



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

To the County Commission  
and  
Officeholders of Cedar County, Missouri

The Office of the State Auditor contracted for an audit of the Cedar County's financial statements for the 2 years ended December 31, 2019, through the state Office of Administration, Division of Purchasing and Materials Management. This audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of the audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA  
State Auditor

September 2020  
Report No. 2020-077

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORTS  
AND SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019 AND 2018

**THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
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## **FINANCIAL SECTION**



# Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the County Commission  
The County of Cedar, Missouri

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

We have audited the accompanying financial statements of the County of Cedar ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2019, and 2018, and the related statements of cash receipts and disbursements and disbursements - budget and actual for the years then ended, and the related notes to the financial statements.

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

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

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

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

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

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

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

As described in Note I of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2019, and 2018, or changes in net position or cash flows thereof for the years then ended.

***Unmodified Opinions on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2019, and 2018, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2020, on our consideration of the County of Cedar’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 Cedar’s internal control over financial reporting and compliance.



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

September 4, 2020

## **FINANCIAL STATEMENTS**

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

FUND	CASH BALANCES JANUARY 1, 2019	RECEIPTS 2019	DISBURSEMENTS 2019	CASH BALANCES DECEMBER 31, 2019
General Revenue Fund	\$ 823,506.95	\$ 1,906,626.11	\$ 1,317,018.55	\$ 1,413,114.51
Special Road and Bridge Fund	439,016.79	925,159.13	1,064,824.33	299,351.59
Assessment Fund	467.08	167,830.45	163,781.96	4,515.57
DARE Fund	2,563.40	-	-	2,563.40
Public Administrative Emergency Fund	1,300.00	750.00	850.00	1,200.00
Jail Fund	-	739,475.62	631,868.67	107,606.95
Prosecuting Attorney Bad Check Fund	2,540.52	7,087.28	6,067.41	3,560.39
HAVA Fund	932.85	20.00	-	952.85
Law Enforcement Training Fund	-	2,664.87	2,664.87	-
Prosecuting Attorney Training Fund	753.77	328.82	-	1,082.59
Crime Victim Advocate Fund	-	44,109.30	44,109.30	-
Record Preservation Fund	8,444.95	4,999.95	2,836.82	10,608.08
County Law Enforcement Restitution Fund	6,430.11	6,245.04	7,738.71	4,936.44
Local Emergency Preparedness Commission Fund	15,678.91	-	1,759.90	13,919.01
Prosecuting Attorney Delinquent Tax Fund	360.00	-	-	360.00
Department of Justice Equitable Sharing Fund	2,813.11	9.80	-	2,822.91
Sheriff Revolving Fund	12,480.98	7,406.18	3,363.95	16,523.21
Sheriff Civil Fund	1,018.22	10,229.82	6,809.30	4,438.74
Senior Services Fund	88,529.39	78,342.41	74,075.05	92,796.75
Law Enforcement Sales Tax Fund	36,216.81	949,261.35	985,478.16	-
Concentrated Animal Feeding Operation Fund	4,000.00	-	750.00	3,250.00
Election Services Fund	54,724.43	4,244.42	37,271.32	21,697.53
Recorder Technology Fund	13,385.43	10,475.85	8,834.31	15,026.97
Collector Tax Maintenance Fund	19,788.99	20,574.08	14,345.92	26,017.15
Inmate Security Fund	36,116.13	44,750.22	46,170.40	34,695.95
TOTAL	\$ 1,571,068.82	\$ 4,930,590.70	\$ 4,420,618.93	\$ 2,081,040.59

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



THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES -  
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018

FUND	CASH BALANCES JANUARY 1, 2018	RECEIPTS 2018	DISBURSEMENTS 2018	CASH BALANCES DECEMBER 31, 2018
General Revenue Fund	\$ 540,422.75	\$ 1,963,765.79	\$ 1,680,681.59	\$ 823,506.95
Special Road and Bridge Fund	438,429.13	857,866.35	857,278.69	439,016.79
Assessment Fund	(3,504.43)	181,979.23	178,007.72	467.08
DARE Fund	2,563.40	-	-	2,563.40
Public Administrative Emergency Fund	309.94	1,753.28	763.22	1,300.00
Jail Fund	4.70	637,789.81	637,794.51	-
Prosecuting Attorney Bad Check Fund	562.64	6,836.66	4,858.78	2,540.52
HAVA Fund	902.85	30.00	-	932.85
Law Enforcement Training Fund	(3,128.02)	5,271.19	2,143.17	-
Prosecuting Attorney Training Fund	350.45	653.32	250.00	753.77
Crime Victim Advocate Fund	-	45,986.97	45,986.97	-
Record Preservation Fund	7,715.71	5,765.58	5,036.34	8,444.95
County Law Enforcement Restitution Fund	3,772.75	7,942.83	5,285.47	6,430.11
Local Emergency Preparedness Commission Fund	2,815.82	14,185.21	1,322.12	15,678.91
Prosecuting Attorney Delinquent Tax Fund	360.00	-	-	360.00
Department of Justice Equitable Sharing Fund	2,803.81	9.30	-	2,813.11
Sheriff Revolving Fund	9,212.56	3,268.42	-	12,480.98
Sheriff Civil Fund	10,230.79	9,186.13	18,398.70	1,018.22
Senior Services Fund	68,173.22	92,156.91	71,800.74	88,529.39
Law Enforcement Sales Tax Fund	50,825.22	936,085.42	950,693.83	36,216.81
Concentrated Animal Feeding Operation Fund	-	5,275.00	1,275.00	4,000.00
Election Services Fund	60,225.71	1,538.74	7,040.02	54,724.43
Recorder Technology Fund	10,400.70	11,289.42	8,304.69	13,385.43
Collector Tax Maintenance Fund	14,619.02	20,658.39	15,488.42	19,788.99
Inmate Security Fund	17,771.92	33,044.58	14,700.37	36,116.13
TOTAL	\$ 1,235,840.64	\$ 4,842,338.53	\$ 4,507,110.35	\$ 1,571,068.82

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	GENERAL REVENUE FUND			
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 503,500.00	\$ 484,342.57	\$ 422,500.00	\$ 531,472.40
Sales Taxes	1,050,000.00	1,047,268.67	1,060,000.00	1,044,944.44
Intergovernmental	204,772.44	217,165.01	166,150.00	178,755.65
Charges for Services	162,340.00	128,332.37	158,600.00	162,363.16
Interest	1,800.00	4,220.66	-	2,158.15
Other	10,020.00	25,296.83	6,500.00	6,071.99
Transfers In	57,000.00	-	47,230.00	38,000.00
TOTAL RECEIPTS	1,989,432.44	1,906,626.11	1,860,980.00	1,963,765.79
DISBURSEMENTS				
County Commission	86,075.00	84,501.62	86,055.00	85,555.42
County Clerk	116,000.00	114,631.34	114,200.00	113,339.69
Elections	38,950.00	26,863.40	74,500.00	62,057.90
Buildings and Grounds	71,000.00	53,218.61	66,500.00	56,203.01
Employee Fringe Benefits	226,200.00	155,217.83	171,600.00	178,473.39
County Treasurer	44,300.00	43,371.41	44,300.00	43,453.67
Collector	90,818.67	88,783.61	89,726.00	84,851.30
Recorder of Deeds	73,424.92	70,770.11	64,255.00	63,246.02
Circuit Clerk	20,500.00	16,276.02	15,800.00	15,334.86
Court Administration	12,200.00	9,127.98	12,300.00	9,252.13
Public Administrator	46,850.00	44,569.60	46,650.00	47,028.02
Prosecuting Attorney	265,447.65	248,335.05	256,058.50	248,418.44
Juvenile Officer	31,538.00	26,165.33	28,000.00	23,388.61
Coroner	29,081.96	25,842.87	29,145.00	28,323.41
Dispatch/Communications	5,950.00	5,948.54	4,900.00	6,474.54
Other County Government	149,730.00	125,003.54	496,130.00	432,841.71
Surveyor	1,500.00	320.45	1,500.00	811.61
Deputy Supplemental Salary	131,000.00	128,780.79	93,000.00	111,598.24
Public Health and Welfare Services	11,342.00	14,522.00	39,270.00	11,342.00
Transfers Out	242,200.00	34,768.45	323,000.00	58,687.62
Emergency Fund	59,600.00	-	55,700.00	-
TOTAL DISBURSEMENTS	1,753,708.20	1,317,018.55	2,112,589.50	1,680,681.59
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	235,724.24	589,607.56	(251,609.50)	283,084.20
CASH, JANUARY 1	823,506.95	823,506.95	540,422.75	540,422.75
CASH, DECEMBER 31	\$ 1,059,231.19	\$ 1,413,114.51	\$ 288,813.25	\$ 823,506.95

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SPECIAL ROAD AND BRIDGE FUND			
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 196,288.00	\$ 186,485.39	\$ 180,000.00	\$ 206,466.59
Sales Taxes	-	-	-	-
Intergovernmental	663,200.00	644,251.56	578,170.00	646,513.90
Charges for Services	-	-	-	-
Interest	1,500.00	1,397.37	500.00	1,788.21
Other	2,300.00	93,024.81	100.00	3,097.65
Transfers In	-	-	-	-
TOTAL RECEIPTS	863,288.00	925,159.13	758,770.00	857,866.35
DISBURSEMENTS				
Salaries	253,600.00	271,170.64	240,000.00	241,048.75
Employee Fringe Benefits	127,400.00	119,151.52	104,600.00	98,921.48
Supplies	60,000.00	48,224.90	60,000.00	47,061.09
Insurance	18,000.00	16,244.21	18,000.00	15,603.00
Materials	306,300.00	316,661.80	301,000.00	151,927.93
Equipment Repairs	35,000.00	33,323.70	30,000.00	32,121.43
Equipment Purchases	135,594.29	180,018.52	212,303.00	77,418.81
Road and Bridge Construction	198,500.00	80,029.04	137,000.00	155,176.20
Transfers Out	43,500.00	-	38,000.00	38,000.00
TOTAL DISBURSEMENTS	1,177,894.29	1,064,824.33	1,140,903.00	857,278.69
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(314,606.29)	(139,665.20)	(382,133.00)	587.66
CASH, JANUARY 1	439,016.79	439,016.79	438,429.13	438,429.13
CASH, DECEMBER 31	<u>\$ 124,410.50</u>	<u>\$ 299,351.59</u>	<u>\$ 56,296.13</u>	<u>\$ 439,016.79</u>

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	ASSESSMENT FUND				DARE FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	166,404.00	153,765.14	153,000.00	168,910.06	-	-	-	-
Charges for Services	6,800.00	8,968.32	8,700.00	8,717.33	-	-	-	-
Interest	50.00	72.06	-	74.80	-	-	-	-
Other	4,128.91	-	4,107.00	4,127.04	-	-	100.00	-
Transfers In	-	5,024.93	19,400.00	150.00	-	-	-	-
TOTAL RECEIPTS	177,382.91	167,830.45	185,207.00	181,979.23	-	-	100.00	-
DISBURSEMENTS								
Salaries	98,775.00	87,885.26	106,450.00	103,256.92	-	-	-	-
Office Expenses	12,600.00	12,440.11	9,000.00	12,525.48	-	-	-	-
Equipment	24,600.00	23,874.17	24,300.00	20,494.22	-	-	-	-
Employee Fringe Benefits	39,000.00	35,585.43	40,500.00	40,662.50	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Mileage and Training	2,400.00	3,996.99	1,450.00	1,068.60	-	-	-	-
Supplies	-	-	-	-	2,500.00	-	2,500.00	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	177,375.00	163,781.96	181,700.00	178,007.72	2,500.00	-	2,500.00	-
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	7.91	4,048.49	3,507.00	3,971.51	(2,500.00)	-	(2,400.00)	-
CASH, JANUARY 1	467.08	467.08	(3,504.43)	(3,504.43)	2,563.40	2,563.40	2,563.40	2,563.40
CASH, DECEMBER 31	\$ 474.99	\$ 4,515.57	\$ 2.57	\$ 467.08	\$ 63.40	\$ 2,563.40	\$ 163.40	\$ 2,563.40

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	PUBLIC ADMINISTRATIVE EMERGENCY FUND				JAIL FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 65,893.31	\$ 90,000.00	\$ 71,575.80
Charges for Services	-	-	-	-	530,000.00	673,582.31	575,000.00	517,883.72
Interest	-	-	-	-	-	-	-	-
Other	2,000.00	750.00	700.00	1,753.28	-	-	-	-
Transfers In	-	-	-	-	209,000.00	-	300,000.00	48,330.29
TOTAL RECEIPTS	2,000.00	750.00	700.00	1,753.28	799,000.00	739,475.62	965,000.00	637,789.81
DISBURSEMENTS								
Emergency Needs	1,000.00	850.00	1,000.00	763.22	-	-	-	-
Salaries	-	-	-	-	258,720.00	227,605.47	237,332.00	218,166.19
Employee Fringe Benefits	-	-	-	-	130,360.00	85,012.81	94,201.00	62,524.86
Operations	-	-	-	-	199,750.00	174,757.56	206,882.00	199,273.16
Bond Payments	-	-	-	-	209,000.00	144,492.83	421,779.00	157,830.30
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,000.00	850.00	1,000.00	763.22	797,830.00	631,868.67	960,194.00	637,794.51
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,000.00	(100.00)	(300.00)	990.06	1,170.00	107,606.95	4,806.00	(4.70)
CASH, JANUARY 1	1,300.00	1,300.00	309.94	309.94	-	-	4.70	4.70
CASH, DECEMBER 31	<u>\$ 2,300.00</u>	<u>\$ 1,200.00</u>	<u>\$ 9.94</u>	<u>\$ 1,300.00</u>	<u>\$ 1,170.00</u>	<u>\$ 107,606.95</u>	<u>\$ 4,810.70</u>	<u>\$ -</u>

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	PROSECUTING ATTORNEY BAD CHECK FUND				HAVA FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 4,900.00	\$ 4,865.31	\$ 5,200.00	\$ 4,617.69	\$ 10.00	\$ 20.00	\$ 100.00	\$ 30.00
Interest	9.00	13.97	-	7.97	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	1,800.00	2,208.00	2,790.00	2,211.00	-	-	-	-
TOTAL RECEIPTS	6,709.00	7,087.28	7,990.00	6,836.66	10.00	20.00	100.00	30.00
DISBURSEMENTS								
Office	3,900.00	6,067.41	8,216.00	4,858.78	-	-	-	-
Elections	-	-	-	-	700.00	-	1,000.00	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	3,900.00	6,067.41	8,216.00	4,858.78	700.00	-	1,000.00	-
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	2,809.00	1,019.87	(226.00)	1,977.88	(690.00)	20.00	(900.00)	30.00
CASH, JANUARY 1	2,540.52	2,540.52	562.64	562.64	932.85	932.85	902.85	902.85
CASH, DECEMBER 31	\$ 5,349.52	\$ 3,560.39	\$ 336.64	\$ 2,540.52	\$ 242.85	\$ 952.85	\$ 2.85	\$ 932.85

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,000.00	846.00	1,455.00	5,202.72	500.00	328.82	300.00	653.32
Interest	-	-	-	-	-	-	-	-
Other	-	-	3,675.00	-	-	-	-	-
Transfers In	-	1,818.87	-	68.47	-	-	-	-
TOTAL RECEIPTS	2,000.00	2,664.87	5,130.00	5,271.19	500.00	328.82	300.00	653.32
DISBURSEMENTS								
Mileage and Training	2,000.00	2,664.87	2,000.00	2,143.17	500.00	-	500.00	250.00
Supplies	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	2,000.00	2,664.87	2,000.00	2,143.17	500.00	-	500.00	250.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	3,130.00	3,128.02	-	328.82	(200.00)	403.32
CASH, JANUARY 1	-	-	(3,128.02)	(3,128.02)	753.77	753.77	350.45	350.45
CASH, DECEMBER 31	\$ -	\$ -	\$ 1.98	\$ -	\$ 753.77	\$ 1,082.59	\$ 150.45	\$ 753.77

