



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Howard County, Missouri

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

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized with a large, flowing "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

September 2023  
Report No. 2023-066

ANNUAL FINANCIAL REPORT

**HOWARD COUNTY, MISSOURI**

For the Years Ended  
December 31, 2022 and 2021

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

# HOWARD COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

HOWARD COUNTY, MISSOURI  
List of Elected Officials 2021-2022

*County Commission*

Presiding Commissioner – Jerimiah Johnmeyer  
Commissioner Eastern District – Jeff Stockhorst  
Commissioner Western District – Mathew Freese

*Other Elected Officials*

Assessor – John McCutcheon  
Circuit Clerk/Recorder – Charles Flaspohler  
Collector – Jinger Felten  
County Clerk – Shelly R. Howell  
Coroner – Trisha Clark  
Prosecuting Attorney – Deborah Riekhof  
Public Administrator – Lisa Asbury  
Sheriff – Jeff Oswald  
Treasurer – Susan Keyton

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Howard County, Missouri

#### **Opinion**

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

#### **Unmodified Opinion on Regulatory Basis of Accounting**

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

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Howard County, Missouri, as of December 31, 2021 and 2022, or the changes in financial position thereof for the years then ended.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Howard County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

## **Responsibilities of Management for the Financial Statements**

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

## **Auditor's Responsibility for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Howard County, Missouri's ability to continue as a going concern for a reasonable period of time.



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

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

In accordance with *Government Auditing Standards*, we also have issued our report dated August 17, 2023, on our consideration of Howard County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Howard County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 17, 2023

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

Fund	Cash and Cash Equivalents January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Cash Equivalents December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Cash Equivalents December 31, 2022
General Revenue	\$ 1,451,078	\$ 2,088,687	\$ 1,838,961	\$ 1,700,804	\$ 2,165,718	\$ 2,021,006	\$ 1,845,516
Special Road & Bridge	618,306	1,029,200	1,100,428	547,078	1,497,867	1,029,003	1,015,942
Assessment	145,389	210,573	176,272	179,690	219,906	181,346	218,250
Prosecuting Attorney Admin Handling	9,651	1,527	485	10,693	1,612	2,914	9,391
Civil Defense	2,372	39,787	39,051	3,108	67,501	67,895	2,714
Deputy Salary Supplement	270	3,158	2,907	521	2,818	2,938	401
Election Services	10,233	2,463	-	12,696	20,179	533	32,342
Inmate Security	16,712	23,489	27,245	12,956	45,103	23,326	34,733
Keller Building	81,211	209,811	181,240	109,782	181,933	161,070	130,645
Keller Building Maintenance	34,924	6,440	-	41,364	342	-	41,706
Law Officers Training	871	1,143	850	1,164	1,190	1,844	510
Prosecuting Attorney Delinquent	104	1	-	105	1	-	106
Prosecuting Attorney Supplemental	24,078	10,347	6,749	27,676	15,280	10,676	32,280
Prosecuting Attorney Training	1,580	825	-	2,405	901	-	3,306
Recorder's Technology	17,105	3,017	426	19,696	2,495	-	22,191
Recorder's User Fee	21,215	4,871	-	26,086	4,025	-	30,111
Sheriff's Benevolent	2,010	2,384	70	4,324	10,194	475	14,043
Sheriff's Civil Fees	2,022	5,080	5,599	1,503	5,267	5,355	1,415
Sheriff's Recoupment	1,688	34	-	1,722	477	637	1,562
Sheriff's Revolving Fees	5,170	12,644	2,273	15,541	2,448	3,402	14,587
Tax Maintenance	42,784	16,568	14,321	45,031	16,452	34,644	26,839
Time Payment Fee	8,235	746	-	8,981	718	-	9,699
Victims of Domestic Violence	27,034	1,691	-	28,725	1,460	-	30,185
Road & Bridge Special Trust	46,108	408,193	174,790	279,511	336,202	216,118	399,595
Road & Bridge Disaster	100,565	-	100,565	-	-	-	-
Economic Development	578,969	19,356	22,000	576,325	22,351	31,145	567,531
Jail Sales Tax	539	50	-	589	45	-	634
Law Enforcement	83,149	685,901	722,891	46,159	765,387	750,367	61,179
Mt. Gilead	92,599	1,848	1,380	93,067	1,859	988	93,938
Cares Act	76,290	483	76,773	-	-	-	-
American Recovery Act	-	974,231	-	974,231	1,031,109	160,773	1,844,567
Senate Board 40	395,554	710,092	715,655	389,991	806,697	790,760	405,927
Total	<u>\$ 3,897,815</u>	<u>\$ 6,474,640</u>	<u>\$ 5,210,931</u>	<u>\$ 5,161,524</u>	<u>\$ 7,227,537</u>	<u>\$ 5,497,215</u>	<u>\$ 6,891,846</u>

