



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of DeKalb County, Missouri

The Office of the State Auditor contracted for an audit of DeKalb County's financial statements for the 2 years ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick
State Auditor

December 2023
Report No. 2023-085



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the audit of Dekalb County

2022-001	The county adopt an investment policy and review compliance with this policy at least annually as required by state statute.
2022-002	The county refrain from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to fund the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.
2022-003	The county implement internal controls to ensure that the Schedule of Expenditures of Federal Awards completely and accurately states the expenditures of federal awards of the county each year.

ANNUAL FINANCIAL REPORT

DEKALB COUNTY, MISSOURI

For the Years Ended
December 31, 2022 and 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

DEKALB COUNTY, MISSOURI

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INTRODUCTORY SECTION

DEKALB COUNTY, MISSOURI
List of Elected Officials 2021-2022

County Commission

Presiding Commissioner – Kyle Carroll
Commissioner, Western District – Kyle White
Commissioner, Eastern District – Chet Owen

Other Elected Officials

Assessor – Tanya Zimmerman
Circuit Clerk – Julie Whitsell
Collector/Treasurer – Jessica Lee
County Clerk – Melissa (Missy) Meek
Coroner – Heath Turner
Prosecuting Attorney – Eric C. Tate
Public Administrator – Connie Bray
Recorder – JoAnn Marshall
Sheriff – Kasey Keesaman

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of DeKalb County, Missouri

Opinion

We have audited the accompanying financial statements of DeKalb County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of DeKalb County, Missouri, as of December 31, 2022 and 2021, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

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 section of our report, 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 DeKalb County, Missouri, as of December 31, 2022 and 2021, or the changes in financial position thereof for the years then ended.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of DeKalb County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1, the financial statements are prepared by DeKalb County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DeKalb County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 28, 2023, on our consideration of DeKalb County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of DeKalb County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

McBride Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 28, 2023

DEKALB COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	January 1, 2021	Receipts 2021	Disbursements 2021	December 31, 2021	Receipts 2022	Disbursements 2022	December 31, 2022
General Revenue	\$ 557,571	\$ 1,844,442	\$ 1,803,129	\$ 598,884	\$ 4,129,501	\$ 4,444,973	\$ 283,412
Special Road & Bridge	2,041,242	1,466,551	1,318,996	2,188,797	973,759	891,517	2,271,039
Assessment	222,054	281,194	266,188	237,060	284,481	254,704	266,837
Bond Forfeiture	1	21,227	21,208	20	602	622	-
Collector Maintenance	28,419	20,164	16,429	32,154	18,148	25,306	24,996
Election	36,558	1,537	36,125	1,970	163,492	133,880	31,582
Emergency Management	40,289	53,326	34,713	58,902	56,807	44,769	70,940
Capital Improvement	-	1,012,344	1,012,344	-	1,021,062	1,021,062	-
Law Enforcement Restitution	5	-	-	5	50	-	55
Local Use Tax	173,951	215,522	126,178	263,295	273,824	122,533	414,586
Nursing Home Sales Tax	300,243	36,674	17,255	319,662	30,341	10,133	339,870
Prosecuting Attorney Training	1,826	1,565	-	3,391	1,058	-	4,449
PA Collections Delinquent Tax	4,283	30	-	4,313	36	-	4,349
Prosecuting Attorney Bad Check	10,992	2,844	4,434	9,402	3,177	-	12,579
Recorder	4,135	4,158	3,374	4,919	3,625	1,393	7,151
Sheriff CCW	11,250	14,884	3,573	22,561	4,855	8,446	18,970
Sheriff Civil Fees	13,077	12,295	5,496	19,876	8,234	6,307	21,803
Sheriff Law Enforcement Training	-	1,730	-	1,730	1,431	475	2,686
Technical Assistance	1,765	2,963	-	4,728	2,419	-	7,147
Cemeteries	47,449	317	5,775	41,991	319	11,130	31,180
Veterans Memorial	52	-	-	52	1	-	53
Victim Service Grant (VOCA)	-	43,741	43,741	-	46,046	46,046	-
Victims of Domestic Violence	493	524	968	49	450	499	-
Sheriff IPDS	-	2,681	-	2,681	2,590	-	5,271
Law Enforcement Sales Tax	111,100	846,450	791,201	166,349	888,173	926,942	127,580
Law Library	10,166	5,501	3,979	11,688	3,927	3,986	11,629
ACCD 911 Board	426,051	1,565,679	666,052	1,325,678	927,631	1,726,547	526,762
Senior Services Board	32,897	63,060	62,607	33,350	63,795	63,348	33,797
CARES Act	65,736	40	65,776	-	-	-	-
Senate Bill 40 Board	261,987	270,146	301,574	230,559	320,310	310,599	240,270
ARPA	-	1,219,315	118,019	1,101,296	1,219,539	2,320,835	-
Total	\$ 4,403,592	\$ 9,010,904	\$ 6,729,134	\$ 6,685,362	\$ 10,449,683	\$ 12,376,052	\$ 4,758,993

