,609)	\$ 53	\$ (4,588)	\$ 77	\$ (9,250)	\$ 1,175	\$ (49,000)	\$ 808
CASH AND INVESTMENTS, JANUARY 1	6,644	6,644	6,697	6,697	183,104	183,104	184,279	184,279
CASH AND INVESTMENTS, DECEMBER 31	\$ 35	\$ 6,697	\$ 2,109	\$ 6,774	\$ 173,854	\$ 184,279	\$ 135,279	\$ 185,087

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

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

	RECORDER TECH FUND				PROSECUTING ATTORNEY ADMINISTRATION HANDLING FEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,100	2,110	2,100	2,788	3,800	-	3,800	6,743
Interest	10	16	15	8	25	30	30	22
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,110</u>	<u>\$ 2,126</u>	<u>\$ 2,115</u>	<u>\$ 2,796</u>	<u>\$ 3,825</u>	<u>\$ 30</u>	<u>\$ 3,830</u>	<u>\$ 6,765</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 367	\$ 3,200	\$ 150
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	600	100	-	-
Services and other	4,000	4,306	5,350	4,804	1,400	5,108	2,500	470
Capital outlay	-	-	-	-	19,380	-	14,100	156
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,000</u>	<u>\$ 4,306</u>	<u>\$ 5,350</u>	<u>\$ 4,804</u>	<u>\$ 24,580</u>	<u>\$ 5,575</u>	<u>\$ 19,800</u>	<u>\$ 776</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,890)	\$ (2,180)	\$ (3,235)	\$ (2,008)	\$ (20,755)	\$ (5,545)	\$ (15,970)	\$ 5,989
CASH AND INVESTMENTS, JANUARY 1	<u>10,259</u>	<u>10,259</u>	<u>8,079</u>	<u>8,079</u>	<u>21,800</u>	<u>21,800</u>	<u>16,255</u>	<u>16,255</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,369</u>	<u>\$ 8,079</u>	<u>\$ 4,844</u>	<u>\$ 6,071</u>	<u>\$ 1,045</u>	<u>\$ 16,255</u>	<u>\$ 285</u>	<u>\$ 22,244</u>

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

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

	LAW ENFORCEMENT POST GRANTS FUND				LAW ENFORCEMENT OTHER GRANTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,000	975	1,000	783	12,000	-	5,000	1,608
Charges for services	-	-	-	-	-	-	-	-
Interest	15	-	20	14	3	4	3	3
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,015</u>	<u>\$ 975</u>	<u>\$ 1,020</u>	<u>\$ 797</u>	<u>\$ 12,003</u>	<u>\$ 4</u>	<u>\$ 5,003</u>	<u>\$ 1,611</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	955	1,000	-	12,000	-	5,000	1,743
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	1,176	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ 2,131</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 1,743</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 15	\$ (1,156)	\$ 20	\$ 797	\$ 3	\$ 4	\$ 3	\$ (132)
CASH AND INVESTMENTS, JANUARY 1	<u>3,039</u>	<u>3,039</u>	<u>1,883</u>	<u>1,883</u>	<u>2,484</u>	<u>2,484</u>	<u>2,488</u>	<u>2,488</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,054</u>	<u>\$ 1,883</u>	<u>\$ 1,903</u>	<u>\$ 2,680</u>	<u>\$ 2,487</u>	<u>\$ 2,488</u>	<u>\$ 2,491</u>	<u>\$ 2,356</u>