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

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

GENERAL REVENUE FUND				
Year Ended December 31,				
	2021		2022	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 360,000	\$ 415,410	\$ 378,871	\$ 405,866
Sales taxes	920,614	1,052,564	986,338	1,144,034
Intergovernmental	242,646	179,925	681,697	224,708
Charges for services	265,800	311,364	275,535	333,875
Interest	17,000	19,501	18,000	14,983
Other	30,300	30,259	26,500	32,580
Transfers in	81,664	79,664	16,926	9,672
Total Receipts	<u>\$ 1,918,024</u>	<u>\$ 2,088,687</u>	<u>\$ 2,383,867</u>	<u>\$ 2,165,718</u>
DISBURSEMENTS				
County Commission	\$ 97,660	\$ 97,468	\$ 109,205	\$ 106,335
County Clerk	103,100	101,935	104,472	101,209
Elections	71,822	32,806	139,294	71,281
Buildings and grounds	80,540	72,211	90,450	64,801
Employee fringe benefits	265,200	194,402	265,200	201,067
Treasurer	44,800	43,983	46,697	45,675
Collector	97,100	93,292	103,407	101,003
Recorder of Deeds	40,015	34,936	43,515	38,391
Circuit Clerk	24,200	6,250	24,200	7,476
Court administration	33,020	6,827	33,020	6,068
Public Administrator	76,875	76,179	82,672	81,552
Sheriff	40,500	40,464	50,000	29,600
Prosecuting Attorney	123,564	120,366	131,162	126,779
Juvenile Officer	74,866	70,009	79,874	60,288
Coroner	43,772	39,156	44,202	32,662
Other County government	576,751	311,088	851,875	396,569
Health and welfare	458,252	269,860	848,061	283,839
Transfers out	430,437	227,729	436,411	266,411
Emergency fund	55,000	-	75,000	-
Total Disbursements	<u>\$ 2,737,474</u>	<u>\$ 1,838,961</u>	<u>\$ 3,558,717</u>	<u>\$ 2,021,006</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (819,450)	\$ 249,726	\$ (1,174,850)	\$ 144,712
CASH AND EQUIVALENTS, JANUARY 1	<u>1,451,078</u>	<u>1,451,078</u>	<u>1,700,804</u>	<u>1,700,804</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 631,628</u>	<u>\$ 1,700,804</u>	<u>\$ 525,954</u>	<u>\$ 1,845,516</u>

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

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

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 275,000	\$ 335,562	\$ 299,730	\$ 328,742	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	640,759	479,880	742,823	1,039,984	162,164	194,242	163,538	199,572
Charges for services	40,600	41,136	39,200	42,607	11,167	5,662	11,600	8,800
Interest	8,000	8,999	7,500	7,575	2,600	2,558	3,000	2,003
Other	33,000	57,042	21,000	22,253	5,100	8,111	6,800	9,531
Transfers in	106,581	106,581	56,706	56,706	-	-	-	-
Total Receipts	<u>\$ 1,103,940</u>	<u>\$ 1,029,200</u>	<u>\$ 1,166,959</u>	<u>\$ 1,497,867</u>	<u>\$ 181,031</u>	<u>\$ 210,573</u>	<u>\$ 184,938</u>	<u>\$ 219,906</u>
DISBURSEMENTS								
Salaries	\$ 327,700	\$ 293,547	\$ 320,000	\$ 316,178	\$ 109,200	\$ 100,854	\$ 118,472	\$ 95,796
Employee fringe benefits	168,100	109,045	167,800	110,876	41,794	36,952	42,750	29,747
Materials and supplies	122,500	104,063	176,500	134,131	8,000	6,229	17,500	17,120
Services and other	154,500	131,607	116,200	122,701	59,800	32,237	50,800	38,683
Capital outlay	223,000	221,975	-	-	-	-	-	-
Construction	274,000	237,300	589,000	335,445	-	-	-	-
Transfers out	2,891	2,891	37,672	9,672	-	-	-	-
Total Disbursements	<u>\$ 1,272,691</u>	<u>\$ 1,100,428</u>	<u>\$ 1,407,172</u>	<u>\$ 1,029,003</u>	<u>\$ 218,794</u>	<u>\$ 176,272</u>	<u>\$ 229,522</u>	<u>\$ 181,346</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (168,751)	\$ (71,228)	\$ (240,213)	\$ 468,864	\$ (37,763)	\$ 34,301	\$ (44,584)	\$ 38,560
CASH AND EQUIVALENTS, JANUARY 1	<u>618,306</u>	<u>618,306</u>	<u>547,078</u>	<u>547,078</u>	<u>145,389</u>	<u>145,389</u>	<u>179,690</u>	<u>179,690</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 449,555</u>	<u>\$ 547,078</u>	<u>\$ 306,865</u>	<u>\$ 1,015,942</u>	<u>\$ 107,626</u>	<u>\$ 179,690</u>	<u>\$ 135,106</u>	<u>\$ 218,250</u>

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

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

	PROSECUTING ATTORNEY ADMIN HANDLING FUND				CIVIL DEFENSE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,432	23,738	73,155	41,365
Charges for services	6,750	1,396	6,500	1,521	-	-	-	-
Interest	-	123	-	89	-	49	-	17
Other	50	8	50	2	1,000	-	3,119	3,119
Transfers in	-	-	-	-	18,708	16,000	23,000	23,000
Total Receipts	\$ 6,800	\$ 1,527	\$ 6,550	\$ 1,612	\$ 42,140	\$ 39,787	\$ 99,274	\$ 67,501
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 19,200	\$ 19,200	\$ 27,000	\$ 27,000
Employee fringe benefits	-	-	-	-	1,700	1,536	2,300	2,143
Materials and supplies	2,300	-	2,000	-	2,800	2,520	3,465	2,775
Services and other	2,800	485	2,550	914	16,885	15,278	15,504	10,017
Capital outlay	2,000	-	2,000	2,000	2,856	517	51,000	25,960
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 7,100	\$ 485	\$ 6,550	\$ 2,914	\$ 43,441	\$ 39,051	\$ 99,269	\$ 67,895
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (300)	\$ 1,042	\$ -	\$ (1,302)	\$ (1,301)	\$ 736	\$ 5	\$ (394)
CASH AND EQUIVALENTS, JANUARY 1	9,651	9,651	10,693	10,693	2,372	2,372	3,108	3,108
CASH AND EQUIVALENTS, DECEMBER 31	\$ 9,351	\$ 10,693	\$ 10,693	\$ 9,391	\$ 1,071	\$ 3,108	\$ 3,113	\$ 2,714

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

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

	DEPUTY SALARY SUPPLEMENT FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,000	1,480	1,000	14,697
Charges for services	5,000	3,158	5,000	2,818	2,200	844	2,700	5,286
Interest	-	-	-	-	-	139	-	176
Other	-	-	-	-	-	-	-	20
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 3,158</u>	<u>\$ 5,000</u>	<u>\$ 2,818</u>	<u>\$ 3,200</u>	<u>\$ 2,463</u>	<u>\$ 3,700</u>	<u>\$ 20,179</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,000	2,907	5,000	2,938	6,000	-	6,000	533
Capital outlay	-	-	-	-	1,000	-	1,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 2,907</u>	<u>\$ 5,000</u>	<u>\$ 2,938</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 533</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 251	\$ -	\$ (120)	\$ (3,800)	\$ 2,463	\$ (3,300)	\$ 19,646
CASH AND EQUIVALENTS, JANUARY 1	<u>270</u>	<u>270</u>	<u>521</u>	<u>521</u>	<u>10,233</u>	<u>10,233</u>	<u>12,696</u>	<u>12,696</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 270</u>	<u>\$ 521</u>	<u>\$ 521</u>	<u>\$ 401</u>	<u>\$ 6,433</u>	<u>\$ 12,696</u>	<u>\$ 9,396</u>	<u>\$ 32,342</u>

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

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

	INMATE SECURITY FUND				KELLER BUILDING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	17,000	23,309	19,500	32,509	175,106	172,378	179,386	180,291
Interest	-	180	-	174	750	1,208	750	960
Other	-	-	-	12,420	-	36,225	5,000	682
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 17,000</u>	<u>\$ 23,489</u>	<u>\$ 19,500</u>	<u>\$ 45,103</u>	<u>\$ 175,856</u>	<u>\$ 209,811</u>	<u>\$ 185,136</u>	<u>\$ 181,933</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 33,500	\$ 32,675	\$ 36,467	\$ 36,467
Employee fringe benefits	-	-	-	-	12,659	11,247	11,483	9,023
Materials and supplies	-	-	-	-	5,000	988	3,000	2,590
Services and other	32,000	27,245	32,000	23,326	150,563	130,330	161,750	112,991
Capital outlay	-	-	-	-	7,000	-	7,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	6,000	6,000	4,000	-
Total Disbursements	<u>\$ 32,000</u>	<u>\$ 27,245</u>	<u>\$ 32,000</u>	<u>\$ 23,326</u>	<u>\$ 214,722</u>	<u>\$ 181,240</u>	<u>\$ 223,700</u>	<u>\$ 161,070</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (15,000)	\$ (3,756)	\$ (12,500)	\$ 21,777	\$ (38,866)	\$ 28,571	\$ (38,564)	\$ 20,863
CASH AND EQUIVALENTS, JANUARY 1	<u>16,712</u>	<u>16,712</u>	<u>12,956</u>	<u>12,956</u>	<u>81,211</u>	<u>81,211</u>	<u>109,782</u>	<u>109,782</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 1,712</u>	<u>\$ 12,956</u>	<u>\$ 456</u>	<u>\$ 34,733</u>	<u>\$ 42,345</u>	<u>\$ 109,782</u>	<u>\$ 71,218</u>	<u>\$ 130,645</u>

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

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

	KELLER BUILDING MAINTENANCE FUND				LAW OFFICERS TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,300	1,130	1,300	1,184
Interest	350	440	350	342	-	13	-	6
Other	-	-	-	-	-	-	-	-
Transfers in	6,000	6,000	4,000	-	-	-	-	-
Total Receipts	<u>\$ 6,350</u>	<u>\$ 6,440</u>	<u>\$ 4,350</u>	<u>\$ 342</u>	<u>\$ 1,300</u>	<u>\$ 1,143</u>	<u>\$ 1,300</u>	<u>\$ 1,190</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	30,000	-	40,000	-	2,050	850	2,050	1,844
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 2,050</u>	<u>\$ 850</u>	<u>\$ 2,050</u>	<u>\$ 1,844</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (23,650)	\$ 6,440	\$ (35,650)	\$ 342	\$ (750)	\$ 293	\$ (750)	\$ (654)
CASH AND EQUIVALENTS, JANUARY 1	<u>34,924</u>	<u>34,924</u>	<u>41,364</u>	<u>41,364</u>	<u>871</u>	<u>871</u>	<u>1,164</u>	<u>1,164</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 11,274</u>	<u>\$ 41,364</u>	<u>\$ 5,714</u>	<u>\$ 41,706</u>	<u>\$ 121</u>	<u>\$ 1,164</u>	<u>\$ 414</u>	<u>\$ 510</u>

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



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

	PROSECUTING ATTORNEY DELINQUENT FUND				PROSECUTING ATTORNEY SUPPLEMENTAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	15,000	9,500	15,000	15,000
Charges for services	400	-	400	-	-	-	-	-
Interest	-	1	-	1	-	295	-	267
Other	-	-	-	-	-	552	-	13
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 400	\$ 1	\$ 400	\$ 1	\$ 15,000	\$ 10,347	\$ 15,000	\$ 15,280
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	3,000	140	3,000	2,928
Services and other	-	-	400	-	10,000	6,609	17,000	7,748
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	2,000	-	4,000	-
Total Disbursements	\$ -	\$ -	\$ 400	\$ -	\$ 15,000	\$ 6,749	\$ 24,000	\$ 10,676
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 400	\$ 1	\$ -	\$ 1	\$ -	\$ 3,598	\$ (9,000)	\$ 4,604
CASH AND EQUIVALENTS, JANUARY 1	104	104	105	105	24,078	24,078	27,676	27,676
CASH AND EQUIVALENTS, DECEMBER 31	\$ 504	\$ 105	\$ 105	\$ 106	\$ 24,078	\$ 27,676	\$ 18,676	\$ 32,280

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

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

	PROSECUTING ATTORNEY TRAINING FUND				RECORDER'S TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	300	801	700	877	1,950	2,790	2,750	2,321
Interest	-	24	-	24	242	227	250	174
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	2,000	-	-	-	-	-
Total Receipts	<u>\$ 300</u>	<u>\$ 825</u>	<u>\$ 2,700</u>	<u>\$ 901</u>	<u>\$ 2,192</u>	<u>\$ 3,017</u>	<u>\$ 3,000</u>	<u>\$ 2,495</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	300	-	700	-	9,800	426	9,800	-
Capital outlay	-	-	-	-	9,497	-	9,497	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 19,297</u>	<u>\$ 426</u>	<u>\$ 19,297</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 825	\$ 2,000	\$ 901	\$ (17,105)	\$ 2,591	\$ (16,297)	\$ 2,495
CASH AND EQUIVALENTS, JANUARY 1	<u>1,580</u>	<u>1,580</u>	<u>2,405</u>	<u>2,405</u>	<u>17,105</u>	<u>17,105</u>	<u>19,696</u>	<u>19,696</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 1,580</u>	<u>\$ 2,405</u>	<u>\$ 4,405</u>	<u>\$ 3,306</u>	<u>\$ 0</u>	<u>\$ 19,696</u>	<u>\$ 3,399</u>	<u>\$ 22,191</u>

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

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

	RECORDER'S USER FEE FUND				SHERIFF'S BENEVOLENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,600	4,582	4,500	3,792	-	-	-	-
Interest	140	289	300	233	-	34	-	56
Other	-	-	-	-	750	2,350	750	10,138
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 3,740	\$ 4,871	\$ 4,800	\$ 4,025	\$ 750	\$ 2,384	\$ 750	\$ 10,194
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	500	-	500	-
Services and other	20,002	-	30,459	-	250	70	250	-
Capital outlay	-	-	-	-	-	-	-	475
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 20,002	\$ -	\$ 30,459	\$ -	\$ 750	\$ 70	\$ 750	\$ 475
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (16,262)	\$ 4,871	\$ (25,659)	\$ 4,025	\$ -	\$ 2,314	\$ -	\$ 9,719
CASH AND EQUIVALENTS, JANUARY 1	21,215	21,215	26,086	26,086	2,010	2,010	4,324	4,324
CASH AND EQUIVALENTS, DECEMBER 31	\$ 4,953	\$ 26,086	\$ 427	\$ 30,111	\$ 2,010	\$ 4,324	\$ 4,324	\$ 14,043

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

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

	SHERIFF'S CIVIL FEES FUND				SHERIFF'S RECOUPMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	6,500	5,060	5,000	5,260	500	13	500	461
Interest	-	20	-	7	-	21	-	16
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 6,500	\$ 5,080	\$ 5,000	\$ 5,267	\$ 500	\$ 34	\$ 500	\$ 477
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	3,000	2,836	1,000	961	-	-	-	-
Services and other	5,500	2,763	5,500	1,597	1,500	-	1,500	637
Capital outlay	-	-	-	2,797	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 8,500	\$ 5,599	\$ 6,500	\$ 5,355	\$ 1,500	\$ -	\$ 1,500	\$ 637
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,000)	\$ (519)	\$ (1,500)	\$ (88)	\$ (1,000)	\$ 34	\$ (1,000)	\$ (160)
CASH AND EQUIVALENTS, JANUARY 1	2,022	2,022	1,503	1,503	1,688	1,688	1,722	1,722
CASH AND EQUIVALENTS, DECEMBER 31	\$ 22	\$ 1,503	\$ 3	\$ 1,415	\$ 688	\$ 1,722	\$ 722	\$ 1,562

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

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

	SHERIFF'S REVOLVING FEES FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,450	12,511	3,650	2,322	13,000	15,983	13,000	16,132
Interest	-	133	-	126	900	585	900	320
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,450</u>	<u>\$ 12,644</u>	<u>\$ 3,650</u>	<u>\$ 2,448</u>	<u>\$ 13,900</u>	<u>\$ 16,568</u>	<u>\$ 13,900</u>	<u>\$ 16,452</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	7,000	390	19,350	19,053
Services and other	6,000	2,273	6,000	3,402	23,500	11,000	16,450	12,400
Capital outlay	-	-	-	-	10,000	2,931	6,000	3,191
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 2,273</u>	<u>\$ 6,000</u>	<u>\$ 3,402</u>	<u>\$ 40,500</u>	<u>\$ 14,321</u>	<u>\$ 41,800</u>	<u>\$ 34,644</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,550)	\$ 10,371	\$ (2,350)	\$ (954)	\$ (26,600)	\$ 2,247	\$ (27,900)	\$ (18,192)
CASH AND EQUIVALENTS,								
JANUARY 1	<u>5,170</u>	<u>5,170</u>	<u>15,541</u>	<u>15,541</u>	<u>42,784</u>	<u>42,784</u>	<u>45,031</u>	<u>45,031</u>
CASH AND EQUIVALENTS,								
DECEMBER 31	<u>\$ 2,620</u>	<u>\$ 15,541</u>	<u>\$ 13,191</u>	<u>\$ 14,587</u>	<u>\$ 16,184</u>	<u>\$ 45,031</u>	<u>\$ 17,131</u>	<u>\$ 26,839</u>

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

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

	TIME PAYMENT FEE FUND				VICTIMS OF DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	750	640	700	641	1,450	1,350	1,450	1,217
Interest	50	106	100	77	240	341	240	243
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 800</u>	<u>\$ 746</u>	<u>\$ 800</u>	<u>\$ 718</u>	<u>\$ 1,690</u>	<u>\$ 1,691</u>	<u>\$ 1,690</u>	<u>\$ 1,460</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	8,200	-	8,997	-	24,800	-	30,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,200</u>	<u>\$ -</u>	<u>\$ 8,997</u>	<u>\$ -</u>	<u>\$ 24,800</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,400)	\$ 746	\$ (8,197)	\$ 718	\$ (23,110)	\$ 1,691	\$ (28,310)	\$ 1,460
CASH AND EQUIVALENTS, JANUARY 1	<u>8,235</u>	<u>8,235</u>	<u>8,981</u>	<u>8,981</u>	<u>27,034</u>	<u>27,034</u>	<u>28,725</u>	<u>28,725</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 835</u>	<u>\$ 8,981</u>	<u>\$ 784</u>	<u>\$ 9,699</u>	<u>\$ 3,924</u>	<u>\$ 28,725</u>	<u>\$ 415</u>	<u>\$ 30,185</u>

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

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

	ROAD AND BRIDGE SPECIAL TRUST FUND				ROAD AND BRIDGE DISASTER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	291,432	319,715	305,403	333,042	-	-	-	-
Intergovernmental	36,000	36,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	1,200	2,629	1,200	3,160	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	49,849	49,849	28,000	-	-	-	-	-
Total Receipts	<u>\$ 378,481</u>	<u>\$ 408,193</u>	<u>\$ 334,603</u>	<u>\$ 336,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-		-	-	-	-	-
Materials and supplies	-	-		-	-	-	-	-
Services and other	77,000	63,937	64,000	66,608	-	-	-	-
Capital outlay	73,526	73,525	350,000	149,510	-	-	-	-
Construction	225,000	37,328	30,000	-	-	-	-	-
Transfers out	-	-		-	100,565	100,565	-	-
Total Disbursements	<u>\$ 375,526</u>	<u>\$ 174,790</u>	<u>\$ 444,000</u>	<u>\$ 216,118</u>	<u>\$ 100,565</u>	<u>\$ 100,565</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 2,955	\$ 233,403	\$ (109,397)	\$ 120,084	\$ (100,565)	\$ (100,565)	\$ -	\$ -
CASH AND EQUIVALENTS, JANUARY 1	<u>46,108</u>	<u>46,108</u>	<u>279,511</u>	<u>279,511</u>	<u>100,565</u>	<u>100,565</u>	<u>-</u>	<u>-</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 49,063</u>	<u>\$ 279,511</u>	<u>\$ 170,114</u>	<u>\$ 399,595</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	ECONOMIC DEVELOPMENT FUND				JAIL SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	43	-	40
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	11,000	11,167	11,156	11,636	-	7	-	5
Other	8,189	8,189	8,189	10,715	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 19,189</u>	<u>\$ 19,356</u>	<u>\$ 19,345</u>	<u>\$ 22,351</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 45</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	598,107	22,000	595,486	31,145	450	-	450	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 598,107</u>	<u>\$ 22,000</u>	<u>\$ 595,486</u>	<u>\$ 31,145</u>	<u>\$ 450</u>	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (578,918)	\$ (2,644)	\$ (576,141)	\$ (8,794)	\$ (450)	\$ 50	\$ (450)	\$ 45
CASH AND EQUIVALENTS, JANUARY 1	<u>578,969</u>	<u>578,969</u>	<u>576,325</u>	<u>576,325</u>	<u>539</u>	<u>539</u>	<u>589</u>	<u>589</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 51</u>	<u>\$ 576,325</u>	<u>\$ 184</u>	<u>\$ 567,531</u>	<u>\$ 89</u>	<u>\$ 589</u>	<u>\$ 139</u>	<u>\$ 634</u>

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



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

	LAW ENFORCEMENT				MOUNT GILEAD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	347,451	377,465	360,937	394,170	-	-	-	-
Intergovernmental	39,000	32,965	42,000	33,309	-	-	-	-
Charges for services	98,000	93,832	111,000	143,122	-	-	-	-
Interest	700	1,357	700	530	2,500	1,848	1,500	1,859
Other	2,000	24,418	2,000	7,551	-	-	-	-
Transfers in	356,554	155,864	359,502	186,705	-	-	-	-
Total Receipts	<u>\$ 843,705</u>	<u>\$ 685,901</u>	<u>\$ 876,139</u>	<u>\$ 765,387</u>	<u>\$ 2,500</u>	<u>\$ 1,848</u>	<u>\$ 1,500</u>	<u>\$ 1,859</u>
DISBURSEMENTS								
Salaries	\$ 485,700	\$ 424,574	\$ 512,481	\$ 445,095	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	181,493	108,373	173,246	100,405	-	-	-	-
Materials and supplies	34,156	31,912	36,500	32,539	-	-	-	-
Services and other	147,455	132,479	162,000	146,397	9,500	1,380	9,500	988
Capital outlay	78,000	25,553	33,000	25,931	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 926,804</u>	<u>\$ 722,891</u>	<u>\$ 917,227</u>	<u>\$ 750,367</u>	<u>\$ 9,500</u>	<u>\$ 1,380</u>	<u>\$ 9,500</u>	<u>\$ 988</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (83,099)	\$ (36,990)	\$ (41,088)	\$ 15,020	\$ (7,000)	\$ 468	\$ (8,000)	\$ 871
CASH AND EQUIVALENTS, JANUARY 1	<u>83,149</u>	<u>83,149</u>	<u>46,159</u>	<u>46,159</u>	<u>92,599</u>	<u>92,599</u>	<u>93,067</u>	<u>93,067</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ 50</u>	<u>\$ 46,159</u>	<u>\$ 5,071</u>	<u>\$ 61,179</u>	<u>\$ 85,599</u>	<u>\$ 93,067</u>	<u>\$ 85,067</u>	<u>\$ 93,938</u>

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

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

	CARES ACT FUND				AMERICAN RECOVERY ACT			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	971,289	971,289	971,289	1,021,289
Charges for services	-	-	-	-	-	-	-	-
Interest	483	483	-	-	100	2,942	-	9,820
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 483</u>	<u>\$ 483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 971,389</u>	<u>\$ 974,231</u>	<u>\$ 971,289</u>	<u>\$ 1,031,109</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	1,150,000	160,773
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	76,773	76,773	-	-	-	-	-	-
Total Disbursements	<u>\$ 76,773</u>	<u>\$ 76,773</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,150,000</u>	<u>\$ 160,773</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (76,290)	\$ (76,290)	\$ -	\$ -	\$ 971,389	\$ 974,231	\$ (178,711)	\$ 870,336
CASH AND EQUIVALENTS, JANUARY 1	<u>76,290</u>	<u>76,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>974,231</u>	<u>974,231</u>
CASH AND EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 971,389</u>	<u>\$ 974,231</u>	<u>\$ 795,520</u>	<u>\$ 1,844,567</u>

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

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

SENATE BILL 40 FUND				
Year Ended December 31,				
	2021		2022	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 132,807	\$ 142,148	\$ 140,140	\$ 144,831
Sales taxes	-	-	-	-
Intergovernmental	716,706	563,555	748,322	656,072
Charges for services	-	-	-	-
Interest	1,700	4,389	1,800	4,726
Other	-	-	-	1,068
Transfers in	-	-	-	-
Total Receipts	<u>\$ 851,213</u>	<u>\$ 710,092</u>	<u>\$ 890,262</u>	<u>\$ 806,697</u>
DISBURSEMENTS				
Salaries	\$ 439,026	\$ 387,397	\$ 475,002	\$ 448,341
Employee fringe benefits	127,335	96,859	134,097	114,342
Materials and supplies	7,600	5,231	7,886	4,987
Services and other	271,252	221,533	271,276	221,397
Capital outlay	6,000	4,635	2,000	1,693
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 851,213</u>	<u>\$ 715,655</u>	<u>\$ 890,261</u>	<u>\$ 790,760</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ (5,563)	\$ 1	\$ 15,937
CASH AND EQUIVALENTS, JANUARY 1	<u>395,554</u>	<u>395,554</u>	<u>389,991</u>	<u>389,991</u>
CASH AND EQUIVALENTS, DECEMBER				
31	<u>\$ 395,554</u>	<u>\$ 389,991</u>	<u>\$ 389,992</u>	<u>\$ 405,927</u>

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

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

Fund/Account	Cash and Equivalents January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Equivalents December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Equivalents December 31, 2022
Treasurer CLER	\$ 12,385	\$ 1,677	\$ -	\$ 14,062	\$ 1,408	\$ 1,122	\$ 14,348
Treasurer Land Tax Sale	4,724	15,059	2,211	17,572	812	13,718	4,666
Treasurer Unclaimed Fees	8	-	-	8	-	-	8
Treasurer CERF	4,179	145,326	144,789	4,716	146,015	145,830	4,901
Capital Schools	27,880	45,430	46,757	26,553	67,819	57,136	37,236
Treasurer FIT	1,348	23,628	1,368	23,608	51,032	74,640	-
Treasurer Other Entities	-	2,079,608	2,079,608	-	2,111,750	2,111,750	-
Collector Main	5,703,845	12,201,539	10,353,633	7,551,751	9,958,719	10,599,950	6,910,520
Collector Point and Pay	39,250	188,403	163,175	64,478	235,533	219,029	80,982
Collector Online Pay	126,623	225,410	235,306	116,727	355,114	255,248	216,593
Collector Prepay	7,488	126,155	129,737	3,906	149,866	140,279	13,493
Recorder	-	86,583	86,583	-	69,492	69,492	-
Prosecuting Attorney	2,865	31,136	31,036	2,965	32,903	32,803	3,065
Sheriff Fees	109	85,662	85,771	-	150,609	150,555	54
Sheriff Jail	29	57,642	56,484	1,187	73,590	65,739	9,038
Public Administrator	510,958	973,960	953,320	531,598	1,124,191	933,992	721,797
Total	<u>\$ 6,441,691</u>	<u>\$ 16,287,218</u>	<u>\$ 14,369,778</u>	<u>\$ 8,359,131</u>	<u>\$ 14,528,853</u>	<u>\$ 14,871,283</u>	<u>\$ 8,016,701</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

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

### C. Basis of Accounting

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

### D. Budgets and Budgetary Accounting

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

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

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

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

	2022	2021
Real Estate	\$ 85,566,648	\$ 83,709,418
Personal Property	43,977,737	39,097,482
Railroad and Utilities	19,494,937	18,036,512
Total	<u>\$ 149,039,322</u>	<u>\$ 140,843,412</u>

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

	2022	2021
General Revenue	0.2828	0.2698
Road and Bridge	0.3083	0.3083
Sheltered Services Board	0.1000	0.1000

In addition to the tax levies noted above, the tax levies for various independent taxing districts are collected by the County Collector. The property tax collections resulting from these levies are disbursed by the County Collector to the appropriate taxing districts. These amounts collected but not yet disbursed are included in the custodial funds.

F. Cash Deposits and Cash Equivalents

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

## G. Interfund Activity

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

## 2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents includes deposits and short-term investments with maturities that are less than ninety days.

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

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	<u>\$ 6,891,846</u>	<u>\$ 7,140,593</u>	<u>\$ 662,044</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 8,016,701</u>	<u>\$ 7,898,441</u>	<u>\$ 1,110,212</u>

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

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	<u>\$ 5,161,526</u>	<u>\$ 5,282,956</u>	<u>\$ 628,326</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 8,359,131</u>	<u>\$ 6,911,410</u>	<u>\$ 870,858</u>

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



### 3. COUNTY EMPLOYEES' RETIREMENT PLANS

#### A. Missouri Local Government Employees Retirement System (LAGERS)

##### 1) Plan Description

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

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

##### 2) Pension Benefits

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

##### 3) Funding Policy

Full-time employees of Howard County do not contribute to the pension plan. The June 30<sup>th</sup> statutorily required contribution rates were 7.5% and 7.3% (General), and 5.0% and 4.0% (Police) of annual covered payroll for 2022 and 2021, respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2022 and 2021, the County contributed \$97,588 and \$91,017 to LAGERS.

#### B. County Employees' Retirement Fund (CERF)

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

##### 1) Plan Description

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

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

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

## 2) Pension Benefits

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

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

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

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected to make contributions on behalf of employees. During 2022 and 2021, the County collected and remitted to CERF employee withholdings of \$52,039 and \$50,695, respectively, for the years then ended.

## C. Deferred 457 Pension Plan

Participation in the plan is voluntary for all full-time employees. Part-time employees are not eligible to participate in the plan. Plan participants can elect to contribute any whole percentage or dollar amount of their earnings to the plan. Fifty cents on the dollar is matched by CERF on the first 6% of an employee's contribution. The County does not contribute to the plan. Employee contributions collected and remitted by the County for the years ended December 31, 2022 and 2021 were \$19,066 and \$28,301, respectively.

#### D. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$3,366, respectively, for the years ended December 31, 2022 and 2021.

#### 4. POST EMPLOYMENT BENEFITS

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

#### 5. CLAIMS, COMMITMENT AND CONTINGENCIES

##### A. Compensated Absences

Sick leave will be accrued at 1 day per pay period. Regular full-time employees who have completed their 6-month probation period are eligible to use sick leave. Sick leave may accumulate to an unlimited number of days. Upon termination, employees are not compensated for accrued sick time. Vacation time will be accrued at 1 day per pay period. Regular full-time employees who have completed their 6-month probation period are eligible to use vacation time. Vacation earned in one year must be used in the following year. Vacation accrual after 10 years of employment shall be calculated at 1.25 days per month and after 15 years of employment shall be calculated at 1.69 days per month. After 20 years of employment, vacation accrual shall be calculated at 2 days per month. Upon termination, employees are compensated for unused vacation time.

##### B. Federal and State Assisted Programs

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

#### 6. RISK MANAGEMENT

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

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance

coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2022:

- A. In July 2022, the County entered into a \$608,260 promissory note agreement with Exchange Bank of Missouri to finance the purchase of three 2022 John Deere motor graders. The commercial loan has an interest rate of 4.25% with an annual payment of \$102,515 over a seven-year period.

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 76,305	\$ 26,210	\$ 102,515
2024	79,530	22,985	102,515
2025	83,020	19,495	102,515
2026	86,597	15,918	102,515
2027	90,329	12,186	102,515
2028-2029	192,479	12,551	205,030
Totals	<u>\$ 608,260</u>	<u>\$ 109,345</u>	<u>\$ 717,605</u>

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

Description	Balance 12/31/2021	Additions	Payments	Balance 12/31/2022	Interest Paid
2017 John Deere graders	\$ 71,624	\$ -	\$ (71,624)	\$ -	\$ 1,902
2022 John Deere graders	-	608,260	(31,000)	577,260	-

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

Description	Balance 12/31/2020	Additions	Payments	Balance 12/31/2021	Interest Paid
Promissory note Sheriff's trucks	\$ 39,840	\$ -	\$ (39,840)	\$ -	\$ 1,953
2017 John Deere graders	140,790	-	(69,166)	71,624	4,359

## 8. OPERATING LEASES

At December 31, 2022, the County has a non-cancellable 63-month lease for a postage machine beginning in May 2022 through August 2027 with a monthly payment of \$159. Future minimum lease payments are as follows:

Fiscal Year Ending December 31,	Amount
2023	\$ 1,909
2024	1,909
2025	1,909
2026	1,909
2027	1,272

The Howard County Sheltered Services Board has a non-cancellable 24-month lease for a copier beginning in June 2022 with a monthly payment of \$131. Future minimum lease payments are as follows:

Fiscal Year Ending December 31,	Amount
2023	\$ 1,572
2024	786

Additionally, the Howard County Sheltered Services Board has a non-cancellable 38-month lease for a postage machine beginning in May 2021 with a quarterly payment of \$69. Future minimum lease payments are as follows:

Fiscal Year Ending December 31,	Amount
2023	\$ 276
2024	138

## 9. CHANGE IN REPORTING ENTITY

The County has changed the definition of the reporting entity at January 1, 2021 to exclude the CERF Fund. The CERF Fund is a pass-through fund used to collect and remit retirement funds collected and therefore will be excluded in the County's financial statements and reported with Fiduciary funds. This change had the effect of decreasing the County's cash balances at January 1, 2021 by \$4,179.

## 10. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 17, 2023, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and  
Officeholders of Howard County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Howard County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Howard County, Missouri's basic financial statements and have issued our report thereon dated August 17, 2023.

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

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

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

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

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

As part of obtaining reasonable assurance about whether Howard County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 17, 2023



## **FINDINGS AND RECOMMENDATIONS**

HOWARD COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None

**ITEMS OF NONCOMPLIANCE**

None

HOWARD COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Howard County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

There were no findings noted in the prior audit report.

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E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

August 17, 2023

To the County Commission and Officeholders  
Howard County, Missouri

We have audited the accompanying financial statements of Howard County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Howard County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except that the definition of the reporting entity was modified, as referenced in Note 9. We noted no transactions entered into by Howard County, Missouri during the years audited for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

#### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

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

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 17, 2023.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Restriction on Use

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

Very truly yours,

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

McBride, Lock & Associates, LLC