

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Camden, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the County of Camden ("County"), Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investments Balances – All Governmental Funds – Regulatory Basis and the Statements of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis as of December 31, 2022, and the related Statements of Receipts, Disbursements and Changes in Cash and Investments Balances – Budget and Actual – All Governmental Funds – Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash and investments of each fund of the County as of December 31, 2022, and as applicable their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the financial reporting provisions of Missouri law described in Note I.

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, or as applicable, the changes in net position for the year then ended.

Basis for Opinions

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 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 I of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material 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 of Missouri. 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 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, it 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 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 opinions on the financial statements as a whole that collectively comprise the County's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 on the basis of accounting described in Note I.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued on our report dated March 7, 2024 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.



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

March 7, 2024

FINANCIAL STATEMENTS

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022

FUND	CASH AND INVESTMENTS JANUARY 1, 2022	RECEIPTS	DISBURSEMENTS	CASH AND INVESTMENTS DECEMBER 31, 2022
General Revenue Fund	\$ 10,008,239.70	\$ 19,080,371.94	\$ 18,216,800.76	\$ 10,871,810.88
Special Road and Bridge Fund	851,250.30	11,939,947.13	11,270,542.65	1,520,654.78
Assessment Fund	1,477,529.29	1,533,619.22	1,340,530.98	1,670,617.53
Tax Sales Surplus Fund	363,729.48	563,825.15	386,921.07	540,633.56
L.E.S.T. Fund	2,131,910.59	14,691,485.69	13,413,833.39	3,409,562.89
Passport Application Fees Fund	49,873.54	9,170.02	10,574.62	48,468.94
Inmate Security Fund	145,151.83	236,845.03	245,683.05	136,313.81
Sheriff's Revolving Fund	27,620.44	11,220.69	9,692.11	29,149.02
L.E.T. Fund	4,772.07	3,501.23	382.00	7,891.30
Sheriff's Fee Fund	74,774.09	27,029.85	40,881.13	60,922.81
E & W Maintenance Fund	4,396.31	16.67	-	4,412.98
PA Administrative Handling Cost Fund	212,441.32	7,053.48	94,573.00	124,921.80
PA Training Fund	6,769.69	4,506.13	3,757.89	7,517.93
PA Tax Collector Fees Fund	84,294.44	1,585.89	-	85,880.33
Road Damage Bonds Fund	983,708.73	205,398.22	1,290.50	1,187,816.45
Geographical Information Systems Fund	20,384.14	35,077.90	38,500.00	16,962.04
2008 Debt Service Fund	79,794.60	300.76	318.00	79,777.36
1996 "A" Debt Service Fund	21,621.14	81.71	-	21,702.85
1997 "A" Debt Service Fund	25,398.40	96.07	-	25,494.47
1997 "B" Debt Service Fund	52,598.55	198.90	-	52,797.45
1998 "A" Debt Service Fund	99,285.40	375.42	-	99,660.82
1998 "B" Debt Service Fund	3,292.23	12.51	-	3,304.74
1999 "B" Debt Service Fund "HH Sewer" Fund	1.18	-	-	1.18
1999 "A" Debt Service Fund "FF6,5-65U RA.Fire" Fund	5,403.93	381.90	-	5,785.83
2000 Debt Service Fund	12,575.95	14,289.50	-	26,865.45
2000 "A" Debt Service Fund	58,534.33	257.95	-	58,792.28
2004 Debt Service Fund	63,440.76	170,134.90	110,625.00	122,950.66
2003 Debt Service Fund	1,727.93	5,266.75	5,224.26	1,770.42
Camelot General Obligation Fund	28,681.78	22,420.93	22,097.75	29,004.96
2010 Debt Service Fund	-	339,232.86	339,232.86	-
Tax Maintenance Fund	172,410.11	203,192.05	117,600.00	258,002.16
HAZ-MAT Fund	-	-	-	-
R.R.S.P.F. Fund	1,544,646.18	104,213.31	118,545.00	1,530,314.49
R.R.S.P.F. Technology Fund	89,691.33	26,888.43	16,940.00	99,639.76
C.A.D.V. Fund	9,000.28	9,205.49	9,000.28	9,205.49
HAVA/MCVR Income Fund	104,461.36	80,649.22	100,000.00	85,110.58
Election Service Fund	85,282.19	35,527.69	64,420.24	56,389.64
Juvenile Services Fund	488,473.47	470,558.07	420,110.86	538,920.68
E-911 Fund	257,313.45	1,162,689.70	1,160,005.46	259,997.69
Senior Citizen Tax Fund	459,562.51	877,149.80	674,011.23	662,701.08
Normac Sewer District Fund	139,547.67	336,700.79	325,117.11	151,131.35
Sunny Slope Sewer District Fund	277,587.88	1,293,843.37	1,336,727.20	234,704.05
2014 Debt Service Fund	-	110,943.00	110,943.00	-
Camelot Estate Sewer District Fund	300,879.65	4,365,760.92	4,306,618.50	360,022.07
Prosecuting Attorney Contingency Fund	3.68	12,597.64	12,601.32	-
County Law Enforcement Restitution Fund	43,464.27	137,486.09	29,775.00	151,175.36
Energy Grant & MC Park Fund	2,787.17	661,470.24	661,366.44	2,890.97
Shadow Oaks N.I.D. Fund	-	2,068.97	1,506.65	562.32
CARES Act Fund	4,406,125.02	4,576,955.93	3,094,056.78	5,889,024.17
Tax Book System Maintenance Fund	-	100,000.00	50,000.00	50,000.00
NID Series For 7-13-K	-	-	-	-
	<u>\$ 25,280,438.36</u>	<u>\$ 63,471,605.11</u>	<u>\$ 58,160,806.09</u>	<u>\$ 30,591,237.38</u>

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

GENERAL REVENUE FUND		
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	\$ 2,835,123.00	\$ 2,936,833.69
Sales and Use Taxes	10,652,542.00	14,008,304.01
Intergovernmental	446,586.00	349,955.70
Charges for Services	1,499,416.30	1,732,711.25
Interest	21,780.00	36,017.02
Other	10,200.00	7,260.08
Transfers In	18,540.00	9,290.19
TOTAL RECEIPTS	15,484,187.30	19,080,371.94
DISBURSEMENTS		
Buildings and Grounds	656,376.00	293,428.91
Management Information Systems	562,806.00	551,236.10
Purchasing	89,111.00	67,577.10
County Commission	577,229.00	492,105.85
County Clerk	364,414.00	297,683.57
Elections	134,000.00	50,384.57
Treasurer	230,239.00	226,688.55
Collector	696,745.80	621,987.42
Recorder	391,071.00	338,118.98
Public Administrator	269,254.00	261,411.03
Other County Government	1,948,931.00	921,140.75
Auditor	367,019.00	301,076.17
Emergency Management	176,984.00	133,727.75
Planning & Zoning	341,878.00	302,521.58
Waste Water	276,261.00	227,419.27
Human Resources	90,576.00	86,513.45
Payroll Department	58,088.00	58,466.44
Accounts Payable	111,833.00	104,392.96
Circuit Clerk	25.00	25.00
Medical Examiner	287,100.00	263,099.79
Health Department	1,698,167.00	1,330,578.93
Legal	90,702.00	94,066.11
Emergency Fund	614,000.00	-
Transfers Out	10,186,597.00	11,193,150.48
TOTAL DISBURSEMENTS	20,219,406.80	18,216,800.76
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,735,219.50)	863,571.18
CASH AND INVESTMENT BALANCES, JANUARY 1	10,008,239.70	10,008,239.70
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 5,273,020.20	\$ 10,871,810.88

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

SPECIAL ROAD AND BRIDGE FUND		
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	\$ 1,986,550.00	\$ 1,995,668.71
Intergovernmental	6,667,105.12	6,899,960.29
Charges for Services	2,000.00	1,000.00
Interest	500.00	3,297.31
Other	67,601.42	67,850.39
Transfers In	2,889,990.00	2,972,170.43
TOTAL RECEIPTS	11,613,746.54	11,939,947.13
 DISBURSEMENTS		
Salaries & Fringe Benefits	3,776,520.00	3,361,849.80
Supplies	60,722.04	60,722.04
Vehicle Expense	589,088.45	550,464.52
Office Expense	95,182.13	85,855.88
Contract Services	521,013.40	521,013.16
Road & Bridge Materials	4,524,901.58	4,216,293.95
Equipment Repairs	514,149.20	514,148.73
Equipment Rentals	115,000.00	113,543.73
Equipment Purchases	543,994.20	543,994.20
Insurance	91,000.00	80,326.00
Other Expenditures	295,728.75	-
FEMA Disaster Relief	165,106.79	165,106.79
Transfers Out	1,016,150.00	1,057,223.85
TOTAL DISBURSEMENTS	12,308,556.54	11,270,542.65
RECEIPTS OVER (UNDER) DISBURSEMENTS	(694,810.00)	669,404.48
CASH AND INVESTMENT BALANCES, JANUARY 1	851,250.30	851,250.30
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 156,440.30	\$ 1,520,654.78

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

	<u>ASSESSMENT FUND</u>		<u>TAX SALES SURPLUS FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Intergovernmental	\$ 801,580.00	\$ 887,193.27	\$ -	\$ -
Interest	2,030.00	6,855.57	400.00	2,025.04
Other	1,000.00	-	110,000.00	561,800.11
Transfers In	599,000.00	639,570.38	-	-
TOTAL RECEIPTS	<u>1,403,610.00</u>	<u>1,533,619.22</u>	<u>110,400.00</u>	<u>563,825.15</u>
DISBURSEMENTS				
Salaries	839,221.00	818,405.40	-	-
Employee Fringe Benefits	353,539.00	342,773.35	-	-
Assessor's Office	314,844.00	141,052.23	-	-
Tax Surplus Expenditures	-	-	128,620.00	386,921.07
Other	250.00	200.00	-	-
Transfers Out	52,100.00	38,100.00	-	-
TOTAL DISBURSEMENTS	<u>1,559,954.00</u>	<u>1,340,530.98</u>	<u>128,620.00</u>	<u>386,921.07</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(156,344.00)	193,088.24	(18,220.00)	176,904.08
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>1,477,529.29</u>	<u>1,477,529.29</u>	<u>363,729.48</u>	<u>363,729.48</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 1,321,185.29</u>	<u>\$ 1,670,617.53</u>	<u>\$ 345,509.48</u>	<u>\$ 540,633.56</u>

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022

	L.E.S.T. FUND		PASSPORT APPLICATION FEES FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	\$ 4,638,000.00	\$ 5,711,247.19	\$ -	\$ -
Intergovernmental	3,098,652.79	2,082,192.99	-	-
Charges for Services	-	-	10,000.00	8,995.00
Interest	450.00	7,985.65	350.00	175.02
Other	-	-	-	-
Transfers In	5,908,185.00	6,890,059.86	-	-
TOTAL RECEIPTS	<u>13,645,287.79</u>	<u>14,691,485.69</u>	<u>10,350.00</u>	<u>9,170.02</u>
DISBURSEMENTS				
Building & Grounds	626,063.00	519,161.27	-	-
Circuit Court 26th Judicial Circuit	92,015.00	56,712.54	-	-
Juvenile Detention Facility	278,952.00	228,478.23	-	-
Circuit Clerk	369,440.49	327,498.30	-	-
Associate Circuit Court	85,472.00	63,662.49	-	-
Prosecuting Attorney	1,586,988.00	1,505,799.97	-	-
Child Support Enforcement	236,759.00	204,232.62	-	-
Sheriff's Department Operations	7,209,003.00	6,525,595.61	-	-
Sheriff's Department Corrections	2,628,227.00	2,402,687.24	-	-
Task Force- LANEG 'NCAP'	1,071,106.00	618,354.20	-	-
Medical Examiner	-	-	-	-
Sheriff Department Overtime Grants	100,186.00	68,459.94	-	-
Office Supplies	-	-	1,000.00	-
Postage	-	-	2,000.00	1,336.66
Equipment and Repair	-	-	2,000.00	-
Other	-	-	5,005.00	317.96
Transfer Out	831,822.00	893,190.98	8,920.00	8,920.00
TOTAL DISBURSEMENTS	<u>15,116,033.49</u>	<u>13,413,833.39</u>	<u>18,925.00</u>	<u>10,574.62</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,470,745.70)	1,277,652.30	(8,575.00)	(1,404.60)
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>2,131,910.59</u>	<u>2,131,910.59</u>	<u>49,873.54</u>	<u>49,873.54</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 661,164.89</u>	<u>\$ 3,409,562.89</u>	<u>\$ 41,298.54</u>	<u>\$ 48,468.94</u>

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

	INMATE SECURITY FUND		SHERIFF'S REVOLVING FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	224,447.54	236,312.81	43,000.00	11,115.00
Interest	-	532.22	-	105.69
Other	-	-	1,500.00	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>224,447.54</u>	<u>236,845.03</u>	<u>44,500.00</u>	<u>11,220.69</u>
DISBURSEMENTS				
Biometric Verification Maintenance	214,947.54	245,683.05	-	-
Office Supplies	-	-	-	-
Range Equipment and Supply	-	-	1,600.00	-
Training	-	-	2,000.00	950.00
Meals and Housing	-	-	400.00	-
Mule	-	-	1,500.00	687.25
Building	-	-	30,000.00	4,309.45
Other	-	-	14,700.00	3,745.41
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>214,947.54</u>	<u>245,683.05</u>	<u>50,200.00</u>	<u>9,692.11</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,500.00	(8,838.02)	(5,700.00)	1,528.58
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>145,151.83</u>	<u>145,151.83</u>	<u>27,620.44</u>	<u>27,620.44</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 154,651.83</u>	<u>\$ 136,313.81</u>	<u>\$ 21,920.44</u>	<u>\$ 29,149.02</u>

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

	<u>L.E.T. FUND</u>		<u>SHERIFF'S FEE FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Charges for Services	\$ 4,800.00	\$ 3,475.00	\$ 38,500.00	\$ 20,575.50
Interest	-	26.23	-	224.35
Other	-	-	-	6,230.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>4,800.00</u>	<u>3,501.23</u>	<u>38,500.00</u>	<u>27,029.85</u>
DISBURSEMENTS				
Mileage	100.00	-	-	-
Training Expense	1,400.00	-	-	-
Range	1,000.00	132.00	-	-
Tuition	1,000.00	-	-	-
Meals/Room	1,000.00	250.00	-	-
Equipment	-	-	-	-
Legal Fees	-	-	8,700.00	1,469.12
Other	-	-	88,000.00	39,412.01
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>4,500.00</u>	<u>382.00</u>	<u>96,700.00</u>	<u>40,881.13</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	300.00	3,119.23	(58,200.00)	(13,851.28)
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>4,772.07</u>	<u>4,772.07</u>	<u>74,774.09</u>	<u>74,774.09</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 5,072.07</u>	<u>\$ 7,891.30</u>	<u>\$ 16,574.09</u>	<u>\$ 60,922.81</u>

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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 YEAR ENDED DECEMBER 31, 2022

	<u>E & W MAINTENANCE FUND</u>		<u>PA ADMINISTRATIVE HANDLING COST FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	15,000.00	6,288.42
Interest	40.00	16.67	600.00	765.06
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>40.00</u>	<u>16.67</u>	<u>15,600.00</u>	<u>7,053.48</u>
DISBURSEMENTS				
P.A. Bad Check Miscellaneous	-	-	200,000.00	94,573.00
Other	4,300.00	-	1,500.00	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>4,300.00</u>	<u>-</u>	<u>201,500.00</u>	<u>94,573.00</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,260.00)	16.67	(185,900.00)	(87,519.52)
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>4,396.31</u>	<u>4,396.31</u>	<u>212,441.32</u>	<u>212,441.32</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 136.31</u>	<u>\$ 4,412.98</u>	<u>\$ 26,541.32</u>	<u>\$ 124,921.80</u>

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THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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	PA TRAINING FUND		PA TAX COLLECTOR FEES FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 2,800.00	\$ 4,477.95	\$ -	\$ -
Interest	-	28.18	-	322.40
Other	-	-	4,000.00	1,263.49
Transfers In	-	-	-	-
TOTAL RECEIPTS	2,800.00	4,506.13	4,000.00	1,585.89
DISBURSEMENTS				
Mileage	500.00	108.81	-	-
Training	1,000.00	3,649.08	-	-
Other	-	-	3,000.00	-
TOTAL DISBURSEMENTS	1,500.00	3,757.89	3,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,300.00	748.24	1,000.00	1,585.89
CASH AND INVESTMENT BALANCES, JANUARY 1	6,769.69	6,769.69	84,294.44	84,294.44
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 8,069.69	\$ 7,517.93	\$ 85,294.44	\$ 85,880.33

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THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
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	ROAD DAMAGE BONDS FUND		GEOGRAPHICAL INFORMATION SYSTEMS FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 50,000.00	\$ 199,167.04	\$ 3,000.00	\$ -
Interest	750.00	6,231.18	-	77.90
Other	-	-	-	-
Transfers In	-	-	35,000.00	35,000.00
TOTAL RECEIPTS	50,750.00	205,398.22	38,000.00	35,077.90
DISBURSEMENTS				
Road Damage /Impact fees	15,000.00	1,290.50	-	-
Office Expense	-	-	38,500.00	38,500.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	15,000.00	1,290.50	38,500.00	38,500.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	35,750.00	204,107.72	(500.00)	(3,422.10)
CASH AND INVESTMENT BALANCES, JANUARY 1	983,708.73	983,708.73	20,384.14	20,384.14
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 1,019,458.73	\$ 1,187,816.45	\$ 19,884.14	\$ 16,962.04

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THE COUNTY OF CAMDEN
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	2008 DEBT SERVICE FUND		1996 "A" DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Interest	50.00	300.76	27.00	81.71
Transfers In	-	-	-	-
TOTAL RECEIPTS	50.00	300.76	27.00	81.71
DISBURSEMENTS				
2008 Debt Service Fund	-	-	-	-
1996A Debt Service Fund	-	-	-	-
Transfers Out	318.00	318.00	-	-
TOTAL DISBURSEMENTS	318.00	318.00	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(268.00)	(17.24)	27.00	81.71
CASH AND INVESTMENT BALANCES, JANUARY 1	79,794.60	79,794.60	21,621.14	21,621.14
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 79,526.60	\$ 79,777.36	\$ 21,648.14	\$ 21,702.85

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	1997 "A" DEBT SERVICE FUND		1997 "B" DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Interest	32.00	96.07	65.00	198.90
Transfers In	-	-	-	-
TOTAL RECEIPTS	32.00	96.07	65.00	198.90
DISBURSEMENTS				
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	32.00	96.07	65.00	198.90
CASH AND INVESTMENT BALANCES, JANUARY 1	25,398.40	25,398.40	52,598.55	52,598.55
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 25,430.40	\$ 25,494.47	\$ 52,663.55	\$ 52,797.45

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	1998 "A" DEBT SERVICE FUND		1998 "B" DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ 27.00	\$ -
Interest	123.00	375.42	-	12.51
Transfers In	-	-	-	-
TOTAL RECEIPTS	123.00	375.42	27.00	12.51
DISBURSEMENTS				
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	123.00	375.42	27.00	12.51
CASH AND INVESTMENT BALANCES, JANUARY 1	99,285.40	99,285.40	3,292.23	3,292.23
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 99,408.40	\$ 99,660.82	\$ 3,319.23	\$ 3,304.74

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	<u>1999 "B" DEBT SERVICE FUND "HH SEWER" FUND</u>		<u>1999 "A" DEBT SERVICE FUND "FF6,5-65U,RA.FIRE" FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ 1,201.00	\$ 360.59
Intergovernmental	26,000.00	-	-	-
Interest	-	-	5.00	21.31
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>26,000.00</u>	<u>-</u>	<u>1,206.00</u>	<u>381.90</u>
DISBURSEMENTS				
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	26,000.00	-	1,206.00	381.90
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>1.18</u>	<u>1.18</u>	<u>5,403.93</u>	<u>5,403.93</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 26,001.18</u>	<u>\$ 1.18</u>	<u>\$ 6,609.93</u>	<u>\$ 5,785.83</u>

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	2000 DEBT SERVICE FUND		2000 "A" DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 5,670.00	\$ 14,211.96	\$ 225.00	\$ 36.47
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	50.00	77.54	100.00	221.48
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	5,720.00	14,289.50	325.00	257.95
DISBURSEMENTS				
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,720.00	14,289.50	325.00	257.95
CASH AND INVESTMENT BALANCES, JANUARY 1	12,575.95	12,575.95	58,534.33	58,534.33
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 18,295.95	\$ 26,865.45	\$ 58,859.33	\$ 58,792.28

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	<u>2004 DEBT SERVICE FUND</u>		<u>2003 DEBT SERVICE FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Property Taxes	\$ 117,700.00	\$ 169,863.44	\$ 5,000.00	\$ 5,206.67
Interest	40.00	271.46	30.00	60.08
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>117,740.00</u>	<u>170,134.90</u>	<u>5,030.00</u>	<u>5,266.75</u>
DISBURSEMENTS				
2003 Debt Service Fund	-	-	4,892.00	5,224.26
Transfers Out	<u>113,125.00</u>	<u>110,625.00</u>	<u>-</u>	<u>-</u>
TOTAL DISBURSEMENTS	<u>113,125.00</u>	<u>110,625.00</u>	<u>4,892.00</u>	<u>5,224.26</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,615.00	59,509.90	138.00	42.49
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>63,440.76</u>	<u>63,440.76</u>	<u>1,727.93</u>	<u>1,727.93</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 68,055.76</u>	<u>\$ 122,950.66</u>	<u>\$ 1,865.93</u>	<u>\$ 1,770.42</u>

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THE COUNTY OF CAMDEN
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	<u>CAMELOT GENERAL OBLIGATION FUND</u>		<u>2010 DEBT SERVICE FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Property Taxes	\$ 20,000.00	\$ 22,318.39	\$ -	\$ -
Interest	55.00	102.54	-	-
Transfers In	-	-	<u>339,232.00</u>	<u>339,232.86</u>
TOTAL RECEIPTS	<u>20,055.00</u>	<u>22,420.93</u>	<u>339,232.00</u>	<u>339,232.86</u>
DISBURSEMENTS				
Camelot GEO Bond	23,985.00	22,097.75	-	-
2010 Debt Service Fund	-	-	<u>359,678.00</u>	<u>339,232.86</u>
TOTAL DISBURSEMENTS	<u>23,985.00</u>	<u>22,097.75</u>	<u>359,678.00</u>	<u>339,232.86</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,930.00)	323.18	(20,446.00)	-
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>28,681.78</u>	<u>28,681.78</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u><u>\$ 24,751.78</u></u>	<u><u>\$ 29,004.96</u></u>	<u><u>\$ (20,446.00)</u></u>	<u><u>\$ -</u></u>

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THE COUNTY OF CAMDEN
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	<u>TAX MAINTENANCE FUND</u>		<u>HAZ-MAT FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	119,000.00	116,075.95	-	-
Interest	1,250.00	716.10	130.00	-
Other	-	400.00	-	-
Transfers In	-	86,000.00	-	-
TOTAL RECEIPTS	<u>120,250.00</u>	<u>203,192.05</u>	<u>130.00</u>	<u>-</u>
DISBURSEMENTS				
Equipment	25,000.00	-	-	-
Training	10,000.00	-	-	-
Legal Expense	10,000.00	-	-	-
Haz-Mat - Emergency Management	-	-	228.00	-
Other	305,000.00	67,600.00	-	-
Transfers Out	50,000.00	50,000.00	-	-
TOTAL DISBURSEMENTS	<u>400,000.00</u>	<u>117,600.00</u>	<u>228.00</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(279,750.00)	85,592.05	(98.00)	-
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>172,410.11</u>	<u>172,410.11</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ (107,339.89)</u>	<u>\$ 258,002.16</u>	<u>\$ (98.00)</u>	<u>\$ -</u>

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	R.R.S.P.F. FUND		R.R.S.P.F TECHNOLOGY FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	110,000.00	98,803.25	26,000.00	26,540.00
Interest	4,000.00	5,410.06	-	348.43
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>114,000.00</u>	<u>104,213.31</u>	<u>26,000.00</u>	<u>26,888.43</u>
DISBURSEMENTS				
R.R.S.P.F Miscellaneous	220,000.00	118,545.00	-	-
Technology	-	-	30,000.00	16,940.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>220,000.00</u>	<u>118,545.00</u>	<u>30,000.00</u>	<u>16,940.00</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(106,000.00)	(14,331.69)	(4,000.00)	9,948.43
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>1,544,646.18</u>	<u>1,544,646.18</u>	<u>89,691.33</u>	<u>89,691.33</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 1,438,646.18</u>	<u>\$ 1,530,314.49</u>	<u>\$ 85,691.33</u>	<u>\$ 99,639.76</u>

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	<u>C.A.D.V. FUND</u>		<u>HAVA/MCVR INCOME FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Charges for Services	\$ 12,500.00	\$ 9,182.00	\$ 5,500.00	\$ 80,424.66
Interest	10.00	23.49	-	224.56
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>12,510.00</u>	<u>9,205.49</u>	<u>5,500.00</u>	<u>80,649.22</u>
DISBURSEMENTS				
CADV Miscellaneous	12,505.00	9,000.28	-	-
Equipment	-	-	40,000.00	100,000.00
TOTAL DISBURSEMENTS	<u>12,505.00</u>	<u>9,000.28</u>	<u>40,000.00</u>	<u>100,000.00</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	5.00	205.21	(34,500.00)	(19,350.78)
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>9,000.28</u>	<u>9,000.28</u>	<u>104,461.36</u>	<u>104,461.36</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 9,005.28</u>	<u>\$ 9,205.49</u>	<u>\$ 69,961.36</u>	<u>\$ 85,110.58</u>

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	<u>ELECTION SERVICE FUND</u>		<u>JUVENILE SERVICES FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Intergovernmental	\$ 5,000.00	\$ 35,325.18	\$ 471,442.00	\$ 321,594.03
Interest	25.00	202.51	-	2,165.70
Other	-	-	-	142.50
Transfers In	-	-	215,001.00	146,655.84
TOTAL RECEIPTS	<u>5,025.00</u>	<u>35,527.69</u>	<u>686,443.00</u>	<u>470,558.07</u>
DISBURSEMENTS				
Training	35,000.00	64,420.24	-	-
Office Supply	-	-	2,500.00	2,002.78
Printing	-	-	2,000.00	368.08
Postage	-	-	3,000.00	377.96
Equipment	-	-	6,000.00	5,157.99
Equipment Repairs	-	-	6,000.00	3,600.00
Travel Exp & Mileage	-	-	8,000.00	3,782.13
Training	-	-	5,000.00	-
Prof. Assoc Dues	-	-	1,200.00	925.00
Service Contracts	-	-	31,000.00	11,069.68
Telephone	-	-	15,000.00	13,433.74
Communications	-	-	3,000.00	1,660.00
Legal Expense	-	-	4,000.00	3,838.32
Guardian Ad Litem	-	-	42,500.00	35,231.21
Legal Counsel	-	-	185,000.00	126,975.24
Consultant	-	-	3,500.00	1,660.00
Juv. Office Attorney/ Contract	-	-	80,000.00	80,000.00
Juv. Sv. Maintenance of Effort	-	-	288,743.00	130,028.73
TOTAL DISBURSEMENTS	<u>35,000.00</u>	<u>64,420.24</u>	<u>686,443.00</u>	<u>420,110.86</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(29,975.00)	(28,892.55)	-	50,447.21
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>85,282.19</u>	<u>85,282.19</u>	<u>488,473.47</u>	<u>488,473.47</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 55,307.19</u>	<u>\$ 56,389.64</u>	<u>\$ 488,473.47</u>	<u>\$ 538,920.68</u>