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

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

	VETERANS MEMORIAL FUND				SENIOR CITIZENS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 64,125	\$ 66,894	\$ 66,505	\$ 75,658
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	75	128	130	420	20	27	25	23
Other	100	40	100	-	5	4	5	5
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 175</u>	<u>\$ 168</u>	<u>\$ 230</u>	<u>\$ 420</u>	<u>\$ 64,150</u>	<u>\$ 66,925</u>	<u>\$ 66,535</u>	<u>\$ 75,686</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500	26	500	-	64,000	72,851	69,000	68,294
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ 26</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 64,000</u>	<u>\$ 72,851</u>	<u>\$ 69,000</u>	<u>\$ 68,294</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (325)	\$ 142	\$ (270)	\$ 420	\$ 150	\$ (5,926)	\$ (2,465)	\$ 7,392
CASH AND INVESTMENTS, JANUARY 1	<u>13,863</u>	<u>13,863</u>	<u>14,005</u>	<u>14,005</u>	<u>36,575</u>	<u>36,575</u>	<u>30,649</u>	<u>30,649</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 13,538</u>	<u>\$ 14,005</u>	<u>\$ 13,735</u>	<u>\$ 14,425</u>	<u>\$ 36,725</u>	<u>\$ 30,649</u>	<u>\$ 28,184</u>	<u>\$ 38,041</u>

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

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

	INMATE SECURITY FUND				SHERIFF'S REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,600	6,043	5,600	5,951	2,500	4,955	4,700	4,605
Interest	10	11	10	3	10	13	12	9
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,610</u>	<u>\$ 6,054</u>	<u>\$ 5,610</u>	<u>\$ 5,954</u>	<u>\$ 2,510</u>	<u>\$ 4,968</u>	<u>\$ 4,712</u>	<u>\$ 4,614</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	16,000	12,383	10,000	6,907	9,000	1,723	11,000	2,775
Services and other	-	-	-	2,500	-	-	-	4,355
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,000</u>	<u>\$ 12,383</u>	<u>\$ 10,000</u>	<u>\$ 9,407</u>	<u>\$ 9,000</u>	<u>\$ 1,723</u>	<u>\$ 11,000</u>	<u>\$ 7,130</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,390)	\$ (6,329)	\$ (4,390)	\$ (3,453)	\$ (6,490)	\$ 3,245	\$ (6,288)	\$ (2,516)
CASH AND INVESTMENTS, JANUARY 1	<u>10,752</u>	<u>10,752</u>	<u>4,423</u>	<u>4,423</u>	<u>6,886</u>	<u>6,886</u>	<u>10,131</u>	<u>10,131</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 362</u>	<u>\$ 4,423</u>	<u>\$ 33</u>	<u>\$ 970</u>	<u>\$ 396</u>	<u>\$ 10,131</u>	<u>\$ 3,843</u>	<u>\$ 7,615</u>

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

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

	DEPUTY SHERIFF SUPPLEMENTAL SALARY FUND				NITRO FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	5,900	11,320	12,000	3,801	20,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	12	7	12	3
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 5,900	\$ 11,320	\$ 12,000	\$ 3,801	\$ 20,012	\$ 7	\$ 12	\$ 3
DISBURSEMENTS								
Salaries	\$ 5,475	\$ 9,153	\$ 11,000	\$ 3,122	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	420	700	1,000	246	-	-	-	-
Materials and supplies	-	-	-	-	100	49	-	-
Services and other	-	-	-	-	4,900	-	-	-
Capital outlay	-	-	-	-	15,000	-	4,800	4,170
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 5,895	\$ 9,853	\$ 12,000	\$ 3,368	\$ 20,000	\$ 49	\$ 4,800	\$ 4,170
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 5	\$ 1,467	\$ -	\$ 433	\$ 12	\$ (42)	\$ (4,788)	\$ (4,167)
CASH AND INVESTMENTS, JANUARY 1	430	430	1,897	1,897	4,971	4,971	4,929	4,929
CASH AND INVESTMENTS, DECEMBER 31	\$ 435	\$ 1,897	\$ 1,897	\$ 2,330	\$ 4,983	\$ 4,929	\$ 141	\$ 762