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

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

GENERAL REVENUE FUND				
Year Ended December 31,				
	2021		2022	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 358,850	\$ 277,677	\$ 307,750	\$ 275,925
Sales taxes	750,000	829,231	830,000	828,568
Intergovernmental	90,110	116,306	113,370	84,306
Charges for services	427,070	476,945	471,225	464,202
Interest	8,700	6,101	6,200	5,163
Other	77,000	65,349	2,564,145	2,418,692
Transfers in	106,000	72,833	75,000	52,645
Total Receipts	<u>\$ 1,817,730</u>	<u>\$ 1,844,442</u>	<u>\$ 4,367,690</u>	<u>\$ 4,129,501</u>
DISBURSEMENTS				
County Commission	\$ 99,918	\$ 100,016	\$ 112,527	\$ 109,527
County Clerk	96,106	96,207	101,701	102,639
Elections	40,000	-	105,000	-
Buildings and grounds	192,128	151,414	2,779,398	2,556,157
Employee fringe benefits	278,850	315,563	346,500	363,504
Treasurer	131,162	123,865	138,835	129,954
Collector	-	-	-	-
Recorder of Deeds	91,871	92,074	102,163	98,595
Circuit Clerk	39,385	30,043	40,650	41,203
Court administration	-	-	-	-
Public Administrator	22,475	23,492	23,700	23,364
Sheriff	504,362	445,040	545,830	465,748
Prosecuting Attorney	106,737	106,411	107,308	103,498
Juvenile Officer	44,362	41,615	51,608	41,481
Coroner	31,629	26,501	29,992	36,995
Other County government	187,328	191,283	191,280	210,308
Health and welfare	16,500	16,500	12,500	12,500
Transfers out	43,105	43,105	44,500	149,500
Emergency fund	54,232	-	131,100	-
Total Disbursements	<u>\$ 1,980,150</u>	<u>\$ 1,803,129</u>	<u>\$ 4,864,592</u>	<u>\$ 4,444,973</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (162,420)	\$ 41,313	\$ (496,902)	\$ (315,472)
CASH AND INVESTMENTS, JANUARY 1	<u>557,571</u>	<u>557,571</u>	<u>598,884</u>	<u>598,884</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 395,151</u>	<u>\$ 598,884</u>	<u>\$ 101,982</u>	<u>\$ 283,412</u>

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

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

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	934,100	1,309,741	970,000	887,170	214,228	270,874	270,877	272,740
Charges for services	-	-	-	-	-	-	-	-
Interest	24,000	16,164	20,000	19,779	3,116	2,347	2,350	2,860
Other	84,500	140,646	100,970	66,810	6,469	7,973	7,974	8,881
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,042,600</u>	<u>\$ 1,466,551</u>	<u>\$ 1,090,970</u>	<u>\$ 973,759</u>	<u>\$ 223,813</u>	<u>\$ 281,194</u>	<u>\$ 281,201</u>	<u>\$ 284,481</u>
DISBURSEMENTS								
Salaries	\$ 118,271	\$ 86,271	\$ 129,760	\$ 97,760	\$ 144,699	\$ 133,878	\$ 156,489	\$ 134,307
Employee fringe benefits	46,700	28,648	40,560	36,562	54,150	50,868	50,871	58,817
Materials and supplies	16,800	15,339	20,675	23,282	39,390	34,519	34,865	29,751
Services and other	175,950	173,223	343,800	169,260	36,420	24,676	23,120	11,394
Capital outlay	305,000	243,461	250,000	93,902	39,600	22,247	39,600	20,435
Construction	429,000	526,848	418,500	236,370	-	-	-	-
Transfers out	365,000	245,206	365,000	234,381	-	-	-	-
Total Disbursements	<u>\$ 1,456,721</u>	<u>\$ 1,318,996</u>	<u>\$ 1,568,295</u>	<u>\$ 891,517</u>	<u>\$ 314,259</u>	<u>\$ 266,188</u>	<u>\$ 304,945</u>	<u>\$ 254,704</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (414,121)	\$ 147,555	\$ (477,325)	\$ 82,242	\$ (90,446)	\$ 15,006	\$ (23,744)	\$ 29,777
CASH AND INVESTMENTS, JANUARY 1	<u>2,041,242</u>	<u>2,041,242</u>	<u>2,188,797</u>	<u>2,188,797</u>	<u>222,054</u>	<u>222,054</u>	<u>237,060</u>	<u>237,060</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,627,121</u></u>	<u><u>\$ 2,188,797</u></u>	<u><u>\$ 1,711,472</u></u>	<u><u>\$ 2,271,039</u></u>	<u><u>\$ 131,608</u></u>	<u><u>\$ 237,060</u></u>	<u><u>\$ 213,316</u></u>	<u><u>\$ 266,837</u></u>

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

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

	BOND FORFEITURE FUND				COLLECTOR MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	16,000	19,929	20,000	17,879
Interest	6	27	30	2	350	235	300	269
Other	700	21,200	25,000	600	100	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 706</u>	<u>\$ 21,227</u>	<u>\$ 25,030</u>	<u>\$ 602</u>	<u>\$ 16,450</u>	<u>\$ 20,164</u>	<u>\$ 20,300</u>	<u>\$ 18,148</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,001	\$ 2,000	\$ 6,611	\$ 4,511
Employee fringe benefits	-	-	-	-	4,500	-	-	-
Materials and supplies	-	-	-	-	6,000	1,673	4,500	2,468
Services and other	706	21,208	25,000	622	12,000	9,020	17,100	13,657
Capital outlay	-	-	-	-	4,600	3,736	7,000	4,670
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 706</u>	<u>\$ 21,208</u>	<u>\$ 25,000</u>	<u>\$ 622</u>	<u>\$ 29,101</u>	<u>\$ 16,429</u>	<u>\$ 35,211</u>	<u>\$ 25,306</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 19	\$ 30	\$ (20)	\$ (12,651)	\$ 3,735	\$ (14,911)	\$ (7,158)
CASH AND INVESTMENTS, JANUARY 1	<u>1</u>	<u>1</u>	<u>20</u>	<u>20</u>	<u>28,419</u>	<u>28,419</u>	<u>32,154</u>	<u>32,154</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1</u>	<u>\$ 20</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 15,768</u>	<u>\$ 32,154</u>	<u>\$ 17,243</u>	<u>\$ 24,996</u>