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	CRIME VICTIM ADVOCATE FUND				RECORD PRESERVATION FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 40,000.00	\$ 40,605.91	\$ 50,840.00	\$ 35,629.64	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	5,912.00	4,965.77	6,130.00	5,659.54
Interest	-	-	-	-	21.00	34.18	20.00	25.58
Other	-	-	-	-	-	-	-	-
Transfers In	10,200.00	3,503.39	-	10,357.33	-	-	-	80.46
TOTAL RECEIPTS	50,200.00	44,109.30	50,840.00	45,986.97	5,933.00	4,999.95	6,150.00	5,765.58
DISBURSEMENTS								
Salaries	32,320.00	32,000.02	32,320.00	32,000.02	-	-	-	-
Employee Fringe Benefits	13,219.00	10,827.96	13,083.00	10,306.81	-	-	-	-
Office	1,050.00	182.96	1,937.00	2,119.70	13,000.00	1,851.28	13,865.00	2,952.79
Mileage and Training	1,600.00	1,098.36	3,500.00	1,410.44	-	985.54	-	2,083.55
Transfers Out	-	-	-	150.00	-	-	-	-
TOTAL DISBURSEMENTS	48,189.00	44,109.30	50,840.00	45,986.97	13,000.00	2,836.82	13,865.00	5,036.34
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,011.00	-	-	-	(7,067.00)	2,163.13	(7,715.00)	729.24
CASH, JANUARY 1	-	-	-	-	8,444.95	8,444.95	7,715.71	7,715.71
CASH, DECEMBER 31	\$ 2,011.00	\$ -	\$ -	\$ -	\$ 1,377.95	\$ 10,608.08	\$ 0.71	\$ 8,444.95

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



THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	COUNTY LAW ENFORCEMENT RESTITUTION FUND				LOCAL EMERGENCY PREPAREDNESS COMMISSION FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00	\$ -	\$ -	\$ 14,185.21
Charges for Services	7,500.00	6,245.04	10,000.00	7,942.83	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	7,500.00	6,245.04	10,000.00	7,942.83	14,000.00	-	-	14,185.21
DISBURSEMENTS								
Office	13,000.00	5,530.71	13,000.00	3,074.47	2,800.00	1,759.90	2,800.00	1,322.12
Transfers Out	-	2,208.00	-	2,211.00	-	-	-	-
TOTAL DISBURSEMENTS	13,000.00	7,738.71	13,000.00	5,285.47	2,800.00	1,759.90	2,800.00	1,322.12
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,500.00)	(1,493.67)	(3,000.00)	2,657.36	11,200.00	(1,759.90)	(2,800.00)	12,863.09
CASH, JANUARY 1	6,430.11	6,430.11	3,772.75	3,772.75	15,678.91	15,678.91	2,815.82	2,815.82
CASH, DECEMBER 31	\$ 930.11	\$ 4,936.44	\$ 772.75	\$ 6,430.11	\$ 26,878.91	\$ 13,919.01	\$ 15.82	\$ 15,678.91

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	PROSECUTING ATTORNEY DELINQUENT TAX FUND				DEPARTMENT OF JUSTICE EQUITABLE SHARING FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	8.00	9.80	-	9.30
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	-	-	-	8.00	9.80	-	9.30
DISBURSEMENTS								
Office	-	-	360.00	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	-	-	360.00	-	-	-	-	-
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	-	(360.00)	-	8.00	9.80	-	9.30
CASH, JANUARY 1	360.00	360.00	360.00	360.00	2,813.11	2,813.11	2,803.81	2,803.81
CASH, DECEMBER 31	<u>\$ 360.00</u>	<u>\$ 360.00</u>	<u>\$ -</u>	<u>\$ 360.00</u>	<u>\$ 2,821.11</u>	<u>\$ 2,822.91</u>	<u>\$ 2,803.81</u>	<u>\$ 2,813.11</u>

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SHERIFF REVOLVING FUND				SHERIFF CIVIL FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 2,000.00	\$ 7,356.00	\$ 1,200.00	\$ 3,235.00	\$ 9,100.00	\$ 10,229.82	\$ 10,000.00	\$ 9,186.13
Interest	32.50	50.18	30.00	33.42	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,032.50	7,406.18	1,230.00	3,268.42	9,100.00	10,229.82	10,000.00	9,186.13
DISBURSEMENTS								
Equipment and Supplies	8,200.00	3,363.95	8,200.00	-	10,000.00	6,809.30	20,000.00	18,398.70
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	8,200.00	3,363.95	8,200.00	-	10,000.00	6,809.30	20,000.00	18,398.70
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,167.50)	4,042.23	(6,970.00)	3,268.42	(900.00)	3,420.52	(10,000.00)	(9,212.57)
CASH, JANUARY 1	12,480.98	12,480.98	9,212.56	9,212.56	1,018.22	1,018.22	10,230.79	10,230.79
CASH, DECEMBER 31	<u>\$ 6,313.48</u>	<u>\$ 16,523.21</u>	<u>\$ 2,242.56</u>	<u>\$ 12,480.98</u>	<u>\$ 118.22</u>	<u>\$ 4,438.74</u>	<u>\$ 230.79</u>	<u>\$ 1,018.22</u>

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SENIOR SERVICES FUND				LAW ENFORCEMENT SALES TAX FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 87,000.00	\$ 78,342.41	\$ 83,000.00	\$ 92,156.91	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	582,200.00	536,540.08	580,000.00	582,273.47
Intergovernmental	-	-	-	-	306,210.38	334,258.62	300,180.00	305,458.24
Charges For Services	-	-	-	-	42,400.00	50,352.43	34,000.00	36,658.12
Interest	-	-	-	-	67.00	-	-	66.65
Other	-	-	-	-	28,820.00	3,688.96	5,000.00	11,628.94
Transfers In	-	-	-	-	32,000.00	24,421.26	7,080.00	-
TOTAL RECEIPTS	87,000.00	78,342.41	83,000.00	92,156.91	991,697.38	949,261.35	926,260.00	936,085.42
DISBURSEMENTS								
Grants	90,000.00	73,963.05	90,000.00	71,536.02	-	-	-	-
Salaries	-	-	-	-	543,151.02	543,605.40	527,229.00	503,131.11
Employee Fringe Benefits	-	-	-	-	243,530.00	226,937.70	209,097.00	207,159.68
Office	1,200.00	112.00	1,200.00	264.72	27,370.00	20,841.27	29,292.00	31,696.37
Equipment and Supplies	-	-	-	-	104,982.00	151,704.06	104,153.00	110,428.32
Insurance	-	-	-	-	33,000.00	19,551.03	30,000.00	29,296.00
El Dorado Springs	-	-	-	-	29,300.00	-	29,000.00	29,113.68
Stockton	-	-	-	-	14,700.00	-	15,000.00	14,560.84
Lake Patrol	-	-	-	-	31,650.00	22,838.70	32,800.00	25,239.36
Transfers Out	-	-	-	-	-	-	-	68.47
TOTAL DISBURSEMENTS	91,200.00	74,075.05	91,200.00	71,800.74	1,027,683.02	985,478.16	976,571.00	950,693.83
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(4,200.00)	4,267.36	(8,200.00)	20,356.17	(35,985.64)	(36,216.81)	(50,311.00)	(14,608.41)
CASH, JANUARY 1	88,529.39	88,529.39	68,173.22	68,173.22	36,216.81	36,216.81	50,825.22	50,825.22
CASH, DECEMBER 31	\$ 84,329.39	\$ 92,796.75	\$ 59,973.22	\$ 88,529.39	\$ 231.17	\$ -	\$ 514.22	\$ 36,216.81

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	CONCENTRATED ANIMAL FEEDING OPERATION FUND				ELECTION SERVICES FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,046.35	\$ -	\$ -
Charges for Services	-	-	-	-	600.00	-	2,500.00	1,341.69
Interest	-	-	-	-	170.00	198.07	150.00	197.05
Other	10,000.00	-	-	5,275.00	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	10,000.00	-	-	5,275.00	770.00	4,244.42	2,650.00	1,538.74
DISBURSEMENTS								
Office	-	-	-	-	-	1,133.20	-	-
Equipment and Supplies	8,000.00	750.00	-	1,275.00	55,000.00	33,437.50	55,000.00	3,836.21
Training	-	-	-	-	6,000.00	2,700.62	6,000.00	3,203.81
Transfers Out	2,000.00	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	10,000.00	750.00	-	1,275.00	61,000.00	37,271.32	61,000.00	7,040.02
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	(750.00)	-	4,000.00	(60,230.00)	(33,026.90)	(58,350.00)	(5,501.28)
CASH, JANUARY 1	4,000.00	4,000.00	-	-	54,724.43	54,724.43	60,225.71	60,225.71
CASH, DECEMBER 31	\$ 4,000.00	\$ 3,250.00	\$ -	\$ 4,000.00	\$ (5,505.57)	\$ 21,697.53	\$ 1,875.71	\$ 54,724.43

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	RECORDER TECHNOLOGY FUND				COLLECTOR TAX MAINTENANCE FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges For Services	\$ 11,590.08	\$ 10,423.75	\$ 11,362.00	\$ 11,252.50	\$ 20,500.00	\$ 20,461.12	\$ 20,000.00	\$ 20,583.21
Interest	30.00	52.10	32.00	36.92	70.00	112.96	60.00	75.18
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	11,620.08	10,475.85	11,394.00	11,289.42	20,570.00	20,574.08	20,060.00	20,658.39
DISBURSEMENTS								
Equipment	8,100.00	6,299.99	18,955.00	7,308.47	21,000.00	12,612.95	17,000.00	12,406.91
Office	-	2,534.32	-	915.76	4,000.00	200.00	5,000.00	1,155.00
Mileage and Training	-	-	-	-	2,000.00	1,532.97	3,000.00	1,926.51
Other	-	-	-	-	-	-	9,450.00	-
Transfers Out	3,300.00	-	2,780.00	80.46	-	-	-	-
TOTAL DISBURSEMENTS	11,400.00	8,834.31	21,735.00	8,304.69	27,000.00	14,345.92	34,450.00	15,488.42
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	220.08	1,641.54	(10,341.00)	2,984.73	(6,430.00)	6,228.16	(14,390.00)	5,169.97
CASH, JANUARY 1	13,385.43	13,385.43	10,400.70	10,400.70	19,788.99	19,788.99	14,619.02	14,619.02
CASH, DECEMBER 31	\$ 13,605.51	\$ 15,026.97	\$ 59.70	\$ 13,385.43	\$ 13,358.99	\$ 26,017.15	\$ 229.02	\$ 19,788.99

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

INMATE SECURITY FUND				
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges For Services	\$ 30,000.00	\$ 44,750.22	\$ 17,500.00	\$ 33,044.58
Interest	-	-	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	30,000.00	44,750.22	17,500.00	33,044.58
DISBURSEMENTS				
Office	2,000.00	-	2,000.00	-
Supplies	32,000.00	46,170.40	24,000.00	4,341.34
Equipment	-	-	8,000.00	10,359.03
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	34,000.00	46,170.40	34,000.00	14,700.37
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(4,000.00)	(1,420.18)	(16,500.00)	18,344.21
CASH, JANUARY 1	36,116.13	36,116.13	17,771.92	17,771.92
CASH, DECEMBER 31	\$ 32,116.13	\$ 34,695.95	\$ 1,271.92	\$ 36,116.13

