

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020

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, 2020, 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

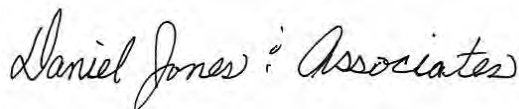
In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020, 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, 2020, 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2022, 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.



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

March 18, 2022

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, 2020

| FUND | CASH AND INVESTMENTS JANUARY 1, 2020 | RECEIPTS 2020 | DISBURSEMENTS 2020 | CASH AND INVESTMENTS DECEMBER 31, 2020 |
|---|---|-------------------------|-------------------------|---|
| General Revenue Fund | \$ 8,032,784.69 | \$ 21,773,550.55 | \$ 20,767,657.40 | \$ 9,038,677.84 |
| Special Road and Bridge Fund | 517,789.41 | 7,772,467.94 | 7,636,169.21 | 654,088.14 |
| Assessment Fund | 1,034,972.73 | 1,373,770.63 | 1,143,869.45 | 1,264,873.91 |
| Tax Sales Surplus Fund | 313,092.96 | 231,919.02 | 135,521.73 | 409,490.25 |
| L.E.S.T. Fund | 601,576.41 | 10,488,261.49 | 9,553,601.24 | 1,536,236.66 |
| Passport Application Fees Fund | 66,798.20 | 4,436.80 | 12,372.54 | 58,862.46 |
| Inmate Security Fund | 121,772.18 | 183,887.69 | 168,598.77 | 137,061.10 |
| Sheriff's Revolving Fund | 11,450.14 | 28,679.70 | 10,464.82 | 29,665.02 |
| L.E.T. Fund | 1,276.22 | 2,227.60 | 1,369.39 | 2,134.43 |
| Sheriff's Fee Fund | 72,161.17 | 23,162.33 | 4,209.09 | 91,114.41 |
| E & W Maintenance Fund | 898.41 | 3,485.84 | - | 4,384.25 |
| PA Administrative Handling Cost Fund | 264,784.67 | 208,909.78 | 200,769.89 | 272,924.56 |
| PA Training Fund | 1,718.93 | 2,776.65 | - | 4,495.58 |
| PA Tax Collector Fees Fund | 79,316.27 | 7,830.44 | - | 87,146.71 |
| Road Damage Bonds Fund | 787,032.27 | 175,379.53 | 120.00 | 962,291.80 |
| Geographical Information Systems Fund | 26,531.11 | 35,816.45 | 38,500.00 | 23,847.56 |
| 2008 Debt Service Fund | 58,067.18 | 119,002.01 | 97,090.00 | 79,979.19 |
| 1996 "A" Debt Service Fund | 21,509.84 | 75.23 | - | 21,585.07 |
| 1997 "A" Debt Service Fund | 25,267.50 | 88.46 | - | 25,355.96 |
| 1997 "B" Debt Service Fund | 52,143.57 | 367.13 | - | 52,510.70 |
| 1998 "A" Debt Service Fund | 98,773.99 | 345.68 | - | 99,119.67 |
| 1998 "B" Debt Service Fund | 2,775.58 | 483.90 | - | 3,259.48 |
| 1999 "B" Debt Service Fund "HH Sewer" Fund | 1,488.46 | 0.52 | 1,487.80 | 1.18 |
| 1999 "A" Debt Service Fund "FF6,5-65U RA.Fire" Fund | 13,317.79 | 7,384.20 | 16,472.00 | 4,229.99 |
| 2000 Debt Service Fund | 23,128.70 | 71,180.51 | 87,380.71 | 6,928.50 |
| 2000 "A" Debt Service Fund | 60,939.29 | 10,671.64 | 13,390.00 | 58,220.93 |
| 2004 Debt Service Fund | 34,441.79 | 120,297.13 | 99,625.00 | 55,113.92 |
| 2003 Debt Service Fund | 1,509.87 | 4,258.36 | 4,806.26 | 961.97 |
| Camelot General Obligation Fund | 27,080.03 | 23,563.62 | 21,853.25 | 28,790.40 |
| 2010 Debt Service Fund | - | 339,232.85 | 339,232.85 | - |
| Tax Maintenance Fund | 188,782.99 | 275,286.74 | 239,204.13 | 224,865.60 |
| HAZ-MAT Fund | 1,872.04 | 3.20 | 1,875.24 | - |
| R.R.S.P.F. Fund | 1,270,571.16 | 161,307.50 | 11,545.00 | 1,420,333.66 |
| R.R.S.P.F. Technology Fund | 46,799.66 | 31,911.97 | 24,052.00 | 54,659.63 |
| C.A.D.V. Fund | 9,482.23 | 7,630.95 | 9,985.75 | 7,127.43 |
| HAVA/MCVR Income Fund | 3,655.04 | 29,102.50 | - | 32,757.54 |
| Election Service Fund | 79,578.60 | 10,278.13 | 19,476.15 | 70,380.58 |
| Juvenile Services Fund | 393,921.57 | 387,179.82 | 324,727.65 | 456,373.74 |
| E-911 Fund | 292,927.04 | 964,659.79 | 1,014,783.23 | 242,803.60 |
| Senior Citizen Tax Fund | 102,211.14 | 1,035,654.25 | 851,993.00 | 285,872.39 |
| Normac Sewer District Fund | 112,835.96 | 59,319.90 | 48,125.48 | 124,030.38 |
| Sunny Slope Sewer District Fund | 285,039.34 | 229,655.61 | 232,670.55 | 282,024.40 |
| 2014 Debt Service Fund | 13,989.82 | 196,753.81 | 203,368.00 | 7,375.63 |
| Camelot Estate Sewer District Fund | 268,660.55 | 485,436.04 | 479,663.73 | 274,432.86 |
| Prosecuting Attorney Contingency Fund | - | 10,009.10 | 9,945.07 | 64.03 |
| County Law Enforcement Restitution Fund | 197,496.69 | 71,644.00 | 131,947.55 | 137,193.14 |
| Energy Grant & MC Park Fund | 2,807.92 | 2,955.00 | 1,212.29 | 4,550.63 |
| Shadow Oaks N.I.D. Fund | - | 1,511.87 | 1,511.87 | - |
| CARES Act Fund | - | 5,439,784.19 | 5,439,243.27 | 540.92 |
| Election CARES Act | - | 44,976.95 | 32,007.09 | 12,969.86 |
| | <u>\$ 15,625,031.11</u> | <u>\$ 52,458,575.00</u> | <u>\$ 49,431,898.45</u> | <u>\$ 18,651,707.66</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, 2020

| | GENERAL REVENUE FUND | |
|--|----------------------|-----------------|
| | 2020 | |
| | BUDGET | ACTUAL |
| RECEIPTS | | |
| Property Taxes | \$ 2,645,000.00 | \$ 3,054,190.38 |
| Sales Taxes | 8,700,150.00 | 9,868,282.04 |
| Intergovernmental | 3,088,065.27 | 7,506,908.57 |
| Charges for Services | 1,331,204.44 | 1,204,528.96 |
| Interest | 15,820.00 | 42,014.86 |
| Other | 46,730.00 | 88,514.51 |
| Transfers In | 10,020.00 | 9,111.23 |
| TOTAL RECEIPTS | 15,836,989.71 | 21,773,550.55 |
| DISBURSEMENTS | | |
| Buildings and Grounds | 2,242,366.04 | 2,078,891.52 |
| Management Information Systems | 401,466.00 | 335,424.66 |
| Purchasing | 67,227.00 | 68,154.81 |
| County Commission | 517,176.00 | 490,918.02 |
| County Clerk | 325,494.00 | 261,133.06 |
| Elections | 134,000.00 | 35,464.70 |
| Treasurer | 143,233.00 | 4,625,082.90 |
| Collector | 526,207.00 | 536,510.33 |
| Recorder | 355,463.00 | 259,145.19 |
| Public Administrator | 188,204.00 | 191,695.40 |
| Other County Government | 1,656,980.53 | 1,045,418.90 |
| Auditor | 271,181.86 | 257,646.50 |
| Emergency Management | 217,918.27 | 156,100.72 |
| Planning & Zoning | 264,399.00 | 223,727.79 |
| Waste Water | 170,367.00 | 164,028.33 |
| Human Resources | 108,172.85 | 71,103.59 |
| Payroll Department | 48,206.00 | 39,421.35 |
| Accounts Payable | 85,854.00 | 85,282.83 |
| Health Department | 1,784,043.66 | 1,277,716.25 |
| Legal | 76,380.00 | 74,738.40 |
| Emergency Fund | 360,000.00 | - |
| Transfers Out | 9,245,571.42 | 8,490,052.15 |
| TOTAL DISBURSEMENTS | 19,189,910.63 | 20,767,657.40 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (3,352,920.92) | 1,005,893.15 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 8,032,784.69 | 8,032,784.69 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 4,679,863.77 | \$ 9,038,677.84 |