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

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

	EMERGENCY MANAGEMENT FUND				CARES ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	971,175
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	481
Other	-	-	-	-	-	-	-	-
Transfers in	25,300	28,209	20,735	20,735	-	-	-	-
Total Receipts	<u>\$ 25,300</u>	<u>\$ 28,209</u>	<u>\$ 20,735</u>	<u>\$ 20,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 971,656</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	868	776	443	-	-	-	-
Services and other	14,775	15,942	15,913	13,395	-	-	-	928,791
Capital outlay	10,000	10,000	4,204	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	2,619	-	-	-	-	-	42,796
Total Disbursements	<u>\$ 25,275</u>	<u>\$ 29,429</u>	<u>\$ 20,893</u>	<u>\$ 13,838</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 971,587</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 25	\$ (1,220)	\$ (158)	\$ 6,897	\$ -	\$ -	\$ -	\$ 69
CASH AND INVESTMENTS, JANUARY 1	<u>1,378</u>	<u>1,378</u>	<u>158</u>	<u>158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,403</u>	<u>\$ 158</u>	<u>\$ -</u>	<u>\$ 7,055</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69</u>

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



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

SENATE BILL 40 BOARD FUND				
Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 90,000	\$ 123,375	\$ 120,000	\$ 141,991
Sales taxes	-	-	-	-
Intergovernmental	30,000	21,837	30,000	13,902
Charges for services	-	-	-	255
Interest	1,500	2,809	2,500	4,007
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 121,500</u>	<u>\$ 148,021</u>	<u>\$ 152,500</u>	<u>\$ 160,155</u>
DISBURSEMENTS				
Salaries	\$ 35,000	\$ 34,879	\$ 40,000	\$ 35,733
Employee fringe benefits	10,000	10,112	10,000	8,590
Materials and supplies	15,000	7,877	15,000	7,158
Services and other	125,244	68,719	125,784	76,218
Capital outlay	3,000	301	3,000	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 188,244</u>	<u>\$ 121,888</u>	<u>\$ 193,784</u>	<u>\$ 127,699</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (66,744)	\$ 26,133	\$ (41,284)	\$ 32,456
CASH AND INVESTMENTS, JANUARY 1	<u>236,658</u>	<u>236,658</u>	<u>262,791</u>	<u>262,791</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 169,914</u>	<u>\$ 262,791</u>	<u>\$ 221,507</u>	<u>\$ 295,247</u>

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

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

Fund/Account	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
Treasurer Ex-Officio	\$ -	\$ 9,834	\$ 9,834	\$ -	\$ 15,775	\$ 9,555	\$ 6,220
Treasurer Fines	33,266	130,348	124,199	39,415	117,730	95,828	61,317
Treasurer Criminal Costs	2,152	147,833	148,936	1,049	166,141	166,313	877
Treasurer Unclaimed Fees	385,589	-	-	385,589	-	-	385,589
Treasurer Overplus	11,632	66	8,143	3,555	684	-	4,239
Treasurer CERF	2,867	77,580	77,123	3,324	101,753	100,620	4,457
Treasurer CDES	-	403,834	403,834	-	503,129	503,129	-
Treasurer PACA Retirement	-	5,049	5,049	-	3,366	3,366	-
Treasurer PA Delinquent Tax	2	-	-	2	-	-	2
Treasurer PA Forfeiture	342	4	-	346	3	-	349
Treasurer Sheriff Forfeiture	1	-	-	1	-	-	1
Treasurer Bond Forfeiture	1	7,504	4,404	3,101	2,755	-	5,856
Treasurer Deputy Sheriff Supplement	-	3,500	3,500	-	2,730	2,460	270
Collector	4,317,296	9,520,661	9,871,904	3,966,053	10,928,682	11,280,683	3,614,052
Recorder of Deeds	40	63,195	63,235	-	83,485	83,485	-
Sheriff	1,049	197,547	194,694	3,902	31,868	30,651	5,119
Prosecuting Attorney	12,054	22,368	19,604	14,818	11,496	22,372	3,942
Public Administrator	50,135	151,214	144,990	56,359	439,535	209,660	286,234
Total	<u>\$ 4,816,426</u>	<u>\$ 10,740,537</u>	<u>\$ 11,079,449</u>	<u>\$ 4,477,514</u>	<u>\$ 12,409,132</u>	<u>\$ 12,508,122</u>	<u>\$ 4,378,524</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Daviess 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 Daviess County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