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

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

	<u>Collector</u>	<u>Recorder</u>	<u>Sheriff</u>	<u>Prosecuting Attorney</u>	<u>School Fund</u>	<u>Fines Fund</u>
<b>ASSETS</b>						
Cash and Investments	\$ 5,559,772.68	\$ -	\$ 139,441.14	\$ 1,548.30	\$ 29,285.97	\$ -
Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	5,559,772.68	-	139,441.14	1,548.30	29,285.97	-
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	5,559,772.68	-	139,441.14	1,548.30	29,285.97	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,559,772.68</u>	<u>\$ -</u>	<u>\$ 139,441.14</u>	<u>\$ 1,548.30</u>	<u>\$ 29,285.97</u>	<u>\$ -</u>
					<b>Total Agency Funds</b>	
	<u>Tax Surplus</u>	<u>Unclaimed Fees</u>	<u>Shelter Wings</u>	<u>CERF</u>		
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 7,717.40	\$ -	\$ -	\$ 2.75	\$ 5,737,768.24	
Investments	-	-	-	-	-	
Total Investments	-	-	-	-	-	
Total Assets	7,717.40	-	-	2.75	5,737,768.24	
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	7,717.40	-	-	2.75	5,737,768.24	
UNRESERVED FUND BALANCES	-	-	-	-	-	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,717.40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2.75</u>	<u>\$ 5,737,768.24</u>	

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



THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
AGENCY FUNDS - REGULATORY BASIS  
DECEMBER 31, 2018

	<u>Collector</u>	<u>Recorder</u>	<u>Sheriff</u>	<u>Prosecuting Attorney</u>	<u>School Fund</u>	<u>Fines Fund</u>
<b>ASSETS</b>						
Cash and Investments	\$ 4,920,899.80	\$ -	\$ 94,980.68	\$ -	\$ 396.00	\$ 31,511.11
Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	4,920,899.80	-	94,980.68	-	396.00	31,511.11
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	4,920,899.80	-	94,980.68	-	396.00	31,511.11
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,920,899.80</u>	<u>\$ -</u>	<u>\$ 94,980.68</u>	<u>\$ -</u>	<u>\$ 396.00</u>	<u>\$ 31,511.11</u>
					<b>Total Agency Funds</b>	
	<u>Tax Surplus</u>	<u>Unclaimed Fees</u>	<u>Shelter Wings</u>	<u>CERF</u>		
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 7,260.77	\$ 512.00	\$ 266.00	\$ -	\$ 5,055,826.36	
Investments	-	-	-	-	-	
Total Investments	-	-	-	-	-	
Total Assets	7,260.77	512.00	266.00	-	5,055,826.36	
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	7,260.77	512.00	266.00	-	5,055,826.36	
UNRESERVED FUND BALANCES	-	-	-	-	-	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,260.77</u>	<u>\$ 512.00</u>	<u>\$ 266.00</u>	<u>\$ -</u>	<u>\$ 5,055,826.36</u>	

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Cedar, Missouri (“the County”), which is governed by a three-member board of commissioners, was established in 1845 by an Act of the Missouri Territory. In addition to the three Commissioners, there are 11 elected Constitutional Officers: County Clerk, Collector of Revenue, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator, County Surveyor 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, and social and recreation services.

The financial statements referred to above include only the primary government of the County of Cedar, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds, and a Statement 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:

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.

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

*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 similar 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 officeholders.

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.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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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 January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget 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.
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 February 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.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2019 and 2018, for purposes of taxation, was:

	<u>2019</u>	<u>2018</u>
Real Estate	\$ 122,841,777	\$ 121,085,590
Personal Property	53,499,089	51,705,678
Railroad and Utilities	6,061,758	5,110,802
	<u>\$ 182,402,624</u>	<u>\$ 177,902,070</u>

During 2019 and 2018, the County Commission approved a \$0.4990 and \$0.4960, respectively, tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	<u>2019</u>	<u>2018</u>
General Revenue Fund	\$ 0.2100	\$ 0.2070
Special Road and Bridge Fund	0.2394	0.2394
Senior Services Fund	0.0496	0.0496
	<u>\$ 0.4990</u>	<u>\$ 0.4960</u>

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 a weighted average of cash balance. Cash equivalents include any instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

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

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

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2019, and 2018, the carrying amount of the County's deposits was \$2,081,040.59 and \$1,571,068.82. The bank balance was \$8,508,998.09 and \$6,698,763.55, respectively. The total bank balances as of December 31, 2019, and 2018 were insured through the Federal Deposit Insurance Corporation and securities set aside in the name of the County by the financial institutions.

SUMMARY OF CARRYING VALUES

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

Included in the following fund financial statement captions:

Statement of Receipts, Disbursements and Changes  
in Cash Balances – Governmental Funds:

Deposits	\$ 2,081,040.59
Total Governmental Funds	2,081,040.59

Statement of Assets and Liabilities Arising From Cash  
Transactions – Agency Funds:

Deposits	5,737,768.24
Total Agency Funds	5,737,768.24

Total Deposits as of December 31, 2019	\$ <u>7,818,808.83</u>
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THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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II. DEPOSITS (concluded)

The carrying values of deposits shown above are included in the financial statements at December 31, 2018, as follows:

Included in the following fund financial statement captions:

Statement of Receipts, Disbursements and Changes  
in Cash Balances – Governmental Funds:

Deposits	\$ 1,571,068.82
Total Governmental Funds	1,571,068.82

Statement of Assets and Liabilities Arising From Cash  
Transactions – Agency Funds:

Deposits	5,055,826.36
Total Agency Funds	5,055,826.36

Total Deposits as of December 31, 2018	\$ <u>6,626,895.18</u>
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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 include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ending December 31, 2019, and 2018.