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

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

	ELECTION FUND				EMERGENCY MANAGEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	1,409	-	58,080	-	10,015	-	9,000
Charges for services	-	-	-	-	-	-	-	-
Interest	275	128	130	412	200	206	200	645
Other	20,000	-	1,500	-	17,905	-	12,500	2,662
Transfers in	40,000	-	105,000	105,000	43,105	43,105	44,500	44,500
Total Receipts	<u>\$ 60,275</u>	<u>\$ 1,537</u>	<u>\$ 106,630</u>	<u>\$ 163,492</u>	<u>\$ 61,210</u>	<u>\$ 53,326</u>	<u>\$ 57,200</u>	<u>\$ 56,807</u>
DISBURSEMENTS								
Salaries	\$ 6,075	\$ 6,075	\$ 6,075	\$ 6,075	\$ 30,200	\$ 30,200	\$ 30,510	\$ 30,510
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	20,500	13,119	51,500	36,387	2,110	962	1,110	1,082
Services and other	13,600	7,181	18,300	16,227	7,700	3,551	3,200	8,863
Capital outlay	-	9,750	30,000	75,191	20,000	-	-	4,314
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 40,175</u>	<u>\$ 36,125</u>	<u>\$ 105,875</u>	<u>\$ 133,880</u>	<u>\$ 60,010</u>	<u>\$ 34,713</u>	<u>\$ 34,820</u>	<u>\$ 44,769</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS								
	\$ 20,100	\$ (34,588)	\$ 755	\$ 29,612	\$ 1,200	\$ 18,613	\$ 22,380	\$ 12,038
CASH AND INVESTMENTS, JANUARY 1								
	<u>36,558</u>	<u>36,558</u>	<u>1,970</u>	<u>1,970</u>	<u>40,289</u>	<u>40,289</u>	<u>58,902</u>	<u>58,902</u>
CASH AND INVESTMENTS, DECEMBER 31								
	<u>\$ 56,658</u>	<u>\$ 1,970</u>	<u>\$ 2,725</u>	<u>\$ 31,582</u>	<u>\$ 41,489</u>	<u>\$ 58,902</u>	<u>\$ 81,282</u>	<u>\$ 70,940</u>

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

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

	CAPITAL IMPROVEMENT FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	725,000	829,231	830,000	828,568	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	600	717	800	567	-	-	-	-
Other	-	-	-	-	2	-	-	50
Transfers in	310,000	182,396	300,000	191,927	-	-	-	-
Total Receipts	<u>\$ 1,035,600</u>	<u>\$ 1,012,344</u>	<u>\$ 1,130,800</u>	<u>\$ 1,021,062</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	1,035,595	1,002,321	1,113,000	1,010,871	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	10,023	-	10,191	-	-	-	-
Total Disbursements	<u>\$ 1,035,595</u>	<u>\$ 1,012,344</u>	<u>\$ 1,113,000</u>	<u>\$ 1,021,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,800</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,800</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 55</u>

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

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

	LOCAL USE TAX FUND				NURSING HOME SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	175,000	214,418	200,000	271,441	69	-	-	70
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	850	1,104	1,000	2,383	3,200	2,174	2,200	2,771
Other	-	-	-	-	33,000	34,500	40,000	27,500
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 175,850</u>	<u>\$ 215,522</u>	<u>\$ 201,000</u>	<u>\$ 273,824</u>	<u>\$ 36,269</u>	<u>\$ 36,674</u>	<u>\$ 42,200</u>	<u>\$ 30,341</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	126,178	-	122,533	33,000	17,255	25,000	10,133
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	130,000	-	130,000	-	-	-	-	-
Total Disbursements	<u>\$ 130,000</u>	<u>\$ 126,178</u>	<u>\$ 130,000</u>	<u>\$ 122,533</u>	<u>\$ 33,000</u>	<u>\$ 17,255</u>	<u>\$ 25,000</u>	<u>\$ 10,133</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 45,850	\$ 89,344	\$ 71,000	\$ 151,291	\$ 3,269	\$ 19,419	\$ 17,200	\$ 20,208
CASH AND INVESTMENTS, JANUARY 1	<u>173,951</u>	<u>173,951</u>	<u>263,295</u>	<u>263,295</u>	<u>300,243</u>	<u>300,243</u>	<u>319,662</u>	<u>319,662</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 219,801</u>	<u>\$ 263,295</u>	<u>\$ 334,295</u>	<u>\$ 414,586</u>	<u>\$ 303,512</u>	<u>\$ 319,662</u>	<u>\$ 336,862</u>	<u>\$ 339,870</u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				PA COLLECTIONS DELINQUENT TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	750	1,547	1,501	1,026	-	-	-	-
Interest	10	18	17	32	50	30	25	36
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 760</u>	<u>\$ 1,565</u>	<u>\$ 1,518</u>	<u>\$ 1,058</u>	<u>\$ 50</u>	<u>\$ 30</u>	<u>\$ 25</u>	<u>\$ 36</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	750	-	3,500	-	2,000	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 10	\$ 1,565	\$ (1,982)	\$ 1,058	\$ (1,950)	\$ 30	\$ 25	\$ 36
CASH AND INVESTMENTS, JANUARY 1	<u>1,826</u>	<u>1,826</u>	<u>3,391</u>	<u>3,391</u>	<u>4,283</u>	<u>4,283</u>	<u>4,313</u>	<u>4,313</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,836</u></u>	<u><u>\$ 3,391</u></u>	<u><u>\$ 1,409</u></u>	<u><u>\$ 4,449</u></u>	<u><u>\$ 2,333</u></u>	<u><u>\$ 4,313</u></u>	<u><u>\$ 4,338</u></u>	<u><u>\$ 4,349</u></u>

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

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

	PROSECUTING ATTORNEY BAD CHECK FUND				RECORDER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,000	2,770	2,000	3,087	3,180	4,124	4,524	3,574
Interest	-	74	75	90	20	34	35	51
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,000</u>	<u>\$ 2,844</u>	<u>\$ 2,075</u>	<u>\$ 3,177</u>	<u>\$ 3,200</u>	<u>\$ 4,158</u>	<u>\$ 4,559</u>	<u>\$ 3,625</u>
DISBURSEMENTS								
Salaries	\$ -	\$ 4,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	5,705	-	8,250	-
Services and other	5,000	-	-	-	1,630	1,805	1,227	739
Capital outlay	-	-	-	-	-	1,569	-	654
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 4,434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,335</u>	<u>\$ 3,374</u>	<u>\$ 9,477</u>	<u>\$ 1,393</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS								
	\$ (1,000)	\$ (1,590)	\$ 2,075	\$ 3,177	\$ (4,135)	\$ 784	\$ (4,918)	\$ 2,232
CASH AND INVESTMENTS, JANUARY 1								
	<u>10,992</u>	<u>10,992</u>	<u>9,402</u>	<u>9,402</u>	<u>4,135</u>	<u>4,135</u>	<u>4,919</u>	<u>4,919</u>
CASH AND INVESTMENTS, DECEMBER 31								
	<u>\$ 9,992</u>	<u>\$ 9,402</u>	<u>\$ 11,477</u>	<u>\$ 12,579</u>	<u>\$ -</u>	<u>\$ 4,919</u>	<u>\$ 1</u>	<u>\$ 7,151</u>

