



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Dunklin County, Missouri

The Office of the State Auditor contracted for an audit of Dunklin 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 CliftonLarsonAllen, LLP, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

February 2024  
Report No. 2024-019



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

### Recommendations in the audit of Dunklin County

2022-001

The county ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

**DUNKLIN COUNTY  
KENNETT, MISSOURI**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2022 AND 2021**



CPAs | CONSULTANTS | WEALTH ADVISORS

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KENNETT, MISSOURI  
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## INDEPENDENT AUDITORS' REPORT

County Commission  
Dunklin County  
Kennett, Missouri

### ***Report on the Audit of the Financial Statements***

We have audited the accompanying financial statements of Dunklin County MO, Missouri (the County), which comprise cash and investments for each fund as of December 31, 2022 and 2021, and the related statements of receipts, disbursements, and changes in cash and investment balances – budget and actual 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 and investments of each fund of the County 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 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 each fund of the County as of December 31, 2022 and 2021, or changes in financial position for the years then ended.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the County, 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 opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Missouri. 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 the financial reporting provisions prescribed or permitted by Missouri law. 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 Responsibilities 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 opinions. 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 GAAS and *Governmental 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 GAAS and *Governmental 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 the County's ability to continue as a going concern for a reasonable period of time.

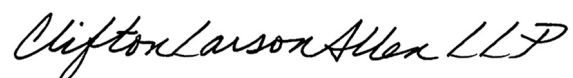
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole on the basis of accounting described in Noted 1.

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

In accordance with Government Auditing Standards, we have also issued our report dated December 26, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 26, 2023

## **FINANCIAL STATEMENTS**



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2022**

	Cash and Investments January 1, 2022	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
General Revenue Fund	\$ 7,136,814	\$ 7,099,973	\$ (6,353,142)	\$ 7,883,645
Assessment Fund	147,460	415,655	(358,559)	204,556
County Clerk Discretionary Fund	11,521	12,022	(7,755)	15,788
Domestic Violence Shelters Fund	13,277	1,934	-	15,211
Drainage District #12 Fund	1	-	-	1
Drainage District #48 Fund	64,226	31,008	(33,365)	61,869
Dunklin County Law Enforcement Restitution Fund	84,772	63,092	(53,977)	93,887
Emergency 911 Fund	241,948	709,609	(548,223)	403,334
Inmate Security Fund	114,131	423,759	(404,912)	132,978
Johnson Grass Fund	79,803	7,404	(16,460)	70,747
Law Enforcement Block Grant Fund	4,153	-	-	4,153
Law Enforcement Sales Tax Fund	686,908	1,754,402	(1,415,152)	1,026,158
Law Enforcement Training Fund	480	7,549	(8,029)	-
Levee #4 Fund	257,094	30,953	-	288,047
Levee #7 Fund	85,159	25,724	(17,725)	93,158
Opioid Fund	-	80,801	-	80,801
Prosecuting Attorney Bad Check Fund	2,311	10,062	(12,373)	-
Prosecuting Attorney Delinquent Tax Fund	8,688	802	-	9,490
Prosecuting Attorney Training Fund	189	2,235	(647)	1,777
Recorder User Fund	56,577	15,519	(2,792)	69,304
SEMO FTC Grant Fund	11,810	410,261	(410,468)	11,603
Sheriff Civil Fees Fund	13,828	62,971	(46,838)	29,961
Special Road and Bridge Fund	649,874	986,335	(931,425)	704,784
Tax Maintenance Fund	113,172	87,279	(45,253)	155,198
Victims Domestic Violence Fund	13,074	1,685	-	14,759
Sheriff Concealed Weapons Fund	143,840	-	-	143,840
Covid-19 Relief Fund	2,326,857	2,888,412	(1,059,423)	4,155,846
SB40 Fund	215,999	296,000	(215,011)	296,988
Total	<u>\$ 12,483,966</u>	<u>\$ 15,425,446</u>	<u>\$ (11,941,529)</u>	<u>\$ 15,967,883</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021**