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 who sold the security to the County or its agent but not in the government's name. The County does 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 that are 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 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.

Concentration of Investment Credit Risk

Concentration of 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 a 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 years ending December 31, 2019, and 2018.

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

III. LONG-TERM DEBT

In 2012, the County issued Leasehold Revenue Bonds, Series 2012 in the amount of \$4,820,000 to provide funds for the construction, furnishing, and equipping of the new County jail and to repay the related bond anticipation notes. The County created the Jail Fund in which the activity for this project is recorded. Principal payments are due on May 1 each year through 2032. Principal payments increase each year, with \$225,000 due May 1, 2020 up to \$345,000 due on May 1, 2032. Interest is due semiannually on April 15 and May 1 of each year with interest rates increasing each year from the initial rate of 0.750% to 4.200%.

In 2016, the County issued Series 2016 Bonds in the amount of \$695,000 to complete the County jail project. Principal payments are due May 1, 2033-2035, and range from \$225,000 to \$240,000. Interest payments are due semiannually on May 1 and November 1, with an interest rate of 3.500%.

As of December 31, 2019, the unpaid principal balances of the bonds were \$4,300,000. The changes in long-term debt for the lease certificates of participation as follows:

	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid
Series 2012	\$3,825,000.00	\$ -	\$220,000.00	\$3,605,000.00	\$135,485.00
Series 2016	695,000.00	-	-	695,000.00	24,325.00
	<u>\$4,520,000.00</u>	<u>\$ -</u>	<u>\$220,000.00</u>	<u>\$4,300,000.00</u>	<u>\$159,810.00</u>

	December 31,	Interest	Principal	Total
	2020	\$ 154,640.00	\$ 225,000.00	\$ 379,640.00
	2021	148,790.00	230,000.00	378,790.00
	2022	132,350.00	240,000.00	372,350.00
	2023	135,150.00	245,000.00	380,150.00
	2024	127,188.00	255,000.00	382,188.00
	2025-2029	493,712.00	1,420,000.00	1,913,712.00
	2030-2034	189,562.50	1,445,000.00	1,634,562.50
	2035	4,200.00	240,000.00	244,200.00
		<u>\$ 1,385,592.50</u>	<u>\$ 4,300,000.00</u>	<u>\$ 5,685,592.50</u>

As of December 31, 2018, the unpaid principal balances of the bonds were \$4,520,000. The changes in long-term debt for the lease certificates of participation as follows:

	Balance 12/31/2017	Additions	Payments	Balance 12/31/2018	Interest Paid
Series 2012	\$4,040,000.00	\$ -	\$215,000.00	\$3,825,000.00	\$140,000.00
Series 2016	695,000.00	-	-	695,000.00	24,325.00
	<u>\$4,735,000.00</u>	<u>\$ -</u>	<u>\$215,000.00</u>	<u>\$4,520,000.00</u>	<u>\$164,325.00</u>



THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

III. LONG-TERM DEBT (concluded)

<u>December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2019	\$ 159,810.00	\$ 220,000.00	\$ 379,810.00
2020	154,640.00	225,000.00	379,640.00
2021	148,790.00	230,000.00	378,790.00
2022	132,350.00	240,000.00	372,350.00
2023	135,150.00	245,000.00	380,150.00
2024-2028	543,275.00	1,370,000.00	1,913,275.00
2029-2033	254,762.50	1,520,000.00	1,774,762.50
2034-2035	16,625.00	470,000.00	486,625.00
	<u>\$ 1,545,402.50</u>	<u>\$ 4,520,000.00</u>	<u>\$ 6,065,402.50</u>

IV. CAPITAL LEASES

On September 29, 2017, the county entered into a lease agreement with First Capital Equipment Leasing Corporation for two Ford police interceptor utility vehicles and nine Ford police interceptor sedan vehicles worth \$272,457.00. Annual payments of \$51,482.49 are due each September 15 through 2023. The interest rate is 3.736%.

On July 5, 2011, the County entered into a 96-month, \$125,012.00 capital lease for a Caterpillar Grader. The lease is to be paid in annual payments of \$20,203.00, which include interest at a rate of 6.000%. The capital lease was paid off during the 2019 fiscal year.

On March 17, 2014, the County entered into a 60-month, \$204,275.00 capital lease for a John Deere Grader. The lease is to be paid in annual payments of \$42,094.00, which include interest of 1.000%. The capital lease was paid off during the 2019 fiscal year.

As of December 31, 2019, the unpaid principal balances of the capital leases were \$188,043.82. The changes in long-term debt for the capital leases are as follows:

<u>Description</u>	<u>Balance 12/31/2018</u>	<u>Current Year Additions</u>	<u>Current Year Deletions and Payments</u>	<u>Balance 12/31/2019</u>	<u>Interest Paid</u>
Police Vehicles	\$ 230,899.50	\$ -	\$ 42,855.68	\$ 188,043.82	\$ 8,626.81
Caterpillar Grader	19,058.95	-	19,058.95	-	1,143.54
John Deere Grader	41,675.82	-	41,675.82	-	418.67
	<u>\$ 291,634.27</u>	<u>\$ -</u>	<u>\$ 103,590.45</u>	<u>\$ 188,043.82</u>	<u>\$ 10,189.02</u>

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

IV. CAPITAL LEASES (concluded)

The future payments for the capital leases of the County are as follows:

<u>December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2020	\$ 7,025.65	\$ 44,456.84	\$ 51,482.49
2021	5,364.66	46,117.83	51,482.49
2022	3,641.62	47,840.87	51,482.49
2023	1,854.21	49,628.28	51,482.49
	<u>\$ 17,886.14</u>	<u>\$ 188,043.82</u>	<u>\$ 205,929.96</u>

As of December 31, 2018, the unpaid principal balances of the capital leases were \$291,634.27. The changes in long-term debt for the capital leases are as follows:

<u>Description</u>	<u>Balance 12/31/2017</u>	<u>Current Year Additions</u>	<u>Current Year Deletions and Payments</u>	<u>Balance 12/31/2018</u>	<u>Interest Paid</u>
Police Vehicles	\$ 272,457.00	\$ -	\$ 41,557.50	\$ 230,899.50	\$ 9,924.99
Caterpillar Grader	37,039.13	-	17,980.18	19,058.95	2,222.34
John Deere Grader	82,937.13	-	41,261.31	41,675.82	833.18
	<u>\$ 392,433.26</u>	<u>\$ -</u>	<u>\$ 100,798.99</u>	<u>\$ 291,634.27</u>	<u>\$ 12,980.51</u>

The future payments for the capital leases of the County are as follows:

<u>December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2019	\$ 10,189.02	\$ 103,590.45	\$ 113,779.47
2020	7,025.65	44,456.84	51,482.49
2021	5,364.66	46,117.83	51,482.49
2022	3,641.62	47,840.87	51,482.49
2023	1,854.21	49,628.28	51,482.49
	<u>\$ 28,075.16</u>	<u>\$ 291,634.27</u>	<u>\$ 319,709.43</u>

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

V. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2019 and 2018 are as follows:

	2019		2018	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ -	\$ 34,768.45	\$ 38,000.00	\$ 58,687.62
Special Road and Bridge Fund	-	-	-	38,000.00
Assessment Fund	5,024.93	-	150.00	-
Jail Fund	-	-	48,330.29	-
Prosecuting Attorney Bad Check Fund	2,208.00	-	2,211.00	-
Law Enforcement Training Fund	1,818.87	-	68.47	-
Crime Victim Advocate Fund	3,503.39	-	10,357.33	150.00
Record Preservation Fund	-	-	80.46	-
County Law Enforcement Restitution Fund	-	2,208.00	-	2,211.00
Law Enforcement Sales Tax Fund	24,421.26	-	-	68.47
Recorder Technology Fund	-	-	-	80.46
TOTAL	\$ 36,976.45	\$ 36,976.45	\$ 99,197.55	\$ 99,197.55

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 Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

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

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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

A. Plan Description (concluded)

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 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, MO 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 statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2019, and 2018 were \$144,495.87 and \$135,470.27, respectively.

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2019, and 2018.

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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VIII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County had no COBRA participants at December 31, 2019 or December 31, 2018.

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in any pending litigation as of the audit report date.

B. Compensated Absences

The County provides full time employees with up to thirty days of sick time, to accrue at one-half day per calendar month of employment. Upon termination accumulated sick leave is payable at a rate of fifty percent of the total accumulated. Vacation time is accrued for every full time employee, and accrues at a rate of zero days per year up to fifteen days per year depending on the length of employment. Vacation time shall be used in its entirety within the year earned. Unused vacation will be forfeited at the end of the calendar year.

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 not appropriate 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.

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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X. RISK MANAGEMENT

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

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence for 2019 and \$2,000,000 per occurrence for 2018. It is then reinsured up to the statutory limit through excess insurance.

XI. SUBSEQUENT EVENTS

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

**SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT**

## **STATE COMPLIANCE SECTION**



THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
SCHEDULE OF STATE FINDINGS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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SCHEDULE OF STATE FINDING

- I. For the year ended December 31, 2019, actual expenditures exceeded those budgeted in the Prosecuting Attorney Bad Check Fund, Law Enforcement Training Fund and Inmate Security Fund.
- II. For the year ended December 31, 2018, actual expenditures exceeded those budgeted in the Law Enforcement Training Fund.
- III. For the year ended December 31, 2019, the Election Services Fund was deficit budgeted in the amount of (\$5,505.57).
- IV. For the year ended December 31, 2018, no budget was prepared for the Concentrated Animal Feeding Operation Fund.

## **INTERNAL CONTROL AND COMPLIANCE SECTION**



# Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

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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 Cedar, 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 Cedar ("County") as of and for the years ended December 31, 2019, and 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 4, 2020.

## **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) to determine the 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

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

September 4, 2020

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
SCHEDULE OF FINDINGS AND RESPONSES  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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I. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the years ended December 31, 2019, and 2018.

THE COUNTY OF CEDAR  
STOCKTON, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There was no prior audit for the years ended December 31, 2017, and 2016.



# Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

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September 4, 2020

To the Board of Commissioners  
County of Cedar

In planning and performing our audit of the regulatory based financial statements of the County of Cedar (the "County") as of and for the years ended December 31, 2019 and December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, 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 opinion 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, material weaknesses may exist that have not been identified.

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. We did not identify any deficiencies in County's internal control that we consider to be material weaknesses.

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 comments concerning internal control and other significant matters are presented as follows:

I. Information Required by Professional Standards

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

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

## **I. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS**

### Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2019 and 2018 fiscal years. We noted no transactions entered into by the county during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 4, 2020.



## **II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)**

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity. We noted that the County does not have accounting software that encompasses all of the County’s activity. The Clerk’s office maintains part of the County’s accounting records using QuickBooks while the Treasurer completes her accounting records by hand. They have to combine both sets of records to complete the general ledger of the County. We recommend all of the County’s accounting activity be completed using one accounting software to eliminate possible errors.