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

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

	SHERIFF CCW FUND				SHERIFF CIVIL FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,000	14,460	14,760	4,700	10,000	12,166	10,000	8,060
Interest	50	124	124	155	100	129	129	174
Other	-	300	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,050</u>	<u>\$ 14,884</u>	<u>\$ 14,884</u>	<u>\$ 4,855</u>	<u>\$ 10,100</u>	<u>\$ 12,295</u>	<u>\$ 10,129</u>	<u>\$ 8,234</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,496	\$ 5,496	\$ 8,675	\$ 6,118
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	7,000	3,573	12,006	8,446	3,000	-	-	114
Capital outlay	-	-	-	-	-	-	-	75
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,000</u>	<u>\$ 3,573</u>	<u>\$ 12,006</u>	<u>\$ 8,446</u>	<u>\$ 8,496</u>	<u>\$ 5,496</u>	<u>\$ 8,675</u>	<u>\$ 6,307</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (1,950)</u>	<u>\$ 11,311</u>	<u>\$ 2,878</u>	<u>\$ (3,591)</u>	<u>\$ 1,604</u>	<u>\$ 6,799</u>	<u>\$ 1,454</u>	<u>\$ 1,927</u>
CASH AND INVESTMENTS, JANUARY 1	<u>11,250</u>	<u>11,250</u>	<u>22,561</u>	<u>22,561</u>	<u>13,077</u>	<u>13,077</u>	<u>19,876</u>	<u>19,876</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 9,300</u></u>	<u><u>\$ 22,561</u></u>	<u><u>\$ 25,439</u></u>	<u><u>\$ 18,970</u></u>	<u><u>\$ 14,681</u></u>	<u><u>\$ 19,876</u></u>	<u><u>\$ 21,330</u></u>	<u><u>\$ 21,803</u></u>

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

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

	SHERIFF LAW ENFORCEMENT TRAINING FUND				TECHNICAL ASSISTANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,260	1,226	1,500	966	-	-	-	-
Charges for services	-	-	-	-	2,100	2,942	3,200	2,370
Interest	-	4	5	14	20	21	22	49
Other	500	500	500	451	-	-	-	-
Transfers in	600	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,360</u>	<u>\$ 1,730</u>	<u>\$ 2,005</u>	<u>\$ 1,431</u>	<u>\$ 2,120</u>	<u>\$ 2,963</u>	<u>\$ 3,222</u>	<u>\$ 2,419</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	1,500	475	3,885	-	7,949	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 475</u>	<u>\$ 3,885</u>	<u>\$ -</u>	<u>\$ 7,949</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 2,360	\$ 1,730	\$ 505	\$ 956	\$ (1,765)	\$ 2,963	\$ (4,727)	\$ 2,419
CASH AND INVESTMENTS, JANUARY 1	-	-	1,730	1,730	1,765	1,765	4,728	4,728
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,360</u>	<u>\$ 1,730</u>	<u>\$ 2,235</u>	<u>\$ 2,686</u>	<u>\$ -</u>	<u>\$ 4,728</u>	<u>\$ 1</u>	<u>\$ 7,147</u>

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

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

	CEMETERIES FUND				VETERANS MEMORIAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	538	317	311	319	1	-	1	1
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 538</u>	<u>\$ 317</u>	<u>\$ 311</u>	<u>\$ 319</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,850	5,775	6,280	11,130	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,850</u>	<u>\$ 5,775</u>	<u>\$ 6,280</u>	<u>\$ 11,130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,312)	\$ (5,458)	\$ (5,969)	\$ (10,811)	\$ 1	\$ -	\$ 1	\$ 1
CASH AND INVESTMENTS, JANUARY 1	<u>47,449</u>	<u>47,449</u>	<u>41,991</u>	<u>41,991</u>	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 43,137</u>	<u>\$ 41,991</u>	<u>\$ 36,022</u>	<u>\$ 31,180</u>	<u>\$ 53</u>	<u>\$ 52</u>	<u>\$ 53</u>	<u>\$ 53</u>

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

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

	VICTIM SERVICE GRANT (VOCA) FUND				VICTIMS OF DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	44,000	38,675	-	46,046	-	-	-	-
Charges for services	-	-	-	-	550	522	600	448
Interest	-	-	-	-	3	2	3	2
Other	-	-	-	-	-	-	-	-
Transfers in	1,600	5,066	-	-	-	-	-	-
Total Receipts	<u>\$ 45,600</u>	<u>\$ 43,741</u>	<u>\$ -</u>	<u>\$ 46,046</u>	<u>\$ 553</u>	<u>\$ 524</u>	<u>\$ 603</u>	<u>\$ 450</u>
DISBURSEMENTS								
Salaries	\$ 36,000	\$ 35,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	8,145	7,658	-	-	-	-	-	-
Materials and supplies	500	-	-	-	-	-	-	-
Services and other	950	175	-	-	1,044	968	603	499
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	46,046	-	-	-	-
Total Disbursements	<u>\$ 45,595</u>	<u>\$ 43,741</u>	<u>\$ -</u>	<u>\$ 46,046</u>	<u>\$ 1,044</u>	<u>\$ 968</u>	<u>\$ 603</u>	<u>\$ 499</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 5	\$ -	\$ -	\$ -	\$ (491)	\$ (444)	\$ -	\$ (49)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	493	493	49	49
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 49</u>	<u>\$ 49</u>	<u>\$ -</u>

