

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2019

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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FINANCIAL SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Camden, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Camden ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2019, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 opinions.

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

As described in Note I of the financial statements, the financial statements are prepared by the County 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, to meet the requirements of Missouri.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2019, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinions on Regulatory Basis of Accounting

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

Other Matters

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2021, on our consideration of the County of Camden's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Camden's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

April 15, 2021

FINANCIAL STATEMENTS

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

FUND	CASH AND INVESTMENTS JANUARY 1, 2019	RECEIPTS 2019	DISBURSEMENTS 2019	CASH AND INVESTMENTS DECEMBER 31, 2019
General Revenue Fund	\$ 7,387,972.63	\$ 13,940,169.59	\$ 13,295,357.53	\$ 8,032,784.69
Special Road and Bridge Fund	1,276,736.33	7,218,339.96	7,977,286.88	517,789.41
Assessment Fund	874,917.01	1,348,495.19	1,188,439.47	1,034,972.73
Tax Sales Surplus Fund	178,013.12	215,613.65	80,533.81	313,092.96
L.E.S.T. Fund	1,175,180.64	9,268,437.44	9,842,041.67	601,576.41
Passport Application Fees Fund	67,687.93	13,522.64	14,412.37	66,798.20
Inmate Security Fund	57,992.36	153,109.93	89,330.11	121,772.18
Sheriff's Revolving Fund	6,685.67	26,720.50	21,956.03	11,450.14
L.E.T. Fund	1,604.12	3,465.09	3,792.99	1,276.22
Sheriff's Fee Fund	54,445.27	33,163.36	15,447.46	72,161.17
E & W Maintenance Fund	506.80	391.61	-	898.41
PA Administrative Handling Cost Fund	251,307.26	14,227.41	750.00	264,784.67
PA Training Fund	989.21	1,729.72	1,000.00	1,718.93
PA Tax Collector Fees Fund	76,539.20	2,777.07	-	79,316.27
Road Damage Bonds Fund	659,822.74	132,209.53	5,000.00	787,032.27
Geographical Information Systems Fund	25,914.38	35,616.73	35,000.00	26,531.11
2008 Debt Service Fund	62,105.96	125,801.22	129,840.00	58,067.18
1996 "A" Debt Service Fund	21,395.61	114.23	-	21,509.84
1997 "A" Debt Service Fund	24,789.57	477.93	-	25,267.50
1997 "B" Debt Service Fund	51,410.68	732.89	-	52,143.57
1998 "A" Debt Service Fund	98,146.82	627.17	-	98,773.99
1998 "B" Debt Service Fund	1,854.20	921.38	-	2,775.58
1999 "B" Debt Service Fund "HH Sewer" Fund	1,480.95	20,597.51	20,590.00	1,488.46
1999 "A" Debt Service Fund "FF6,5-65U RA.Fire" Fund	12,032.48	17,757.31	16,472.00	13,317.79
2000 Debt Service Fund	19,523.12	80,323.33	76,717.75	23,128.70
2000 "A" Debt Service Fund	58,594.53	14,064.76	11,720.00	60,939.29
2004 Debt Service Fund	23,666.23	105,082.21	94,306.65	34,441.79
2003 Debt Service Fund	1,727.92	5,545.21	5,763.26	1,509.87
Camelot General Obligation Fund	26,227.50	22,506.03	21,653.50	27,080.03
2010 Debt Service Fund	-	355,052.17	355,052.17	-
Tax Maintenance Fund	235,268.14	196,242.55	242,727.70	188,782.99
HAZ-MAT Fund	3,834.81	12.19	1,974.96	1,872.04
R.R.S.P.F. Fund	1,161,226.57	109,961.59	617.00	1,270,571.16
R.R.S.P.F. Technology Fund	39,221.15	23,905.36	16,326.85	46,799.66
C.A.D.V. Fund	10,342.59	9,482.23	10,342.59	9,482.23
HAVA/MCVR Income Fund	141,862.58	5,712.46	143,920.00	3,655.04
Election Service Fund	84,146.15	6,490.20	11,057.75	79,578.60
Juvenile Services Fund	322,281.61	384,407.37	312,767.41	393,921.57
E-911 Fund	98,843.16	1,158,252.61	964,168.73	292,927.04
Senior Citizen Tax Fund	102,211.14	772,405.39	772,405.39	102,211.14
Normac Sewer District Fund	108,449.25	57,287.32	52,900.61	112,835.96
Sunny Slope Sewer District Fund	324,408.67	229,996.04	269,365.37	285,039.34
2014 Debt Service Fund	29,266.27	224,241.55	239,518.00	13,989.82
Camelot Estate Sewer District Fund	230,276.46	488,479.10	450,095.01	268,660.55
Prosecuting Attorney Contingency Fund	-	6,854.11	6,854.11	-
County Law Enforcement Restitution Fund	151,391.94	100,872.84	54,768.09	197,496.69
Energy Grant & MC Park Fund	2,662.62	450.00	304.70	2,807.92
7-13K-KB N.I.D. Fund	155.84	1,825.06	1,980.90	-
Shadow Oaks N.I.D. Fund	187.78	2,639.02	2,826.80	-
	<u>\$ 15,545,306.97</u>	<u>\$ 36,937,109.76</u>	<u>\$ 36,857,385.62</u>	<u>\$ 15,625,031.11</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	GENERAL REVENUE FUND	
	2019	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	\$ 2,496,700.00	\$ 2,779,703.25
Sales Taxes	8,775,150.00	9,473,980.17
Intergovernmental	407,830.93	414,475.16
Charges for Services	1,086,133.00	1,063,669.68
Interest	15,070.00	79,699.60
Other	50,333.64	119,210.02
Transfers In	50,020.00	9,431.71
TOTAL RECEIPTS	12,881,237.57	13,940,169.59
DISBURSEMENTS		
Buildings and Grounds	410,928.71	398,370.71
Management Information Systems	337,654.00	340,708.28
Purchasing	77,178.78	76,753.63
County Commission	705,728.57	678,969.65
County Clerk	314,992.50	289,931.29
Elections	132,100.00	39,839.57
Treasurer	189,839.41	178,520.74
Collector	518,752.67	536,225.63
Recorder	360,962.40	321,846.96
Public Administrator	186,122.67	181,157.63
Other County Government	2,475,627.05	1,302,895.97
Auditor	238,221.46	224,776.91
Emergency Management	183,764.46	164,095.70
Planning & Zoning	349,604.17	206,253.97
Waste Water	169,417.98	156,620.23
Health Department	1,182,843.34	912,723.31
Emergency Fund	360,000.00	-
Transfers Out	8,635,913.42	7,285,667.35
TOTAL DISBURSEMENTS	16,829,651.59	13,295,357.53
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,948,414.02)	644,812.06
CASH AND INVESTMENT BALANCES, JANUARY 1	7,387,972.63	7,387,972.63
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 3,439,558.61	\$ 8,032,784.69

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	SPECIAL ROAD AND BRIDGE FUND	
	2019	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	\$ 1,671,550.00	\$ 1,856,235.47
Intergovernmental	3,375,190.00	4,327,794.19
Charges for Services	2,000.00	4,540.00
Interest	450.00	5,665.53
Other	84,110.00	71,870.01
Transfers In	2,371,000.00	952,234.76
TOTAL RECEIPTS	7,504,300.00	7,218,339.96
DISBURSEMENTS		
Salaries & Fringe Benefits	3,159,852.58	2,959,514.97
Supplies	663,400.00	628,943.09
Road & Bridge Materials	2,277,754.50	2,164,736.49
Equipment Repairs	420,000.00	414,383.59
Equipment Rentals	231,000.00	223,205.65
Equipment Purchases	677,000.00	523,230.73
Insurance	76,000.00	57,089.77
Other Expenditures	3,300.00	3,110.56
Transfers Out	1,016,150.00	1,002,968.99
TOTAL DISBURSEMENTS	8,524,457.08	7,977,183.84
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,020,157.08)	(758,843.88)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,276,736.33	1,276,736.33
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 256,579.25	\$ 517,892.45

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	<u>ASSESSMENT FUND</u>		<u>TAX SALES SURPLUS FUND</u>	
	2019		2019	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Intergovernmental	\$ 760,842.00	\$ 789,620.06	\$ -	\$ -
Interest	430.00	6,051.05	80.00	1,362.45
Other	400.00	2,847.02	70,000.00	214,251.20
Transfers In	<u>545,609.00</u>	<u>549,977.06</u>	<u>-</u>	<u>-</u>
TOTAL RECEIPTS	1,307,281.00	1,348,495.19	70,080.00	215,613.65
DISBURSEMENTS				
Salaries	766,878.00	539,571.70	-	-
Employee Fringe Benefits	333,220.75	441,863.16	-	-
Assessor's Office	309,600.00	173,934.24	-	-
Tax Surplus Expenditures	-	-	70,000.00	38,880.34
Other	-	-	28,620.00	41,653.47
Transfers Out	<u>27,100.00</u>	<u>33,070.37</u>	<u>-</u>	<u>-</u>
TOTAL DISBURSEMENTS	<u>1,436,798.75</u>	<u>1,188,439.47</u>	<u>98,620.00</u>	<u>80,533.81</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(129,517.75)	160,055.72	(28,540.00)	135,079.84
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>874,917.01</u>	<u>874,917.01</u>	<u>178,013.12</u>	<u>178,013.12</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u><u>\$ 745,399.26</u></u>	<u><u>\$ 1,034,972.73</u></u>	<u><u>\$ 149,473.12</u></u>	<u><u>\$ 313,092.96</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