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, 2020

| | SPECIAL ROAD AND BRIDGE FUND | |
|--|------------------------------|-----------------|
| | 2020 | |
| | BUDGET | ACTUAL |
| RECEIPTS | | |
| Property Taxes | \$ 1,821,550.00 | \$ 2,160,973.83 |
| Intergovernmental | 4,526,392.00 | 4,341,921.79 |
| Charges for Services | 2,000.00 | 75,365.00 |
| Interest | 450.00 | 2,505.54 |
| Other | 10,000.00 | 23,770.74 |
| Transfers In | 2,142,485.00 | 1,167,931.04 |
| TOTAL RECEIPTS | 8,502,877.00 | 7,772,467.94 |
| DISBURSEMENTS | | |
| Salaries & Fringe Benefits | 3,118,774.00 | 2,790,414.92 |
| Supplies | 159,790.00 | 119,394.21 |
| Road & Bridge Materials | 2,883,453.36 | 2,079,198.01 |
| Equipment Repairs | 375,000.00 | 367,526.63 |
| Equipment Rentals | 103,000.00 | 82,718.68 |
| Equipment Purchases | 566,543.00 | 566,542.63 |
| Insurance | 60,931.00 | 59,691.89 |
| Other Expenditures | 12,000.00 | 3,481.05 |
| FEMA Disaster Relief | 311,039.64 | 292,938.86 |
| Transfers Out | 1,107,750.00 | 1,274,262.33 |
| TOTAL DISBURSEMENTS | 8,698,281.00 | 7,636,169.21 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (195,404.00) | 136,298.73 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 517,789.41 | 517,789.41 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 322,385.41 | \$ 654,088.14 |

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, 2020

| | <u>ASSESSMENT FUND</u> | | <u>TAX SALES SURPLUS FUND</u> | |
|--|------------------------|------------------------|-------------------------------|----------------------|
| | 2020 | | 2020 | |
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| RECEIPTS | | | | |
| Intergovernmental | \$ 760,260.00 | \$ 809,274.69 | \$ - | \$ - |
| Interest | 2,030.00 | 4,129.18 | 400.00 | 1,213.67 |
| Other | 400.00 | 12.00 | 70,000.00 | 230,705.35 |
| Transfers In | <u>545,615.00</u> | <u>560,354.76</u> | <u>-</u> | <u>-</u> |
| TOTAL RECEIPTS | 1,308,305.00 | 1,373,770.63 | 70,400.00 | 231,919.02 |
| DISBURSEMENTS | | | | |
| Salaries | 643,456.00 | 506,350.41 | - | - |
| Employee Fringe Benefits | 333,222.00 | 300,541.08 | - | - |
| Assessor's Office | 488,622.00 | 320,901.04 | - | - |
| Tax Surplus Expenditures | - | - | 28,620.00 | 60,578.63 |
| Other | 250.00 | - | 70,000.00 | 74,943.10 |
| Transfers Out | <u>27,100.00</u> | <u>16,076.92</u> | <u>-</u> | <u>-</u> |
| TOTAL DISBURSEMENTS | <u>1,492,650.00</u> | <u>1,143,869.45</u> | <u>98,620.00</u> | <u>135,521.73</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (184,345.00) | 229,901.18 | (28,220.00) | 96,397.29 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>1,034,972.73</u> | <u>1,034,972.73</u> | <u>313,092.96</u> | <u>313,092.96</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 850,627.73</u> | <u>\$ 1,264,873.91</u> | <u>\$ 284,872.96</u> | <u>\$ 409,490.25</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, 2020

| | L.E.S.T. FUND | | PASSPORT APPLICATION FEES FUND | |
|--|----------------------|------------------------|--------------------------------|---------------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Sales Taxes | \$ 2,150,000.00 | \$ 2,467,031.23 | \$ - | \$ - |
| Intergovernmental | 1,707,421.08 | 1,740,602.13 | - | - |
| Charges for Services | - | - | 10,000.00 | 4,200.00 |
| Interest | 450.00 | 1,247.82 | 350.00 | 236.80 |
| Other | 44,425.00 | 44,766.62 | - | - |
| Transfers In | 6,032,605.00 | 6,234,613.69 | - | - |
| TOTAL RECEIPTS | 9,934,901.08 | 10,488,261.49 | 10,350.00 | 4,436.80 |
| DISBURSEMENTS | | | | |
| Building & Grounds | 566,565.69 | 413,971.02 | - | - |
| Circuit Court 26th Judicial Circuit | 83,145.00 | 62,832.41 | - | - |
| Juvenile Detention Facility | 266,368.00 | 233,323.48 | - | - |
| Circuit Clerk | 287,655.00 | 271,436.89 | - | - |
| Associate Circuit Court | 67,993.00 | 56,459.12 | - | - |
| Prosecuting Attorney | 1,063,518.00 | 1,050,640.34 | - | - |
| Child Support Enforcement | 186,808.00 | 178,205.79 | - | - |
| Sheriff's Department Operations | 4,209,725.88 | 3,935,334.53 | - | - |
| Sheriff's Department Corrections | 2,128,046.34 | 2,024,789.17 | - | - |
| Task Force- LANEG 'NCAP' | 538,095.00 | 411,813.57 | - | - |
| Medical Examiner | 128,000.00 | 126,790.00 | - | - |
| Sheriff Department Overtime Grants | 163,632.00 | 97,962.02 | - | - |
| Office Supplies | - | - | 1,000.00 | - |
| Postage | - | - | 2,000.00 | 502.45 |
| Equipment and Repair | - | - | 2,000.00 | 64.76 |
| Other | - | - | 5,005.00 | 380.33 |
| Transfer Out | 816,562.42 | 690,042.90 | 8,920.00 | 11,425.00 |
| TOTAL DISBURSEMENTS | 10,506,114.33 | 9,553,601.24 | 18,925.00 | 12,372.54 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (571,213.25) | 934,660.25 | (8,575.00) | (7,935.74) |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 601,576.41 | 601,576.41 | 66,798.20 | 66,798.20 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 30,363.16 | \$ 1,536,236.66 | \$ 58,223.20 | \$ 58,862.46 |

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, 2020

| | INMATE SECURITY FUND | | SHERIFF'S REVOLVING FUND | |
|--|----------------------|----------------------|--------------------------|---------------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Sales Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Charges for Services | 179,500.00 | 183,483.85 | 36,500.00 | 28,320.00 |
| Interest | 50.00 | 403.84 | - | 59.70 |
| Other | - | - | 1,456.00 | 300.00 |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 179,550.00 | 183,887.69 | 37,956.00 | 28,679.70 |
| DISBURSEMENTS | | | | |
| Biometric Verification Maintenance | 170,000.00 | 168,598.77 | - | - |
| Office Supplies | - | - | - | - |
| Range Equipment and Supply | - | - | 1,600.00 | 761.44 |
| Training | - | - | 2,000.00 | - |
| Meals and Housing | - | - | 400.00 | 234.33 |
| Mule | - | - | 500.00 | 480.00 |
| Building | - | - | 30,000.00 | - |
| Other | - | - | 14,700.00 | 8,989.05 |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | 170,000.00 | 168,598.77 | 49,200.00 | 10,464.82 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 9,550.00 | 15,288.92 | (11,244.00) | 18,214.88 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 121,772.18 | 121,772.18 | 11,450.14 | 11,450.14 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 131,322.18</u> | <u>\$ 137,061.10</u> | <u>\$ 206.14</u> | <u>\$ 29,665.02</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, 2020

| | L.E.T. FUND | | SHERIFF'S FEE FUND | |
|--|--------------------|--------------------|---------------------|---------------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Charges for Services | \$ 4,800.00 | \$ 2,220.55 | \$ 38,500.00 | \$ 22,876.00 |
| Interest | 2.00 | 7.05 | 3.00 | 286.33 |
| Other | - | - | - | - |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 4,802.00 | 2,227.60 | 38,503.00 | 23,162.33 |
| DISBURSEMENTS | | | | |
| Mileage | 100.00 | - | - | - |
| Training Expense | 1,400.00 | 300.90 | - | - |
| Range | 1,000.00 | 1,000.00 | - | - |
| Tuition | 1,000.00 | - | - | - |
| Meals/Room | 1,000.00 | 68.49 | - | - |
| Equipment | - | - | 800.00 | - |
| Legal Fees | - | - | 8,700.00 | 360.00 |
| Other | - | - | 27,779.00 | 3,849.09 |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | 4,500.00 | 1,369.39 | 37,279.00 | 4,209.09 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 302.00 | 858.21 | 1,224.00 | 18,953.24 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 1,276.22 | 1,276.22 | 72,161.17 | 72,161.17 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 1,578.22 | \$ 2,134.43 | \$ 73,385.17 | \$ 91,114.41 |

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, 2020

| | E & W MAINTENANCE FUND | | PA ADMINISTRATIVE HANDLING COST FUND | |
|--|------------------------|--------------------|--------------------------------------|----------------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Intergovernmental | \$ 17,000.00 | \$ 3,393.83 | \$ - | \$ 200,000.00 |
| Charges for Services | - | - | 15,000.00 | 6,470.36 |
| Interest | 340.00 | 92.01 | 600.00 | 2,439.42 |
| Other | - | - | - | - |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 17,340.00 | 3,485.84 | 15,600.00 | 208,909.78 |
| DISBURSEMENTS | | | | |
| P.A. Bad Check Miscellaneous | - | - | 200,000.00 | 200,769.89 |
| Other | 17,340.00 | - | - | - |
| Transfers Out | 8,000.00 | - | 22,000.00 | - |
| TOTAL DISBURSEMENTS | 25,340.00 | - | 222,000.00 | 200,769.89 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (8,000.00) | 3,485.84 | (206,400.00) | 8,139.89 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 898.41 | 898.41 | 264,784.67 | 264,784.67 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ (7,101.59) | \$ 4,384.25 | \$ 58,384.67 | \$ 272,924.56 |

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2020

| | PA TRAINING FUND | | PA TAX COLLECTOR FEES FUND | |
|--|------------------|-------------|----------------------------|--------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Charges for Services | \$ 1,000.00 | \$ 2,765.82 | \$ - | \$ - |
| Interest | - | 10.83 | 60.00 | 285.72 |
| Other | - | - | 4,000.00 | 7,544.72 |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 1,000.00 | 2,776.65 | 4,060.00 | 7,830.44 |
| DISBURSEMENTS | | | | |
| Mileage | 500.00 | - | - | - |
| Training | 1,000.00 | - | - | - |
| Other | - | - | 3,000.00 | - |
| TOTAL DISBURSEMENTS | 1,500.00 | - | 3,000.00 | - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (500.00) | 2,776.65 | 1,060.00 | 7,830.44 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 1,718.93 | 1,718.93 | 79,316.27 | 79,316.27 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 1,218.93 | \$ 4,495.58 | \$ 80,376.27 | \$ 87,146.71 |

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2020

| | ROAD DAMAGE BONDS FUND | | GEOGRAPHICAL INFORMATION SYSTEMS FUND | |
|--|------------------------|---------------|---------------------------------------|--------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Charges for Services | \$ 50,000.00 | \$ 173,299.64 | \$ 3,000.00 | \$ 725.00 |
| Interest | 750.00 | 2,079.89 | 30.00 | 91.45 |
| Other | - | - | - | - |
| Transfers In | - | - | 35,000.00 | 35,000.00 |
| TOTAL RECEIPTS | 50,750.00 | 175,379.53 | 38,030.00 | 35,816.45 |
| DISBURSEMENTS | | | | |
| Road Damage /Impact fees | 15,000.00 | 120.00 | - | - |
| Office Expense | - | - | 35,000.00 | 38,500.00 |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | 15,000.00 | 120.00 | 35,000.00 | 38,500.00 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 35,750.00 | 175,259.53 | 3,030.00 | (2,683.55) |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 787,032.27 | 787,032.27 | 26,531.11 | 26,531.11 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 822,782.27 | \$ 962,291.80 | \$ 29,561.11 | \$ 23,847.56 |

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2020

| | 2008 DEBT SERVICE FUND | | 1996 "A" DEBT SERVICE FUND | |
|--|------------------------|---------------------|----------------------------|---------------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Interest | 50.00 | 271.50 | 70.00 | 75.23 |
| Transfers In | 143,096.00 | 118,730.51 | - | - |
| TOTAL RECEIPTS | 143,146.00 | 119,002.01 | 70.00 | 75.23 |
| DISBURSEMENTS | | | | |
| 2008 Debt Service Fund | - | - | - | - |
| 1996A Debt Service Fund | - | - | - | - |
| Transfers Out | 97,090.00 | 97,090.00 | - | - |
| TOTAL DISBURSEMENTS | 97,090.00 | 97,090.00 | - | - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 46,056.00 | 21,912.01 | 70.00 | 75.23 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 58,067.18 | 58,067.18 | 21,509.84 | 21,509.84 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 104,123.18</u> | <u>\$ 79,979.19</u> | <u>\$ 21,579.84</u> | <u>\$ 21,585.07</u> |

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2020

| | 1997 "A" DEBT SERVICE FUND | | 1997 "B" DEBT SERVICE FUND | |
|--|----------------------------|--------------|----------------------------|--------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Property Taxes | \$ 800.00 | \$ - | \$ 10,000.00 | \$ 171.00 |
| Interest | 10.00 | 88.46 | 350.00 | 196.13 |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 810.00 | 88.46 | 10,350.00 | 367.13 |
| DISBURSEMENTS | | | | |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | - | - | - | - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 810.00 | 88.46 | 10,350.00 | 367.13 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 25,267.50 | 25,267.50 | 52,143.57 | 52,143.57 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 26,077.50 | \$ 25,355.96 | \$ 62,493.57 | \$ 52,510.70 |

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2020

| | 1998 "A" DEBT SERVICE FUND | | 1998 "B" DEBT SERVICE FUND | |
|--|----------------------------|--------------|----------------------------|-------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Property Taxes | \$ 850.00 | \$ - | \$ 9,000.00 | \$ 370.90 |
| Interest | 145.00 | 345.68 | 554.00 | 113.00 |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 995.00 | 345.68 | 9,554.00 | 483.90 |
| DISBURSEMENTS | | | | |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | - | - | - | - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 995.00 | 345.68 | 9,554.00 | 483.90 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 98,773.99 | 98,773.99 | 2,775.58 | 2,775.58 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 99,768.99 | \$ 99,119.67 | \$ 12,329.58 | \$ 3,259.48 |

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, 2020

| | <u>1999 "B" DEBT SERVICE FUND "HH SEWER" FUND</u> | | <u>1999 "A" DEBT SERVICE FUND "FF6,5-65U,RA.FIRE" FUND</u> | |
|--|---|-----------------|--|--------------------|
| | 2020 | | 2020 | |
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| RECEIPTS | | | | |
| Property Taxes | \$ - | \$ - | \$ 18,000.00 | \$ 7,020.34 |
| Intergovernmental | 26,000.00 | - | - | - |
| Interest | - | 0.52 | 465.00 | 363.86 |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | <u>26,000.00</u> | <u>0.52</u> | <u>18,465.00</u> | <u>7,384.20</u> |
| DISBURSEMENTS | | | | |
| Transfers Out | <u>20,590.00</u> | <u>1,487.80</u> | <u>16,472.00</u> | <u>16,472.00</u> |
| TOTAL DISBURSEMENTS | <u>20,590.00</u> | <u>1,487.80</u> | <u>16,472.00</u> | <u>16,472.00</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 5,410.00 | (1,487.28) | 1,993.00 | (9,087.80) |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>1,488.46</u> | <u>1,488.46</u> | <u>13,317.79</u> | <u>13,317.79</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 6,898.46</u> | <u>\$ 1.18</u> | <u>\$ 15,310.79</u> | <u>\$ 4,229.99</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, 2020

| | 2000 DEBT SERVICE FUND | | 2000 "A" DEBT SERVICE FUND | |
|--|------------------------|--------------|----------------------------|--------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Property Taxes | \$ 80,000.00 | \$ 69,310.00 | \$ 13,500.00 | \$ 10,211.77 |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Interest | 3,010.00 | 1,870.51 | 190.00 | 459.87 |
| Other | - | - | - | - |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 83,010.00 | 71,180.51 | 13,690.00 | 10,671.64 |
| DISBURSEMENTS | | | | |
| Transfers Out | 92,643.75 | 87,380.71 | 13,390.00 | 13,390.00 |
| TOTAL DISBURSEMENTS | 92,643.75 | 87,380.71 | 13,390.00 | 13,390.00 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (9,633.75) | (16,200.20) | 300.00 | (2,718.36) |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 23,128.70 | 23,128.70 | 60,939.29 | 60,939.29 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 13,494.95 | \$ 6,928.50 | \$ 61,239.29 | \$ 58,220.93 |

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, 2020

| | <u>2004 DEBT SERVICE FUND</u> | | <u>2003 DEBT SERVICE FUND</u> | |
|--|-------------------------------|----------------------------|-------------------------------|-------------------------|
| | 2020 | | 2020 | |
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| RECEIPTS | | | | |
| Property Taxes | \$ 125,000.00 | \$ 113,866.00 | \$ 4,000.00 | \$ 1,026.12 |
| Interest | 2,720.00 | 6,431.13 | 200.00 | 28.78 |
| Transfers In | - | - | - | 3,203.46 |
| TOTAL RECEIPTS | <u>127,720.00</u> | <u>120,297.13</u> | <u>4,200.00</u> | <u>4,258.36</u> |
| DISBURSEMENTS | | | | |
| 2003 Debt Service Fund | - | - | 5,206.26 | 4,806.26 |
| Transfers Out | <u>209,215.00</u> | <u>99,625.00</u> | - | - |
| TOTAL DISBURSEMENTS | <u>209,215.00</u> | <u>99,625.00</u> | <u>5,206.26</u> | <u>4,806.26</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (81,495.00) | 20,672.13 | (1,006.26) | (547.90) |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>34,441.79</u> | <u>34,441.79</u> | <u>1,509.87</u> | <u>1,509.87</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u><u>\$ (47,053.21)</u></u> | <u><u>\$ 55,113.92</u></u> | <u><u>\$ 503.61</u></u> | <u><u>\$ 961.97</u></u> |

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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, 2020

| | CAMELOT GENERAL OBLIGATION FUND | | 2010 DEBT SERVICE FUND | |
|--|---------------------------------|--------------|------------------------|------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Property Taxes | \$ 20,000.00 | \$ 23,446.86 | \$ - | \$ - |
| Interest | 55.00 | 116.76 | - | - |
| Transfers In | - | - | 339,232.84 | 339,232.85 |
| TOTAL RECEIPTS | 20,055.00 | 23,563.62 | 339,232.84 | 339,232.85 |
| DISBURSEMENTS | | | | |
| Camelot GEO Bond | 21,853.25 | 21,853.25 | - | - |
| 2010 Debt Service Fund | - | - | 379,676.85 | 339,232.85 |
| TOTAL DISBURSEMENTS | 21,853.25 | 21,853.25 | 379,676.85 | 339,232.85 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (1,798.25) | 1,710.37 | (40,444.01) | - |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 27,080.03 | 27,080.03 | - | - |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 25,281.78 | \$ 28,790.40 | \$ (40,444.01) | \$ - |

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2020

| | TAX MAINTENANCE FUND | | HAZ-MAT FUND | |
|--|----------------------|----------------------|-------------------|-------------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 150,000.00 | - | - |
| Charges for Services | 162,000.00 | 123,860.78 | - | - |
| Interest | 1,250.00 | 1,025.96 | 130.00 | 3.20 |
| Other | - | 400.00 | - | - |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 163,250.00 | 275,286.74 | 130.00 | 3.20 |
| DISBURSEMENTS | | | | |
| Equipment | 25,000.00 | 3,344.78 | - | - |
| Training | 10,000.00 | - | - | - |
| Legal Expense | 10,000.00 | - | - | - |
| Haz-Mat - Emergency Management | - | - | 2,000.00 | 1,875.24 |
| Other | 305,000.00 | 235,859.35 | - | - |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | 350,000.00 | 239,204.13 | 2,000.00 | 1,875.24 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (186,750.00) | 36,082.61 | (1,870.00) | (1,872.04) |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 188,782.99 | 188,782.99 | 1,872.04 | 1,872.04 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 2,032.99 | \$ 224,865.60 | \$ 2.04 | \$ - |

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THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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 CASH AND INVESTMENT BALANCES
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 YEAR ENDED DECEMBER 31, 2020

| | <u>R.R.S.P.F. FUND</u> | | <u>R.R.S.P.F TECHNOLOGY FUND</u> | |
|--|------------------------|------------------------|----------------------------------|---------------------|
| | 2020 | | 2020 | |
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| RECEIPTS | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 11,000.00 | - | - |
| Charges for Services | 85,000.00 | 118,616.00 | 21,000.00 | 31,722.50 |
| Interest | 4,000.00 | 31,691.50 | 50.00 | 189.47 |
| Other | - | - | - | - |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | <u>89,000.00</u> | <u>161,307.50</u> | <u>21,050.00</u> | <u>31,911.97</u> |
| DISBURSEMENTS | | | | |
| R.R.S.P.F Miscellaneous | 100,000.00 | 11,545.00 | - | - |
| Technology | - | - | 30,000.00 | 24,052.00 |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | <u>100,000.00</u> | <u>11,545.00</u> | <u>30,000.00</u> | <u>24,052.00</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (11,000.00) | 149,762.50 | (8,950.00) | 7,859.97 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>1,270,571.16</u> | <u>1,270,571.16</u> | <u>46,799.66</u> | <u>46,799.66</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 1,259,571.16</u> | <u>\$ 1,420,333.66</u> | <u>\$ 37,849.66</u> | <u>\$ 54,659.63</u> |

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 CASH AND INVESTMENT BALANCES
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 YEAR ENDED DECEMBER 31, 2020

| | <u>C.A.D.V. FUND</u> | | <u>HAVA/MCVR INCOME FUND</u> | |
|--|----------------------|--------------------|------------------------------|---------------------|
| | 2020 | | 2020 | |
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| RECEIPTS | | | | |
| Charges for Services | \$ 12,500.00 | \$ 7,618.11 | \$ 36,400.00 | \$ 29,042.32 |
| Interest | - | 12.84 | - | 60.18 |
| Other | - | - | - | - |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | <u>12,500.00</u> | <u>7,630.95</u> | <u>36,400.00</u> | <u>29,102.50</u> |
| DISBURSEMENTS | | | | |
| CADV Miscellaneous | 12,505.00 | 9,985.75 | - | - |
| Equipment | - | - | <u>40,000.00</u> | - |
| TOTAL DISBURSEMENTS | <u>12,505.00</u> | <u>9,985.75</u> | <u>40,000.00</u> | <u>-</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (5.00) | (2,354.80) | (3,600.00) | 29,102.50 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>9,482.23</u> | <u>9,482.23</u> | <u>3,655.04</u> | <u>3,655.04</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 9,477.23</u> | <u>\$ 7,127.43</u> | <u>\$ 55.04</u> | <u>\$ 32,757.54</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, 2020