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

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

	SHERIFF IPDS FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	720,000	827,594	800,000	827,762
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,520	2,673	2,674	2,560	-	-	-	-
Interest	60	8	8	30	1,300	1,298	1,300	1,103
Other	-	-	-	-	-	17,558	15,100	13,262
Transfers in	-	-	-	-	-	-	10,600	46,046
Total Receipts	<u>\$ 2,580</u>	<u>\$ 2,681</u>	<u>\$ 2,682</u>	<u>\$ 2,590</u>	<u>\$ 721,300</u>	<u>\$ 846,450</u>	<u>\$ 827,000</u>	<u>\$ 888,173</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 343,350	\$ 330,595	\$ 468,169	\$ 458,129
Employee fringe benefits	-	-	-	-	124,700	110,139	145,196	161,299
Materials and supplies	-	-	-	-	6,600	7,959	13,000	5,812
Services and other	-	-	-	-	131,900	62,257	169,080	85,150
Capital outlay	-	-	-	-	218,836	275,185	192,500	216,552
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	5,066	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 825,386</u>	<u>\$ 791,201</u>	<u>\$ 987,945</u>	<u>\$ 926,942</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 2,580	\$ 2,681	\$ 2,682	\$ 2,590	\$ (104,086)	\$ 55,249	\$ (160,945)	\$ (38,769)
CASH AND INVESTMENTS, JANUARY 1	-	-	2,681	2,681	111,100	111,100	166,349	166,349
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,580</u>	<u>\$ 2,681</u>	<u>\$ 5,363</u>	<u>\$ 5,271</u>	<u>\$ 7,014</u>	<u>\$ 166,349</u>	<u>\$ 5,404</u>	<u>\$ 127,580</u>

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

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

	LAW LIBRARY FUND				ACCD 911 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	875,000	-	250,000
Charges for services	4,000	5,501	4,500	3,927	607,000	685,829	1,095,119	668,441
Interest	-	-	-	-	3,950	4,850	5,500	9,190
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,000</u>	<u>\$ 5,501</u>	<u>\$ 4,500</u>	<u>\$ 3,927</u>	<u>\$ 610,950</u>	<u>\$ 1,565,679</u>	<u>\$ 1,100,619</u>	<u>\$ 927,631</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	3,500	3,979	4,000	3,986	15,300	371	500	15
Services and other	-	-	-	-	394,310	422,588	1,595,560	1,631,155
Capital outlay	2,000	-	-	-	200,000	243,093	100,000	95,377
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,500</u>	<u>\$ 3,979</u>	<u>\$ 4,000</u>	<u>\$ 3,986</u>	<u>\$ 609,610</u>	<u>\$ 666,052</u>	<u>\$ 1,696,060</u>	<u>\$ 1,726,547</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,500)	\$ 1,522	\$ 500	\$ (59)	\$ 1,340	\$ 899,627	\$ (595,441)	\$ (798,916)
CASH AND INVESTMENTS, JANUARY 1	<u>10,166</u>	<u>10,166</u>	<u>11,688</u>	<u>11,688</u>	<u>426,051</u>	<u>426,051</u>	<u>1,325,678</u>	<u>1,325,678</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,666</u>	<u>\$ 11,688</u>	<u>\$ 12,188</u>	<u>\$ 11,629</u>	<u>\$ 427,391</u>	<u>\$ 1,325,678</u>	<u>\$ 730,237</u>	<u>\$ 526,762</u>

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

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

	SENIOR SERVICES BOARD FUND				CARES ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 55,519	\$ 62,980	\$ 57,149	\$ 63,712	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,472,013	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	75	80	80	83	344	40	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 55,594</u>	<u>\$ 63,060</u>	<u>\$ 57,229</u>	<u>\$ 63,795</u>	<u>\$ 1,472,357</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	55,594	62,607	57,229	63,348	66,080	65,776	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 55,594</u>	<u>\$ 62,607</u>	<u>\$ 57,229</u>	<u>\$ 63,348</u>	<u>\$ 66,080</u>	<u>\$ 65,776</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 453	\$ -	\$ 447	\$ 1,406,277	\$ (65,736)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>32,897</u>	<u>32,897</u>	<u>33,350</u>	<u>33,350</u>	<u>65,736</u>	<u>65,736</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 32,897</u>	<u>\$ 33,350</u>	<u>\$ 33,350</u>	<u>\$ 33,797</u>	<u>\$ 1,472,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	SENATE BILL 40 BOARD FUND				ARPA FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 170,000	\$ 188,299	\$ 175,000	\$ 190,703	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	80,000	80,749	70,000	129,151	-	1,218,554	1,218,554	1,218,554
Charges for services	-	-	-	-	-	-	-	-
Interest	500	461	500	456	-	761	600	985
Other	-	637	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 250,500</u>	<u>\$ 270,146</u>	<u>\$ 245,500</u>	<u>\$ 320,310</u>	<u>\$ -</u>	<u>\$ 1,219,315</u>	<u>\$ 1,219,154</u>	<u>\$ 1,219,539</u>
DISBURSEMENTS								
Salaries	\$ 105,560	\$ 88,942	\$ 110,000	\$ 102,602	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	24,700	11,479	25,725	14,950	-	-	-	-
Materials and supplies	12,050	3,205	12,750	2,633	-	-	-	-
Services and other	295,475	197,948	273,775	190,414	-	118,019	2,320,347	2,320,835
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 437,785</u>	<u>\$ 301,574</u>	<u>\$ 422,250</u>	<u>\$ 310,599</u>	<u>\$ -</u>	<u>\$ 118,019</u>	<u>\$ 2,320,347</u>	<u>\$ 2,320,835</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (187,285)	\$ (31,428)	\$ (176,750)	\$ 9,711	\$ -	\$ 1,101,296	\$ (1,101,193)	\$ (1,101,296)
CASH AND INVESTMENTS, JANUARY 1	<u>261,987</u>	<u>261,987</u>	<u>230,559</u>	<u>230,559</u>	<u>-</u>	<u>-</u>	<u>1,101,296</u>	<u>1,101,296</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 74,702</u>	<u>\$ 230,559</u>	<u>\$ 53,809</u>	<u>\$ 240,270</u>	<u>\$ -</u>	<u>\$ 1,101,296</u>	<u>\$ 103</u>	<u>\$ -</u>