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

B. Basis of Presentation

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

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

### C. Basis of Accounting

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

### D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
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. However, the County did not adopt a budget for the CARES Act Fund in 2020.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2020	2019
Election Services	✓	N/A
Recorder Tech	N/A	✓
Law Enforcement POST Grants	N/A	✓
Senior Citizens	N/A	✓
Deputy Sheriff Supplemental Salary	N/A	✓
Emergency Management	N/A	✓
CARES Act	✓	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 October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation were:

	2020	2019
Real Estate	\$ 98,544,222	\$ 95,825,066
Personal Property	34,020,650	33,689,391
Railroad and Utilities	11,986,152	11,304,792
Total	<u>\$ 144,551,024</u>	<u>\$ 140,819,249</u>

For calendar years 2020 and 2019, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2020	2019
General Revenue	\$ 0.2693	\$ 0.1193
Senior Citizens	0.0498	0.0498
Senate Bill 40 Board	0.0922	0.0922

#### F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

## G. Interfund Activity

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

## 2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 1,877,588	\$ 2,144,804	\$ 323,180
Investments	<u>1,498,720</u>	<u>1,512,663</u>	<u>434,433</u>
Total Governmental Funds	<u>\$ 3,376,308</u>	<u>\$ 3,657,467</u>	<u>\$ 757,613</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 4,378,524	\$ 4,653,940	\$ 595,353

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

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 1,762,642	\$ 2,107,433	\$ 292,366
Investments	<u>1,460,654</u>	<u>1,475,267</u>	<u>663,150</u>
Total Governmental Funds	<u>\$ 3,223,296</u>	<u>\$ 3,582,700</u>	<u>\$ 955,516</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 4,477,514	\$ 4,408,487	\$ 369,913

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2020 and 2019 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

### 3. COUNTY EMPLOYEES' RETIREMENT PLANS

#### A. County Employees' Retirement Fund (CERF)

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

##### 1) Plan Description

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

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

##### 2) Pension Benefits

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

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

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](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, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2020 and 2019, the County collected and remitted to CERF employee

withholdings of \$53,263 and \$50,345, respectively, and fees collected of \$100,620 and \$77,123, respectively, for the years then ended.

#### B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$5,049, respectively, for the years ended December 31, 2020 and 2019.

#### C. Other Retirement Plan

Daviess County has a mandatory 401(a) plan and a voluntary 457(b) plan administered by Empower Retirement. The 401(a) plan consists of a mandatory 0.7% deduction from employees' salaries, and employees may elect to make voluntary contributions under the 457(b) plan. These contributions qualify under the Internal Revenue Code and are tax exempt. For the years ended December 31, 2020 and 2019, the County collected and remitted 401(a) contributions of \$6,768 and \$6,415, respectively, and 457(b) contributions of \$46,248 and \$40,746, respectively.

### 4. POST EMPLOYMENT BENEFITS

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

### 5. CLAIMS, COMMITMENTS AND CONTINGENCIES

#### A. Compensated Absences

The County provides full-time employees with 10 hours of personal leave for each completed calendar month of employment. Part-time employees working at least 1,000 hours annually are provided with five hours for each completed calendar month. Upon termination, employees will not be compensated for any unused personal time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for full-time employees with one year of service; ten days for employees with two to four years of service; 15 days for employees with five to nine years of service; and 20 days for employees with 10 or more years of service. For part-time employees working at least 1,000 hours annually, vacation time is 25 hours for employees with one year of service; 50 hours for employees with two to four years of service; 75 hours for employees with five to nine years of service; 100 hours for employees with 10 or more years of service. There are no limits to employee vacation accruals. Upon termination, employees are compensated for any unused vacation time.

Full-time employees earn overtime or compensatory time credits based on department assignment. Overtime and Compensatory Time credits are earned at 1.5 times the regular hourly rate of the employee for work hours accumulated over 40 hours in a work week and 80



hours in a two-week pay period. Employees are not allowed to accrue more than 240 hours of compensatory time, except for law enforcement employees, who may accumulate up to 480 hours. Upon termination, employees are compensated for any compensatory time credits.

#### 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 Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

### 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2020:

- A. On June 15, 2015, the County entered into a lease purchase agreement for a 2015 Dodge Charger for \$25,715, with four annual payments of \$7,105. The lease was paid off in 2019.
- B. On June 15, 2015, the County entered into a lease purchase agreement for a second 2015 Dodge Charger for \$25,715, with four annual payments of \$7,105. The lease was paid off in 2019.
- C. On June 15, 2015, the County entered into a lease purchase agreement for a 2015 Ford Explorer for \$4,584, with four annual payments of \$1,267. The lease was paid off in 2019.

- D. On May 22, 2019, the County entered into a lease purchase agreement for a 2019 Dodge Durango for \$30,183, with four annual payments of \$8,175. The agreement matures May 22, 2023, with an interest rate of 3.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 7,318	\$ 857	\$ 8,175
2022	7,595	580	8,175
2023	7,880	295	8,175
Total	<u>\$ 22,793</u>	<u>\$ 1,732</u>	<u>\$ 24,525</u>

- E. On May 22, 2019, the County entered into a lease purchase agreement for a second 2019 Dodge Durango for \$28,574, with four annual payments of \$7,739. The agreement matures May 22, 2023, with an interest rate of 3.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 6,928	\$ 811	\$ 7,739
2022	7,190	549	7,739
2023	7,460	279	7,739
Total	<u>\$ 21,578</u>	<u>\$ 1,639</u>	<u>\$ 23,217</u>

- F. On May 22, 2019, the County entered into a lease purchase agreement for a third 2019 Dodge Durango for \$29,683, with four annual payments of \$8,040. The agreement matures May 22, 2023, with an interest rate of 3.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 7,197	\$ 843	\$ 8,040
2022	7,469	571	8,040
2023	7,749	291	8,040
Total	<u>\$ 22,415</u>	<u>\$ 1,705</u>	<u>\$ 24,120</u>

- G. On October 2, 2019, the County entered into a lease purchase agreement for a 2019 Dodge RAM for \$32,226, with four annual payments of \$8,612. The agreement matures October 2, 2023, with an interest rate of 3.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 7,709	\$ 903	\$ 8,612
2022	8,001	611	8,612
2023	8,301	311	8,612
Total	<u>\$ 24,011</u>	<u>\$ 1,825</u>	<u>\$ 25,836</u>

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

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid
Dodge Charger	\$ 6,824	\$ -	\$ (6,824)	\$ -	\$ 248
Dodge Charger	6,824	-	(6,824)	-	248
Ford Explorer	1,216	-	(1,216)	-	44
Dodge Durango	-	30,183	-	30,183	-
Dodge Durango	-	28,574	-	28,574	-
Dodge Durango	-	29,683	-	29,683	-
Dodge RAM	-	32,226	-	32,226	-

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
Dodge Durango	\$ 30,183	\$ -	\$ (7,390)	\$ 22,793	\$ 785
Dodge Durango	28,574	-	(6,996)	21,578	743
Dodge Durango	29,683	-	(7,268)	22,415	772
Dodge RAM	32,226	-	(8,215)	24,011	397

#### 8. CHANGE IN REPORTING ENTITY

The County has changed the definition of the reporting entity at January 1, 2019 to include the Law Enforcement POST Grant Fund and Senate Bill 40 Board Fund. The Law Enforcement POST Grant Fund is under the control of the County Commission. The Senate Bill 40 Board Fund is required by the State Auditor's Office to be included in the scope of the audit. Therefore, both funds will be included in the County's financial statements. These changes had the effect of increasing the County's cash balances at January 1, 2019 by \$239,697.

#### 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 13, 2021, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and  
Officeholders of Daviess 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 Daviess County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Daviess County, Missouri's basic financial statements and have issued our report thereon dated August 13, 2021.