	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021
General Revenue Fund	\$ 6,373,475	\$ 6,653,132	\$ (5,889,793)	\$ 7,136,814
Assessment Fund	85,746	388,804	(327,090)	147,460
County Clerk Discretionary Fund	7,121	7,200	(2,800)	11,521
Domestic Violence Shelters Fund	11,939	1,338	-	13,277
Drainage District #48 Fund	50,729	28,922	(15,425)	64,226
Drainage District #12 Fund	9,988	13	(10,000)	1
Drainage District #23 Fund	129	-	(129)	-
Drainage District #25 Fund	401	1	(402)	-
Dunklin County Law Enforcement Restitution Fund	66,845	52,984	(35,057)	84,772
Emergency 911 Fund	9,316	582,492	(349,860)	241,948
Inmate Security Fund	85,818	323,288	(294,975)	114,131
Johnson Grass Fund	88,918	5,648	(14,763)	79,803
Law Enforcement Block Grant Fund	1,599	2,554	-	4,153
Law Enforcement Sales Tax Fund	1,449,813	2,099,414	(2,862,319)	686,908
Law Enforcement Training Fund	5,369	1,518	(6,407)	480
Levee #4 Fund	233,943	23,186	(35)	257,094
Levee #7 Fund	77,218	24,866	(16,925)	85,159
Prosecuting Attorney Bad Check Fund	6,671	9,033	(13,393)	2,311
Prosecuting Attorney Delinquent Tax Fund	7,020	1,668	-	8,688
Prosecuting Attorney Training Fund	1,265	2,217	(3,293)	189
Recorder User Fund	44,046	15,329	(2,798)	56,577
SEMO FTC Grant Fund	11,032	373,641	(372,863)	11,810
Sheriff Civil Fees Fund	18,689	78,714	(83,575)	13,828
Special Road and Bridge Fund	582,949	880,827	(813,902)	649,874
Tax Maintenance Fund	101,188	85,921	(73,937)	113,172
Victims Domestic Violence Fund	11,177	1,897	-	13,074
Sheriff Concealed Weapons Fund	170,340	-	(26,500)	143,840
Covid-19 Relief Fund	128,041	2,835,152	(636,336)	2,326,857
SB40 Fund	285,456	286,000	(355,457)	215,999
Off System Bridge Fund	-	742,941	(742,941)	-
Total	<u>\$ 9,926,241</u>	<u>\$ 15,508,700</u>	<u>\$ (12,950,975)</u>	<u>\$ 12,483,966</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	General Revenue Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 4,147,037	\$ 2,000	\$ 3,938,687	\$ 3,223,500
Charges for Services	973,591	404,000	910,855	503,837
Intergovernmental Revenue	939,775	982,730	996,720	1,019,196
Other Revenue	315,602	243,994	251,371	217,622
Interest Income	91,138	26,000	25,498	61,000
Transfers in	632,830	-	530,000	-
Total Receipts	<u>7,099,973</u>	<u>1,658,724</u>	<u>6,653,132</u>	<u>5,025,155</u>
<b>DISBURSEMENTS</b>				
County Commission	321,009	313,137	640,734	285,044
County Clerk	189,916	143,750	174,783	144,750
Elections	124,448	134,500	69,147	107,100
Building and Grounds	463,002	415,600	377,878	391,887
Fringe	1,070,708	1,193,000	1,071,019	994,000
Hospital	15,702	12,500	12,131	4,000
Treasurer	200,047	143,300	181,215	148,850
Recorder of Deeds	142,914	81,460	119,683	88,980
Circuit Clerk	95,522	62,500	59,699	62,700
Court Administration	26,870	20,650	13,732	21,400
Public Administrator	182,314	124,498	159,306	110,890
Sheriff's Department	874,529	793,145	678,249	822,468
County Jail	1,827,075	1,701,286	1,590,077	1,515,205
Prosecuting Attorney's Salary	388,959	393,811	380,766	366,953
Juvenile Officer	209,764	215,450	175,391	207,950
County Coroner	84,869	62,600	68,611	28,500
Paternity Unit	85,833	105,210	85,256	107,210
Public Health and Welfare	23,165	22,025	17,116	20,000
Transfers Out	26,496	-	15,000	-
Total Disbursements	<u>6,353,142</u>	<u>5,938,422</u>	<u>5,889,793</u>	<u>5,427,887</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>746,831</u>	<u>(4,279,698)</u>	<u>763,339</u>	<u>(402,732)</u>
Cash and Investments - Beginning of Year	<u>7,136,814</u>	<u>7,136,814</u>	<u>6,373,475</u>	<u>6,373,475</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 7,883,645</u></u>	<u><u>\$ 2,857,116</u></u>	<u><u>\$ 7,136,814</u></u>	<u><u>\$ 5,970,743</u></u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Assessment Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 6,281	\$ 7,000	\$ 7,576	\$ 7,000
Intergovernmental Revenue	391,461	356,949	365,556	352,818
Interest Income	2,913	500	672	2,500
Transfers in	15,000	-	15,000	15,000
Total Receipts	415,655	364,449	388,804	362,318
<b>DISBURSEMENTS</b>				
Equipment	60	2,500	-	-
Telephone Expense	1,491	600	495	600
Materials and Supplies	8,328	15,300	404	13,500
Tuition / Training	594	4,000	2,936	4,000
Salaries	283,525	465,130	273,923	473,800
Mileage	47	2,500	981	2,500
Office Expenses	24,329	23,000	23,151	23,000
Professional Services	40,185	30,000	25,200	30,000
Total Disbursements	358,559	543,030	327,090	547,400
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	57,096	(178,581)	61,714	(185,082)
Cash and Investments - Beginning of Year	147,460	147,460	85,746	85,746
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 204,556</u>	<u>\$ (31,121)</u>	<u>\$ 147,460</u>	<u>\$ (99,336)</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	County Clerk Discretionary Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 2,347	\$ 2,750	\$ 3,595	\$ 2,800
Intergovernmental Revenue	9,407	3,000	3,568	2,000
Interest Income	268	30	37	40
Total Receipts	<u>12,022</u>	<u>5,780</u>	<u>7,200</u>	<u>4,840</u>
<b>DISBURSEMENTS</b>				
Salaries	4,112	3,000	800	3,000
Office Expenses	3,643	2,000	2,000	1,540
Total Disbursements	<u>7,755</u>	<u>5,000</u>	<u>2,800</u>	<u>4,540</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	4,267	780	4,400	300
Cash and Investments - Beginning of Year	<u>11,521</u>	<u>11,521</u>	<u>7,121</u>	<u>7,121</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 15,788</u></u>	<u><u>\$ 12,301</u></u>	<u><u>\$ 11,521</u></u>	<u><u>\$ 7,421</u></u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Domestic Violence Shelters Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,718	\$ 1,300	\$ 1,292	\$ 1,200
Interest Income	216	40	46	75
Total Receipts	1,934	1,340	1,338	1,275
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,934	1,340	1,338	1,275
Cash and Investments - Beginning of Year	13,277	13,277	11,939	11,939
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 15,211</u>	<u>\$ 14,617</u>	<u>\$ 13,277</u>	<u>\$ 13,214</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Drainage District #48 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 30,059	\$ 29,000	\$ 28,667	\$ 25,000
Interest Income	949	250	255	400
Total Receipts	31,008	29,250	28,922	25,400
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	33,365	70,000	15,425	50,000
Total Disbursements	33,365	70,000	15,425	50,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(2,357)	(40,750)	13,497	(24,600)
Cash and Investments - Beginning of Year	64,226	64,226	50,729	50,729
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 61,869</u>	<u>\$ 23,476</u>	<u>\$ 64,226</u>	<u>\$ 26,129</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Drainage District #12 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	-	-	13	100
Total Receipts	-	-	13	100
<b>DISBURSEMENTS</b>				
Drainage District Expenditures	-	-	10,000	19,975
Total Disbursements	-	-	10,000	19,975
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(9,987)	(19,875)
Cash and Investments - Beginning of Year	1	1	9,988	9,988
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (9,887)</u>

See accompanying Notes to Financial Statements.



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Drainage District #23 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	-	-	-	2
Total Receipts	-	-	-	2
<b>DISBURSEMENTS</b>				
Drainage District Expenditures	-	-	129	-
Total Disbursements	-	-	129	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(129)	2
Cash and Investments - Beginning of Year	-	-	129	129
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131</u>

See accompanying Notes to Financial Statements.

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	Drainage District #25 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	-	-	1	10
Total Receipts	-	-	1	10
<b>DISBURSEMENTS</b>				
Drainage District Expenditures	-	-	402	-
Total Disbursements	-	-	402	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(401)	10
Cash and Investments - Beginning of Year	-	-	401	401
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411</u>

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	Dunklin County Law Enforcement Restitution Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 61,726	\$ 55,000	\$ 52,698	\$ 60,000
Interest Income	1,366	400	286	600
Total Receipts	<u>63,092</u>	<u>55,400</u>	<u>52,984</u>	<u>60,600</u>
<b>DISBURSEMENTS</b>				
Salaries	49,397	40,000	34,057	67,000
Mileage	-	-	1,000	3,000
Other	4,580	3,500	-	-
Total Disbursements	<u>53,977</u>	<u>60,500</u>	<u>35,057</u>	<u>85,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	9,115	(5,100)	17,927	(24,400)
Cash and Investments - Beginning of Year	<u>84,772</u>	<u>84,772</u>	<u>66,845</u>	<u>66,845</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 93,887</u></u>	<u><u>\$ 79,672</u></u>	<u><u>\$ 84,772</u></u>	<u><u>\$ 42,445</u></u>

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	Emergency 911 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 704,127	\$ 564,000	\$ 581,923	\$ 564,000
Interest Income	5,482	-	569	-
Total Receipts	709,609	564,000	582,492	564,000
<b>DISBURSEMENTS</b>				
Equipment	201,959	30,000	136,908	33,000
Telephone Expense	25,915	77,000	44,954	71,000
Materials and Supplies	194	500	-	-
Tuition / Training	6,164	10,000	2,554	1,000
Salaries	23,588	22,000	23,650	21,840
Employee benefits		3,500		3,160
Mileage	-	-	809	1,000
Office Expenses	1,617	3,100	8,118	8,000
Computer	1,897	5,000	-	-
Professional Services	286,889	337,000	132,867	40,000
Total Disbursements	548,223	488,100	349,860	179,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	161,386	75,900	232,632	385,000
Cash and Investments - Beginning of Year	241,948	241,948	9,316	9,316
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 403,334</u>	<u>\$ 317,848</u>	<u>\$ 241,948</u>	<u>\$ 394,316</u>

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	Inmate Security Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 419,060	\$ 316,496	\$ 321,620	\$ 154,504
Other Revenue	-	-	1,100	11,415
Interest Income	4,699	5,000	568	500
Total Receipts	423,759	321,496	323,288	166,419
<b>DISBURSEMENTS</b>				
Professional Services	154,912	150,772	144,975	80,000
Transfers Out	250,000	-	150,000	-
Total Disbursements	404,912	150,772	294,975	80,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	18,847	170,724	28,313	86,419
Cash and Investments - Beginning of Year	114,131	114,131	85,818	85,818
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 132,978</u>	<u>\$ 284,855</u>	<u>\$ 114,131</u>	<u>\$ 172,237</u>

See accompanying Notes to Financial Statements.

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	Johnson Grass Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 6,119	\$ 5,500	\$ 5,228	\$ 5,500
Interest Income	1,285	500	420	600
Total Receipts	<u>7,404</u>	<u>6,000</u>	<u>5,648</u>	<u>6,100</u>
<b>DISBURSEMENTS</b>				
Materials and Supplies	16,350	15,000	13,912	15,000
Office Expenses	110	-	-	-
Other	-	-	851	1,200
Total Disbursements	<u>16,460</u>	<u>15,000</u>	<u>14,763</u>	<u>16,200</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(9,056)	(9,000)	(9,115)	(10,100)
Cash and Investments - Beginning of Year	<u>79,803</u>	<u>79,803</u>	<u>88,918</u>	<u>88,918</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 70,747</u></u>	<u><u>\$ 70,803</u></u>	<u><u>\$ 79,803</u></u>	<u><u>\$ 78,818</u></u>

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	Law Enforcement Block Grant Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ -	\$ -	\$ 2,554	\$ 8,500
Total Receipts	-	-	2,554	8,500
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	2,554	8,500
Cash and Investments - Beginning of Year	4,153	4,153	1,599	1,599
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 4,153</u>	<u>\$ 4,153</u>	<u>\$ 4,153</u>	<u>\$ 10,099</u>

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	Law Enforcement Sales Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 1,716,686	\$ 1,800,000	\$ 1,682,021	\$ 1,450,000
Charges for Services	16,345	65,000	411,543	20,000
Interest Income	21,371	6,000	5,850	10,000
Total Receipts	<u>1,754,402</u>	<u>1,871,000</u>	<u>2,099,414</u>	<u>1,480,000</u>
<b>DISBURSEMENTS</b>				
Interest	139,508	830,000	367,196	1,663,000
Insurance	235,644	200,000	198,772	185,000
Salaries	690,000	-	1,946,351	130,000
Transfers Out	350,000	-	350,000	-
Total Disbursements	<u>1,415,152</u>	<u>1,030,000</u>	<u>2,862,319</u>	<u>1,978,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	339,250	841,000	(762,905)	(498,000)
Cash and Investments - Beginning of Year	<u>686,908</u>	<u>686,908</u>	<u>1,449,813</u>	<u>1,449,813</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 1,026,158</u></u>	<u><u>\$ 1,527,908</u></u>	<u><u>\$ 686,908</u></u>	<u><u>\$ 951,813</u></u>

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	Law Enforcement Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,714	\$ 3,017	\$ 1,509	\$ 5,000
Interest Income	-	9	9	45
Transfers in	5,835	-	-	-
Total Receipts	7,549	3,026	1,518	5,045
<b>DISBURSEMENTS</b>				
Tuition / Training	7,253	5,753	5,376	4,000
Mileage	776	1,104	1,031	500
Total Disbursements	8,029	6,857	6,407	4,500
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(480)	(3,831)	(4,889)	545
Cash and Investments - Beginning of Year	480	480	5,369	5,369
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (3,351)</u>	<u>\$ 480</u>	<u>\$ 5,914</u>

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	Levee #4 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Property Taxes	\$ 26,857	\$ 23,000	\$ 22,261	\$ 20,000
Interest Income	4,096	1,000	925	1,500
Total Receipts	30,953	24,000	23,186	21,500
<b>DISBURSEMENTS</b>				
Other	-	-	35	-
Total Disbursements	-	-	35	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	30,953	24,000	23,151	21,500
Cash and Investments - Beginning of Year	257,094	257,094	233,943	233,943
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 288,047</u>	<u>\$ 281,094</u>	<u>\$ 257,094</u>	<u>\$ 255,443</u>

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	Levee #7 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 24,393	\$ 25,000	\$ 24,536	\$ 22,000
Interest Income	1,331	300	330	600
Transfers in	-	-	-	-
Total Receipts	25,724	25,300	24,866	22,600
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	17,725	50,000	16,925	40,000
Total Disbursements	17,725	50,000	16,925	40,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	7,999	(24,700)	7,941	(17,400)
Cash and Investments - Beginning of Year	85,159	85,159	77,218	77,218
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 93,158</u>	<u>\$ 60,459</u>	<u>\$ 85,159</u>	<u>\$ 59,818</u>

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	Opioid Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Other Revenue	\$ 80,578	\$ -	\$ -	\$ -
Interest Income	223	-	-	-
Total Receipts	80,801	-	-	-
<b>DISBURSEMENTS</b>				
Transfers Out	-	-	-	-
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	80,801	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 80,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**DUNKLIN COUNTY  
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	Prosecuting Attorney Bad Check Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 7,231	\$ 19,000	\$ 9,014	\$ 16,000
Interest Income	1	100	19	100
Transfers in	2,830	-	-	-
Total Receipts	10,062	19,100	9,033	16,100
<b>DISBURSEMENTS</b>				
Mileage	745	-	1,493	6,500
Other	11,628	11,900	11,900	11,628
Total Disbursements	12,373	11,900	13,393	18,128
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(2,311)	7,200	(4,360)	(2,028)
Cash and Investments - Beginning of Year	2,311	2,311	6,671	6,671
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 9,511</u>	<u>\$ 2,311</u>	<u>\$ 4,643</u>

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	Prosecuting Attorney Delinquent Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 665	\$ 2,000	\$ 1,639	\$ 3,200
Interest Income	137	25	29	30
Total Receipts	802	2,025	1,668	3,230
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	802	2,025	1,668	3,230
Cash and Investments - Beginning of Year	8,688	8,688	7,020	7,020
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 9,490</u>	<u>\$ 10,713</u>	<u>\$ 8,688</u>	<u>\$ 10,250</u>

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	Prosecuting Attorney Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 2,214	\$ 4,000	\$ 2,214	\$ 3,000
Interest Income	21	-	3	10
Total Receipts	2,235	4,000	2,217	3,010
<b>DISBURSEMENTS</b>				
Tuition / Training	647	4,000	3,293	3,000
Total Disbursements	647	4,000	3,293	3,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,588	-	(1,076)	10
Cash and Investments - Beginning of Year	189	189	1,265	1,265
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,777</u>	<u>\$ 189</u>	<u>\$ 189</u>	<u>\$ 1,275</u>

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	Recorder User Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 14,537	\$ 16,000	\$ 15,142	\$ 15,000
Interest Income	982	300	187	400
Total Receipts	<u>15,519</u>	<u>16,300</u>	<u>15,329</u>	<u>15,400</u>
<b>DISBURSEMENTS</b>				
Mileage	239	300	121	150
Professional Services	2,553	12,000	2,677	12,000
Total Disbursements	<u>2,792</u>	<u>12,300</u>	<u>2,798</u>	<u>12,150</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	12,727	4,000	12,531	3,250
Cash and Investments - Beginning of Year	<u>56,577</u>	<u>56,577</u>	<u>44,046</u>	<u>44,046</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 69,304</u></u>	<u><u>\$ 60,577</u></u>	<u><u>\$ 56,577</u></u>	<u><u>\$ 47,296</u></u>

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	SEMO FTC Grant Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 410,261	\$ 419,224	\$ 373,641	\$ 403,959
Total Receipts	410,261	419,224	373,641	403,959
<b>DISBURSEMENTS</b>				
Salaries	124,124	80,000	107,906	80,000
Mileage	51,725	17,944	51,964	17,944
Office Expenses	2,570	1,800	55	1,800
Other	1,913	-	-	-
Professional Services	230,136	299,760	212,938	284,495
Total Disbursements	410,468	419,224	372,863	403,959
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(207)	-	778	-
Cash and Investments - Beginning of Year	11,810	11,810	11,032	11,032
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 11,603</u>	<u>\$ 11,810</u>	<u>\$ 11,810</u>	<u>\$ 11,032</u>

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	Sheriff Civil Fees Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 50,022	\$ 51,060	\$ 51,439	\$ 45,680
Intergovernmental Revenue	12,684	723	723	662
Interest Income	265	47	52	100
Transfers in	-	-	26,500	-
Total Receipts	62,971	51,830	78,714	46,442
<b>DISBURSEMENTS</b>				
Office Expenses	37,453	54,138	25,298	60,000
Other	6,805	11,730	10,963	7,150
Computer	2,580	47,316	47,314	4,263
Total Disbursements	46,838	113,184	83,575	71,413
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	16,133	(61,354)	(4,861)	(24,971)
Cash and Investments - Beginning of Year	13,828	13,828	18,689	18,689
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 29,961</u>	<u>\$ (47,526)</u>	<u>\$ 13,828</u>	<u>\$ (6,282)</u>

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	Special Road and Bridge Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 978,349	\$ 905,000	\$ 879,407	\$ 820,000
Interest Income	7,986	1,500	1,420	3,000
Total Receipts	<u>986,335</u>	<u>906,500</u>	<u>880,827</u>	<u>823,000</u>
<b>DISBURSEMENTS</b>				
Road and Bridge Projects	901,425	2,475,000	783,902	2,475,000
Transfers Out	30,000	-	30,000	-
Total Disbursements	<u>931,425</u>	<u>2,475,000</u>	<u>813,902</u>	<u>2,475,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	54,910	(1,568,500)	66,925	(1,652,000)
Cash and Investments - Beginning of Year	<u>649,874</u>	<u>649,874</u>	<u>582,949</u>	<u>582,949</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 704,784</u></u>	<u><u>\$ (918,626)</u></u>	<u><u>\$ 649,874</u></u>	<u><u>\$ (1,069,051)</u></u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Tax Maintenance Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 83,898	\$ 82,050	\$ 85,439	\$ 90,300
Interest Income	3,381	500	482	750
Total Receipts	<u>87,279</u>	<u>82,550</u>	<u>85,921</u>	<u>91,050</u>
<b>DISBURSEMENTS</b>				
Salaries	23,060	50,000	56,449	70,325
Office Expenses	20,699	17,500	15,541	18,550
Other	1,494	2,000	1,947	1,000
Total Disbursements	<u>45,253</u>	<u>69,500</u>	<u>73,937</u>	<u>89,875</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	42,026	13,050	11,984	1,175
Cash and Investments - Beginning of Year	<u>113,172</u>	<u>113,172</u>	<u>101,188</u>	<u>101,188</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 155,198</u></u>	<u><u>\$ 126,222</u></u>	<u><u>\$ 113,172</u></u>	<u><u>\$ 102,363</u></u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Victims Domestic Violence Fund				
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,476	\$ 2,000	\$ 1,853	\$ 3,432
Interest Income	209	40	44	-
Total Receipts	1,685	2,040	1,897	3,432
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,685	2,040	1,897	3,432
Cash and Investments - Beginning of Year	13,074	13,074	11,177	11,177
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 14,759</u>	<u>\$ 15,114</u>	<u>\$ 13,074</u>	<u>\$ 14,609</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Sheriff Concealed Weapons Fund					
		2022		2021	
		Actual	Budget	Actual	Budget
RECEIPTS					
Total Receipts		\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS					
Transfers Out		-	59,046	26,500	-
Total Disbursements		-	59,046	26,500	-
RECEIPTS OVER (UNDER) DISBURSEMENTS		-	(59,046)	(26,500)	-
Cash and Investments - Beginning of Year		143,840	143,840	170,340	170,340
CASH AND INVESTMENTS - END OF YEAR		\$ 143,840	\$ 84,794	\$ 143,840	\$ 170,340

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Off System Bridge Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ -	\$ -	\$ 742,941	\$ -
Total Receipts	-	-	742,941	-
<b>DISBURSEMENTS</b>				
Salaries	-	-	742,941	-
Total Disbursements	-	-	742,941	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Covid-19 Relief Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 2,829,962	\$ 2,829,178	\$ 2,829,178	\$ -
Interest Income	58,450	6,000	5,974	1,000
Total Receipts	<u>2,888,412</u>	<u>2,835,178</u>	<u>2,835,152</u>	<u>1,000</u>
<b>DISBURSEMENTS</b>				
Salaries	79,233	-	-	-
General Disbursements and Reimbursements to Subrecipients	980,190	-	636,336	128,541
Total Disbursements	<u>1,059,423</u>	<u>-</u>	<u>636,336</u>	<u>128,541</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,828,989	2,835,178	2,198,816	(127,541)
Cash and Investments - Beginning of Year	<u>2,326,857</u>	<u>2,326,857</u>	<u>128,041</u>	<u>128,041</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 4,155,846</u>	<u>\$ 5,162,035</u>	<u>\$ 2,326,857</u>	<u>\$ 500</u>

See accompanying Notes to Financial Statements.



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	SB40 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	296,000	300,000	286,000	300,000
Total Receipts	296,000	300,000	286,000	300,000
<b>DISBURSEMENTS</b>				
SB 40 Board Expenditures	215,011	273,399	355,457	418,400
Total Disbursements	215,011	273,399	355,457	418,400
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	80,989	26,601	(69,457)	(118,400)
Cash and Investments - Beginning of Year	215,999	215,999	285,456	285,456
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 296,988</u>	<u>\$ 242,600</u>	<u>\$ 215,999</u>	<u>\$ 167,056</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2022**

	Collector Fund	Treasurer Financial Institution Tax Fund	Treasurer Principal County Schools Fund	Treasurer Surplus Certificate Bids Fund	Treasury Schools Fund	Total Fiduciary Funds
<b>ASSETS</b>						
Cash and Certificates of Deposit	\$ 9,281,945	\$ 28,436	\$ 68,830	\$ 5,818	\$ 3,552	\$ 9,388,581
Total Assets	<u>\$ 9,281,945</u>	<u>\$ 28,436</u>	<u>\$ 68,830</u>	<u>\$ 5,818</u>	<u>\$ 3,552</u>	<u>\$ 9,388,581</u>
<b>LIABILITIES</b>						
Due to Others	\$ 9,281,945	\$ 28,436	\$ 68,830	\$ 5,818	\$ 3,552	\$ 9,388,581
Total Liabilities	9,281,945	28,436	68,830	5,818	3,552	9,388,581
<b>NET POSITION</b>	-	-	-	-	-	-
Total Liabilities and Net Position	<u>\$ 9,281,945</u>	<u>\$ 28,436</u>	<u>\$ 68,830</u>	<u>\$ 5,818</u>	<u>\$ 3,552</u>	<u>\$ 9,388,581</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2021**

	Collector Fund	Treasurer Financial Institution Tax Fund	Treasurer Principal County Schools Fund	Treasurer Surplus Certificate Bids Fund	Treasury Schools Fund	Total Fiduciary Funds
<b>ASSETS</b>						
Cash and Certificates of Deposit	\$ 9,769,814	\$ 58,669	\$ 38,572	\$ 7,756	\$ 4,929	\$ 9,879,740
Total Assets	<u>\$ 9,769,814</u>	<u>\$ 58,669</u>	<u>\$ 38,572</u>	<u>\$ 7,756</u>	<u>\$ 4,929</u>	<u>\$ 9,879,740</u>
<b>LIABILITIES</b>						
Due to Others	\$ 9,769,814	\$ 58,669	\$ 38,572	\$ 7,756	\$ 4,929	\$ 9,879,740
Total Liabilities	9,769,814	58,669	38,572	7,756	4,929	9,879,740
<b>NET POSITION</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Net Position	<u>\$ 9,769,814</u>	<u>\$ 58,669</u>	<u>\$ 38,572</u>	<u>\$ 7,756</u>	<u>\$ 4,929</u>	<u>\$ 9,879,740</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Dunklin County, Missouri (County), is governed by a three-member board of commissioners and was established in 1836 by an Act of the Missouri Territory. There are nine elected Constitutional Officers: County Clerk, Collector/Treasurer, Recorder of Deeds, Sheriff, Assessor, Coroner, Circuit Clerk, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

**A. Reporting Entity**

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

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services.

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

**B. Basis of Presentation**

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – fiduciary 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. Following are fund types used by the County.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Governmental Fund Types

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

Fiduciary Fund Types

Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units. Fiduciary funds are accounted for and reported similar to the governmental funds. These funds account for activities of collections for other taxing units by the Collector of Revenue and other fiduciary operations.

**C. Basis of Accounting**

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

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

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

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

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Budget and Budgetary Accounting**

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

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments 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 for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

See State Compliance Report for findings related to budgetary requirements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Property Taxes**

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2022 and 2021, for purposes of taxation was:

	2022	2021
Real Estate	\$ 218,711,060	\$ 205,101,090
Personal Property	113,212,650	94,511,734
Railroad and Utilities	17,006,459	16,059,571
Total	<u>\$ 348,930,169</u>	<u>\$ 315,672,395</u>

During 2022 and 2021, the Senate Bill 40 board approved a \$.10 and \$.10 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	2022	2021
Senate Bill 40 Board	\$ 0.1000	\$ 0.1000

**F. Cash Deposits and Investments**

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less, if applicable. 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 cash equivalent balances are presented in the notes to the financial statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Interfund Transactions**

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

**NOTE 2 DEPOSITS AND INVESTMENTS**

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

**Deposits**

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2022 and 2021 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

**Summary of Carrying Values**

The carrying values of cash and investments in governmental and custodial funds are included in the financial statements at December 31 as follows:

	<u>2022</u>	<u>2021</u>
<b>Cash and Investments for Governmental Funds:</b>		
Cash	\$ 12,967,883	\$ 12,483,966
Investments	3,000,000	-
Total Governmental Cash and Investments	<u>\$ 15,967,883</u>	<u>\$ 12,483,966</u>
 <b>Cash and Investments for Custodial Funds:</b>		
Cash	\$ 9,388,581	\$ 9,879,740
Investments	-	-
Total Custodial Cash and Investments	<u>\$ 9,388,581</u>	<u>\$ 9,879,740</u>

**Investment Interest Rate Risk**

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



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 3 CERTIFICATES OF PARTICIPATION**

In 2004, Certificates of Participation were issued in the original principal amount of \$9,260,000 for expanding, improving, furnishing, and equipping the County's Justice Center. On August 30, 2012, the County refunded the Series 2004 Certificates of Participation (Series 2012). In 2021, the County refunded the remaining Series 2012 principal balance of \$5,235,000 at an interest rate of 3.00% maturing on December 1, 2028 (Series 2021).

The following is a schedule of changes in certificates of participation and interest paid for the years ending December 31, 2022 and 2021:

	Balance 2021	Additions	Retirement	Balance 2022	Interest Paid
Series 2021	\$ 4,560,000	\$ -	\$ (690,000)	\$ 3,870,000	\$ 136,474
Total	<u>\$ 4,560,000</u>	<u>\$ -</u>	<u>\$ (690,000)</u>	<u>\$ 3,870,000</u>	<u>\$ 136,474</u>

	Balance 2020	Additions	Retirement	Balance 2021	Interest Paid
Series 2021	\$ -	\$ 5,235,000	\$ (675,000)	\$ 4,560,000	\$ -
Series 2012	6,405,000	-	(6,405,000)	-	144,456
Total	<u>\$ 6,405,000</u>	<u>\$ 5,235,000</u>	<u>\$ (7,080,000)</u>	<u>\$ 4,560,000</u>	<u>\$ 144,456</u>

The following is a schedule of future maturities for the years ending December 31:

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2023	\$ 710,000	\$ 116,100	\$ 826,100
2024	730,000	103,380	833,380
2025	750,000	77,081	827,081
2026	775,000	50,709	825,709
2027	800,000	27,150	827,150
2028	105,000	3,150	108,150
Total	<u>\$ 3,870,000</u>	<u>\$ 377,570</u>	<u>\$ 4,247,570</u>

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 4 DIRECT BORROWING**

In 2021, the County obtained equipment financing of \$850,120 for the purchase of a computer-aided dispatch system for the Emergency 911 Fund ("911 Equipment"). The loan matures in March 2026 with quarterly debt services payments at an interest rate of 2.35%. Title to the financed equipment passes to the County after satisfactory payment. In the event of default, the equipment lessor will have the right to demand all outstanding payments are due immediately or repossession of the financed equipment.