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

DEKALB COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund/Account	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash Equivalents December 31, 2022
	January 1, 2021	Receipts 2021	Disbursements 2021	December 31, 2021	Receipts 2022	Disbursements 2022	
Treasurer Surplus Tax	\$ 18,867	\$ 4,231	\$ 1,758	\$ 21,340	\$ 23,369	\$ 4,879	\$ 39,830
Treasurer Fines	72,309	72,688	72,254	72,743	60,380	72,787	60,336
Treasurer Prosecuting Attorney MOPS	10	280	290	-	315	315	-
Treasurer Sheriff DSSSG	610	3,790	4,400	-	4,340	4,340	-
Treasurer Retirement (CERF)	-	115,853	115,853	-	109,765	109,765	-
Treasurer Unclaimed Fees	-	-	-	-	20	20	-
Treasurer Board Bill	-	293,369	293,369	-	90,366	90,366	-
Treasurer ACCD 911	-	7,725	7,725	-	7,280	7,280	-
Collector's Main Account	12,201,980	14,809,772	14,817,389	12,194,363	15,577,652	14,928,551	12,843,464
Collector Funds Held	3,411	22,100	23,198	2,313	16,632	13,050	5,895
Collector Protest	5	-	-	5	37,723	37,713	15
County Clerk's Elections	14,190	33,324	17,240	30,274	71,465	90,124	11,615
Recorder's Record	6,031	80,067	79,091	7,007	62,963	66,290	3,680
Recorder Xerox Fund	3,370	20,935	23,408	897	25,874	23,885	2,886
Sheriff Trust	7,466	185,240	189,295	3,411	172,365	173,120	2,656
Sheriff Junior Deputy Program	6,449	1,498	438	7,509	1,275	358	8,426
Sheriff Shop for Cops Account	5,453	-	5,453	-	-	-	-
Prosecuting Attorney	758	31,281	29,102	2,937	24,679	27,056	560
Public Administrator	239,842	370,630	313,922	296,550	189,291	370,960	114,881
Total	<u>\$ 12,580,751</u>	<u>\$ 16,052,783</u>	<u>\$ 15,994,185</u>	<u>\$ 12,639,349</u>	<u>\$ 16,475,754</u>	<u>\$ 16,020,859</u>	<u>\$ 13,094,244</u>

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

DEKALB COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 and 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DeKalb County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

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

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. The ARPA Fund did not have a formal budget adopted for 2021.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	<u>2022</u>	<u>2021</u>
Bond Forfeiture Fund	N/A	✓
Election Fund	✓	N/A
Emergency Management Fund	✓	N/A
Cemeteries Fund	✓	✓
Victim Service Grant (VOCA) Fund	✓	N/A
ACCD 911 Board Fund	✓	✓
Senior Services Board Fund	✓	✓
ARPA Fund	✓	✓

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2022 and 2021, for purposes of taxation were:

	<u>2022</u>	<u>2021</u>
Real Estate	\$ 163,253,940	\$ 154,111,560
Personal Property	52,558,236	43,502,732
Railroad and Utilities	20,869,193	19,560,313
Total	<u>\$ 236,681,369</u>	<u>\$ 217,174,605</u>

For calendar years 2022 and 2021, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2022</u>	<u>2021</u>
General Revenue	0.1232	0.1232
Senate Bill 40 Board	0.0881	0.0881
Senior Services Board	0.0294	0.0294

F. Cash Deposits and Investments

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

G. Interfund Activity

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

2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government’s deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2022, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 4,611,328	\$ 4,647,128	\$ 548,962
Investments - Governmental Funds	147,665	147,665	147,665
Total Governmental Funds	<u>\$ 4,758,993</u>	<u>\$ 4,794,793</u>	<u>\$ 696,627</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 13,094,244</u>	<u>\$ 9,638,571</u>	<u>\$ 167,593</u>

At December 31, 2021, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 6,538,923	\$ 6,659,233	\$ 527,250
Investments - Governmental Funds	146,439	146,439	146,439
Total Governmental Funds	<u>\$ 6,685,362</u>	<u>\$ 6,805,672</u>	<u>\$ 673,689</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 12,639,349</u>	<u>\$ 11,960,620</u>	<u>\$ 570,096</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2022 and 2021 were covered by collateral held at the Federal Reserve Bank and the County’s safekeeping bank agent in the County’s name or by a line of credit held by the County or by its agent in the County’s name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

DeKalb County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, www.molagers.org.

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of DeKalb County do not contribute to the pension plan. The January 1st statutorily required contribution rates were 8.2% and 8.6% (General), and 7.8% and 6.8% (Police) of annual covered payroll for 2022 and 2021 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2022 and 2021, the County contributed \$130,108 and \$119,042 to LAGERS.

B. County Employees' Retirement Fund (CERF)

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

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires

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

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

2) Pension Benefits

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

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

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. During 2022 and 2021, the County made employer contributions to CERF of \$54,689 and \$49,272, respectively. The County collected and remitted to CERF employee withholdings of \$109,765 and \$115,853, respectively, for the years then ended.

C. Other Retirement Plan

DeKalb County offers employees the opportunity to participate in the CERF defined contribution plan and Internal Revenue Code (IRC) Section 457 deferred compensation plan. The plan's provisions and contribution requirements were established by and may be amended only by the Missouri General Assembly. Pension plan members are eligible to participate. During 2022 and 2021 the County collected and remitted to the Section 457 Plan third-party administrator employee withholdings collected of \$31,577 and \$26,349, respectively.

D. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$11,628 each year for the years ended December 31, 2022 and 2021.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with up to 90 days of sick time – to accrue at one and one quarter days per complete calendar month of employment. Unused sick leave benefits will not be paid to employees upon termination of employment. Employees with one to nine year(s) of service accumulate annual leave at one and one quarter days per month, up to a maximum of 15 days. Employees with 10 to 14 years of service accumulate annual leave at one and one half days per month, up to a maximum of 20 days. Employees with 15 or more years of service accumulate annual leave at one and three quarters days per month, up to a maximum of 25 days. Annual leave may be carried forward from year to year up to the maximum amounts noted above. Upon termination of employment, employees will be paid for unused annual leave time that has been earned through the last day of work.