| | <u>ELECTION SERVICE FUND</u> | | <u>JUVENILE SERVICES FUND</u> | |
|--|------------------------------|---------------------|-------------------------------|----------------------|
| | 2020 | | 2020 | |
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| RECEIPTS | | | | |
| Intergovernmental | \$ 15,000.00 | \$ 10,012.19 | \$ 347,315.00 | \$ 264,742.57 |
| Interest | 25.00 | 265.94 | 150.00 | 1,528.18 |
| Other | - | - | - | 179.10 |
| Transfers In | - | - | 153,385.00 | 120,729.97 |
| TOTAL RECEIPTS | <u>15,025.00</u> | <u>10,278.13</u> | <u>500,850.00</u> | <u>387,179.82</u> |
| DISBURSEMENTS | | | | |
| Training | 35,000.00 | 19,476.15 | - | - |
| Office Supply | - | - | 2,500.00 | 2,453.55 |
| Printing | - | - | 2,000.00 | 695.79 |
| Postage | - | - | 3,000.00 | 2,864.05 |
| Equipment | - | - | 6,000.00 | 1,220.66 |
| Equipment Repairs | - | - | 6,000.00 | 151.38 |
| Travel Exp & Mileage | - | - | 18,000.00 | 3,038.13 |
| Training | - | - | 5,000.00 | - |
| Prof. Assoc Dues | - | - | 1,200.00 | 568.75 |
| Service Contracts | - | - | 8,000.00 | 4,247.66 |
| Telephone | - | - | 12,000.00 | 2,487.88 |
| Communications | - | - | 6,000.00 | 940.00 |
| Legal Expense | - | - | 6,000.00 | 4,146.39 |
| Guardian Ad Litem | - | - | 130,000.00 | 120,000.00 |
| Legal Counsel | - | - | 125,000.00 | 101,626.29 |
| Consultant | - | - | 2,000.00 | - |
| Juv. Office Attorney/ Contract | - | - | 75,000.00 | 75,000.00 |
| Juv. Sv. Maintenance of Effort | - | - | 98,000.00 | 5,287.12 |
| TOTAL DISBURSEMENTS | <u>35,000.00</u> | <u>19,476.15</u> | <u>505,700.00</u> | <u>324,727.65</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (19,975.00) | (9,198.02) | (4,850.00) | 62,452.17 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>79,578.60</u> | <u>79,578.60</u> | <u>393,921.57</u> | <u>393,921.57</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 59,603.60</u> | <u>\$ 70,380.58</u> | <u>\$ 389,071.57</u> | <u>\$ 456,373.74</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, 2020

| | <u>E-911 FUND</u> | | <u>SENIOR CITIZEN TAX FUND</u> | |
|--|----------------------|----------------------|--------------------------------|----------------------|
| | 2020 | | 2020 | |
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| RECEIPTS | | | | |
| Property Taxes | \$ - | \$ - | \$ 675,000.00 | \$ 851,696.00 |
| Intergovernmental | - | - | - | 178,677.92 |
| Charges for Services | 110,000.00 | 110,755.76 | - | - |
| Interest | 50.00 | 832.98 | 500.00 | 297.00 |
| Other | 380,500.00 | 416,871.45 | - | 4,983.33 |
| Transfers In | 516,946.00 | 436,199.60 | - | - |
| TOTAL RECEIPTS | <u>1,007,496.00</u> | <u>964,659.79</u> | <u>675,500.00</u> | <u>1,035,654.25</u> |
| DISBURSEMENTS | | | | |
| Salaries | 689,733.00 | 631,800.68 | - | - |
| Employee Fringe Benefits | 286,794.00 | 278,631.66 | - | - |
| E-911 Services | 108,864.00 | 89,680.10 | - | - |
| Senior Services | - | - | 675,500.00 | 851,993.00 |
| Other | - | - | - | - |
| Transfers Out | 23,400.00 | 14,670.79 | - | - |
| TOTAL DISBURSEMENTS | <u>1,108,791.00</u> | <u>1,014,783.23</u> | <u>675,500.00</u> | <u>851,993.00</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (101,295.00) | (50,123.44) | - | 183,661.25 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>292,927.04</u> | <u>292,927.04</u> | <u>102,211.14</u> | <u>102,211.14</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 191,632.04</u> | <u>\$ 242,803.60</u> | <u>\$ 102,211.14</u> | <u>\$ 285,872.39</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, 2020

| | NORMAC SEWER DISTRICT FUND | | SUNNY SLOPE SEWER DISTRICT FUND | |
|--|----------------------------|----------------------|---------------------------------|----------------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Charges for Services | \$ 56,933.04 | \$ 58,988.69 | \$ 240,156.00 | \$ 228,621.89 |
| Interest | 312.00 | 331.21 | 960.00 | 1,033.72 |
| Other | - | - | - | - |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | <u>57,245.04</u> | <u>59,319.90</u> | <u>241,116.00</u> | <u>229,655.61</u> |
| DISBURSEMENTS | | | | |
| Advertising | - | - | 120.00 | - |
| Bad Debt | - | - | - | 108.00 |
| Bank Service Charge | - | - | - | - |
| Charge Card Expenses | 120.00 | 83.61 | 96.00 | 42.00 |
| Charge Card Fees | 96.00 | 78.64 | 131.40 | 116.10 |
| Dues | 120.00 | - | 240.00 | 220.00 |
| Insurance Expense | 960.00 | 1,019.00 | 4,440.00 | 4,765.00 |
| Licenses & Permits | - | 41.04 | - | 221.92 |
| Operation | 12,631.20 | 12,563.70 | 41,022.00 | 40,884.45 |
| Miscellaneous | - | - | 240.00 | 42.54 |
| Office Supplies | 100.08 | 130.60 | 840.00 | 772.32 |
| Professional Fees | 1,584.00 | 1,296.00 | 7,638.00 | 7,272.00 |
| Collection System Repairs | 9,672.00 | 7,735.79 | 78,360.00 | 86,251.16 |
| WW Treatment Plant Repairs | 3,960.00 | 2,958.00 | 8,520.00 | 5,432.45 |
| Utilities | 3,720.00 | 2,852.09 | 2,580.00 | 2,284.88 |
| Principal & Interest | 19,320.00 | 19,320.00 | 84,012.00 | 84,012.00 |
| Postage | 24.00 | 47.01 | 300.00 | 245.73 |
| TOTAL DISBURSEMENTS | <u>52,307.28</u> | <u>48,125.48</u> | <u>228,539.40</u> | <u>232,670.55</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 4,937.76 | 11,194.42 | 12,576.60 | (3,014.94) |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>112,835.96</u> | <u>112,835.96</u> | <u>285,039.34</u> | <u>285,039.34</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 117,773.72</u> | <u>\$ 124,030.38</u> | <u>\$ 297,615.94</u> | <u>\$ 282,024.40</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, 2020

| | <u>2014 DEBT SERVICE FUND</u> | | <u>CAMELOT ESTATE SEWER DISTRICT FUND</u> | |
|--|-------------------------------|--------------------|---|----------------------|
| | 2020 | | 2020 | |
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| RECEIPTS | | | | |
| Charges for Services | \$ - | \$ - | \$ 487,104.00 | \$ 484,493.49 |
| Interest | - | 38.81 | 780.00 | 942.55 |
| Other | - | - | - | - |
| Transfers In | <u>306,305.00</u> | <u>196,715.00</u> | <u>-</u> | <u>-</u> |
| TOTAL RECEIPTS | 306,305.00 | 196,753.81 | 487,884.00 | 485,436.04 |
| DISBURSEMENTS | | | | |
| Charge Card Fees | - | - | 96.00 | 96.00 |
| Charge Card Transaction Fee | - | - | 192.00 | 471.54 |
| Dues | - | - | 504.00 | - |
| Insurance Expense | - | - | 7,560.00 | 8,145.00 |
| Inspection Fees | - | - | 75.00 | - |
| Licenses & Permits | - | - | 480.00 | 448.40 |
| Operation | - | - | 67,476.00 | 67,186.85 |
| Miscellaneous | - | - | 240.00 | 488.00 |
| Office Supplies | - | - | 840.00 | 859.27 |
| Professional Fees | - | - | 12,072.00 | 11,844.00 |
| Collection System Repairs | - | - | 52,200.00 | 67,678.60 |
| Security | - | - | 432.00 | 431.88 |
| WW Treatment Plant Repairs | - | - | 16,320.00 | 13,638.00 |
| Utilities | - | - | 27,000.00 | 24,319.57 |
| Principal & Interest | - | - | 283,582.92 | 283,582.86 |
| Postage | - | - | 612.00 | 473.76 |
| 2014 Debt Service Fund | <u>203,400.00</u> | <u>203,368.00</u> | <u>-</u> | <u>-</u> |
| TOTAL DISBURSEMENTS | <u>203,400.00</u> | <u>203,368.00</u> | <u>469,681.92</u> | <u>479,663.73</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 102,905.00 | (6,614.19) | 18,202.08 | 5,772.31 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | <u>13,989.82</u> | <u>13,989.82</u> | <u>268,660.55</u> | <u>268,660.55</u> |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ 116,894.82</u> | <u>\$ 7,375.63</u> | <u>\$ 286,862.63</u> | <u>\$ 274,432.86</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, 2020