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THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

	E-911 FUND		SENIOR CITIZEN TAX FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ 675,000.00	\$ 833,942.79
Intergovernmental	-	-	-	-
Charges for Services	571,700.00	549,119.81	-	-
Interest	-	854.36	500.00	1,600.02
Other	-	500.00	-	41,606.99
Transfers In	535,443.00	612,215.53	-	-
TOTAL RECEIPTS	<u>1,107,143.00</u>	<u>1,162,689.70</u>	<u>675,500.00</u>	<u>877,149.80</u>
DISBURSEMENTS				
Salaries	833,881.30	785,163.91	-	-
Employee Fringe Benefits	352,019.00	297,186.19	-	-
E-911 Services	50,500.00	37,494.94	-	-
Senior Services	-	-	675,500.00	674,011.23
Other	69,500.00	28,260.42	-	-
Transfers Out	23,400.00	11,900.00	-	-
TOTAL DISBURSEMENTS	<u>1,329,300.30</u>	<u>1,160,005.46</u>	<u>675,500.00</u>	<u>674,011.23</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(222,157.30)	2,684.24	-	203,138.57
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>257,313.45</u>	<u>257,313.45</u>	<u>459,562.51</u>	<u>459,562.51</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 35,156.15</u>	<u>\$ 259,997.69</u>	<u>\$ 459,562.51</u>	<u>\$ 662,701.08</u>

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022

	NORMAC SEWER DISTRICT FUND		SUNNY SLOPE SEWER DISTRICT FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 58,137.00	\$ 57,634.23	\$ 235,896.00	\$ 263,402.10
Interest	312.00	464.23	960.00	867.13
Other	24.00	1,262.84	132.00	111.17
Loan Proceeds	-	277,339.49	-	1,029,462.97
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>58,473.00</u>	<u>336,700.79</u>	<u>236,988.00</u>	<u>1,293,843.37</u>
DISBURSEMENTS				
Advertising	-	-	120.00	-
Bad Debt	-	-	-	2,048.60
Bank Service Charge	-	20.00	-	(212.20)
Charge Card Transaction Fees	120.00	22.12	108.00	102.01
Charge Card Fees	96.00	107.23	96.00	96.00
Dues	120.00	41.80	240.00	500.00
Insurance Expense	1,080.00	1,098.00	4,992.00	5,157.00
Licenses, Permits & Fees	-	-	-	222.68
Operation	13,914.00	13,902.50	46,317.00	45,351.25
Miscellaneous	-	-	240.00	-
Office Supplies	96.00	371.21	840.00	564.11
Professional Fees	1,584.00	1,320.00	7,542.00	7,200.00
Collection System Repairs	8,352.00	13,775.07	83,400.00	151,792.23
WW Treatment Plant Repairs	4,080.00	728.50	5,760.00	1,053.50
Utilities	3,624.00	2,727.33	2,484.00	2,979.88
Principal & Interest	19,320.00	283,414.08	84,012.00	1,092,190.04
Loan Fees	-	7,513.42	-	27,455.12
Postage	72.00	75.85	300.00	226.98
TOTAL DISBURSEMENTS	<u>52,458.00</u>	<u>325,117.11</u>	<u>236,451.00</u>	<u>1,336,727.20</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,015.00	11,583.68	537.00	(42,883.83)
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>139,547.67</u>	<u>139,547.67</u>	<u>277,587.88</u>	<u>277,587.88</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 145,562.67</u>	<u>\$ 151,131.35</u>	<u>\$ 278,124.88</u>	<u>\$ 234,704.05</u>

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022

	2014 DEBT SERVICE FUND		CAMELOT ESTATE SEWER DISTRICT FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ -	\$ -	\$ 526,728.00	\$ 528,645.66
Interest	-	-	900.00	1,152.76
Other	-	-	432.00	908.64
Loan Proceeds	-	-	-	3,835,053.86
Transfers In	113,125.00	110,943.00	-	-
TOTAL RECEIPTS	113,125.00	110,943.00	528,060.00	4,365,760.92
DISBURSEMENTS				
Advertising	-	-	-	329.70
Bad Debt	-	-	-	6,356.53
Bank Service Charge	-	-	-	25.00
Charge Card Fees	-	-	96.00	96.00
Charge Card Transaction Fee	-	-	480.00	574.67
Dues	-	-	480.00	438.52
Insurance Expense	-	-	9,000.00	8,820.00
Inspection Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Operation	-	-	75,979.56	74,941.93
Miscellaneous	-	-	240.00	11.98
Office Supplies	-	-	876.00	804.33
Professional Fees	-	-	12,072.00	11,649.00
Collection System Repairs	-	-	59,496.00	86,341.45
Security	-	-	432.00	449.16
WW Treatment Plant Repairs	-	-	20,184.00	16,303.00
Utilities	-	-	25,800.00	23,167.60
Principal & Interest	-	-	283,582.92	3,973,351.18
Loan Fees	-	-	-	102,331.99
Postage	-	-	612.00	626.46
2014 Debt Service Fund	109,050.00	110,943.00	-	-
TOTAL DISBURSEMENTS	109,050.00	110,943.00	489,330.48	4,306,618.50
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,075.00	-	38,729.52	59,142.42
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	300,879.65	300,879.65
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 4,075.00</u>	<u>\$ -</u>	<u>\$ 339,609.17</u>	<u>\$ 360,022.07</u>

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

	PROSECUTING ATTORNEY CONTINGENCY FUND		COUNTY LAW ENFORCEMENT RESTITUTION FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ -	\$ -	\$ 120,000.00	\$ 137,051.72
Interest	-	-	-	434.37
Other	-	-	-	-
Transfers In	20,000.00	12,597.64	-	-
TOTAL RECEIPTS	<u>20,000.00</u>	<u>12,597.64</u>	<u>120,000.00</u>	<u>137,486.09</u>
DISBURSEMENTS				
Mileage	-	-	-	-
Other	20,000.00	12,601.32	100,000.00	29,775.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>20,000.00</u>	<u>12,601.32</u>	<u>100,000.00</u>	<u>29,775.00</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(3.68)	20,000.00	107,711.09
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>3.68</u>	<u>3.68</u>	<u>43,464.27</u>	<u>43,464.27</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 3.68</u>	<u>\$ (0.00)</u>	<u>\$ 63,464.27</u>	<u>\$ 151,175.36</u>

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

	ENERGY GRANT & MC PARK FUND		SHADOW OAKS N.I.D. FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ -	\$ -	\$ 2,625.00	\$ 2,062.24
Interest	-	-	20.00	6.73
Other	-	661,020.24	-	-
Transfers In	450.00	450.00	8,000.00	-
TOTAL RECEIPTS	450.00	661,470.24	10,645.00	2,068.97
DISBURSEMENTS				
N.I.D. Expenses	-	-	8,000.00	1,506.65
Energy Grant and MC Park Expenses	-	661,020.24	-	-
Other	450.00	346.20	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	450.00	661,366.44	8,000.00	1,506.65
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	103.80	2,645.00	562.32
CASH AND INVESTMENT BALANCES, JANUARY 1	2,787.17	2,787.17	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 2,787.17	\$ 2,890.97	\$ 2,645.00	\$ 562.32

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

	CARES ACT FUND	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	\$ -	\$ -
Intergovernmental	3,094,056.78	4,555,162.46
Charges for Services	-	-
Interest	-	21,793.47
Other	-	-
Transfers In	-	-
TOTAL RECEIPTS	3,094,056.78	4,576,955.93
DISBURSEMENTS		
City of Camdenton	239,897.21	239,897.21
City of Linn Creek	27,000.00	27,000.00
City of Osage Beach	38,192.00	38,192.00
City of Sunrise Beach	203,684.40	203,684.40
Non Profit Organization	509,968.00	509,968.00
County Infrastructure	260,692.42	260,692.42
Administration Fees	37,894.88	37,894.88
Qualified ARPA Projects	81,704.12	81,704.12
ARPA Revenue Loss Projects	1,695,023.75	1,695,023.75
Sheltered Workshop	-	-
Small Business Cares	-	-
Interest	-	-
Election	-	-
Transfers Out	-	-
TOTAL DISBURSEMENTS	3,094,056.78	3,094,056.78
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,482,899.15
CASH AND INVESTMENT BALANCES, JANUARY 1	4,406,125.02	4,406,125.02
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 4,406,125.02	\$ 5,889,024.17

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
 CASH AND INVESTMENT BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2022

	TAX BOOK SYSTEM MAINTENANCE FUND		NID SERIES FOR 7-13-K FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Transfers In	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Interest	-	-	15.00	-
Other	-	-	25,000.00	-
TOTAL RECEIPTS	100,000.00	100,000.00	25,015.00	-
DISBURSEMENTS				
Equipment	-	-	-	-
Training	-	-	-	-
Legal Expense	-	-	-	-
Other	100,000.00	50,000.00	-	-
Transfers Out	-	-	2,515.00	-
TOTAL DISBURSEMENTS	100,000.00	50,000.00	2,515.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	50,000.00	22,500.00	-
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 50,000.00	\$ 22,500.00	\$ -

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
 FIDUCIARY FUNDS - REGULATORY BASIS
 DECEMBER 31, 2022

	<u>City- Four Seasons</u>	<u>City- Sunrise Beach</u>	<u>City- Linn Creek</u>	<u>City - Richland</u>	<u>City - Lake of the Ozarks</u>	<u>City- Camdenton</u>
ASSETS						
Cash and Investments	\$ 8,121.55	\$ 750.74	\$ 279.47	\$ 111.11	\$ 466.89	\$ 2,749.54
Total Assets	<u>8,121.55</u>	<u>750.74</u>	<u>279.47</u>	<u>111.11</u>	<u>466.89</u>	<u>2,749.54</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>8,121.55</u>	<u>750.74</u>	<u>279.47</u>	<u>111.11</u>	<u>466.89</u>	<u>2,749.54</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,121.55</u>	<u>\$ 750.74</u>	<u>\$ 279.47</u>	<u>\$ 111.11</u>	<u>\$ 466.89</u>	<u>\$ 2,749.54</u>
	<u>City- Stoutland</u>	<u>City- Osage Beach</u>	<u>School Fines</u>	<u>Collector</u>	<u>Sheriff</u>	<u>Recorder</u>
ASSETS						
Cash and Investments	\$ 51.87	\$ 16,145.12	\$ 56,408.16	\$ 57,296,739.51	\$ 104,998.35	\$ 62,042.71
Total Assets	<u>51.87</u>	<u>16,145.12</u>	<u>56,408.16</u>	<u>57,296,739.51</u>	<u>104,998.35</u>	<u>62,042.71</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>51.87</u>	<u>16,145.12</u>	<u>56,408.16</u>	<u>57,296,739.51</u>	<u>104,998.35</u>	<u># 62,042.71</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 51.87</u>	<u>\$ 16,145.12</u>	<u>\$ 56,408.16</u>	<u>\$ 57,296,739.51</u>	<u>\$ 104,998.35</u>	<u>\$ 62,042.71</u>
	<u>Prosecuting Attorney</u>	<u>Asphalt Contribution Fund</u>	<u>Firing Range</u>	<u>Circuit Clerk</u>	<u>Health Care Fund</u>	<u>CERF</u>
ASSETS						
Cash and Investments	\$ 92,556.56	\$ 101,208.29	\$ 791.12	\$ 135,947.80	\$ 862,900.64	\$ 137,022.90
Total Assets	<u>92,556.56</u>	<u>101,208.29</u>	<u>791.12</u>	<u>135,947.80</u>	<u>862,900.64</u>	<u>137,022.90</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>92,556.56</u>	<u>101,208.29</u>	<u>791.12</u>	<u>135,947.80</u>	<u>862,900.64</u>	<u>137,022.90</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 92,556.56</u>	<u>\$ 101,208.29</u>	<u>\$ 791.12</u>	<u>\$ 135,947.80</u>	<u>\$ 862,900.64</u>	<u>\$ 137,022.90</u>
	<u>Economic Activity Tax (IIF)</u>	<u>Clerk</u>	<u>Total Custodial Funds</u>			
ASSETS						
Cash and Investments	\$ 15,773.75	\$ 805.00	\$ 58,895,871.08			
Total Assets	<u>15,773.75</u>	<u>805.00</u>	<u>58,895,871.08</u>			
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>15,773.75</u>	<u>805.00</u>	<u>58,895,871.08</u>			
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>			
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 15,773.75</u>	<u>\$ 805.00</u>	<u>\$ 58,895,871.08</u>			

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

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

Fiduciary Fund Types

Custodial – 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. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

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

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

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before September 1st, each elected officer and department director will transmit to the County Auditor, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Auditor submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget 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. Section 50.540 RSMo prohibits expenditures in excess of the approved budget.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to January 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

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

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

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

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

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

		<u>2022</u>
Real Estate	\$	1,457,348,585
Personal Property		<u>416,921,391</u>
	\$	<u><u>1,874,269,976</u></u>

During 2022, the County Commission approved a \$0.3236 tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

		<u>2022</u>
General Revenue Fund	\$	0.1100
Special Road and Bridge Fund		0.1100
Senate Bill 40 Fund		0.0576
Senior Citizen Tax Fund		<u>0.0460</u>
	\$	<u><u>0.3236</u></u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes depositing funds in banks and trust companies or investing funds in bonds or treasury certificates of the United States, other interest-bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

F. Cash Deposits and Investments (concluded)

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

G. Interfund Transactions

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

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

II. DEPOSITS AND INVESTMENTS

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

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2022, the carrying amount of the County's deposits for all governmental and fiduciary funds was \$89,487,108.46, and the bank balance was \$71,055,463.34.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2022

II. DEPOSITS AND INVESTMENTS (continued)

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2022, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 21,600,237.38
Investments	8,991,000.00
Total Governmental Funds	<u>\$ 30,591,237.38</u>
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Custodial Funds:</u>	
Deposits	\$ 58,095,871.08
Investments	800,000.00
Total Custodial Funds	<u>58,895,871.08</u>
Total Deposits and Investments as of December 31, 2022	<u>\$ 89,487,108.46</u>

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The County’s investment policy does not include custodial credit risk requirements. The County’s deposits were not exposed to custodial credit risk for the year ended December 31, 2022.

Custodial Credit Risk – Investments

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

Investment Interest Rate Risk

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

II. DEPOSITS AND INVESTMENTS (concluded)

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the year ended December 31, 2022.

III. LONG-TERM DEBT

Neighborhood Improvement District Bonds:

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

Description	Balance 12/31/2021	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2022	Interest Paid Current Year
SERIES 2003 - GUNBARREL RIDGE	\$ 9,000.00	\$ -	\$ (4,000.00)	\$ 5,000.00	\$ 376.26
TOTAL	\$ 9,000.00	\$ -	\$ (4,000.00)	\$ 5,000.00	\$ 376.26

As of December 31, 2022, the schedule of future payments of Neighborhood Improvement District Bonds are as follows:

Year Ending December 31,	Interest	Principal	Total
2023	\$ 134.38	\$ 5,000.00	\$ 5,134.38
TOTAL	\$ 134.38	\$ 5,000.00	\$ 5,134.38

General Obligation Bonds:

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

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

III. LONG-TERM DEBT (continued)

General Obligation Bonds (concluded)

Description	Balance 12/31/2021	Current Year Additions	Deletions & Payments	Balance 12/31/2022	Current Year
SERIES 2006 G.O. BOND	\$ 64,000.00	\$ -	\$ (19,000.00)	\$ 45,000.00	\$ 2,697.75
SERIES 2014 G.O. REFUNDING BONDS	240,000.00	-	(105,000.00)	135,000.00	5,625.00
TOTAL	<u>\$ 304,000.00</u>	<u>\$ -</u>	<u>\$ (124,000.00)</u>	<u>\$ 180,000.00</u>	<u>\$ 8,322.75</u>

As of December 31, 2022, the schedule of future payments of G.O. Bonds are as follows:

G.O. Bond Summary			
Year Ending December 31,	Interest	Principal	Total
2023	\$ 4,132.50	\$ 130,000.00	\$ 134,132.50
2024	1,092.75	46,000.00	47,092.75
2025	99.00	4,000.00	4,099.00
TOTAL	<u>\$ 5,324.25</u>	<u>\$ 180,000.00</u>	<u>\$ 185,324.25</u>

Certificates of Participation:

In June 2022, the County issued \$4,790,000 Certificates of Participation, Series 2022. The net proceeds received from the sale of the Certificates will be used to pay the costs of making various capital improvements to the County's courthouse facilities and executing and delivering the certificates. Repayment of the certificates will begin in March 2023 with final payment due in September 2042. The certificates bear interest at rates ranging from 4.00% to 4.356%.

Description	Balance 12/31/2021	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2022	Interest Paid Current Year
Certificates of Participation, Series 2022	\$ -	\$ 4,790,000.00	\$ -	\$ 4,790,000.00	\$ -

As of December 31, 2022, the schedule of future payments of the Certificate of Participation are as follows:

	Interest	Principal	Total
2023	\$ 231,223.76	\$ 130,000.00	\$ 361,223.76
2024	192,052.50	170,000.00	362,052.50
2025	185,252.50	175,000.00	360,252.50
2026	178,252.50	180,000.00	358,252.50
2027	171,052.50	190,000.00	361,052.50
2028-2032	735,862.50	1,060,000.00	1,795,862.50
2033-2037	505,262.50	1,300,000.00	1,805,262.50
2038-2042	211,815.00	1,585,000.00	1,796,815.00
	<u>\$ 2,410,773.76</u>	<u>\$ 4,790,000.00</u>	<u>\$ 7,200,773.76</u>

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

III. LONG-TERM DEBT (continued)

Capital Leases:

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

In 2014, the County entered into a capital lease agreement for a mechanical lift station and connection lines for the Camelot Sewer District in the amount of \$150,000.00. The lease expires June 11, 2036, and consists of semi-annual payments of \$5,507.43 due each June 1 and December 1 at with an interest rate of 4.050%.

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

In 2019, the County entered into a capital lease agreement for the acquisition of real property together with all buildings, facilities, furnishings, fixtures and improvements in the amount of \$540,000. The lease expires December 31, 2038. Combined principal and interest (at a rate of 4.500%) payments are paid annually in the amount of \$41,513.12.

Description	Balance 12/31/2021	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2022	Interest Paid Current Year
Land lease	\$ 186,630.59	\$ -	\$ (24,548.71)	\$ 162,081.88	\$ 8,159.03
Lift Station & Connection Lines	119,905.77	-	(6,221.04)	113,684.73	4,793.82
Heating and Cooling System	3,277,881.60	-	(264,906.35)	3,012,975.25	74,326.51
Courthouse Annex	485,767.97	-	(19,349.96)	466,418.01	22,163.16
Total	\$ 4,070,185.93	\$ -	\$ (315,026.06)	\$ 3,755,159.87	\$ 109,442.52

As of December 31, 2022, the schedule of future payments of Capital Leases are as follows:

	Interest	Principal	Total
2023	\$ 99,982.73	\$ 319,453.88	\$ 419,436.61
2024	92,103.47	329,849.12	421,952.59
2025	83,283.63	338,668.97	421,952.60
2026	74,265.11	347,687.48	421,952.59
2027	64,986.58	356,966.02	421,952.60
2028-2032	185,452.19	1,809,691.84	1,995,144.03
2033-2037	37,422.51	208,695.11	246,117.62
2038	2,014.23	44,147.45	46,161.68
	<u>\$ 639,510.45</u>	<u>\$ 3,755,159.87</u>	<u>\$ 4,394,670.32</u>

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

III. LONG-TERM DEBT (continued)

Sewer Revenue Bonds:

Series A Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2007 to retire the interim construction financing used to construct the Sunny Slope Sewer District. The principal of these bonds issued is \$1,370,000, maturing December 1, 2040, with an interest rate of 4.125%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

Series B Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2007 to retire the interim construction financing used to construct the Sunny Slope Sewer District. The principal of these bonds issued is \$130,000, maturing December 1, 2040, with an interest rate of 4.125%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

Series A Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Normac Sewer District. The principal of these bonds issued is \$298,000, maturing October 2043, with an interest rate of 4.125%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

Series B Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Normac Sewer District. The principal of these bonds issued is \$50,000, maturing October 2043, with an interest rate of 3.625%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

Series A Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$2,391,300, maturing January 2044, with an interest rate of 4.375%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

Series B Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$1,840,000, maturing January 2044, with an interest rate of 4.375%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

Series C Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$300,000, maturing January 2044, with an interest rate of 4.375%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

III. LONG-TERM DEBT (continued)

Sewer Revenue Bonds (continued)

Series D Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$100,000, maturing January 2044, with an interest rate of 3.750%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

Series E Sewerage System Revenue Bonds were issued through the U.S. Department of Agriculture during 2009 to retire the interim construction financing used to construct the Camelot Sewer District. The principal of these bonds issued is \$100,000, maturing January 2044, with an interest rate of 3.500%. These bonds were paid in full in 2022 by the issuance of Series 2022 Refunding Revenue Bonds.

Description	Balance 12/31/2021	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2022	Interest Paid Current Year
SUNNY SLOPE 92-01 SERIES 2007A SEWER SYS. REV. BOND	\$ 919,974.81	\$ -	\$ 919,974.81	\$ -	\$ 15,687.94
SUNNY SLOPE 92-03 SERIES 2007B SEWER SYS. REV. BOND	92,765.86	-	92,765.86	-	1,583.24
NORMAC 92-01 SERIES 2009A SEWER SYS. REV. BOND	233,292.67	-	233,292.67	-	3,986.25
NORMAC 92-03 SERIES 2009B SEWER SYS. REV. BOND	38,410.54	-	38,410.54	-	576.61
CAMELOT 92-03 SERIES 2009A SEWER SYS. REV. BOND	1,900,494.32	-	1,900,494.32	-	34,449.20
CAMELOT 92-01 SERIES 2009B SEWER SYS. REV. BOND	1,461,991.68	-	1,461,991.68	-	26,500.68
CAMELOT 92-04 SERIES 2009C SEWER SYS. REV. BOND	238,374.84	-	238,374.84	-	4,320.86
CAMELOT 92-05 SERIES 2009D SEWER SYS. REV. BOND	77,843.93	-	77,843.93	-	1,209.05
CAMELOT 92-06 SERIES 2009E SEWER SYS. REV. BOND	<u>77,273.25</u>	<u>-</u>	<u>77,273.25</u>	<u>-</u>	<u>1,120.06</u>
TOTAL	<u>\$ 5,040,421.90</u>	<u>\$ -</u>	<u>\$ 5,040,421.90</u>	<u>\$ -</u>	<u>\$ 89,433.89</u>

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

III. LONG-TERM DEBT (continued)

Sewer Revenue Bonds (continued)

During 2022, the County issued Series 2022 Missouri Sewerage System Refunding Revenue Bonds for the Sunny Slope Sewer District, Camelot Estates Sewer District and the Normac Sewer District to refinance the debt outstanding as of the date of the issuance which was April 29, 2002. The par amount of each of the issues included the payoff amount of the old debt and the costs of issuance of the new debt as follows:

Camelot Sewer District of Camden County (the "District"), Missouri Sewerage System Refunding Revenue Bonds, Series 2022 ("Series 2022 Bonds") in the aggregate principal amount of \$3,835,053.86 issued by the District to current refund the Series 2009 Bonds then outstanding and paying the incidental costs of issuing the Series 2022 bonds. The Series 2022 bonds bear interest at an annual rate of 3.090%. Principal and interest on the Series 2022 Bonds are payable on January 1 and July 1 in each year beginning July 1, 2022. The entire remaining principal and interest on the Series 2022 bonds, if not sooner paid, shall become due and payable on July 1, 2044. The Series 2022 bonds are special obligations of the District payable solely from and secured by the net revenues of the District and do not constitute general obligations of the District.

Sunny Slope Sewer District of Camden County (the "District"), Missouri Sewerage System Refunding Revenue Bonds, Series 2022 ("Series 2022 Bonds") in the aggregate principal amount of \$1,029,462.97 issued by the District to current refund the Series 2007 Bonds then outstanding and paying the incidental costs of issuing the Series 2022 bonds. The Series 2022 bonds bear interest at an annual rate of 3.200%. Principal and interest on the Series 2022 Bonds are payable on June 1 and December 1 in each year beginning June 1, 2022. The entire remaining principal and interest on the Series 2022 bonds, if not sooner paid, shall become due and payable on December 1, 2041. The Series 2022 bonds are special obligations of the District payable solely from and secured by the net revenues of the District and do not constitute general obligations of the District.

Normac Sewer District of Camden County (the "District"), Missouri Sewerage System Refunding Revenue Bonds, Series 2022 ("Series 2022 Bonds") in the aggregate principal amount of \$277,339.49 issued by the District to current refund the Series 2009 Bonds then outstanding and paying the incidental costs of issuing the Series 2022 bonds. The Series 2022 bonds bear interest at an annual rate of 3.300%. Principal and interest on the Series 2022 Bonds are payable on April 1 and October 1 in each year beginning October 1, 2022. The entire remaining principal and interest on the Series 2022 bonds, if not sooner paid, shall become due and payable on October 1, 2044. The Series 2022 bonds are special obligations of the District payable solely from and secured by the net revenues of the District and do not constitute general obligations of the District.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

III. LONG-TERM DEBT (concluded)

Sewer Revenue Bonds (concluded)

Activity during the year ended December 31, 2022 was as follows:

	Balance 12/31/2021	Current Year Additions	Current Year Deletions and Payments	Balance 12/31/2022	Interest Paid Current Year
Sunny Slope Sewer District, Series 2022	\$ -	\$ 1,029,462.97	\$ 50,286.11	\$ 979,176.86	\$ 18,893.08
Normac Sewer District, Series 2022	-	277,339.49	4,893.75	272,445.74	3,864.26
Camelot Estate Sewer District, Series 2022	-	3,835,053.86	82,136.02	3,752,917.84	79,336.63
	<u>\$ -</u>	<u>\$ 5,141,856.32</u>	<u>\$ 137,315.88</u>	<u>\$ 5,004,540.44</u>	<u>\$102,093.97</u>

At December 31, 2022 the schedule of future payments of the sewer bonds are as follows:

Year Ending December 31,	Interest	Principal	Total
2023	\$ 97,933.85	\$ 108,864.99	\$ 206,798.84
2024	151,505.79	175,396.69	326,902.48
2025	145,981.22	180,921.25	326,902.47
2026	140,282.57	186,619.89	326,902.46
2027	134,404.34	192,498.11	326,902.45
2028-2032	577,157.36	1,057,354.92	1,634,512.28
2033-2037	396,948.42	1,234,719.11	1,631,667.53
2038-2042	193,217.66	1,372,115.41	1,565,333.07
2043-2044	17,997.76	496,050.07	514,047.83
	<u>\$ 1,855,428.97</u>	<u>\$ 5,004,540.44</u>	<u>\$ 6,859,969.41</u>

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
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IV. OPERATING LEASES

In January 2018, the County entered into an operating lease agreement with MailFinance (Neopost) for the use of a postage meter mailing equipment. The lease term is 63 months, with payments of \$808.86 per month. Payments in the amount of \$9,706.32 were paid during the year ended December 31, 2022.