	L.E.S.T. FUND		PASSPORT APPLICATION FEES FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	\$ 2,150,000.00	\$ 2,348,561.50	\$ -	\$ -
Intergovernmental	1,596,640.60	1,560,593.60	-	-
Charges for Services	-	-	12,200.00	13,195.00
Interest	450.00	1,321.49	297.10	327.64
Other	105,222.04	116,872.03	-	-
Transfers In	5,402,596.00	5,241,088.82	-	-
TOTAL RECEIPTS	9,254,908.64	9,268,437.44	12,497.10	13,522.64
DISBURSEMENTS				
Building & Grounds	394,226.96	449,143.15	-	-
Circuit Court 26th Judicial Circuit	84,262.35	59,161.30	-	-
Juvenile Detention Facility	193,717.05	164,617.11	-	-
Circuit Clerk	305,320.81	268,306.27	-	-
Associate Circuit Court	67,642.00	54,011.39	-	-
Prosecuting Attorney	1,040,597.81	1,019,522.41	-	-
Child Support Enforcement	186,807.56	183,128.30	-	-
Sheriff's Department Operations	4,192,797.16	4,080,899.48	-	-
Sheriff's Department Corrections	2,063,602.12	2,053,549.19	-	-
Task Force- LANEG 'NCAP'	425,250.00	367,594.96	-	-
Medical Examiner	128,000.00	126,202.50	-	-
Sheriff Department Overtime Grants	320,384.80	153,393.85	-	-
Office Supplies	-	-	1,000.00	30.92
Postage	-	-	2,000.00	1,642.80
Equipment and Repair	-	-	1,497.10	1,000.00
Other	-	-	3,000.00	2,818.65
Transfer Out	879,989.41	862,407.78	8,920.00	8,920.00
TOTAL DISBURSEMENTS	10,282,598.03	9,841,937.69	16,417.10	14,412.37
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,027,689.39)	(573,500.25)	(3,920.00)	(889.73)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,175,180.64	1,175,180.64	67,687.93	67,687.93
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 147,491.25	\$ 601,680.39	\$ 63,767.93	\$ 66,798.20

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	INMATE SECURITY FUND		SHERIFF'S REVOLVING FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	141,999.00	152,671.58	26,456.00	26,682.69
Interest	50.00	438.35	26.00	37.81
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	142,049.00	153,109.93	26,482.00	26,720.50
DISBURSEMENTS				
Biometric Verification Maintenance	132,499.00	89,330.11	-	-
Office Supplies	-	-	-	-
Range Equipment and Supply	-	-	1,600.00	404.76
Training	-	-	2,000.00	1,227.74
Meals and Housing	-	-	400.00	207.94
Mule	-	-	500.00	480.00
Building	-	-	15,511.00	8,509.13
Other	-	-	13,156.00	11,126.46
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	132,499.00	89,330.11	33,167.00	21,956.03
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,550.00	63,779.82	(6,685.00)	4,764.47
CASH AND INVESTMENT BALANCES, JANUARY 1	57,992.36	57,992.36	6,685.67	6,685.67
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 67,542.36	\$ 121,772.18	\$ 0.67	\$ 11,450.14

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	L.E.T. FUND		SHERIFF'S FEE FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 4,800.00	\$ 3,454.55	\$ 38,500.00	\$ 32,810.00
Interest	-	10.54	3.00	353.36
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	4,800.00	3,465.09	38,503.00	33,163.36
DISBURSEMENTS				
Mileage	100.00	-	-	-
Training Expense	1,400.00	1,212.43	-	-
Range	1,000.00	906.06	-	-
Tuition	1,000.00	839.83	-	-
Meals/Room	1,000.00	834.67	-	-
Equipment	-	-	800.00	546.62
Legal Fees	-	-	8,700.00	4,633.00
Other	-	-	27,779.00	10,267.84
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	4,500.00	3,792.99	37,279.00	15,447.46
RECEIPTS OVER (UNDER) DISBURSEMENTS	300.00	(327.90)	1,224.00	17,715.90
CASH AND INVESTMENT BALANCES, JANUARY 1	1,604.12	1,604.12	54,445.27	54,445.27
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 1,904.12	\$ 1,276.22	\$ 55,669.27	\$ 72,161.17

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	E & W MAINTENANCE FUND		PA ADMINISTRATIVE HANDLING COST FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 17,000.00	\$ 299.15	\$ 15,000.00	\$ 3,531.00
Interest	340.00	92.46	600.00	10,696.41
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	17,340.00	391.61	15,600.00	14,227.41
DISBURSEMENTS				
P.A. Bad Check Miscellaneous	-	-	200,000.00	750.00
Other	17,340.00	-	-	-
Transfers Out	-	-	22,000.00	-
TOTAL DISBURSEMENTS	17,340.00	-	222,000.00	750.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	391.61	(206,400.00)	13,477.41
CASH AND INVESTMENT BALANCES, JANUARY 1	506.80	506.80	251,307.26	251,307.26
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 506.80	\$ 898.41	\$ 44,907.26	\$ 264,784.67

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	PA TRAINING FUND		PA TAX COLLECTOR FEES FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 1,000.00	\$ 1,723.10	\$ -	\$ -
Interest		6.62	15.18	400.93
Other	-	-	4,000.00	2,376.14
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,000.00	1,729.72	4,015.18	2,777.07
DISBURSEMENTS				
Mileage	500.00	500.00	-	-
Training	500.00	500.00	-	-
Other	-	-	3,000.00	-
TOTAL DISBURSEMENTS	1,000.00	1,000.00	3,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	729.72	1,015.18	2,777.07
CASH AND INVESTMENT BALANCES, JANUARY 1	989.21	989.21	76,539.20	76,539.20
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 989.21	\$ 1,718.93	\$ 77,554.38	\$ 79,316.27

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THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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	ROAD DAMAGE BONDS FUND		GEOGRAPHICAL INFORMATION SYSTEMS FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 50,000.00	\$ 125,288.00	\$ 3,000.00	\$ 395.00
Interest	750.00	6,921.53	30.00	221.73
Other	-	-	-	-
Transfers In	-	-	35,000.00	35,000.00
TOTAL RECEIPTS	50,750.00	132,209.53	38,030.00	35,616.73
DISBURSEMENTS				
Road Damage /Impact fees	15,000.00	5,000.00	-	-
Office Expense	-	-	35,000.00	35,000.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	15,000.00	5,000.00	35,000.00	35,000.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	35,750.00	127,209.53	3,030.00	616.73
CASH AND INVESTMENT BALANCES, JANUARY 1	659,822.74	659,822.74	25,914.38	25,914.38
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 695,572.74	\$ 787,032.27	\$ 28,944.38	\$ 26,531.11

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 CAMDENTON, MISSOURI
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 YEAR ENDED DECEMBER 31, 2019

	2008 DEBT SERVICE FUND		1996 "A" DEBT SERVICE FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Interest	50.00	301.47	70.00	114.23
Transfers In	<u>141,956.38</u>	<u>125,499.75</u>	<u>-</u>	<u>-</u>
TOTAL RECEIPTS	142,006.38	125,801.22	70.00	114.23
DISBURSEMENTS				
2008 Debt Service Fund	-	-	-	-
1996A Debt Service Fund	-	-	-	-
Transfers Out	<u>131,930.00</u>	<u>129,840.00</u>	<u>-</u>	<u>-</u>
TOTAL DISBURSEMENTS	<u>131,930.00</u>	<u>129,840.00</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	10,076.38	(4,038.78)	70.00	114.23
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>62,105.96</u>	<u>62,105.96</u>	<u>21,395.61</u>	<u>21,395.61</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 72,182.34</u>	<u>\$ 58,067.18</u>	<u>\$ 21,465.61</u>	<u>\$ 21,509.84</u>

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THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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	<u>1997 "A" DEBT SERVICE FUND</u>		<u>1997 "B" DEBT SERVICE FUND</u>	
	2019		2019	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Property Taxes	\$ 710.00	\$ 252.88	\$ 10,000.00	\$ 304.00
Interest	100.00	225.05	350.00	428.89
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>810.00</u>	<u>477.93</u>	<u>10,350.00</u>	<u>732.89</u>
DISBURSEMENTS				
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	810.00	477.93	10,350.00	732.89
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>24,789.57</u>	<u>24,789.57</u>	<u>51,410.68</u>	<u>51,410.68</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 25,599.57</u>	<u>\$ 25,267.50</u>	<u>\$ 61,760.68</u>	<u>\$ 52,143.57</u>

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	1998 "A" DEBT SERVICE FUND		1998 "B" DEBT SERVICE FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 850.00	\$ 81.00	\$ 9,000.00	\$ 736.00
Interest	145.00	546.17	554.00	185.38
Transfers In	-	-	-	-
TOTAL RECEIPTS	995.00	627.17	9,554.00	921.38
DISBURSEMENTS				
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	995.00	627.17	9,554.00	921.38
CASH AND INVESTMENT BALANCES, JANUARY 1	98,146.82	98,146.82	1,854.20	1,854.20
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 99,141.82	\$ 98,773.99	\$ 11,408.20	\$ 2,775.58

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THE COUNTY OF CAMDEN
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	<u>1999 "B" DEBT SERVICE FUND "HH SEWER" FUND</u>		<u>1999 "A" DEBT SERVICE FUND "FF6,5-65U,RA.FIRE" FUND</u>	
	2019		2019	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ 18,000.00	\$ 16,779.51
Intergovernmental	26,000.00	20,590.00	-	-
Interest	-	7.51	465.00	977.80
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>26,000.00</u>	<u>20,597.51</u>	<u>18,465.00</u>	<u>17,757.31</u>
DISBURSEMENTS				
Transfers Out	<u>20,590.00</u>	<u>20,590.00</u>	<u>16,472.00</u>	<u>16,472.00</u>
TOTAL DISBURSEMENTS	<u>20,590.00</u>	<u>20,590.00</u>	<u>16,472.00</u>	<u>16,472.00</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,410.00	7.51	1,993.00	1,285.31
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>1,480.95</u>	<u>1,480.95</u>	<u>12,032.48</u>	<u>12,032.48</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 6,890.95</u>	<u>\$ 1,488.46</u>	<u>\$ 14,025.48</u>	<u>\$ 13,317.79</u>

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THE COUNTY OF CAMDEN
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	2000 DEBT SERVICE FUND		2000 "A" DEBT SERVICE FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 80,000.00	\$ 77,168.36	\$ 13,500.00	\$ 13,607.64
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	3,010.00	3,154.97	190.00	457.12
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	83,010.00	80,323.33	13,690.00	14,064.76
DISBURSEMENTS				
Transfers Out	90,140.63	76,717.75	11,720.00	11,720.00
TOTAL DISBURSEMENTS	90,140.63	76,717.75	11,720.00	11,720.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,130.63)	3,605.58	1,970.00	2,344.76
CASH AND INVESTMENT BALANCES, JANUARY 1	19,523.12	19,523.12	58,594.53	58,594.53
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 12,392.49	\$ 23,128.70	\$ 60,564.53	\$ 60,939.29

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	<u>2004 DEBT SERVICE FUND</u>		<u>2003 DEBT SERVICE FUND</u>	
	2019		2019	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Property Taxes	\$ 125,000.00	\$ 100,470.00	\$ 4,342.00	\$ 5,087.28
Interest	2,720.00	4,612.21	200.00	161.81
Transfers In	-	-	-	296.12
TOTAL RECEIPTS	<u>127,720.00</u>	<u>105,082.21</u>	<u>4,542.00</u>	<u>5,545.21</u>
DISBURSEMENTS				
2003 Debt Service Fund	-	-	5,763.26	5,763.26
Transfers Out	<u>112,125.00</u>	<u>94,306.65</u>	-	-
TOTAL DISBURSEMENTS	<u>112,125.00</u>	<u>94,306.65</u>	<u>5,763.26</u>	<u>5,763.26</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	15,595.00	10,775.56	(1,221.26)	(218.05)
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>23,666.23</u>	<u>23,666.23</u>	<u>1,727.92</u>	<u>1,727.92</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 39,261.23</u>	<u>\$ 34,441.79</u>	<u>\$ 506.66</u>	<u>\$ 1,509.87</u>

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THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
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	<u>CAMELOT GENERAL OBLIGATION FUND</u>		<u>2010 DEBT SERVICE FUND</u>	
	2019		2019	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Property Taxes	\$ 20,000.00	\$ 22,371.40	\$ -	\$ -
Interest	55.00	134.63	-	-
Transfers In	-	-	379,676.82	355,052.17
TOTAL RECEIPTS	<u>20,055.00</u>	<u>22,506.03</u>	<u>379,676.82</u>	<u>355,052.17</u>
DISBURSEMENTS				
Camelot GEO Bond	21,653.50	21,653.50	-	-
2010 Debt Service Fund	-	-	379,676.82	355,052.17
TOTAL DISBURSEMENTS	<u>21,653.50</u>	<u>21,653.50</u>	<u>379,676.82</u>	<u>355,052.17</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,598.50)	852.53	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>26,227.50</u>	<u>26,227.50</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 24,629.00</u>	<u>\$ 27,080.03</u>	<u>\$ -</u>	<u>\$ -</u>

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THE COUNTY OF CAMDEN
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 YEAR ENDED DECEMBER 31, 2019

	TAX MAINTENANCE FUND		HAZ-MAT FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 119,000.00	\$ 193,555.31	\$ -	\$ -
Interest	1,250.00	2,687.24	100.00	12.19
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	120,250.00	196,242.55	100.00	12.19
DISBURSEMENTS				
Equipment	25,000.00	8,204.63	-	-
Training	10,000.00	-	-	-
Legal Expense	10,000.00	-	-	-
Haz-Mat - Emergency Management	-	-	2,000.00	1,974.96
Other	305,000.00	234,523.07	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	350,000.00	242,727.70	2,000.00	1,974.96
RECEIPTS OVER (UNDER) DISBURSEMENTS	(229,750.00)	(46,485.15)	(1,900.00)	(1,962.77)
CASH AND INVESTMENT BALANCES, JANUARY 1	235,268.14	235,268.14	3,834.81	3,834.81
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 5,518.14	\$ 188,782.99	\$ 1,934.81	\$ 1,872.04

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	<u>R.R.S.P.F. FUND</u>		<u>R.R.S.P.F TECHNOLOGY FUND</u>	
	2019		2019	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Charges for Services	\$ 85,000.00	\$ 100,947.63	\$ 21,000.00	\$ 23,628.75
Interest	4,000.00	9,013.96	50.00	276.61
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>89,000.00</u>	<u>109,961.59</u>	<u>21,050.00</u>	<u>23,905.36</u>
DISBURSEMENTS				
R.R.S.P.F Miscellaneous	100,000.00	617.00	-	-
Technology	-	-	30,000.00	16,326.85
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>100,000.00</u>	<u>617.00</u>	<u>30,000.00</u>	<u>16,326.85</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,000.00)	109,344.59	(8,950.00)	7,578.51
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>1,161,226.57</u>	<u>1,161,226.57</u>	<u>39,221.15</u>	<u>39,221.15</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 1,150,226.57</u>	<u>\$ 1,270,571.16</u>	<u>\$ 30,271.15</u>	<u>\$ 46,799.66</u>

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	<u>C.A.D.V. FUND</u>		<u>HAVA/MCVR INCOME FUND</u>	
	2019		2019	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Charges for Services	\$ 12,500.00	\$ 9,448.01	\$ 25,500.00	\$ 5,011.60
Interest	-	34.22	-	700.86
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>12,500.00</u>	<u>9,482.23</u>	<u>25,500.00</u>	<u>5,712.46</u>
DISBURSEMENTS				
CADV Miscellaneous	12,505.00	10,342.59	-	-
Equipment	-	-	40,000.00	143,920.00
TOTAL DISBURSEMENTS	<u>12,505.00</u>	<u>10,342.59</u>	<u>40,000.00</u>	<u>143,920.00</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5.00)	(860.36)	(14,500.00)	(138,207.54)
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>10,342.59</u>	<u>10,342.59</u>	<u>141,862.58</u>	<u>141,862.58</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 10,337.59</u>	<u>\$ 9,482.23</u>	<u>\$ 127,362.58</u>	<u>\$ 3,655.04</u>

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	ELECTION SERVICE FUND		JUVENILE SERVICES FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ 15,000.00	\$ 6,066.31	\$ 347,315.00	\$ 262,583.93
Interest	25.00	423.89	150.00	2,021.60
Other	-	-	-	56.23
Transfers In	-	-	158,385.00	119,745.61
TOTAL RECEIPTS	<u>15,025.00</u>	<u>6,490.20</u>	<u>505,850.00</u>	<u>384,407.37</u>
DISBURSEMENTS				
Training	35,000.00	11,057.75	-	-
Office Supply	-	-	2,500.00	1,530.94
Printing	-	-	2,000.00	91.50
Postage	-	-	3,000.00	2,982.63
Equipment	-	-	6,000.00	-
Equipment Repairs	-	-	6,000.00	460.94
Travel Exp & Mileage	-	-	18,000.00	4,531.63
Training	-	-	5,000.00	746.40
Prof. Assoc Dues	-	-	1,200.00	325.00
Service Contracts	-	-	8,000.00	7,518.01
Telephone	-	-	12,000.00	3,904.78
Communications	-	-	6,000.00	1,625.60
Legal Expense	-	-	4,000.00	3,963.18
Guardian Ad Litem	-	-	130,000.00	120,000.00
Legal Counsel	-	-	125,000.00	84,599.55
Consultant	-	-	2,000.00	-
Juv. Office Attorney/ Contract	-	-	75,000.00	75,000.00
Juv. Sv. Maintenance of Effort	-	-	100,000.00	5,487.25
TOTAL DISBURSEMENTS	<u>35,000.00</u>	<u>11,057.75</u>	<u>505,700.00</u>	<u>312,767.41</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(19,975.00)	(4,567.55)	150.00	71,639.96
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>84,146.15</u>	<u>84,146.15</u>	<u>322,281.61</u>	<u>322,281.61</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 64,171.15</u>	<u>\$ 79,578.60</u>	<u>\$ 322,431.61</u>	<u>\$ 393,921.57</u>

The accompanying notes to the financial statements are an integral part of this statement.