The following is a schedule of changes in equipment finance purchases and interest paid for the years ending December 31, 2022 and 2021:

	Balance 2021	Additions	Retirement	Balance 2022	Interest Paid
911 Equipment	769,270	-	(164,177)	605,093	16,149
Total	<u>\$ 769,270</u>	<u>\$ -</u>	<u>\$ (164,177)</u>	<u>\$ 605,093</u>	<u>\$ 16,149</u>
	Balance 2020	Additions	Retirement	Balance 2021	Interest Paid
911 Equipment	-	850,120	(80,850)	769,270	18,078
Total	<u>\$ -</u>	<u>\$ 850,120</u>	<u>\$ (80,850)</u>	<u>\$ 769,270</u>	<u>\$ 18,078</u>

The following is a schedule of future maturities for the years ending December 31:

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2023	\$ 210,281	\$ 16,321	\$ 226,602
2024	172,701	8,580	181,281
2025	177,100	4,181	181,281
2026	45,011	309	45,320
Total	<u>\$ 605,093</u>	<u>\$ 29,391</u>	<u>\$ 634,484</u>

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 5 INTERFUND TRANSFERS**

Transfers between funds for the years ended December 31 are as follows:

Fund Name	2022		2021	
	Transfer In	Transfer Out	Transfer In	Transfer Out
Assessment Fund	\$ 15,000	\$ -	\$ 15,000	\$ -
General Revenue Fund	632,830	(26,496)	530,000	(15,000)
Inmate Security Fund	-	(250,000)	-	(150,000)
Law Enforcement Sales Tax Fund	-	(350,000)	-	(350,000)
Law Enforcement Training Fund	5,836	-	-	-
Prosecuting Attorney Bad Check Fund	2,830	-	-	-
Sheriff Civil Fees Fund	-	-	26,500	-
Special Road and Bridge Fund	-	(30,000)	-	(30,000)
Sheriff Concealed Weapons Fund	-	-	-	(26,500)
Total	<u>\$ 656,496</u>	<u>\$ (656,496)</u>	<u>\$ 571,500</u>	<u>\$ (571,500)</u>

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

**NOTE 6 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)**

**Plan Description**

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

**Benefits Provided**

LAGERS provides retirement, death, and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 6    LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)**

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

**Contributions**

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 6.9% (General) and 6.1% (Police) of annual covered payroll.

For the years ended December 31, 2022 and 2021, the County paid \$137,051 and \$126,864 to LAGERS, respectively.

**NOTE 7    COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

**Plan Description**

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300, RSMo. The board of directors consists of 11 members, 9 of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 7 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)**

**Plan Description (Continued)**

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**Contributions**

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

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2022 and 2021, the County collected and remitted to CERF, employee contributions of \$63,478 and \$61,653, respectively, for the years then ended.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchant and manufacturer's license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$300,343 and \$332,195, respectively, for the years ended December 31, 2022 and 2021.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 8 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 has contributed \$11,628 and \$11,900, respectively, for the years ended December 31, 2022 and 2021.

**NOTE 9 CLAIMS, COMMITMENTS, AND CONTINGENCIES**

**Litigation**

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on financial condition of the County.

**Compensated Absences**

The County provides regular full-time employees with vacation time after they have completed a year of service. Vacation time accrues at the rate of one week per completed year of employment annually, for the first two years. After six years, vacation time will accrue at one additional day per completed year with a maximum of three weeks of vacation after ten years of employment. Vacation time must be used in the calendar year earned and may not be accumulated. An employee terminating from County service shall be allowed any earned and unused vacation time, either in time off after notice of termination, or salary. Each full-time employee earns one day of sick leave per month, up to a maximum of thirty days. Employees are not compensated for unused sick leave at termination.

**Federal and State Assisted Programs**

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

**NOTE 10 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.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 9    RISK MANAGEMENT (CONTINUED)**

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

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a nonprofit 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.

## **FEDERAL COMPLIANCE SECTION**



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	2022 Provided to Subrecipients	2022 Federal Expenditures	2021 Provided to Subrecipients	2021 Federal Expenditures	Total Federal Expenditures
<b>U.S. Department of Transportation</b>							
Passed Through the Missouri Highway and Transportation Commission:							
Highway Planning and Construction Cluster							
Highway Planning and Construction	20.205	B107(9)	\$ -	\$ -	\$ -	\$ 742,941	\$ 742,941
Total U.S. Department of Transportation			-	-	-	742,941	742,941
<b>U.S. Department of the Treasury</b>							
Direct:							
COVID19: Coronavirus State and Local Fiscal Recovery Funds	21.027	None	419,103	1,059,423		508,295	1,567,718
Passed Through the Missouri State Treasurer:							
COVID19: Coronavirus Relief Fund	21.019	None	-	-	-	128,041	128,041
Total U.S. Department of Treasury			419,103	1,059,423	-	636,336	1,695,759
<b>General Service Administration</b>							
Passed Through the Office of Secretary of State:							
Election Reform Payments	39.011	None	-	11,876	-	-	11,876
Total General Service Administration			-	11,876	-	-	11,876
<b>Election Assistance Commission</b>							
Passed Through the Office of Secretary of State:							
HAVA Election Security Grants	90.404	None	-	6,848	-	-	6,848
Total Election Assistance Commission			-	6,848	-	-	6,848
<b>U.S. Department of Health and Human Services</b>							
Passed Through the Missouri Department of Social Services:							
Child Support Enforcement Grant	93.563	ERS172-383	-	128,072	-	140,930	269,002
Total U.S. Department of Health and Human Services			-	128,072	-	140,930	269,002
<b>US Department of Homeland Security</b>							
Passed through Missouri Department of Public Safety:							
Emergency Management Performance Grants	97.042	EMK-2021-EP-00006-039	-	7,200	-	-	7,200
Homeland Security Grant Program	97.067	EMK-2022-EP-00004-038	-	-	-	6,302	6,302
Total U.S. Department of Homeland Security			-	7,200	-	6,302	13,502
Total Expenditures of Federal Awards			\$ 419,103	\$ 1,213,419	\$ -	\$ 1,526,509	\$ 2,739,928