In December 2020, the County entered into a lease agreement with Caterpillar Financial Services for the use of three Caterpillar motor graders. The lease term is 60 months with annual payments totaling \$105,418.62, which is the amount that was paid during the year ended December 31, 2022.

As of December 31, 2022, the schedule of future payments of the operating lease agreements is as follows:

Year Ending December 31,	Payments
2023	\$ 110,304.90
2024	105,418.62
TOTAL	\$ 215,723.52

V. INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2022, are as follows:

FUNDS	Transfers In	Transfers Out
General Revenue Fund	\$ 9,290.19	\$ 11,193,150.48
Special Road and Bridge Fund	2,972,170.43	1,057,223.85
Assessment Fund	639,570.38	38,100.00
L.E.S.T. Fund	6,890,059.86	893,190.98
Passport Application Fees Fund	-	8,920.00
Geographical Information Systems Fund	35,000.00	-
2008 Debt Service Fund	-	318.00
2004 Debt Service Fund	-	110,625.00
2010 Debt Service Fund	339,232.86	-
Juvenile Services Fund	146,655.84	-
E-911 Fund	612,215.53	11,900.00
2014 Debt Service Fund	110,943.00	-
Prosecuting Attorney Contingency Fund	12,597.64	-
Engery Grant & MC Park Fund	450.00	-
Tax Maintenance Fund	86,000.00	50,000.00
Tax Book System Maintenance Fund	100,000.00	-
Custodial Funds:		
Economic Activity Tax Fund	352,759.76	-
Cities Funds	141,267.41	-
Special Road Districts Funds	915,956.44	-
Financial Institution Tax Fund	-	741.03
	\$ 13,364,169.34	\$ 13,364,169.34

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
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VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

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

A. Plan Description

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

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

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system. The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri 65101, or by calling 1-573-632-9203.

B. Contributions

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

B. Contributions (concluded)

statute and may be amended only by action of the Missouri Legislature. During 2022, the County collected and remitted to CERF contributions of \$453,539.62 for the year then ended.

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$12,597.00 for the year ended December 31, 2022.

VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

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

Benefits Provided

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

If an employee leaves covered employment or dies before attaining five years of credited service, accumulated employee contributions are refunded to the employee or designated beneficiary. Each participating employer is required by statute to contribute the remaining amounts necessary to finance the coverage of its own employees. Benefits and contribution provisions are fixed by state statute and may be amended only by action of state legislature.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2022

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

Employees Covered By Benefit Terms

At June 30, 2022, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>
Inactive employees or beneficiaries currently receiving benefits	198	44
Inactive employees entitled to but not yet receiving benefits	98	51
Active employees	215	60
	<u>511</u>	<u>155</u>

Contributions

Each participating unit of government is obligated by state law to make all required contributions to the plan based upon an annual actuarial valuation. The required contributions are actuarially determined using the individual entry-age actuarial cost method. There are no long-term contracts for contributions to the plan. All actuarial liabilities are amortized over a period of 30 years or less. Administrative costs of LAGERS are financed through investment earnings of the system. Employee contributions are determined at the election of the governing body of the local subdivision. Should the governing body elect to participate in the contributory plan, all employees shall contribute 2, 4, or 6 percent of gross salary. The governing body may elect to participate in the non-contributory plan which would result in no employee contributions. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 12.9% (General), and 12.4% (Police) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2022.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

Methods and Actuarial Assumptions

The total pension liability in the February 28, 2022, actuarial valuation was determined using the following methods and actuarial assumptions with a measurement date of June 30, 2022:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Multiple bases from 8 to 21 years; 15 to 29 years for fire
Asset Valuation Method	5-Year smoothed market; 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increases	2.75% to 7.15% including wage inflation
Investment Rate of Return	7.00%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire, and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

Development of the Single Discount Rate:	General	Police
Single Discount Rate	7.00%	7.00%
Long-Term Expected Rate of Investment Return	7.00%	7.00%
Long-Term Municipal Bond Rate	3.69%	3.69%
Last year ending February 28 in the 100-year projection period for which projected benefit payments are fully funded	2122	2122

Changes in the Net Pension Liability at June 30, 2022

Schedule of Changes in Net Pension Liability and Related Ratios

	General Division	Police Division
A. Total Pension Liability		
1 Service Cost	\$ 907,917	\$ 318,528
2 Interest on Total Pension Liability	2,450,857	767,721
3 Changes of Benefit Terms	-	-
4 Difference between expected and actual experience of the Total Pension Liability	1,077,802	869,503
5 Changes of Assumptions	-	-
6 Benefit payments, including refunds of employee contributions	(1,764,170)	(443,245)
7 Net change in total pension liability	2,672,406	1,512,507
8 Total pension liability - beginning	35,433,123	11,028,740
9 Total pension liability - ending	\$ 38,105,529	\$ 12,541,247
B. Plan Fiduciary Net Position		
1 Contributions - employer	\$ 1,111,092	\$ 405,787
2 Contributions - employee	-	-
3 Net investment income	30,734	11,976
4 Benefit payments, including refunds of employee contributions	(1,764,170)	(443,245)
5 Pension plan administrative expense	(51,487)	(14,918)
6 Other (net transfer)	(25,615)	68,025
7 Net change in plan fiduciary net position	(699,446)	27,625
8 Plan fiduciary net position - beginning	45,855,499	14,312,658
9 Plan fiduciary net position - ending	\$ 45,156,053	\$ 14,340,283
C. Net Pension Liability / (Asset)	\$ (7,050,524)	\$ (1,799,036)
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	118.50%	114.34%
E. Covered-Employee Payroll	\$ 7,696,603	\$ 2,649,730
F. Net Pension Liability as a Percentage of Covered Employee Payroll	-91.61%	-67.90%

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

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

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

Sensitivity of Net Pension Liability to the Single Discount Rate

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
General Division:			
Total Pension Liability (TPL)	\$ 43,191,935	\$ 38,105,529	\$ 33,907,358
Plan Fiduciary Net Position	45,156,053	45,156,053	45,156,053
Net Pension Liability / (Asset) (NPL)	<u>\$ (1,964,118)</u>	<u>\$ (7,050,524)</u>	<u>\$ (11,248,695)</u>
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
Police Division:			
Total Pension Liability (TPL)	\$ 14,472,510	\$ 12,541,247	\$ 10,972,880
Plan Fiduciary Net Position	14,340,283	14,340,283	14,340,283
Net Pension Liability / (Asset) (NPL)	<u>\$ 132,227</u>	<u>\$ (1,799,036)</u>	<u>\$ (3,367,403)</u>

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

For the year ended December 31, 2022, the employer would have recognized pension credit of \$ 738,195 under full accrual financial statements. The employer also would have reported deferred outflows and inflows of resources related to pensions from the following sources:

	General		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 842,504	\$ (184,010)	\$ 665,025	\$ (250,614)
Changes in assumptions	-	(516,902)	-	(72,864)
Net difference between projected and actual earnings on pension plan investments	-	(1,069,563)	-	(259,789)
Total	<u>\$ 842,504</u>	<u>\$ (1,770,475)</u>	<u>\$ 665,025</u>	<u>\$ (583,267)</u>

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

IX. POST-EMPLOYMENT BENEFITS

The County does provide post-employment benefits including, as mandated, the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. Retirees may remain on the health insurance plan until they are Medicare eligible. County employees who retire with fifteen (15) or more years of full-time employment are eligible to continue their health insurance until the age of sixty-five (65). Individuals who elect this option are responsible for paying the full policy premium. At December 31, 2022, there were 13 COBRA participants paying premiums totaling \$36,409.26.

X. CLAIMS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is currently involved in various pending litigation and other matters at December 31, 2022. While in the County's opinion, based on consultation with legal counsel, these items will be resolved with no material adverse effect on the County, the results of the proceedings have yet to be finalized.

B. Compensated Absences

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

C. Federal and State Assisted Programs

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

XI. RISK MANAGEMENT

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

XII. SELF-INSURANCE PROGRAM

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

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

XIII. SUBSEQUENT EVENTS

On March 13, 2023, S&P Global Ratings ("S&P") withdrew the ratings on the County's debt issuances. The withdrawal reflects the failure of the County to provide adequate and timely financial information necessary for S&P to maintain surveillance of the ratings in accordance with its criteria and policies.