| | PROSECUTING ATTORNEY CONTINGENCY FUND | | COUNTY LAW ENFORCEMENT RESTITUTION FUND | |
|--|---------------------------------------|-----------|--|---------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Charges for Services | \$ - | \$ - | \$ 80,000.00 | \$ 70,974.01 |
| Interest | - | 9.10 | - | 669.99 |
| Other | - | - | - | - |
| Transfers In | 20,000.00 | 10,000.00 | - | - |
| TOTAL RECEIPTS | 20,000.00 | 10,009.10 | 80,000.00 | 71,644.00 |
| DISBURSEMENTS | | | | |
| Mileage | - | - | - | - |
| Other | 20,000.00 | 9,945.07 | - | 91,947.55 |
| Transfers Out | - | - | 40,000.00 | 40,000.00 |
| TOTAL DISBURSEMENTS | 20,000.00 | 9,945.07 | 40,000.00 | 131,947.55 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | - | 64.03 | 40,000.00 | (60,303.55) |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | - | - | 197,496.69 | 197,496.69 |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ - | \$ 64.03 | \$ 237,496.69 | \$ 137,193.14 |

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, 2020

| | ENERGY GRANT & MC PARK FUND | | SHADOW OAKS N.I.D. FUND | |
|--|-----------------------------|-------------|-------------------------|-------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Charges for Services | \$ - | \$ - | \$ - | \$ 1,500.00 |
| Interest | - | - | - | 11.87 |
| Other | - | - | - | - |
| Transfers In | 2,955.00 | 2,955.00 | 8,000.00 | - |
| TOTAL RECEIPTS | 2,955.00 | 2,955.00 | 8,000.00 | 1,511.87 |
| DISBURSEMENTS | | | | |
| N.I.D. Expenses | - | - | 8,000.00 | 1,511.87 |
| Energy Grant and MC Park Expenses | 2,500.00 | 900.00 | - | - |
| Other | 450.00 | 312.29 | - | - |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | 2,950.00 | 1,212.29 | 8,000.00 | 1,511.87 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 5.00 | 1,742.71 | - | - |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | 2,807.92 | 2,807.92 | - | - |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | \$ 2,812.92 | \$ 4,550.63 | \$ - | \$ - |

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, 2020

| | CARES ACT FUND | | ELECTION CARES ACT | |
|--|---------------------|---------------------|--------------------|---------------------|
| | 2020 | | 2020 | |
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| RECEIPTS | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 5,432,501.00 | 5,432,501.00 | 44,943.82 | 44,943.82 |
| Charges for Services | - | - | - | - |
| Interest | 6,742.00 | 7,283.19 | - | 33.13 |
| Other | - | - | - | - |
| Transfers In | - | - | - | - |
| TOTAL RECEIPTS | 5,439,243.00 | 5,439,784.19 | 44,943.82 | 44,976.95 |
| DISBURSEMENTS | | | | |
| City of Camdenton | 11,166.00 | - | - | - |
| City of Osage Beach | 11,243.00 | - | - | - |
| Non Profit Organization | 3,987,687.00 | 4,022,552.41 | - | - |
| Schools | 668,693.00 | 668,693.66 | - | - |
| Hickory County R-1 | 6,145.00 | 6,145.46 | - | - |
| Northwest Fire Dist | 48,984.00 | 48,983.76 | - | - |
| Osage Beach Fire | 37,026.00 | 37,025.70 | - | - |
| Sheltered Workshop | 12,457.00 | - | - | - |
| Small Business Cares | 649,100.00 | 649,100.01 | - | - |
| Interest | 6,742.00 | 6,742.27 | - | - |
| Election | - | - | 44,943.82 | 32,007.09 |
| Transfers Out | - | - | - | - |
| TOTAL DISBURSEMENTS | 5,439,243.00 | 5,439,243.27 | 44,943.82 | 32,007.09 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | - | 540.92 | - | 12,969.86 |
| CASH AND INVESTMENT BALANCES, JANUARY 1 | - | - | - | - |
| CASH AND INVESTMENT BALANCES, DECEMBER 31 | <u>\$ -</u> | <u>\$ 540.92</u> | <u>\$ -</u> | <u>\$ 12,969.86</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, 2020

| 2020 | | | | | | |
|--|--------------------|------------------------------|----------------------------------|--|------------------------------|--------------------------|
| ASSETS | City- Four Seasons | City- Sunrise Beach | City- Linn Creek | City - Richland | City - Lake of the Ozarks | City- Camdenton |
| Cash and Cash Equivalents | \$ 8,710.23 | \$ 965.01 | \$ 329.57 | \$ 74.21 | \$ 947.55 | \$ 2,752.35 |
| Total Assets | 8,710.23 | 965.01 | 329.57 | 74.21 | 947.55 | 2,752.35 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| TOTAL LIABILITIES | 8,710.23 | 965.01 | 329.57 | 74.21 | 947.55 | 2,752.35 |
| UNRESERVED FUND BALANCES | - | - | - | - | - | - |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 8,710.23 | \$ 965.01 | \$ 329.57 | \$ 74.21 | \$ 947.55 | \$ 2,752.35 |
| | | | | | | |
| ASSETS | City- Stoutland | City- Osage Beach | School Fines | Collector | Clerk | Sheriff |
| Cash and Cash Equivalents | \$ 49.19 | \$ 19,188.64 | \$ 45,234.89 | \$ 54,522,249.30 | \$ 43,273.14 | \$ 94,430.03 |
| Total Assets | 49.19 | 19,188.64 | 45,234.89 | 54,522,249.30 | 43,273.14 | 94,430.03 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| TOTAL LIABILITIES | 49.19 | 19,188.64 | 45,234.89 | 54,522,249.30 | 43,273.14 | 94,430.03 |
| UNRESERVED FUND BALANCES | - | - | - | - | - | - |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 49.19 | \$ 19,188.64 | \$ 45,234.89 | \$ 54,522,249.30 | \$ 43,273.14 | \$ 94,430.03 |
| | | | | | | |
| ASSETS | Recorder | Prosecuting Attorney | Asphalt Contribution Fund | Firing Range | Circuit Clerk | Health Care Fund |
| Cash and Cash Equivalents | \$ 119,474.91 | \$ 119,350.39 | \$ 149,409.93 | \$ 1,664.34 | \$ 209,540.36 | \$ 1,001,578.87 |
| Total Assets | 119,474.91 | 119,350.39 | 149,409.93 | 1,664.34 | 209,540.36 | 1,001,578.87 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| TOTAL LIABILITIES | 119,474.91 | 119,350.39 | 149,409.93 | 1,664.34 | 209,540.36 | 1,001,578.87 |
| UNRESERVED FUND BALANCES | - | - | - | - | - | - |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 119,474.91 | \$ 119,350.39 | \$ 149,409.93 | \$ 1,664.34 | \$ 209,540.36 | \$ 1,001,578.87 |
| | | | | | | |
| ASSETS | CERF | Financial Institution Tax | Lake Ozark Fire Pro. District | Horseshoe Bend Special Road District | Circuit Clerk | Total Agency Funds |
| Cash and Cash Equivalents | \$ 61,280.04 | \$ 9,163.64 | \$ - | \$ - | \$ - | \$ 56,409,666.59 |
| Total Assets | 61,280.04 | 9,163.64 | - | - | - | 56,409,666.59 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| TOTAL LIABILITIES | 61,280.04 | 9,163.64 | - | - | - | 56,409,666.59 |
| UNRESERVED FUND BALANCES | - | - | - | - | - | - |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 61,280.04 | \$ 9,163.64 | \$ - | \$ - | \$ - | \$ 56,409,666.59 |

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, 2020

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, 2020

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, 2020

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, 2020

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 2020, for purposes of taxation, was:

| | | 2020 |
|------------------------|----|---------------|
| Real Estate | \$ | 1,420,909,027 |
| Personal Property | | 333,257,505 |
| Railroad and Utilities | | 43,944,552 |
| | \$ | 1,798,111,084 |

During 2020, the County Commission approved a \$0.2660 tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

| | | 2020 |
|------------------------------|----|--------|
| General Revenue Fund | \$ | 0.1100 |
| Special Road and Bridge Fund | | 0.1100 |
| Senior Citizen Tax Fund | | 0.0460 |
| | \$ | 0.2660 |

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, 2020

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, 2020, the carrying amount of the County's deposits was \$18,651,707.66, and the bank balance was \$64,974,119.24. As of December 31, 2020, 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, 2020

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, 2020, as follows:

| | |
|---|------------------|
| <u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u> | |
| Deposits and cash equivalents | \$ 12,580,960.08 |
| Investments | 6,070,747.58 |
| Total Governmental Funds | \$ 18,651,707.66 |
| <u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u> | |
| Deposits | \$ 56,409,666.59 |
| Investments | - |
| Total Agency Funds | 56,409,666.59 |
| Total Deposits and Investments as of December 31, 2020 | \$ 75,061,374.25 |

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, 2020.