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Dunklin County MO (the County) under programs of the federal government 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of ALN 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

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



**INDEPENDENT AUDITORS' 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**

County Commission  
Dunklin County  
Kennett, 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 Dunklin County, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise Dunklin County's basic financial statements, and have issued our report thereon dated December 26, 2023. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of 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. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the state of Missouri.

***Report on Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal controls, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

#### ***Report on Compliance and Other Matters***

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

#### ***Dunklin County's Response to Findings***

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

#### ***Purpose of This Report***

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 26, 2023



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

County Commission  
Dunklin County  
Kennett, Missouri

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

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

We have audited Dunklin County'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 Dunklin County's major federal programs for the years ended December 31, 2022 and 2021. Dunklin County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Dunklin County complied, in all material respects, with the 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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Dunklin County 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 Dunklin County'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 Dunklin County's federal programs.

### ***Auditors' Responsibilities for the Audit of 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 Dunklin County'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 GAAS, *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 Dunklin County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Dunklin County'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 Dunklin County'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 Dunklin County'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.

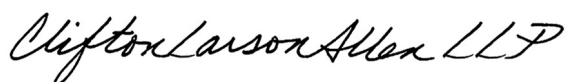
### **Report on Internal Control Over Compliance**

*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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 26, 2023

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

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***Section I – Summary of Auditors’ Results***

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Type of auditors' report issued: **GAAP - Adverse; Regulatory Basis - Unmodified**

Internal control over financial reporting:

Material weakness(es) identified?       X       yes                      no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)?                      yes       X       none reported

Noncompliance material to financial statements noted?                      yes       X       no

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?                      yes       X       no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)?                      yes       X       none reported

Type of auditors' report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?                      yes       X       no

***Identification of Major Programs***

**CFDA Number(s)**

**Name of Federal Program or Cluster**

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 auditee?                      yes       X       no



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

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***Section II – Financial Statement Findings***

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**2022-001      Interfund Transfers**

**Type of Finding:** Material Weakness in Internal Control over Compliance

**Criteria:** GASB and the regulatory basis of accounting require interfund transfers to be separately presented in the County's financial statements and properly disclosed in the financial statements.

**Condition:** Interfund transfers were not properly recorded. Under the regulatory basis of accounting, described in Note 1 to the financial statements, interfund transfers are accounted for as current period receipts and disbursements. The County recorded the transfer of cash between funds but did not record the offsetting interfund transfer in and out.

**Effect:** Inaccurate and material errors in internal and external financial statements could potentially mislead users.

**Cause:** The County's internal controls over recording of interfund transfers are not properly designed.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

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***Section III – Federal Award Findings***

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None



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**DUNKLIN COUNTY  
KENNETT, MISSOURI**

**STATE COMPLIANCE**

**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATE COMPLIANCE  
YEARS ENDED DECEMBER 31, 2022**

<b>Fund Name</b>	<b>Deficit Budget</b>	<b>No Budget</b>	<b>Actual over budget</b>
General Revenue Fund			Actual over budget
Assessment Fund	Deficit Budget		
County Clerk Discretionary Fund			Actual over budget
Emergency 911 Fund			Actual over budget
Inmate Security Fund			Actual over budget
Johnson Grass Fund			Actual over budget
Law Enforcement Sales Tax Fund			Actual over budget
Law Enforcement Training Fund	Deficit Budget		Actual over budget
Prosecuting Attorney Bad Check Fund			Actual over budget
Sheriff Civil Fees Fund	Deficit Budget		
Special Road and Bridge Fund	Deficit Budget		
Covid-19 Relief Fund			Actual over budget

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATE COMPLIANCE  
YEARS ENDED DECEMBER 31, 2021**

<b>Fund Name</b>	<b>Deficit Budget</b>	<b>No Budget</b>	<b>Actual over budget</b>
General Revenue Fund			Actual over budget
Assessment Fund	Deficit Budget		
Drainage District #12 Fund	Deficit Budget		
Drainage District #23 Fund			Actual over budget
Drainage District #25 Fund			Actual over budget
Emergency 911 Fund			Actual over budget
Inmate Security Fund			Actual over budget
Law Enforcement Sales Tax Fund			Actual over budget
Law Enforcement Training Fund			Actual over budget
Levee #4 Fund			Actual over budget
Prosecuting Attorney Training Fund			Actual over budget
Sheriff Civil Fees Fund	Deficit Budget		Actual over budget
Special Road and Bridge Fund	Deficit Budget		
Sheriff Concealed Weapons Fund		No Budget	
Covid-19 Relief Fund			Actual over budget
Off System Bridge Fund			Actual over budget



**DUNKLIN COUNTY MO  
CORRECTIVE ACTION PLAN  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Dunklin County respectfully submits the following corrective action plans for the two-year period ended December 31, 2022.

Audit period: 1/1/2020– 12/31/2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**MATERIAL WEAKNESS**

**2022-001 Financial Reporting**

Recommendation: We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County agrees and is developing a process to ensure interfund transfers are recorded properly.

Name(s) of the contact person(s) responsible for corrective action: Kent Hampton, County Clerk

Planned completion date for corrective action plan: June 30, 2024