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SCHEDULE OF STATE FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF STATE FINDINGS

For the year ended December 31, 2022, actual disbursements exceeded those budgeted for the following funds: Tax Sales Surplus Fund, Inmate Security Fund, PA Training Fund, 2003 Debt Service Fund, 2014 Debt Service Fund, Normac Sewer District Fund, Sunny Slope Sewer District Fund, Camelot Estate Sewer District Fund, HAVA/MCVR Income Fund, Election Service Fund and the Energy Grant & MC Park Fund.

For the year ended December 31, 2022, the following funds were deficit budgeted: 2010 Debt Service Fund in the amount of \$20,446.00, Tax Maintenance Fund in the amount of \$107,339.88, and the Haz-Mat Fund in the amount of \$98.00.

**FEDERAL
COMPLIANCE SECTION**



**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
The County of Camden, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Camden ("County"), Missouri which comprise the cash and unencumbered cash and investments for each fund as of December 31, 2022, and the related Statements of cash receipts and disbursements and disbursements-budget and actual for the year then ended and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 7, 2024.

Our report on the basic financial statements disclosed that, as described in Note I to the financial statements, the County prepares its financial statements in accordance with the financial reporting provisions prescribed or permitted by Missouri law (regulatory basis of accounting), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report On Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



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

March 7, 2024



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

To the County Commission
The County of Camden, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Camden's ("County") 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 the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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 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 the 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 the 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 the County's federal programs.

Auditor's 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 the 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 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 the County'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 the 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 the 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 the 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County'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.

Report on Internal Control Over Compliance


Our consideration of internal control over compliance was for the limited purpose described in Auditor's 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 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 the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County'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.



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

March 7, 2024

**The County of Camden
Camdenton, Missouri
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH STATE DEPARTMENT OF HEALTH AND SENIOR SERVICES				
WIC Special Supplemental Nutrition Program For Women, Infants, and Children	10.557	ERS04522039	\$ -	\$ 111,631.81
WIC Special Supplemental Nutrition Program For Women, Infants, and Children	10.557	ERS04523042	-	40,159.75
Total U.S. Department of Agriculture			-	151,791.56
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
PASSED THROUGH STATE DEPARTMENT OF ECONOMIC DEVELOPMENT				
Community Development Block Grants	14.228	FR-2018-21	-	491,295.81
Community Development Block Grants	14.228	2019-PF-21	-	661,020.24
Total U.S. Department of Housing and Urban Development			-	1,152,316.05
U.S. DEPARTMENT OF JUSTICE				
PASSED THROUGH STATE ASSOCIATION OF PROSECUTING ATTORNEYS				
Crime Victim Assistance	16.575	ER130200072	-	88,159.46
PASSED THROUGH STATE DEPARTMENT OF PUBLIC SAFETY				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-CESF-003	-	16,518.42
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15-PBJA-21-GG-00249-MUMU	-	164,008.24
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2023-SDTF-003	-	36,411.59
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-MU-BX-0059	-	163,091.27
Total Assistance Listing #16.738			-	363,511.10
DIRECT PROGRAM:				
Public Safety Partnership and Community Policing Grants-COPS Hiring Program (CHP)	16.710	2020UMWX0419	-	137,722.71
Total U.S. Department of Justice			-	605,911.69
U.S. DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION				
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
Highway Planning and Construction	20.205	BRO-B015(001)	-	258,723.56
PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION				
Alcohol Open Container Requirements - DWI Enforcement				
Total Assistance Listing #20.607	20.607	22-154-AL-018	-	2,184.00
Highway Safety Cluster:				
HMV Saturation	20.600	22-PT-02-006	-	11,422.00
Dedicated Impaired Driving Enforcement	20.600	22-154-AL-007	-	93,777.51
Total Assistance Listing #20.600			-	105,199.51
Data Project	20.616	23-M3DA-04-001	-	4,909.00
Total Highway Safety Cluster			-	110,108.51
Total U.S. Department of Transportation			-	371,016.07
U.S. DEPARTMENT OF TREASURY				
PASSED THROUGH STATE DEPARTMENT OF TREASURY				
American Rescue Plan Act	21.027	N/A	-	3,094,056.78
DIRECT PROGRAM:				
Equitable Sharing Program	21.016	N/A	-	108,675.03
Total U.S. Department of Treasury			-	3,202,731.81
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PASSED THROUGH STATE DEPARTMENT OF HEALTH AND SENIOR SERVICES				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DH220051234	-	255,043.21
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DH210049131	-	7,800.78
Total Assistance Listing #93.323			-	262,843.99
Public Health Emergency Preparedness	93.069	DH210048483	-	31,857.05
Immunization Cooperative Agreements	93.268	DH210049829	-	65,009.21
CHILD CARE AND DEVELOPMENT FUND CLUSTER:				
Child Care and Development Block Grant	93.575	DH200048104	-	4,797.08
Child Care and Development Block Grant	93.575	CCHC2300013	-	1,355.53
Child Care and Development Block Grant - Child Care Sanitation Program	93.575	ERS220-23013	-	240.00
Child Care and Development Block Grant - Child Care Sanitation Program	93.575	ERS220-17013	-	1,740.00
Total Assistance Listing #93.575			-	8,132.61
Children's Health Insurance Program	93.767	AOC18380229	-	105,138.00
Maternal and Child Health Services Block Grant	93.994	DH220051059	-	21,581.47

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

The County of Camden
Camdenton, Missouri
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
PASSED THROUGH STATE DEPARTMENT OF SOCIAL SERVICES				
Child Support Enforcement	93.563	ER10220C012	-	135,605.12
Total U.S. Department of Health and Human Services			-	<u>630,167.45</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
PASSED THROUGH STATE DEPARTMENT OF PUBLIC SAFETY				
Emergency Management Performance Grant	97.042	EMK-2020-EP-00004-SL05	-	45,410.00
Emergency Management Performance Grant	97.042	EMK-2021-EP-00006-021	-	21,551.98
Emergency Management Performance Grant	97.042	EMK-2022-EP-00004-019	-	23,633.21
Total Assistance Listing #93.042			-	<u>90,595.19</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4451DR-MO	-	<u>165,106.79</u>
DIRECT PROGRAM:				
National Cyber Security Awareness	97.128	DHS-20-CISA-128-HVA001	-	2,275.68
Total U.S. Department of Homeland Security			-	<u>257,977.66</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ <u>6,371,912.29</u>

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the County of Camden under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Camden, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County of Camden.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

The County of Camden has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

The County did not provide any federal awards to subrecipients during the year ended December 31, 2022.

NOTE 5 – DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The County did not receive any donated personal protective equipment during the year ended December 31, 2022.

THE COUNTY OF CAMDEN
 CAMDENTON, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 DECEMBER 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

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

B. Federal Awards

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

4. Identification of major federal programs:

Federal Assistance Listing Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's Programs and Non-Entitlement Grants in Hawaii
21.027	American Rescue Plan Act

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

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2022

II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2022.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-001	Federal Grantor:	All
	Pass-Through Grantor:	All
	Federal Assistance Listing Number:	All
	Program Title:	All
	Pass-Through Entity Identification Number:	All
	Award Year:	2022
	Type of Finding:	Other Information – Significant Deficiency

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

Criteria: The Office of Management and Budget (OMB) requires the County to submit to the Federal Clearinghouse within the earlier of 30 days after receipt of the auditor’s report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Condition: The 2022 single audit was not timely filed to the Federal Audit Clearinghouse.

Cause: The submission was untimely because of personnel related issues and not being able to get information gathered on a timely basis.

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

Questioned Costs: Not applicable

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

Repeat Finding: This finding is repeated from prior year finding 2021-001.

Recommendation: We recommend the County continue working towards getting its records reconciled as soon as possible after year end so that federal submission requirements can be met.

Views of responsible officials and planned corrective actions: Camden County’s elected officials and personnel strive to meet deadlines however the 2022 federal clearinghouse submission was missed. The County will take the appropriate steps to make sure that all personnel are trained in their area and employees are cross trained and believes this finding will be corrected as soon as possible.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2022

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2021.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2021-001	Federal Grantor:	All
	Pass-Through Grantor:	All
	Federal CFDA Number:	All
	Program Title:	All
	Pass- Through Entity Identification Number:	All
	Award Year:	2021
	Type of Finding:	Other Information – Significant Deficiency

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

Criteria: The Office of Management and Budget (OMB) requires the County to submit to the Federal Clearinghouse within the earlier of 30 days after receipt of the auditor’s report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Condition: The 2021 single audit was not timely filed to the Federal Audit Clearinghouse.

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

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

Questioned Costs: Not applicable

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

Recommendation: We recommend the County continue working towards getting its records reconciled as soon as possible after year end so that federal submission requirements can be met.

Views of responsible officials and planned corrective actions: Camden County’s elected officials and personnel strive to meet deadlines however the 2021 federal clearinghouse submission was missed. The County will take the appropriate steps to make sure that all personnel are trained in their area and employees are cross trained and believes this finding will be corrected in the next audit period.

Status: This recommendation was not implemented and is repeated as Finding 2022-001.