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	E-911 FUND		SENIOR CITIZEN TAX FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ 675,000.00	\$ 772,215.42
Intergovernmental	-	-	-	-
Charges for Services	110,000.00	110,755.76	-	-
Interest	50.00	819.45	500.00	189.97
Other	375,500.00	463,205.72	-	-
Transfers In	577,946.00	583,471.68	-	-
TOTAL RECEIPTS	1,063,496.00	1,158,252.61	675,500.00	772,405.39
DISBURSEMENTS				
Salaries	681,193.00	580,246.84	-	-
Employee Fringe Benefits	232,682.25	292,767.67	-	-
E-911 Services	162,975.26	68,321.41	-	-
Senior Services	-	-	675,500.00	772,405.39
Other	-	-	-	-
Transfers Out	23,400.00	22,832.81	-	-
TOTAL DISBURSEMENTS	1,100,250.51	964,168.73	675,500.00	772,405.39
RECEIPTS OVER (UNDER) DISBURSEMENTS	(36,754.51)	194,083.88	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	98,843.16	98,843.16	102,211.14	102,211.14
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 62,088.65	\$ 292,927.04	\$ 102,211.14	\$ 102,211.14

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	NORMAC SEWER DISTRICT FUND		SUNNY SLOPE SEWER DISTRICT FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 55,488.00	\$ 57,256.86	\$ 240,024.00	\$ 229,876.04
Interest	-	-	-	-
Other	-	30.46	-	120.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	55,488.00	57,287.32	240,024.00	229,996.04
DISBURSEMENTS				
Advertising	-	-	-	-
Bad Debt	-	73.00	-	118.00
Bank Service Charge	-	-	-	-
Charge Card Expenses	96.00	73.99	96.00	96.00
Charge Card Fees	120.00	40.74	131.40	124.89
Dues	120.00	-	60.00	-
Insurance Expense	780.00	941.00	3,600.00	4,420.00
Licenses & Permits	48.00	41.04	240.00	221.92
Operation	12,031.20	12,016.10	39,144.00	39,067.01
Miscellaneous	-	-	240.00	-
Office Supplies	100.08	43.00	840.00	839.78
Professional Fees	1,584.00	1,296.00	7,674.00	7,251.00
Collection System Repairs	11,592.00	11,633.55	63,600.00	77,312.95
WW Treatment Plant Repairs	3,960.00	3,660.42	9,120.00	2,765.60
Utilities	4,260.00	3,706.14	3,036.00	2,874.34
Principal & Interest	19,320.00	19,320.00	84,012.00	134,012.00
Postage	24.00	55.63	360.00	261.88
TOTAL DISBURSEMENTS	54,035.28	52,900.61	212,153.40	269,365.37
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,452.72	4,386.71	27,870.60	(39,369.33)
CASH AND INVESTMENT BALANCES, JANUARY 1	108,449.25	108,449.25	324,408.67	324,408.67
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 109,901.97	\$ 112,835.96	\$ 352,279.27	\$ 285,039.34

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	2014 DEBT SERVICE FUND		CAMELOT ESTATE SEWER DISTRICT FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ -	\$ -	\$ 483,684.00	\$ 488,479.10
Interest	-	94.90	-	-
Other	-	-	-	-
Transfers In	244,055.00	224,146.65	-	-
TOTAL RECEIPTS	244,055.00	224,241.55	483,684.00	488,479.10
DISBURSEMENTS				
Advertising	-	-	-	-
Bad Debt	-	-	-	867.00
Bank Charges	-	-	-	-
Charge Card Fees	-	-	96.00	91.90
Charge Card Transaction Fee	-	-	192.00	318.13
Dues	-	-	504.00	-
Insurance Expense	-	-	7,200.00	7,557.00
Inspection Fees	-	-	-	-
Licenses & Permits	-	-	480.00	448.40
Operation	-	-	64,272.00	63,756.05
Miscellaneous	-	-	240.00	249.00
Office Supplies	-	-	840.00	809.11
Professional Fees	-	-	11,904.00	11,934.00
Collection System Repairs	-	-	44,400.00	43,613.97
Security	-	-	432.00	431.88
WW Treatment Plant Repairs	-	-	16,080.00	10,949.62
Utilities	-	-	27,396.00	24,688.15
Principal & Interest	-	-	283,582.92	283,582.86
Refund	-	-	-	136.00
Postage	-	-	540.00	661.94
2014 Debt Service Fund	239,550.00	239,518.00	-	-
TOTAL DISBURSEMENTS	239,550.00	239,518.00	458,158.92	450,095.01
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,505.00	(15,276.45)	25,525.08	38,384.09
CASH AND INVESTMENT BALANCES, JANUARY 1	29,266.27	29,266.27	230,276.46	230,276.46
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 33,771.27	\$ 13,989.82	\$ 255,801.54	\$ 268,660.55

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	PROSECUTING ATTORNEY CONTINGENCY FUND		COUNTY LAW ENFORCEMENT RESTITUTION FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ -	\$ -	\$ 80,000.00	\$ 99,917.66
Interest	-	3.49	-	955.18
Other	-	-	-	-
Transfers In	20,000.00	6,850.62	-	-
TOTAL RECEIPTS	20,000.00	6,854.11	80,000.00	100,872.84
DISBURSEMENTS				
Mileage	-	-	-	-
Other	20,000.00	6,854.11	20,000.00	48,577.09
Transfers Out	-	-	-	6,191.00
TOTAL DISBURSEMENTS	20,000.00	6,854.11	20,000.00	54,768.09
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	60,000.00	46,104.75
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	151,391.94	151,391.94
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ -	\$ 211,391.94	\$ 197,496.69

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	<u>ENERGY GRANT & MC PARK FUND</u>	
	2019	
	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS		
Charges for Services	\$ -	\$ -
Interest	-	-
Other	-	-
Transfers In	<u>2,955.00</u>	<u>450.00</u>
TOTAL RECEIPTS	2,955.00	450.00
DISBURSEMENTS		
Energy Grant and MC Park Expenses	2,950.00	304.70
Other	-	-
Transfers Out	<u>-</u>	<u>-</u>
TOTAL DISBURSEMENTS	<u>2,950.00</u>	<u>304.70</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	5.00	145.30
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>2,662.62</u>	<u>2,662.62</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 2,667.62</u>	<u>\$ 2,807.92</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2019

	7-13K-KB N.I.D. FUND		SHADOW OAKS N.I.D. FUND	
	2019		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ -	\$ -	\$ -	\$ 2,625.00
Interest	15.00	9.32	-	14.02
Other	2,500.00	1,815.74	-	-
Transfers In	-	-	8,000.00	-
TOTAL RECEIPTS	2,515.00	1,825.06	8,000.00	2,639.02
DISBURSEMENTS				
N.I.D. Expenses	-	-	8,000.00	2,826.80
Transfers Out	2,515.00	1,980.90	-	-
TOTAL DISBURSEMENTS	2,515.00	1,980.90	8,000.00	2,826.80
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(155.84)	-	(187.78)
CASH AND INVESTMENT BALANCES, JANUARY 1	155.84	155.84	187.78	187.78
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 155.84</u>	<u>\$ -</u>	<u>\$ 187.78</u>	<u>\$ -</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2019

2019						
ASSETS	City- Four Seasons	City- Sunrise Beach	City- Linn Creek	City - Climax Springs	City - Lake of the Ozarks	City- Camdenton
Cash and Cash Equivalents	\$ 75.65	\$ 18.74	\$ -	\$ -	\$ 9.72	\$ 7,433.51
Total Assets	75.65	18.74	-	-	9.72	7,433.51
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	75.65	18.74	-	-	9.72	7,433.51
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 75.65	\$ 18.74	\$ -	\$ -	\$ 9.72	\$ 7,433.51
ASSETS	City- Stoutland	City- Osage Beach	School Fines	Collector	Clerk	Sheriff
Cash and Cash Equivalents	\$ 112.83	\$ 38,278.27	\$ 103,475.31	\$ 58,293,869.89	\$ 590,487.72	\$ 141,199.32
Total Assets	112.83	38,278.27	103,475.31	58,293,869.89	590,487.72	141,199.32
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	112.83	38,278.27	103,475.31	58,293,869.89	590,487.72	141,199.32
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 112.83	\$ 38,278.27	\$ 103,475.31	\$ 58,293,869.89	\$ 590,487.72	\$ 141,199.32
ASSETS	Recorder	Prosecuting Attorney	Asphalt Contribution Fund	Firing Range	City-Richland	Health Care Fund
Cash and Cash Equivalents	\$ 78,452.91	\$ 121,173.05	\$ 149,409.93	\$ 3,334.02	\$ 0.40	\$ 894,931.90
Total Assets	78,452.91	121,173.05	149,409.93	3,334.02	0.40	894,931.90
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	78,452.91	121,173.05	149,409.93	3,334.02	0.40	894,931.90
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 78,452.91	\$ 121,173.05	\$ 149,409.93	\$ 3,334.02	\$ 0.40	\$ 894,931.90
ASSETS	CERF	Financial Institution Tax	Lake Ozark Fire Pro. District	Horseshoe Bend Special Road District	Total Agency Funds	
Cash and Cash Equivalents	\$ 3,645.37	\$ 181.52	\$ 1.29	\$ 0.62	\$ 60,426,091.97	
Total Assets	3,645.37	181.52	1.29	0.62	60,426,091.97	
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	3,645.37	181.52	1.29	0.62	60,426,091.97	
UNRESERVED FUND BALANCES	-	-	-	-	-	
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,645.37	\$ 181.52	\$ 1.29	\$ 0.62	\$ 60,426,091.97	

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Camden, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1841. In addition to the three board members, there are eleven elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator, Auditor, and Prosecuting Attorney.

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

A. Reporting Entity

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

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

The financial statements referred to above include only the primary government of Camden County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity. The financial statements do not include financial data for the County’s legally separate component unit, which accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, require to be reported with the financial data of the County. In accordance with accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, the Camden County Senate Bill 40 has issued separate reporting entity financial statements. For information regarding this component unit, please contact Camden County Senate Bill 40 at (573) 317-9233.

B. Basis of Presentation

The financial statements are presented using accounting practices as prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, Comparative Statements of Receipts, Disbursements and Changes in Cash and Investment Balances– Budget and Actual – All Governmental Funds, and Statements of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

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

Fiduciary Fund Types

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

C. Basis of Accounting

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

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

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before September 1st, each elected officer and department director will transmit to the County Auditor, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Auditor submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures. Section 50.540 RSMo prohibits expenditures in excess of the approved budget.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to January 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

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

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2019, for purposes of taxation, was:

		2019
Real Estate	\$	1,371,689,340
Personal Property		315,785,360
Railroad and Utilities		39,206,000
	\$	1,726,680,700

During 2019, the County Commission approved a \$0.2659 tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

		2019
General Revenue Fund	\$	0.1100
Special Road and Bridge Fund		0.1100
Senior Citizen Tax Fund		0.0459
	\$	0.2659

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 such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes depositing funds in banks and trust companies or investing funds in bonds or treasury certificates of the United States, other interest-bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

F. Cash Deposits and Investments (concluded)

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

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

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

II. DEPOSITS AND INVESTMENTS

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

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2019, the carrying amount of the County's deposits was \$15,625,031.11, and the bank balance was \$60,507,232.72. As of December 31, 2019, 100% of the County's investments were guaranteed by the U.S. Government.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

II. DEPOSITS AND INVESTMENTS (continued)

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2019, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 9,584,031.11
Investments	6,041,000.00
Total Governmental Funds	\$ 15,625,031.11
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	\$ 60,426,091.97
Investments	-
Total Agency Funds	60,426,091.97
Total Deposits and Investments as of December 31, 2019	\$ <u>76,051,123.08</u>

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were exposed to custodial credit risk for the year ended December 31, 2019.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of the County or of a type not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

II. DEPOSITS AND INVESTMENTS (concluded)

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the year ended December 31, 2019.

III. LONG-TERM DEBT

Neighborhood Improvement District Bonds:

Series 2003 Neighborhood Improvement District Bonds were issued in December 2003 to fund the Gunbarrel Ridge Neighborhood Improvement District Project with a principal of \$56,000 and interest rates varying between 4.500% and 5.375%. Bonds mature on March 1, 2023.

Description	Balance 12/31/2018	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2019	Interest Paid Current Year
SERIES 2003 - GUNBARREL RIDGE	\$ 21,000.00	\$ -	\$ (4,000.00)	\$ 17,000.00	\$ 1,021.26
TOTAL	\$ 21,000.00	\$ -	\$ (4,000.00)	\$ 17,000.00	\$ 1,021.26

As of December 31, 2019, the schedule of future payments of Neighborhood Improvement District Bonds are as follows:

Neighborhood Improvement District Bond Summary

Year Ending December 31,	Interest	Principal	Total
2020	\$ 806.26	\$ 4,000.00	\$ 4,806.26
2021	591.26	4,000.00	4,591.26
2022	376.26	4,000.00	4,376.26
2023	134.38	5,000.00	5,134.38
TOTAL	\$ 1,908.16	\$ 17,000.00	\$ 18,908.16

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

III. LONG-TERM DEBT (continued)

Lease Certificate of Participation:

Series 2010 Lease Certificate of Participation was issued on December 14, 2010, between the County and UMB Bank, N.A for \$1,480,000. The COP matures fully in April 2025 with an interest rate varying from 1.000% to 4.000%.

Description	Balance 12/31/2018	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2019	Interest Paid Current Year
SERIES 2010 COP	\$ 780,000.00	\$ -	\$ (100,000.00)	\$ 680,000.00	\$ 28,325.00
TOTAL	<u>\$ 780,000.00</u>	<u>\$ -</u>	<u>\$ (100,000.00)</u>	<u>\$ 680,000.00</u>	<u>\$ 28,325.00</u>

As of December 31, 2019, the schedule of future payments of C.O.P.'s are as follows:

C.O.P. Summary			
Year Ending December 31,	Interest	Principal	Total
2020	\$ 24,950.00	\$ 100,000.00	\$ 124,950.00
2021	21,200.00	100,000.00	121,200.00
2022	16,900.00	115,000.00	131,900.00
2023	12,300.00	115,000.00	127,300.00
2024	7,500.00	125,000.00	132,500.00
2025	2,500.00	125,000.00	127,500.00
TOTAL	<u>\$ 85,350.00</u>	<u>\$ 680,000.00</u>	<u>\$ 765,350.00</u>

General Obligation Bonds:

In 2006, the County issued Series 2006B General Obligation Bonds to fund the construction of a new sewer system for Camelot Sewer District in the amount of \$300,000 maturing in April 2026 with a varying interest rate between 4.250% and 4.950%.

In 2014, the County issued Series 2014 General Obligation Refunding Bonds to refund the Series 2004B Neighborhood Improvement District Bonds and Series 2008 Neighborhood Improvement District Refunding Bonds. The original principal on the bonds is \$1,675,000 maturing in September 2024 with a varying interest rate between 2.000% and 3.000%.

Description	Balance 12/31/2018	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2019	Interest Paid Current Year
SERIES 2006 G.O. BOND	\$ 115,000.00	\$ -	\$ (16,000.00)	\$ 99,000.00	\$ 5,253.50
SERIES 2014 G.O. REFUNDING BONDS	750,000.00	-	(220,000.00)	530,000.00	19,200.00
TOTAL	<u>\$ 865,000.00</u>	<u>\$ -</u>	<u>\$ (236,000.00)</u>	<u>\$ 629,000.00</u>	<u>\$ 24,453.50</u>

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

III. LONG-TERM DEBT (continued)

As of December 31, 2019, the schedule of future payments of G.O. Bonds are as follows:

G.O. Bond Summary			
Year Ending December 31,	Interest	Principal	Total
2020	\$ 17,503.25	\$ 207,000.00	\$ 224,503.25
2021	12,304.50	118,000.00	130,304.50
2022	8,322.75	124,000.00	132,322.75
2023	4,132.50	130,000.00	134,132.50
2024	1,092.75	46,000.00	47,092.75
2025	99.00	4,000.00	4,099.00
TOTAL	\$ 43,454.75	\$ 629,000.00	\$ 672,454.75

Capital Leases:

In 2009, the County entered into a capital lease agreement with Central Bank of the Lake of the Ozarks to purchase a building and land for the Emergency Management Department. The lease ends in March 2029 and consists of equal monthly payments of \$2,515.98 with varying interest rates beginning at 4.260%, subject to change every five years to reflect .25% over prime.

In 2014, the County entered into a capital lease agreement with John Deere Financial for equipment for \$440,519. The lease ends in 2021, with a combined interest and principal payment paid annually in the amount of \$72,196.84.

In 2012, the County entered into a capital lease agreement with John Deere for five MotoGraders for \$792,400. The lease expires May 4, 2019, with a nominal interest rate of 2.800%. Combined interest and principal payments are paid annually in the amount of \$126,401.18.

In 2017, the County entered into a capital lease agreement for a heating and cooling system for \$4,118,198.42. The lease expires in 2025, with a nominal interest rate of 2.314%. Combined interest and principal payments are paid annually in the amount of \$339,232.86.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

III. LONG-TERM DEBT (continued)

Description	Balance 12/31/2018	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2019	Interest Paid Current Year
LAND LEASE	\$ 249,828.69	\$ -	\$ (21,608.47)	\$ 228,220.22	\$ 11,099.27
JOHN DEERE LEASE	202,051.33	-	(65,010.49)	137,040.84	7,186.35
5 – 2012 MOTOGRADERS	122,916.05	-	(122,916.05)	-	3,485.13
HEATING AND COOLING SYSTEM	4,036,994.68	-	(247,238.85)	3,789,755.83	91,994.01
COURTHOUSE ANNEX	0.00	540,000.00	(18,090.62)	521,909.38	23,422.50
TOTAL	<u>\$ 4,611,790.75</u>	<u>\$ 540,000.00</u>	<u>\$ (474,864.48)</u>	<u>\$ 4,676,926.27</u>	<u>\$ 137,187.26</u>

As of December 31, 2019, the schedule of future payments of Capital Leases are as follows:

Capital Lease Summary			
Year Ending December 31,	Interest	Principal	Total
2020	\$ 123,589.14	\$ 357,029.45	\$ 480,618.59
2021	114,352.42	368,782.16	483,134.58
2022	104,061.55	306,877.19	410,938.74
2023	96,030.61	314,907.11	410,937.72
2024	87,829.06	323,108.67	410,937.73
2025-2029	306,958.75	1,724,519.82	2,031,478.57
2030-2034	96,149.45	1,129,114.72	1,225,264.17
2035-2038	18,113.89	152,587.15	170,701.04
TOTAL	<u>\$ 947,084.87</u>	<u>\$ 4,676,926.27</u>	<u>\$ 5,624,011.14</u>

Sewer Revenue Bonds:

Series A Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2007 to retire the interim construction financing used to construct the Sunny Slope Sewer District. The principal of these bonds issued is \$1,370,000, maturing December 1, 2040, with an interest rate of 4.125%.

Series B Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2007 to retire the interim construction financing used to construct the Sunny Slope Sewer District. The principal of these bonds issued is \$130,000, maturing December 1, 2040, with an interest rate of 4.125%.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

III. LONG-TERM DEBT (continued)

Sewer Revenue Bonds:

Series A Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Normac Sewer District. The principal of these bonds issued is \$298,000, maturing October 2043, with an interest rate of 4.125%.

Series B Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Normac Sewer District. The principal of these bonds issued is \$50,000, maturing October 2043, with an interest rate of 3.625%.

Series A Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$2,391,300, maturing January 2044, with an interest rate of 4.375%.

Series B Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$1,840,000, maturing January 2044, with an interest rate of 4.375%.

Series C Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$300,000, maturing January 2044, with an interest rate of 4.375%.

Series D Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$100,000, maturing January 2044, with an interest rate of 3.750%.

Series E Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$100,000, maturing January 2044, with an interest rate of 3.500%.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

III. LONG-TERM DEBT (continued)

Description	Balance 12/31/2018	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2019	Interest Paid Current Year
SUNNY SLOPE 92-01 SERIES 2007A SEWER SYS. REV. BOND	\$ 1,078,480.04	\$ -	\$ (84,159.70)	\$ 994,320.34	\$ 42,580.30
SUNNY SLOPE 92-03 SERIES 2007B SEWER SYS. REV. BOND	102,472.60	-	(3,103.42)	99,369.18	4,168.58
NORMAC 92-01 SERIES 2009A SEWER SYS. REV. BOND	253,207.25	-	(6,367.08)	246,840.17	10,324.92
NORMAC 92-03 SERIES 2009B SEWER SYS. REV. BOND	41,918.00	-	(1,127.13)	40,790.87	1,500.87
CAMELOT 92-03 SERIES 2009A SEWER SYS. REV. BOND	2,055,295.27	-	(49,366.50)	2,005,928.77	88,933.50
CAMELOT 92-01 SERIES 2009B SEWER SYS. REV. BOND	1,581,148.50	-	(37,999.46)	1,543,149.04	68,416.54
CAMELOT 92-04 SERIES 2009C SEWER SYS. REV. BOND	257,806.14	-	(6,196.71)	251,609.43	11,155.29
CAMELOT 92-05 SERIES 2009D SEWER SYS. REV. BOND	84,702.84	-	(2,201.34)	82,501.50	3,138.66
CAMELOT 92-06 SERIES 2009E SEWER SYS. REV. BOND	84,256.46	-	(2,246.95)	82,009.51	2,913.05
TOTAL	<u>\$ 5,539,287.10</u>	<u>\$ -</u>	<u>\$ (192,768.29)</u>	<u>\$ 5,346,518.81</u>	<u>\$ 233,131.71</u>

As of December 31, 2019, the schedule of future payments of Sewer Bonds are as follows:

Sewer Bond Summary			
Year Ending December 31,	Interest	Principal	Total
2020	\$ 226,112.04	\$ 149,787.96	\$ 375,900.00
2021	219,591.05	156,308.95	375,900.00
2022	212,785.71	163,114.29	375,900.00
2023	205,683.62	170,216.38	375,900.00
2024	198,271.79	177,628.21	375,900.00
2025-2029	868,358.15	1,011,141.85	1,879,500.00
2030-2034	628,076.49	1,251,423.51	1,879,500.00
2035-2039	333,681.98	1,435,865.21	1,769,547.19
2040-2043	57,253.55	831,032.45	888,286.00
TOTAL	<u>\$ 2,949,814.38</u>	<u>\$ 5,346,518.81</u>	<u>\$ 8,296,333.19</u>

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

III. LONG-TERM DEBT (concluded)

Loans:

In 2011, the County entered into an energy loan program with Missouri Department of Natural Resources' (MDNR) to finance the design, acquisition, and construction costs of an energy conservation project in the amount of \$271,988.96, maturing on August 1, 2019. Payments are made semiannually in the amount of \$17,967.50 with an interest rate of 0.00%.

Description	Balance 12/31/2018	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2019	Interest Paid Current Year
MDNR Energy Loan	\$ 20,443.96	\$ -	\$ (20,443.96)	\$ -	\$ -
TOTAL	<u>\$ 20,443.96</u>	<u>\$ -</u>	<u>\$ (20,443.96)</u>	<u>\$ -</u>	<u>\$ -</u>

IV. OPERATING LEASES

In January 2018, the County entered into an operating lease agreement with MailFinance (Neopost) for the use of a postage meter mailing equipment. The lease term is 63 months, with payments of \$808.86 per month. Payments in the amount of \$9,689.76 were paid during the year ended December 31, 2019.

As of December 31, 2019, the schedule of future payments of the operating lease agreement is as follows:

Year Ending December 31,	Payments
2020	\$ 9,706.32
2021	9,706.32
2022	9,706.32
2023	<u>4,853.16</u>
TOTAL	<u>\$ 33,972.12</u>

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

V. INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2019, are as follows:

FUNDS	Transfers In	Transfers Out
General Revenue Fund	\$ 9,431.71	\$ 7,285,667.35
Special Road and Bridge Fund	952,234.76	1,002,968.99
Assessment Fund	549,977.06	33,070.37
L.E.S.T. Fund	5,241,088.82	862,407.78
Passport Application Fees Fund	-	8,920.00
Geographical Information Systems Fund	35,000.00	-
2008 Debt Service Fund	125,499.75	129,840.00
1999 "B" Debt Service Fund "HH Sewer"	-	20,590.00
1999 "A" Debt Service Fund "FF6,5-65U,RA.Fire"	-	16,472.00
2000 Debt Service Fund	-	76,717.75
2000 "A" Debt Service Fund	-	11,720.00
2004 Debt Service Fund	-	94,306.65
2003 Debt Service Fund	296.12	-
2010 Debt Service Fund	355,052.17	-
Juvenile Services Fund	119,745.61	-
E-911 Fund	583,471.68	22,832.81
2014 Debt Service Fund	224,146.65	-
Prosecuting Attorney Contingency Fund	6,850.62	-
County Law Enforcement Restitution Fund	-	6,191.00
Engery Grant & MC Park Fund	450.00	-
7-13K-KB N.I.D.	-	1,980.90
Agency Funds:		
County Employees' Retirement Fund	167,831.29	-
Economic Activity Tax Fund	246,805.01	-
Cities Funds	62,181.25	-
Special Road Districts Funds	894,646.45	-
Financial Institution Tax Fund	-	1,023.35
	\$ <u>9,574,708.95</u>	\$ <u>9,574,708.95</u>

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

VI. 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.

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the State of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, may retire with with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system. 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, Missouri 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions other than those made by the County) are refunded to the employee. The contribution rate is set by state

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

B. Contributions (concluded)

statute and may be amended only by action of the Missouri Legislature. During 2019, the County collected and remitted to CERF contributions of \$272,937.51 for the year then ended.

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$11,628, for the year ended December 31, 2019.

VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

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

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan.

2019 Valuation

Benefit Multiplier:	2.00%
Final Average Salary:	5 years
Member Contributions:	0%

THE COUNTY OF CAMDEN
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VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

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

Employees Covered By Benefit Terms

At June 30, 2019, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>
Inactive employees or beneficiaries currently receiving benefits	170	36
Inactive employees entitled to but not yet receiving benefits	87	42
Active employees	<u>206</u>	<u>64</u>
	<u>463</u>	<u>142</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rate is 13.0% (General) and 13.1% (Police) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2018.

Actuarial Assumptions

The total pension liability in the February 28, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increase	3.25% to 6.55% including inflation
Investment rate of return	7.25%

The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality tables used were the RP-2014 employees mortality table for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above-described tables.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
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VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	43.00%	5.29%
Fixed Income	26.00%	2.23%
Real Assets	21.00%	3.31%
Strategic Assets	10.00%	5.73%

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

THE COUNTY OF CAMDEN
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NOTES TO THE FINANCIAL STATEMENTS
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VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

Changes in the Net Pension Liability at June 30, 2019

Schedule of Changes in Net Pension Liability and Related Ratios

	General Division	Police Division
A. Total Pension Liability		
1 Service Cost	\$ 800,689	\$ 307,824
2 Interest on Total Pension Liability	2,321,342	703,951
3 Changes of Benefit Terms	-	-
4 Difference between expected and actual experience of the Total Pension Liability	(553,240)	(76,187)
5 Changes of Assumptions	-	-
6 Benefit payments, including refunds of employee contributions	(1,451,011)	(352,718)
7 Net change in total pension liability	1,117,780	582,870
8 Total pension liability - beginning	32,337,982	9,731,719
9 Total pension liability - ending	\$ 33,455,762	\$ 10,314,589
 B. Plan Fiduciary Net Position		
1 Contributions - employer	\$ 904,179	\$ 319,375
2 Contributions - employee	-	-
3 Net investment income	2,292,653	704,572
4 Benefit payments, including refunds of employee contributions	(1,451,011)	(352,718)
5 Pension plan administrative expense	(52,156)	(14,977)
6 Other (net transfer)	(485,179)	8,880
7 Net change in plan fiduciary net position	1,208,486	665,132
8 Plan fiduciary net position - beginning	35,740,858	10,825,342
9 Plan fiduciary net position - ending	\$ 36,949,344	\$ 11,490,474
 C. Net Pension Liability / (Asset)	\$ (3,493,582)	\$ (1,175,885)
 D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	110.44%	111.40%
 E. Covered-Employee Payroll	\$ 6,653,153	\$ 2,281,670
 F. Net Pension Liability as a Percentage of Covered Employee Payroll	-52.51%	-51.54%

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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FOR THE YEAR ENDED DECEMBER 31, 2019

VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (concluded)

Sensitivity of Net Pension Liability to the Single Discount Rate

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
General Division:			
Total Pension Liability (TPL)	\$ 38,081,352	\$ 33,455,762	\$ 29,654,626
Plan Fiduciary Net Position	36,949,344	36,949,344	36,949,344
Net Pension Liability / (Asset) (NPL)	<u>\$ 1,132,008</u>	<u>\$ (3,493,582)</u>	<u>\$ (7,294,718)</u>
	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Police Division:			
Total Pension Liability (TPL)	\$ 11,953,525	\$ 10,314,589	\$ 8,989,303
Plan Fiduciary Net Position	11,490,474	11,490,474	11,490,474
Net Pension Liability / (Asset) (NPL)	<u>\$ 463,051</u>	<u>\$ (1,175,885)</u>	<u>\$ (2,501,171)</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2019, the employer would have recognized pension expense of \$1,301,342 under full accrual financial statements. The employer also would have reported deferred outflows and inflows of resources related to pensions from the following sources:

	General		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (793,472)	\$ 90,462	\$ (240,173)
Changes in assumptions	69,416	-	77,002	-
Net difference between projected and actual earnings on pension plan investments	-	(865,009)	-	(301,714)
Total	<u>\$ 69,416</u>	<u>\$ (1,658,481)</u>	<u>\$ 167,464</u>	<u>\$ (541,887)</u>

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

IX. POST-EMPLOYMENT BENEFITS

The County does provide post-employment benefits including, as mandated, 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. Retirees may remain on the health insurance plan until they are Medicare eligible. County employees who retire with fifteen (15) or more years of full-time employment are eligible to continue their health insurance until the age of sixty-five (65). Individuals who elect this option are responsible for paying the full policy premium. At December 31, 2019, there were 9 COBRA participants paying premiums totaling \$49,723.54.

X. CLAIMS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is currently involved in pending litigation at December 31, 2019. The litigation does not appear to material in nature, and the County does not anticipate a major contingency liability to arise due to this litigation.

B. Compensated Absences

The County provides employees with up to 20 days of paid vacation per year based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused sick leave. Employees with 10 or more years of service, whose employment terminates, will receive payment for one half (1/2) of their accumulated sick time. Upon the death of an eligible employee, one half (1/2) of his or her accumulated sick time will be paid to the surviving spouse or beneficiary designated under the County-paid life insurance program.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

XI. 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 OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

XII. SELF-INSURANCE PROGRAM

During 2015, the County adopted a self-insurance medical plan to cover substantially all employees of the County. The County generally retains the risks related to its obligations to provide medical benefits to its employees. However, the County's maximum liability for each one-year period related to health benefits is limited by insurance coverage.

The County pays estimated premiums into a separate cash account which is used to pay claims. The estimated premiums paid are based on both exposure and experience factors. Premiums include amounts needed to pay prior and current-year claims.

XIII. SUBSEQUENT EVENTS

There were no subsequent events to report as of the audit report date.

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SCHEDULE OF STATE FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

SCHEDULE OF STATE FINDINGS

For the year ended December 31, 2019, actual expenditures exceeded those budgeted for the following funds:
HAVA/MCVR Income Fund, Senior Citizen Tax Fund, and County Law Enforcement Restitution Fund.

FEDERAL COMPLIANCE SECTION



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*

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Camden, 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 the County of Camden ("County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

April 15, 2021



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

To The County Commission
The County of Camden, Missouri

Report on Compliance for Each Major Federal Program

We have audited County of Camden's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County'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 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 the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

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

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

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

April 15, 2021

**The County of Camden
Camdenton, Missouri
Schedule of Expenditures of Federal Awards
December 31, 2019**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH STATE DEPARTMENT OF HEALTH AND SENIOR SERVICES:				
WIC Special Supplemental Nutrition Program For Women, Infants, and Children	10.557	ERS04519103	\$ -	\$ 106,394.70
WIC Special Supplemental Nutrition Program For Women, Infants, and Children	10.557	20WIC-FOA	-	27,516.93
Total U.S. Department of Agriculture			-	<u>133,911.63</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
PASSED THROUGH STATE DEPARTMENT OF HEALTH AND SENIOR SERVICES:				
Community Development Block Grants	14.228	FR-2018-21	-	28,000.00
Total U.S. Department of Housing and Urban Development			-	<u>28,000.00</u>
U.S. DEPARTMENT OF INTERIOR				
DIRECT PROGRAM				
Payments in Lieu of Taxes	15.226	N/A	-	111.00
Total U.S. Department of Interior			-	<u>111.00</u>
U.S. DEPARTMENT OF JUSTICE				
PASSED THROUGH STATE ASSOCIATION OF PROSECUTING ATTORNEYS:				
Crime Victim Assistance	16.575	ER130200072	-	88,205.18
PASSED THROUGH STATE DEPARTMENT OF PUBLIC SAFETY:				
Violence Against Women Formula Grants	16.588	2018-VAWA-12	-	32,037.00
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JAG-005	-	154,059.11
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JAG-005	-	127,749.25
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-LLEBG-013	-	8,619.60
Total JAG Program Cluster			-	<u>290,427.96</u>
DIRECT PROGRAM				
Bulletproof Vest Partnership Program	16.607	N/A	-	17,561.98
Total U.S. Department of Justice			-	<u>428,232.12</u>
U.S. DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH UNIVERSITY OF CENTRAL MISSOURI:				
HIGHWAY SAFETY CLUSTER:				
State and Community Highway Safety-Youth Seatbelt Enforcement Campaign	20.600	19-PT-02-067	-	314.28
State and Community Highway Safety-Click It or Ticket Enforcement Campaign	20.600	19-PT-02-067	-	363.72
State and Community Highway Safety-Child Passenger Safety (CPS) Enforcement Campaign	20.600	19-PT-02-067	-	140.00
Total Highway Safety Cluster			-	<u>818.00</u>
PASSED THROUGH STATE DEPARTMENT OF PUBLIC SAFETY:				
Alcohol Open Container Requirements - DWI Enforcement	20.607	19-PT-02-041	-	4,031.10
Alcohol Open Container Requirements - DWI Enforcement	20.607	20-PT-02-028	-	1,582.20
PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:				
Alcohol Open Container Requirements - DWI Enforcement	20.607	19-154-AL-042	-	6,114.77
Alcohol Open Container Requirements - DWI Enforcement	20.607	20-154-AL-029	-	1,580.04
PASSED THROUGH UNIVERSITY OF CENTRAL MISSOURI:				
Alcohol Open Container Requirements - Holiday DWI Enforcement Campaign	20.607	19-154-AL-019	-	753.48
Alcohol Open Container Requirements - Drive Sober or Get Pulled Over DWI Enforcement Campaign	20.607	19-154-AL-019	-	684.21
Alcohol Open Container Requirements - July 4th DWI Enforcement Campaign	20.607	19-154-AL-019	-	347.41
Alcohol Open Container Requirements - Youth Alcohol Enforcement Campaign	20.607	19-154-AL-019	-	477.66
Alcohol Open Container Requirements - Holiday DWI Enforcement Campaign	20.607	20-154-AL-017	-	253.91
Total Alcohol Open Container Requirements			-	<u>15,824.78</u>
PASSED THROUGH STATE DEPARTMENT OF PUBLIC SAFETY:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	(MERC - Work for Hire)	-	5,619.18
Total U.S. Department of Transportation			-	<u>22,261.96</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**The County of Camden
Camdenton, Missouri
Schedule of Expenditures of Federal Awards
December 31, 2019**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PASSED THROUGH STATE DEPARTMENT OF HEALTH AND SENIOR SERVICES:				
Cancer Prevention and Control Programs For State, Territorial And Tribal Organizations	93.898	ERS16120006	-	719.24
Public Health Emergency Response: Cooperative Agreement For Emergency Response: Public Health Crisis Response	93.354	DH190012011	-	1,200.00
Public Health Emergency Preparedness	93.069	AOC18380021	-	35,198.50
Child Care and Development Block Grant	93.575	DH190013039	-	3,606.79
Child Care and Development Block Grant	93.575	DH200048104	-	289.17
Child Care and Development Block Grant - Child Care Sanitation Program	93.575	ERS220-17013	-	2,500.00
Child Care and Development Block Grant - Child Care Sanitation Program	93.575	ERS220-20013	-	480.00
Total Child Care and Development Block Grant			-	<u>6,875.96</u>
Children's Health Insurance Program	93.767	AOC18380229	-	72,433.01
Maternal and Child Health Services Block Grant	93.994	AOC19380165	-	26,849.05
PASSED THROUGH STATE DEPARTMENT OF SOCIAL SERVICES:				
Child Support Enforcement	93.563		-	120,741.05
Total U.S. Department of Health and Human Services			-	<u>264,016.82</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
PASSED THROUGH STATE EMERGENCY MANAGEMENT AGENCY:				
Disaster Grants - Public Assistance	97.036	FEMA 4451-DR-MO	-	239,540.73
	97.036	FEMA 4250-DR-MO	-	58,061.52
	97.036	FEMA 4250-DR-MO	-	148,439.86
	97.036	FEMA 4317-DR-MO	-	125,621.67
Total Disaster Grants - Public Assistance			-	<u>571,663.78</u>
PASSED THROUGH STATE DEPARTMENT OF PUBLIC SAFETY:				
Emergency Management Performance Grant	97.042	EMK-2019-EP-00001-021	-	50,923.28
Emergency Management Performance Grant	97.042	EMK-2018-EP-00003-SL16	-	3,446.46
Total Emergency Management Performance Grant			-	<u>54,369.74</u>
Total U.S. Department of Homeland Security			-	<u>626,033.52</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ -</u>	<u>\$ 1,502,567.04</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Camden under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Camden, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County of Camden.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

The County provided no federal awards to subrecipients during the year ended December 31, 2019.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified - Regulatory Basis
2. Internal control over financial reporting:
 - a. Material weakness(es) identified? ___ Yes X No
 - b. Significant deficiency(ies) identified? ___ Yes X None Reported
3. Noncompliance material to financial statements noted? ___ Yes X No

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified? ___ Yes X No
 - b. Significant deficiency(ies) identified? X Yes ___ None Reported
2. Type of auditor's report issued on compliance for - Unmodified major federal programs:
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? X Yes ___ No

4. Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
16.575	Crime Victim Assistance
97.036	Disaster Grants – Public Assistance

5. Dollar threshold used to distinguish between type A and type B programs: \$ 750,000
6. Auditee qualified as low-risk auditee? ___ Yes X No

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2019.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2019-001	Federal Grantor:	All
	Pass-Through Grantor:	All
	Federal CFDA Number:	All
	Program Title:	All
	Pass- Through Entity Identification Number:	All
	Award Year:	2019
	Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The County is required to submit the single audit reporting package to the Federal Audit Clearinghouse within 30 days after the receipt of the auditor's report, or nine months after the end of the audit period. An extension was provided until December 31, 2020, due to the coronavirus.

Criteria: 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. An extension was provided until December 31, 2020, due to the coronavirus.

Condition: The 2019 single audit was not timely filed to the Federal Audit Clearinghouse.

Questioned Costs: Not applicable

Context: The single audit report was not timely filed with the Federal Audit Clearinghouse.

Effect: The Federal Audit Clearinghouse submission deadline was not met.

Cause: The submission was untimely because of personnel related issues due to the coronavirus and not being able to get information gathered on a timely basis with the County being closed down.

Recommendation: We recommend the County try to get its records reconciled as soon as possible after year end so that federal submission requirements can be met.

Views of responsible officials and planned corrective actions: Camden County's elected officials and personnel recognize that the 2019 single audit was not sent to the Federal Audit Clearinghouse in a timely manner because of personnel related issues and the nationwide coronavirus pandemic causing a disruption in work. Camden County has taken the appropriate steps to make sure that all personnel is trained in their area and employees are cross trained, so that in the pandemic or similar event, there will not be a delay in submitting audit material in a timely manner.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

I. FOLLOW-UP PRIOR YEAR FINANCIAL STATEMENT FINDINGS

2018-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During walkthroughs, the County informed us that internal control documentation had not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of Responsible Officials and Planned Corrective Actions: Auditor (Jimmy Laughlin) is in the process of preparing the needed documentation to document their internal control structure in conformity with COSO framework. Auditor Laughlin anticipates a least portion of this will be completed before the next audit. The Auditor's office can be reached at (573) 317- 3825.

Status: This finding has been corrected for the year ended December 31, 2019.

2018-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During the walkthroughs of the County, we noted there is no formal fraud risk assessment in place.

Context: During walkthroughs, the County informed us that the necessary risk assessment documentation had not been prepared.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

I. FOLLOW-UP PRIOR YEAR FINANCIAL STATEMENT FINDINGS (continued)

2018-002 Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of Responsible Officials and Planned Corrective Actions: Auditor (Jimmy Laughlin) is in the process of preparing the needed documentation to document their internal control structure in conformity with COSO framework. Auditor Laughlin anticipates a least portion of this will be completed before the next audit. The Auditor's office can be reached at (573) 317- 3825.

Status: This finding has been corrected for the year ended December 31, 2019.

2018-003 Criteria: A bank reconciliation is used to compare records to those of the bank, to see if there are any differences between these two sets of records for cash transactions. Fraud detection, bank and accounting errors are the reasons for completing a bank reconciliation. During our audit we noted the County was not completing bank reconciliations for the County's bank accounts.

Condition: During the start of our audit we were informed that the County had not prepared bank reconciliations for over a year.

Effect: By not preparing monthly bank reconciliations, fraud detection, bank and accounting errors could go undetected, causing the financial statements not to be properly reported.

Cause: During the year the County switched to an outside payroll service that was not integrated with the County's general ledger. Incorrect payroll data files were uploaded to the County's general ledger program. The Treasurer did not inform the County officials until the audit was to start that they had not been able to reconcile the bank accounts to the general ledger.

Recommendation: We recommend that the County prepare accurate and timely bank reconciliations for all accounts.

Views of Responsible Officials and Planned Corrective Actions: Auditor (Jimmy Laughlin) will review with the Treasurer on implementing a monthly reconciliation process and monitor monthly information being submitted to the Auditor's office. Auditor Laughlin anticipates this will be completed before the next audit. The Auditor's office can be reached at (573) 317- 3825.

Status: This finding has been corrected for the year ended December 31, 2019.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

II. FOLLOW-UP PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2018-004 Federal Grantor: All
 Pass-Through Grantor: All
 Federal CFDA Number: All
 Program Title: All
 Pass- Through Entity
 Identification Number: All
 Award Year: 2018
 Type of Finding: Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is no documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*. This is a repeat finding.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

Views of responsible officials and planned corrective actions: Auditor (Jimmy Laughlin) is in the process of preparing the needed documentation to document the internal control structure in conformity with *Uniform Guidance*. Auditor Laughlin has implemented new financial accounting software and new procedures to effectively support and promote Internal Controls including Anti-fraud. Auditor Laughlin has implemented Internal Controls structure in conformity with *Uniform Guidance* May 2020. The Auditor's office can be reached at (573) 317-3825.

Status: This finding has been corrected for the year ended December 31, 2019.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

II. FOLLOW-UP PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
(continued)

2018-005 Federal Grantor: All
 Pass-Through Grantor: All
 Federal CFDA Number: All
 Program Title: All
 Pass- Through Entity
 Identification Number: All
 Award Year: 2018
 Type of Finding: Other Information – Significant Deficiency

Information on the federal program: The County is required to submit the single audit reporting package to the Federal Audit Clearinghouse within 30 days after the receipt of the auditor’s report, or nine months after the end of the audit period.

Criteria: 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.

Condition: The 2018 single audit was untimely filed to the Federal Audit Clearinghouse.

Questioned Costs: Not applicable

Context: The single audit report was not timely filed with the Federal Audit Clearinghouse.

Effect: The Federal Audit Clearinghouse submission deadline was not met.

Cause: The submission was untimely due to a software issue of an outsourced payroll in performing the audit and inability to reconcile bank statements by Treasurer’s office.

Recommendation: We recommend that the County become familiar with reporting deadlines as it is ultimately responsible for these deadlines.

Views of responsible officials and planned corrective actions: Auditor (Jimmy Laughlin) found problems with the outsourced payroll software purchased by the County did not interface with the County’s current financial software at the time causing financial reporting issues. Auditor Laughlin has since replaced the outsourced payroll software and purchased for the county an integrated financial software package to include payroll in-house also including an integrated reconciliation program in the financial software package in the fall of 2019. This software will allow for following government accounting standards and timely reporting. The Auditor’s office can be reached at (573) 317-3825.

Status: This finding has been repeated as finding 2019-001.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

II. FOLLOW-UP PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
(continued)

2018-006	Federal Grantor:	U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of Health and Human Services, U.S. Department of Homeland Security
	Pass-Through Grantor:	Association of Prosecuting Attorneys, Missouri Department of Public Safety, University of Central Missouri, Missouri Department of Health and Senior Services, Missouri Department of Social Services, Missouri Emergency Management Agency
	Federal CFDA Number:	15.226, 16.575, 16.588, 16.607, 20.600, 20.616, 20.607, 93.898, 93.563, 93.575, 93.994, 97.042
	Program Title:	Payments in Lieu of Taxes, Crime Victim Assistance, Violence Against Women Formula Grant, Bulletproof Vest Partnership Program, State and Community Highway Safety, National Priority Safety Programs, Alcohol Open Container Requirements, Cancer Prevention and Control Programs, Child Support Enforcement, Child Care and Development Block Grant, Maternal and Child Health Services Block Grant, Emergency Management Performance Grant
	Pass- Through Entity Identification Number:	2018-VAWA-12, 17-PT-02-136, 18-PT-02-015, 19-PT-02-041, 18-M20P-05-020, 18-154-AL-154, DH180015026, DH190013039, AOC18380123, AOC19380165, 2016-EP-00004-020
	Award year	2018
	Type of Finding	Other Information – Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

Effect: No control monitoring or control over federal expenditures reporting, as required by Governmental Accounting and Financial Reporting Standards.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

II. FOLLOW-UP PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
(concluded)

2018-006 Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA.

Views of responsible officials and planned corrective actions: Auditor (Jimmy Laughlin) is responsible for preparation of the Schedule of Expenditures of Federal Awards (SEFA). Information to prepare this Schedule is obtained from the elected officials and department heads who receive the federal awards. The County is continuously updating its knowledge and procedures in preparing the SEFA Schedule. In the fall of 2019, the County implemented a new integrated financial software package to track the financial accounting of federal grants to comply with SEFA guidelines. The Auditor's office can be reached at (573) 317-3825.

Status: This finding has been corrected for the year ended December 31, 2019.