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

In planning and performing our audit of the financial statements, we considered Daviess County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Daviess County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Daviess 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 questioned costs as item 2020-001 that we consider to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Daviess County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Daviess County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Daviess 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*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 13, 2021

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and  
Officeholders of Daviess County, Missouri

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

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

#### ***Management's Responsibility***

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

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Daviess County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Daviess County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, Daviess County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2019 and 2020.

## Report on Internal Control over Compliance

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

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

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

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

*McBride, Lock & Associates, LLC*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 13, 2021



DAVIESS COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2019	2020
	U. S. DEPARTMENT OF TRANSPORTATION			
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction (Cluster)	BRO-B031(34)	\$ 371,406	\$ 802,247
	U. S. DEPARTMENT OF THE TREASURY			
21.019	Passed through Missouri State Treasurer - COVID-19 - Coronavirus Relief Fund	253-00190	-	971,587
	ELECTION ASSISTANCE COMMISSION			
90.404	Passed through Missouri Secretary of State - COVID-19 - HAVA Election Security Grants	n/a	-	20,000
	U.S. DEPARTMENT OF HOMELAND SECURITY			
97.036	Passed through Missouri Department of Public Safety - Disaster Grants - Public Assistance Grants (Presidentially-Declared Disasters)	4451-DR-MO	-	75,330
97.042	Emergency Management Performance Grants	EMK-2020-00003-033	25,810	13,716
	Total Expenditures of Federal Awards		\$ 397,216	\$ 1,882,880

See accompanying Notes to the Schedule of Expenditures of Federal Awards

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

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Daviess County, Missouri for the years ended December 31, 2020 and 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2020 and 2019.

DAVISS COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2019 AND 2020

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported
- Noncompliance material to financial statements noted?      Yes   X   No

**Federal Awards:**

Internal Control Over Major Programs:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?      Yes   X   No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 - Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

#### **2020-001: Prosecuting Attorney Internal Controls**

Criteria: The Prosecuting Attorney is charged with collecting restitution for victims of check fraud and disbursing these monies pursuant to court order. This requires consistent performance of the accounting function and proper design and implementation of internal control. A proper system of internal control requires reconciliations between bank statements and accounting ledgers. A proper accounting ledger should include a cash account showing the running balance of cash after each receipt or disbursement of funds. Additionally, an effective system of internal control requires regular oversight of the accounting function and documentation of internal control procedures.

Furthermore, Section 50.370, RSMo, states, “every county officer who receives any fees or other remuneration for official services which is payable to the county shall at the end of each month...pay over to the county treasurer all fees and other moneys collected by him which belong to the county.”

Condition: The Prosecuting Attorney’s ledgers and escrow account bank statements shows the office did not issue any checks during the fourth calendar quarter of 2020. Only one payment of restitution money was deposited during this time.

The Prosecuting Attorney does not maintain a complete accounting ledger showing the running balance of cash after each transaction. Separate ledgers of receipts and disbursements are maintained using different software programs.

The Prosecuting Attorney does not perform monthly bank reconciliations or otherwise track outstanding items which have not cleared the bank. Virtually all accounting functions, including receipt of payments, bank deposits and preparation of checks, are performed by one clerical employee in the Prosecuting Attorney’s office with no documented oversight from the Prosecuting Attorney.

Additionally, collections of fees from the Missouri Office of Prosecution Services (MOPS) were turned over to the Daviess County Treasurer once during the two years ended December 31, 2020. That turnover occurred in April 2020 and included MOPS fees from the months of March 2018 through April 2020 totaling \$7,657.

Cause: The accounting function has not been timely and consistently carried out. The lack of ledger activity and bank account activity is indicative of restitution payments not being consistently collected and timely deposited.

Bank reconciliations were not performed. Although the Prosecuting Attorney manually signed all checks, there is no evidence the Prosecuting Attorney reviewed monthly bank statements or otherwise exercised regular oversight of the accounting function.

Lack of monthly turnovers was attributed to the Prosecuting Attorney being a part-time position, and a lack of adequate staffing in her office was also cited as an explanation.