B. Federal and State Assisted Programs

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

6. RISK MANAGEMENT

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

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

7. LONG-TERM DEBT

On August 8, 2013, the County entered into an agreement with UMB Bank for Certificates of Participation to make improvements to the Courthouse in the amount of \$1,355,000 to be paid in full by March 1, 2028. On August 1, 2020 the County refinanced the loan with Security Bank of Kansas City in the amount of \$830,000. Principal is paid annually on March 1st and the interest is paid semi-annually on March 1st and September 1st of each year to be paid in full by March 1, 2027.

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 119,000	\$ 5,375	\$ 124,375
2024	123,000	4,165	127,165
2025	116,000	2,970	118,970
2026	118,000	1,800	119,800
2027	121,000	605	121,605
Totals	<u>\$ 597,000</u>	<u>\$ 14,915</u>	<u>\$ 611,915</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

<u>Description</u>	<u>Balance</u> 12/31/2021	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> 12/31/2022	<u>Interest</u> <u>Paid</u>
Courthouse Loan	\$ 713,000	\$ -	\$ (116,000)	\$ 597,000	\$ 6,550

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

<u>Description</u>	<u>Balance</u> 12/31/2020	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> 12/31/2021	<u>Interest</u> <u>Paid</u>
Courthouse Loan	\$ 830,000	\$ -	\$ (117,000)	\$ 713,000	\$ 7,830

8. SHORT-TERM DEBT

On May 12, 2022, the County approved the issuance of up to \$2,500,000 in a Tax Anticipation Note through Independent Farmers Bank to finance the cost of renovations to the Courthouse and Nursing Home. The note was secured through pledging 2023 tax revenue. The loan maturity is one year from the date of origination at a 3% interest rate.

9. OPERATING LEASES

At December 31, 2022, the County has two 60-month leases for copiers. The County Clerk and Assessor have 60-month leases through October 2027 with a monthly lease payment of \$150.

Fiscal Year Ending December 31,	Amount
2023	\$ 3,600
2024	3,600
2025	3,600
2026	3,600
2027	3,000

10. COOPERATIVE VENTURES

- A. In October 1992, the Counties of Andrew, Clinton, Caldwell and DeKalb and the City of Cameron agreed to establish a venture called ACCD 911, for the purpose of providing 911 emergency telephone services. Pursuant to Section 190.300, RSMo, the voters of the respective government entities involved approved a 15% Emergency Telephone System Tax on local telephone charges to fund the services. Pursuant to the agreement, the ACCD Regional Enhanced 911 System Board was created to be the governing body of the ACCD 911, authorized to enter into contracts, employ staff, hold/dispose of property, and incur debt, with only the ACCD 911 Venture being obligated for the debt incurred.
- B. In May 2005, the County in conjunction with Daviess County, created the Daviess-DeKalb Regional Jail District to house prisoners for the counties as well as other governments on contractual basis. A four-member commission which governs the District is comprised of the presiding commissioners and sheriffs from the two counties. In November 2005, the District voters approved a one-half cent sales tax to provide regional jail services and court facilities and equipment for the two counties. Also in November 2005, the District assumed operations at the jail facility. The counties will share equally in any net operating losses of the regional jail. Neither Daviess nor DeKalb County is obligated for debt incurred by the District.

11. SUBSEQUENT EVENTS

On May 12, 2023 the County paid \$2,215,810 in principal and \$2,367 in interest at maturity to Independent Farmers Bank for the Tax Anticipation Note issued May 12, 2022. On May 16, 2023 the County approved the issuance of a new Tax Anticipation Note with Independent Farmers Bank for one year with a principal balance of \$2,215,611 and interest rate at the Wall Street Journal Prime Rate minus 1% adjusting monthly until loan maturity.

The County has evaluated events subsequent to December 31, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 28, 2023, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of DeKalb County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of DeKalb County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise DeKalb County, Missouri's basic financial statements and have issued our report thereon dated August 28, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2022-003 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether DeKalb County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002.

DeKalb County, Missouri's Response to Findings

DeKalb County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. DeKalb County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

McBride Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 28, 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of DeKalb County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited DeKalb County, Missouri’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of DeKalb County, Missouri’s major federal programs for the years ended December 31, 2022 and 2021. DeKalb County, Missouri’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, DeKalb County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2022 and 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of DeKalb County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of DeKalb County, Missouri’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to DeKalb County, Missouri’s federal programs.

Auditor's Responsibilities for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on DeKalb County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about DeKalb County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding DeKalb County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of DeKalb County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of DeKalb County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on DeKalb County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. DeKalb County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

McBride Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 28, 2023

DEKALB COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2021	2022
U. S. DEPARTMENT OF JUSTICE				
16.575	Passed through Missouri Department of Public Safety - Crime Victim Assistance		\$ 38,675	\$ 46,046
U. S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO - 032 (38)	177,279	-
U. S. DEPARTMENT OF TREASURY				
21.019	Passed through Missouri State Treasurer - COVID-19 - Coronavirus Relief Fund Direct Program	253-01905	65,796	-
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	119,019	2,319,835
Election Assistance Commission				
90.401	Passed through Missouri Secretary of State - Help America Vote Act Requirements Payments	n/a	1,409	2,515
U. S. DEPARTMENT OF HOMELAND SECURITY				
97.042	Passed through Missouri Department of Public Safety - Emergency Management Performance Grants	n/a	<u>10,015</u>	<u>9,000</u>
Total Expenditures of Federal Awards			<u>\$ 412,193</u>	<u>\$ 2,377,396</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

DEKALB COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of DeKalb County, Missouri for the years ended December 31, 2022 and 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2022 and 2021.

DEKALB COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEARS ENDED DECEMBER 31, 2021 AND 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

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

Federal Awards:

Internal Control Over Major Programs:

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

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

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

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

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

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

See Finding 2022-003 below.