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, 2020

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, 2020.

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 12/31/2019 | Current Year Additions | Current Year Deletions & Payments | Balance 12/31/2020 | Interest Paid Current Year |
|-------------------------------|-----------------------|---------------------------|---|-----------------------|----------------------------------|
| SERIES 2003 - GUNBARREL RIDGE | \$ 17,000.00 | \$ - | \$ (4,000.00) | \$ 13,000.00 | \$ 806.26 |
| TOTAL | <u>\$ 17,000.00</u> | <u>\$ -</u> | <u>\$ (4,000.00)</u> | <u>\$ 13,000.00</u> | <u>\$ 806.26</u> |

As of December 31, 2020, 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 |
|-----------------------------|--------------------|---------------------|---------------------|
| 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 | <u>\$ 1,101.90</u> | <u>\$ 13,000.00</u> | <u>\$ 14,101.90</u> |

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 12/31/2019 | Current Year Additions | Current Year Deletions & Payments | Balance 12/31/2020 | Interest Paid Current Year |
|-----------------|-----------------------|---------------------------|---|-----------------------|----------------------------------|
| SERIES 2010 COP | \$ 680,000.00 | \$ - | \$ (680,000.00) | \$ - | \$ 24,950.00 |
| TOTAL | <u>\$ 680,000.00</u> | <u>\$ -</u> | <u>\$ (680,000.00)</u> | <u>\$ -</u> | <u>\$ 24,950.00</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 12/31/2019 | Current Year Additions | Current Year Deletions & Payments | Balance 12/31/2020 | Interest Paid Current Year |
|----------------------------------|-----------------------|---------------------------|---|-----------------------|----------------------------------|
| SERIES 2006 G.O. BOND | \$ 99,000.00 | \$ - | \$ (17,000.00) | \$ 82,000.00 | \$ 4,453.25 |
| SERIES 2014 G.O. REFUNDING BONDS | 530,000.00 | - | (190,000.00) | 340,000.00 | 13,050.00 |
| TOTAL | <u>\$ 629,000.00</u> | <u>\$ -</u> | <u>\$ (207,000.00)</u> | <u>\$ 422,000.00</u> | <u>\$ 17,503.25</u> |

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

III. LONG-TERM DEBT (continued)

As of December 31, 2020, the schedule of future payments of G.O. Bonds are as follows:

| G.O. Bond Summary | | | |
|--------------------------------|--------------|---------------|---------------|
| Year Ending December 31, | Interest | Principal | Total |
| 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 | \$ 25,951.50 | \$ 422,000.00 | \$ 447,951.50 |

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, 2020

III. LONG-TERM DEBT (continued)

| Description | Balance 12/31/2019 | Current Year Additions | Current Year Deletions & Payments | Balance 12/31/2020 | Interest Paid Current Year |
|-------------------------------|------------------------|---------------------------|---|------------------------|----------------------------------|
| LAND LEASE | \$ 228,220.22 | \$ - | \$ (24,363.95) | \$ 203,856.27 | \$ 12,472.93 |
| JOHN DEERE LEASE | 137,040.84 | - | (67,322.72) | 69,718.12 | 4,874.12 |
| HEATING AND COOLING SYSTEM | 3,789,755.83 | - | (252,993.05) | 3,536,762.78 | 86,239.80 |
| COURTHOUSE ANNEX | 521,909.38 | - | (17,635.77) | 504,273.61 | 23,877.35 |
| TOTAL | \$ 4,676,926.27 | \$ - | \$ (362,315.49) | \$ 4,314,610.78 | \$ 127,464.20 |

As of December 31, 2020, the schedule of future payments of Capital Leases are as follows:

| Capital Lease Summary | | | |
|--------------------------|----------------------|------------------------|------------------------|
| Year Ending December 31, | Interest | Principal | Total |
| 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 | 79,284.98 | 331,652.76 | 410,937.74 |
| 2026-2030 | 262,335.67 | 1,733,665.10 | 2,001,286.81 |
| 2031-2035 | 68,449.34 | 817,581.97 | 886,031.31 |
| 2036-2038 | 11,152.10 | 118,035.82 | 129,187.92 |
| TOTAL | \$ 823,495.73 | \$ 4,314,610.78 | \$ 5,143,392.55 |

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, 2020

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, 2020

III. LONG-TERM DEBT (concluded)

| Description | Balance 12/31/2019 | Current Year Additions | Current Year Deletions & Payments | Balance 12/31/2020 | Interest Paid Current Year |
|--|------------------------|---------------------------|---|------------------------|----------------------------------|
| SUNNY SLOPE 92-01 SERIES 2007A SEWER SYS. REV. BOND | \$ 994,320.34 | \$ - | \$ (36,407.50) | \$ 957,912.84 | \$ 40,332.50 |
| SUNNY SLOPE 92-03 SERIES 2007B SEWER SYS. REV. BOND | 99,369.18 | - | (3,233.70) | 96,135.48 | 4,038.30 |
| NORMAC 92-01 SERIES 2009A SEWER SYS. REV. BOND | 246,840.17 | - | (6,634.30) | 240,205.87 | 10,057.70 |
| NORMAC 92-03 SERIES 2009B SEWER SYS. REV. BOND | 40,790.87 | - | (1,168.63) | 39,622.24 | 1,459.37 |
| CAMELOT 92-03 SERIES 2009A SEWER SYS. REV. BOND | 2,005,928.77 | - | (51,566.30) | 1,954,362.47 | 86,733.70 |
| CAMELOT 92-01 SERIES 2009B SEWER SYS. REV. BOND | 1,543,149.04 | - | (39,692.77) | 1,503,456.27 | 66,723.23 |
| CAMELOT 92-04 SERIES 2009C SEWER SYS. REV. BOND | 251,609.43 | - | (6,472.82) | 245,136.61 | 10,879.18 |
| CAMELOT 92-05 SERIES 2009D SEWER SYS. REV. BOND | 82,501.50 | - | (2,285.19) | 80,216.31 | 3,054.81 |
| CAMELOT 92-06 SERIES 2009E SEWER SYS. REV. BOND | 82,009.51 | - | (2,326.75) | 79,682.76 | 2,833.25 |
| TOTAL | <u>\$ 5,346,518.81</u> | <u>\$ -</u> | <u>\$ (149,787.96)</u> | <u>\$ 5,196,730.85</u> | <u>\$ 226,112.04</u> |

As of December 31, 2020, the schedule of future payments of Sewer Bonds are as follows:

| Sewer Bond Summary | | | |
|--------------------------|------------------------|------------------------|------------------------|
| Year Ending December 31, | Interest | Principal | Total |
| 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 | 190,536.62 | 185,363.38 | 375,900.00 |
| 2026-2030 | 824,316.43 | 1,055,183.57 | 1,879,500.00 |
| 2031-2035 | 573,550.18 | 1,305,949.82 | 1,879,500.00 |
| 2036-2040 | 272,490.56 | 1,414,061.44 | 1,686,552.00 |
| 2041-2043 | 26,476.38 | 568,904.81 | 595,381.19 |
| TOTAL | <u>\$ 2,723,702.34</u> | <u>\$ 5,196,730.85</u> | <u>\$ 7,920,433.19</u> |

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 \$9,706.32 were paid during the year ended December 31, 2020.

As of December 31, 2020, the schedule of future payments of the operating lease agreement is as follows:

| <u>Year Ending December 31,</u> | | <u>Payments</u> |
|-------------------------------------|----|-------------------------|
| 2021 | \$ | 9,706.32 |
| 2022 | | 9,706.32 |
| 2023 | | <u>4,853.16</u> |
| TOTAL | \$ | <u><u>24,265.80</u></u> |

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

V. INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2020, are as follows:

| FUNDS | Transfers In | Transfers Out |
|--|------------------|------------------|
| General Revenue Fund | 9,111.23 | 8,490,052.15 |
| Special Road and Bridge Fund | 1,167,931.04 | 1,274,262.33 |
| Assessment Fund | 560,354.76 | 16,076.92 |
| L.E.S.T. Fund | 6,234,613.69 | 690,042.90 |
| Passport Application Fees Fund | - | 11,425.00 |
| Geographical Information Systems Fund | 35,000.00 | - |
| 2008 Debt Service Fund | 118,730.51 | 97,090.00 |
| 1999 "B" Debt Service Fund "HH Sewer" | - | 1,487.80 |
| 1999 "A" Debt Service Fund "FF6,5-65U,RA.Fire" | - | 16,472.00 |
| 2000 Debt Service Fund | - | 87,380.71 |
| 2000 "A" Debt Service Fund | - | 13,390.00 |
| 2004 Debt Service Fund | - | 99,625.00 |
| 2003 Debt Service Fund | 3,203.46 | - |
| 2010 Debt Service Fund | 339,232.85 | - |
| Juvenile Services Fund | 120,729.97 | - |
| E-911 Fund | 436,199.60 | 14,670.79 |
| 2014 Debt Service Fund | 196,715.00 | - |
| Prosecuting Attorney Contingency Fund | 10,000.00 | - |
| County Law Enforcement Restitution Fund | - | 40,000.00 |
| Engery Grant & MC Park Fund | 2,955.00 | - |
| Agency Funds: | | |
| County Employees' Retirement Fund | 51,059.00 | - |
| Economic Activity Tax Fund | 301,923.84 | - |
| Cities Funds | 228,500.81 | 0.44 |
| Fire Protection Districts Funds | - | 1.29 |
| Special Road Districts Funds | 1,035,913.43 | 0.62 |
| Financial Institution Tax Fund | 2.35 | 198.59 |
| | \$ 10,852,176.54 | \$ 10,852,176.54 |

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, 2020

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, 2020

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

B. Contributions (concluded)

statute and may be amended only by action of the Missouri Legislature. During 2020, the County collected and remitted to CERF contributions of \$260,903.46 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, 2020.

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.

2020 Valuation

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020, the following employees were covered by the benefit terms:

| | <u>General</u> | <u>Police</u> |
|--|----------------|---------------|
| Inactive employees or beneficiaries currently receiving benefits | 176 | 40 |
| Inactive employees entitled to but not yet receiving benefits | 92 | 45 |
| Active employees | <u>209</u> | <u>63</u> |
| | <u>477</u> | <u>148</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 13.7% (General) and 13.9% (Police) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 29, 2020.

Actuarial Assumptions

The total pension liability in the February 29, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 3.25% wage inflation; 2.50% price inflation |
| Salary Increase | 3.25% to 6.55% including wage inflation |
| Investment rate of return | 7.25%, net of investment expenses |

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
 FOR THE YEAR ENDED DECEMBER 31, 2020

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> |
|--------------------|--------------------------|---|
| Alpha | 15.00% | 3.67% |
| Equity | 43.00% | 5.29% |
| Fixed Income | 26.00% | 2.23% |
| Real Assets | 21.00% | 3.31% |
| Strategic Assets | 10.00% | 5.73% |
| Cash/Leverage | -25.00% | -0.29% |

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
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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

Changes in the Net Pension Liability at June 30, 2020

Schedule of Changes in Net Pension Liability and Related Ratios

| | General Division | Police Division |
|---|---------------------|--------------------|
| A. Total Pension Liability | | |
| 1 Service Cost | \$ 858,898 | \$ 308,791 |
| 2 Interest on Total Pension Liability | 2,401,916 | 742,062 |
| 3 Changes of Benefit Terms | - | - |
| 4 Difference between expected and actual experience of the Total Pension Liability | 252,269 | (52,086) |
| 5 Changes of Assumptions | - | - |
| 6 Benefit payments, including refunds of employee contributions | (1,522,277) | (470,103) |
| 7 Net change in total pension liability | 1,990,806 | 528,664 |
| 8 Total pension liability - beginning | 33,455,762 | 10,314,589 |
| 9 Total pension liability - ending | \$ 35,446,568 | \$ 10,843,253 |
| B. Plan Fiduciary Net Position | | |
| 1 Contributions - employer | \$ 923,658 | \$ 302,560 |
| 2 Contributions - employee | - | - |
| 3 Net investment income | 482,486 | 147,776 |
| 4 Benefit payments, including refunds of employee contributions | (1,522,277) | (470,103) |
| 5 Pension plan administrative expense | (59,693) | (16,540) |
| 6 Other (net transfer) | 28,319 | (141,665) |
| 7 Net change in plan fiduciary net position | (147,507) | (177,972) |
| 8 Plan fiduciary net position - beginning | 36,949,344 | 11,490,474 |
| 9 Plan fiduciary net position - ending | \$ 36,801,837 | \$ 11,312,502 |
| C. Net Pension Liability / (Asset) | \$ (1,355,269) | \$ (469,249) |
| D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 103.82% | 104.33% |
| E. Covered-Employee Payroll | \$ 7,244,740 | \$ 2,422,489 |
| F. Net Pension Liability as a Percentage of Covered Employee Payroll | -18.71% | -19.37% |

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
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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) | \$ 40,334,463 | \$ 35,446,568 | \$ 31,431,959 |
| Plan Fiduciary Net Position | 36,801,837 | 36,801,837 | 36,801,837 |
| Net Pension Liability / (Asset) (NPL) | <u>\$ 3,532,626</u> | <u>\$ (1,355,269)</u> | <u>\$ (5,369,878)</u> |

| | 1% Decrease 6.25% | Current Single Discount Rate Assumption 7.25% | 1% Increase 8.25% |
|---------------------------------------|----------------------|---|-----------------------|
| Police Division: | | | |
| Total Pension Liability (TPL) | \$ 12,545,574 | \$ 10,843,253 | \$ 9,463,964 |
| Plan Fiduciary Net Position | 11,312,502 | 11,312,502 | 11,312,502 |
| Net Pension Liability / (Asset) (NPL) | <u>\$ 1,233,072</u> | <u>\$ (469,249)</u> | <u>\$ (1,848,538)</u> |

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

For the year ended December 31, 2020, 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 | \$ 186,389 | \$ (435,997) | \$ 57,534 | \$ (154,964) |
| Changes in assumptions | - | - | 31,858 | - |
| Net difference between projected and actual earnings on pension plan investments | 973,892 | - | 290,605 | - |
| Total | <u>\$ 1,160,281</u> | <u>\$ (435,997)</u> | <u>\$ 379,997</u> | <u>\$ (154,964)</u> |

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020, there were 13 COBRA participants paying premiums totaling \$61,565.28.

X. CLAIMS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is currently involved in pending litigation at December 31, 2020. 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, 2020

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, 2020

SCHEDULE OF STATE FINDINGS

For the year ended December 31, 2020, actual expenditures exceeded those budgeted for the following funds: General Revenue Fund, Tax Sales Surplus Fund, Geographical Information Systems Fund, Senior Citizen Tax Fund, Sunny Slope Sewer District Fund, Camelot Estate Sewer District Fund, County Law Enforcement Restitution Fund, and CARES Act Fund.

For the year ended December 31, 2020, the following funds were deficit budgeted, E&W Maintenance Fund in the amount of \$7,101.59, 2004 Debt Service Fund in the amount of \$47,053.21, and 2010 Debt Service Fund in the amount of \$40,444.01.

**INTERNAL CONTROL AND
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"), Missouri which comprise cash and unencumbered cash for each fund as of December 31, 2020, 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, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 18, 2022.

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.

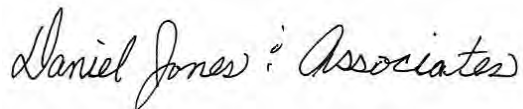
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 black ink that reads "Daniel Jones & Associates". The signature is written in a cursive, flowing style.

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

March 18, 2022

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

I. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2020.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

I. FINANCIAL STATEMENT FINDINGS

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