Effect: There was no consistent effort made to collect restitution fees. It was not apparent that controls have been implemented to ensure timely deposit of monies received into the escrow account and timely disbursement of restitution.

The absence of a proper accounting ledger, monthly bank account reconciliations, monthly turnovers to the Treasurer and supervisory oversight of the accounting function increase the likelihood that accounting errors or a misappropriation of funds would not be detected in a timely manner.

Recommendation: We recommend the Prosecuting Attorney's office implement internal controls to ensure the timely collection of restitution payments and disbursement of monies received. We recommend the Prosecuting Attorney maintain a complete general ledger showing the running total of cash per books and prepare monthly bank reconciliations noting any outstanding checks or deposits that haven't cleared the bank. Additionally, we recommend the Prosecuting Attorney perform a documented review of the monthly statements and reconciliation. We further recommend the Prosecuting Attorney ensure turnovers are made monthly in compliance with Section 50.370, RSMo.

County's Response: I have just fallen behind with bad check and restitution. We are a 2 person office, handling a large caseload. In addition, we take care of all victim advocacy, and I have a large caseload of special prosecutor cases to attempt to make up with a disparity between full and part-time pay.

We will be converting to using only Karpel for this account, and should have this done and this account in proper order in the next thirty days.

Auditor's Evaluation: The Prosecuting Attorney should evaluate whether the Karpel system is adequate to serve as an accounting system so that receipts, disbursements and balances on hand can be adequately tracked and reconciled to bank statements.

### **ITEMS OF NONCOMPLIANCE**

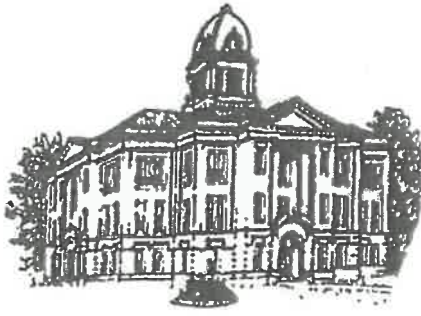
None noted

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

None

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**



**Presiding Commissioner**  
Jim Ruse, Cell 660-663-5133  
**First District Commissioner**  
David Cox, Cell 660-663-7289  
**Second District Commissioner**  
Wayne Uthe, Cell 660-334-0016

Telephone 660-663-3300 ext 4  
102 North Main Street  
Gallatin, MO 64640

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## Daviess County Commission

August 13, 2021

McBride, Lock & Associates, LLC  
4151 N Mulberry Drive, Suite 275  
Kansas City, MO 64116

### DAVIESS COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Daviess County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2018 and 2017.

**2018-001:** There is no formal fraud risk assessment in place.

Status: Resolved. A Risk Assessment Policy was adopted on June 23, 2021.

**2018-002:** The Office of Management and Budget (OMB) requires the County to submit to the Federal Clearinghouse within the earlier of 30 days after receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Status: To be determined. The due date for the Federal Audit Clearinghouse submission for the audit of the two years ended December 31, 2020 had not passed as of the date of the report.

Signature: 

Title: Presiding Commissioner

Signature: 

Title: County Clerk

DAVIESS COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2020-001

**Federal Agency:** N/A

**Program Name:** N/A

**CFDA Number:** N/A

**Responsible Official:** Annie Gibson, Prosecuting Attorney

**Views of Responsible Individuals:** See comments from Prosecuting Attorney on following page.



# **DAVIESS COUNTY PROSECUTING ATTORNEY**

**102 N. MAIN**

**GALLATIN, MO 64640**

**660.663.3300 EXT 6**

**FAX: 660.663.3374**

**[annie.gibson@prosecutors.mo.gov](mailto:annie.gibson@prosecutors.mo.gov)**

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September 17<sup>th</sup>, 2021

I have just fallen behind with bad check and restitution. We are a 2 person office, handling a large caseload. In addition, we take care of all victim advocacy, and I have a large caseload of special prosecutor cases to attempt to make up with a disparity between full and part time pay.

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Annie Gibson