ITEMS OF NONCOMPLIANCE

2022-001: Absence of Investment Policy

Criteria: Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy.

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

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

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

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

County's Response: The Commission will work to adopt the Investment Policy per RSMO 30.950.

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

2022-002: Budgetary Compliance

Criteria: Section 50.740, RSMo prohibits expenditures in excess of approved budgets.

Condition: Expenditures exceeded budgeted appropriations for multiple funds. A list of the specific funds for each year is included at Note 1.D.10.

Cause: The County did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures do not exceed budgeted appropriations.

Effect: In order to ensure the integrity of the budgeting process, a formal budget should be adopted for each County fund and the spending limited to that amount.

Recommendation: We recommend the County refrain from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to fund the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

County's Response: The County has in the past amended the original budget if it were adequate to fund the budgeted amounts holding a public meeting and formally adopting the amended budget. We will continue to do this practice should the need arise.

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

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-003: Internal Control Over Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of the Treasury, Election Assistance Commission, and U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Department of Public Safety, Missouri Department of Transportation, Missouri State Treasurer's Office, Missouri Secretary of State

Federal Assistance Living Number: 16.575, 20.205, 21.019, 21.027, 90.401, and 97.042

Program Title: Crime Victim Assistance, Highway Planning and Construction; COVID-19 Coronavirus Relief Fund; COVID-19 Coronavirus State and Local Fiscal Recovery Funds; Help America Vote Act Requirement Payments; Emergency Management Performance Grants

Pass-through Entity Identifying Number: BRO-032(38), 253-01905

Award Year: 2022 and 2021

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

This finding was noted in the prior audit for the year ended December 31, 2020 as item 2020-001.

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2022 and 2021 annual budget documents contained errors in amounts of federal expenditures reported.

Discrepancies in amounts reported on the 2021 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	ALN Number	Federal Program	Original SEFA	Supported	Difference
DOJ	16.575	Crime Victim Assistance	\$ 38,675	\$ 38,675	\$ -
DOT	20.205	Highway Planning and Construction	177,279	177,279	-
Treasury	21.019	COVID-19 Coronavirus Relief Fund	-	65,796	(65,796)
Treasury	21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund	1,218,544	119,019	1,099,525
EAC	90.401	HAVA Requirements Payments	1,409	1,409	-
DHS	97.042	Emergency Management Performance Grants	10,015	10,015	-

Discrepancies in amounts reported on the 2022 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	ALN Number	Federal Program	Original SEFA	Supported	Difference
DOJ	16.575	Crime Victim Assistance	\$ 46,046	\$ 46,046	\$ -
Treasury	21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund	-	2,319,835	(2,319,835)
EAC	90.401	HAVA Requirements Payments	2,515	2,515	-
DHS	97.042	Emergency Management Performance Grants	9,000	9,000	-

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2022 and 2021.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year.

County's Response: We will only enter expenditures in the SEFA (Schedule of Expenditures of Federal Award) Schedule. With this audit and more training, I am now aware of the process and will be more cautious about the figures I transfer onto the SEFA schedule.

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

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

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

DEKALB COUNTY



Kyle L. Carroll
Presiding Commissioner

Chet Owen
East District Commissioner

Kyle H. White
West District Commissioner

Melissa Meek
County Clerk & LEA

Penny Gans
Chief Deputy Clerk

109 W Main/P.O. Box 248
Maysville, MO 64469
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DEKALB COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by DeKalb County, Missouri on the applicable findings in the prior audit report issued for the one year ended December 31, 2020.

2020-001: The schedule of expenditures of federal awards (SEFA) reported by the County in 2020 annual budget documents contained errors in amounts of federal expenditures reported. 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period.

Status: Not resolved, see finding 2022-003.

2020-002: Absence of Proper Investment Policy.

Status: Not resolved, see finding 2022-001.

2020-003: County's documentation was not always sufficient to support that adequate internal controls were in place to review the allowability of expenditures paid with CARES Act funding against the allowability criteria.

Status: Resolved.

DEKALB COUNTY



Kyle L. Carroll
Presiding Commissioner

Chet Owen
East District Commissioner

Kyle H. White
West District Commissioner

Melissa Meek
County Clerk & LEA

Penny Gans
Chief Deputy Clerk

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DEKALB COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2022-001

Federal Agency: N/A

Program Name: N/A

ALN Number: N/A

Responsible Official: County Commission

Views of Responsible Individuals: The Commission will work to adopt the Investment Policy per RSMO 30.950.

Finding Reference Number: 2022-002

Federal Agency: N/A

Program Name: N/A

ALN Number: N/A

Responsible Official: Melissa Meek, County Clerk

Views of Responsible Individuals: The County has in the past amended the original budget if it were adequate to fund the budgeted amounts holding a public meeting and formally adopting the amended budget. We will continue to do this practice should the need arise.

DEKALB COUNTY

Finding Reference Number: 2022-003

Federal Agency: U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of the Treasury, Election Assistance Commission, and U.S. Department of Homeland Security

Program Name: Crime Victim Assistance, Highway Planning and Construction; COVID-19 Coronavirus Relief Fund; COVID-19 Coronavirus State and Local Fiscal Recovery Funds; Help America Vote Act Requirement Payments; Emergency Management Performance Grants

ALN Number: 16.575, 20.205, 21.019, 21.027, 90.401, and 97.042

Responsible Official: Melissa Meek, County Clerk

Views of Responsible Individuals: We will only enter expenditures in the SEFA (Schedule of Expenditures of Federal Award) Schedule. With this audit and more training, I am now aware of the process and will be more cautious about the figures I transfer onto the SEFA schedule.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 28, 2023

To the County Commission
DeKalb County, Missouri

We have audited the regulatory basis financial statements of DeKalb County, Missouri for the years ended December 31, 2022 and 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), 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 May 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by DeKalb County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021 and 2022. We noted no transactions entered into by the County during the year 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. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the 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. There were no misstatements detected during the audit.

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 August 28, 2023.

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.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2021 and 2022, we considered DeKalb County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 28, 2023.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles

prescribed or permitted by Missouri law, 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.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of DeKalb County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC