



SCOTT FITZPATRICK

MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Holt County, Missouri

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

A handwritten signature in black ink that reads "Scott Fitzpatrick".

Scott Fitzpatrick
State Auditor

November 2023
Report No. 2023-076



Recommendations in the contracted audit of Holt County

| | |
|------------------------------------|--|
| 2022-001 | The County implement internal controls to ensure that the Schedule of Expenditures of Federal Awards (SEFA) completely and accurately states the expenditures of federal awards of the County each year. |
| Credit Card Late Fees and Interest | The County Clerk implement procedures to properly monitor and ensure timely payment of credit card statements to avoid incurring unnecessary finance and interest charges. |

ANNUAL FINANCIAL REPORT

HOLT COUNTY, MISSOURI

For the Years Ended
December 31, 2022 and 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

HOLT COUNTY, MISSOURI

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INTRODUCTORY SECTION

HOLT COUNTY, MISSOURI
List of Elected Officials 2021-2022

County Commission

Presiding Commissioner – Thomas Bullock
Commissioner, First District (Acting) – Carla Market
Commissioner, Second District – David Carroll

Other Elected Officials

Assessor – LaDonna Jones
Circuit Clerk/Recorder – Vicki Book
Collector – Cindy Wohlford
County Clerk – Angie Gamache
Coroner – Susan Lentz
Prosecuting Attorney – Robert Shepherd
Public Administrator – Velvet Sommer
Sheriff – David McClain
Treasurer – Gay Quick

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Holt County, Missouri

Opinion

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Holt 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 Holt 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 Holt County, Missouri's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 23, 2023, on our consideration of Holt 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 Holt 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 23, 2023

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

| Fund | Cash and Investments January 1, 2021 | | Receipts 2021 | | Disbursements 2021 | | Cash and Cash Investments December 31, 2021 | | Receipts 2022 | | Disbursements 2022 | | Cash and Cash Investments December 31, 2022 | |
|---------------------------------------|--|---------------------|------------------|---------------------|-----------------------|---------------------|---|---------------------|------------------|---------------------|-----------------------|---------------------|---|---------------------|
| | \$ | 1,182,804 | \$ | 2,247,491 | \$ | 2,083,503 | \$ | 1,346,792 | \$ | 2,119,975 | \$ | 2,188,549 | \$ | 1,278,218 |
| General Revenue | | | | | | | | | | | | | | |
| Special Road & Bridge | | 986,946 | | 2,372,717 | | 2,494,584 | | 865,079 | | 2,060,582 | | 1,951,729 | | 973,932 |
| Assessment | | 263,684 | | 195,107 | | 126,992 | | 331,799 | | 202,378 | | 183,204 | | 350,973 |
| Johnson Grass | | 175,530 | | 58,054 | | 17,878 | | 215,706 | | 61,399 | | 77,730 | | 199,375 |
| Prosecuting Attorney Training | | 5,705 | | 2,757 | | - | | 8,462 | | 2,949 | | 671 | | 10,740 |
| Law Enforcement Training | | 472 | | 3,044 | | 1,113 | | 2,403 | | 3,170 | | 450 | | 5,123 |
| Local Emergency Planning Commission | | 3,666 | | 17 | | 346 | | 3,337 | | 49 | | 562 | | 2,824 |
| Recorder's Special | | 16,895 | | 4,092 | | 3,654 | | 17,333 | | 3,889 | | 1,660 | | 19,562 |
| Neighborhood Improvement District | | 458 | | - | | - | | 458 | | - | | - | | 458 |
| Prosecuting Attorney's Admin Handling | | 6,753 | | 183 | | - | | 6,936 | | 259 | | 5 | | 7,190 |
| 911 | | 225,322 | | 265,109 | | 288,177 | | 202,254 | | 245,760 | | 333,309 | | 114,705 |
| State C.A.R.T. | | 333,535 | | 358,478 | | 394,527 | | 297,486 | | 446,569 | | 361,324 | | 382,731 |
| Local C.A.R.T. | | 250,799 | | 227,849 | | 228,948 | | 249,700 | | 243,581 | | 174,051 | | 319,230 |
| Sheriff's Civil Fees | | 15,722 | | 4,063 | | 1,784 | | 18,001 | | 14,528 | | 20,221 | | 12,308 |
| Clerk's Election Fee | | 6,194 | | 621 | | 1,047 | | 5,768 | | 982 | | 938 | | 5,812 |
| Victims of Domestic Violence | | 105 | | 125 | | 125 | | 105 | | 140 | | 125 | | 120 |
| Collector's Tax Maintenance | | 71,363 | | 11,772 | | 3,205 | | 79,930 | | 10,757 | | 12,317 | | 78,370 |
| Senior Citizen's Services | | 10,253 | | 70,913 | | 70,000 | | 11,166 | | 73,090 | | 70,000 | | 14,256 |
| Community Development Block Grant | | - | | 31,843 | | 31,843 | | - | | 67,991 | | 67,991 | | - |
| Mausoleum Trusts | | 29,960 | | 814 | | 72 | | 30,702 | | 252 | | 22 | | 30,932 |
| Sheriff's Revolving | | 6,982 | | 7,410 | | 3,360 | | 11,032 | | 7,588 | | 5,757 | | 12,863 |
| Deputy Sheriff Salary Supplementation | | 9,177 | | 13,057 | | 11,660 | | 10,574 | | 7,902 | | 7,312 | | 11,164 |
| Jail Commissary | | 22,720 | | 5,294 | | 5,395 | | 22,619 | | 7,586 | | 6,886 | | 23,319 |
| Inmate, Prisoner, Detainee Security | | 26,996 | | 5,974 | | - | | 32,970 | | 7,381 | | 405 | | 39,946 |
| CARES Act | | 1,805 | | - | | 1,805 | | - | | - | | - | | - |
| ARPA | | - | | 428,886 | | - | | 428,886 | | 434,825 | | 388,274 | | 475,437 |
| Total | | \$ 3,653,846 | | \$ 6,315,670 | | \$ 5,770,018 | | \$ 4,199,498 | | \$ 6,023,582 | | \$ 5,853,492 | | \$ 4,369,588 |

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

HOLT 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 | | |
| | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | |
| RECEIPTS | | | | | |
| Property taxes | \$ 525,500 | \$ 671,383 | \$ 530,000 | \$ 687,882 | |
| Sales taxes | 500,000 | 697,672 | 580,050 | 782,837 | |
| Intergovernmental | 344,736 | 454,142 | 335,475 | 190,368 | |
| Charges for services | 209,600 | 247,664 | 216,150 | 245,574 | |
| Interest | 3,000 | 8,003 | 6,000 | 23,286 | |
| Other | 1,050 | - | 50 | - | |
| Transfers in | 146,500 | 168,627 | 150,000 | 190,028 | |
| Total Receipts | <u>\$ 1,730,386</u> | <u>\$ 2,247,491</u> | <u>\$ 1,817,725</u> | <u>\$ 2,119,975</u> | |
| DISBURSEMENTS | | | | | |
| County Commission | \$ 94,000 | \$ 91,208 | \$ 96,000 | \$ 94,777 | |
| County Clerk | 138,750 | 127,243 | 152,314 | 138,254 | |
| Elections | 78,000 | 32,468 | 78,000 | 35,538 | |
| Buildings and grounds | 101,500 | 72,819 | 103,690 | 73,827 | |
| Employee fringe benefits | 326,500 | 299,653 | 354,500 | 329,019 | |
| Treasurer | 47,200 | 44,553 | 48,064 | 45,267 | |
| Collector | 80,200 | 74,237 | 79,969 | 79,713 | |
| Recorder of Deeds | 30,700 | 27,476 | 30,700 | 28,466 | |
| Circuit Clerk | 12,000 | 6,624 | 13,000 | 5,868 | |
| Court administration | 10,900 | 5,391 | 10,900 | 493 | |
| Public Administrator | 37,225 | 35,582 | 42,057 | 37,465 | |
| Sheriff | 430,420 | 280,855 | 566,764 | 442,447 | |
| Jail | 349,500 | 311,359 | 351,500 | 318,926 | |
| Prosecuting Attorney | 123,940 | 90,633 | 111,130 | 94,223 | |
| Juvenile Officer | 91,910 | 64,995 | 100,200 | 76,675 | |
| Coroner | 27,460 | 18,337 | 28,225 | 22,871 | |
| Other County government | 381,810 | 378,547 | 231,750 | 227,745 | |
| Health Department | 137,500 | 109,523 | 309,300 | 119,377 | |
| Health and welfare | 10,615 | 3,000 | 10,615 | 7,000 | |
| Transfers out | 10,500 | 9,000 | 10,500 | 10,598 | |
| Emergency fund | 50,000 | - | 50,000 | - | |
| Total Disbursements | <u>\$ 2,570,630</u> | <u>\$ 2,083,503</u> | <u>\$ 2,779,178</u> | <u>\$ 2,188,549</u> | |
| RECEIPTS OVER (UNDER) | | | | | |
| DISBURSEMENTS | <u>\$ (840,244)</u> | <u>\$ 163,988</u> | <u>\$ (961,453)</u> | <u>\$ (68,574)</u> | |
| CASH AND INVESTMENTS, JANUARY 1 | <u>1,182,804</u> | <u>1,182,804</u> | <u>1,346,792</u> | <u>1,346,792</u> | |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 342,560</u> | <u>\$ 1,346,792</u> | <u>\$ 385,339</u> | <u>\$ 1,278,218</u> | |

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

HOLT 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 | \$ 507,800 | \$ 548,234 | \$ 529,800 | \$ 566,729 | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | 177,000 | 226,111 | 200,000 | 238,210 | - | - | - | - |
| Intergovernmental | 2,826,000 | 1,030,227 | 2,184,500 | 820,077 | 146,457 | 168,779 | 153,853 | 171,684 |
| Charges for services | - | - | - | - | 13,100 | 15,610 | 13,100 | 15,105 |
| Interest | 1,500 | 5,165 | 5,000 | 15,188 | 1,200 | 1,718 | 1,200 | 5,589 |
| Other | 2,500 | - | 5,000 | - | - | - | - | - |
| Transfers in | 350,000 | 562,980 | 540,000 | 420,378 | 9,000 | 9,000 | 9,000 | 10,000 |
| Total Receipts | \$ 3,864,800 | \$ 2,372,717 | \$ 3,464,300 | \$ 2,060,582 | \$ 169,757 | \$ 195,107 | \$ 177,153 | \$ 202,378 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ 280,000 | \$ 263,127 | \$ 301,000 | \$ 286,187 | \$ 102,494 | \$ 99,707 | \$ 113,262 | \$ 109,507 |
| Employee fringe benefits | 101,000 | 82,254 | 109,000 | 87,029 | 9,650 | 8,812 | 11,150 | 9,066 |
| Materials and supplies | 2,406,000 | 1,031,061 | 2,476,500 | 1,058,250 | 11,500 | 623 | 11,500 | 1,043 |
| Services and other | 155,200 | 143,046 | 148,200 | 228,671 | 121,500 | 8,463 | 121,900 | 51,729 |
| Capital outlay | 222,600 | 127,413 | 335,800 | 241,944 | 17,500 | 7,887 | 17,500 | 9,859 |
| Construction | 850,000 | 802,635 | - | - | - | - | - | - |
| Transfers out | 48,000 | 45,048 | 48,000 | 49,648 | 2,500 | 1,500 | 2,500 | 2,000 |
| Total Disbursements | \$ 4,062,800 | \$ 2,494,584 | \$ 3,418,500 | \$ 1,951,729 | \$ 265,144 | \$ 126,992 | \$ 277,812 | \$ 183,204 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ (198,000) | \$ (121,867) | \$ 45,800 | \$ 108,853 | \$ (95,387) | \$ 68,115 | \$ (100,659) | \$ 19,174 |
| CASH AND INVESTMENTS, JANUARY 1 | 986,946 | 986,946 | 865,079 | 865,079 | 263,684 | 263,684 | 331,799 | 331,799 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 788,946 | \$ 865,079 | \$ 910,879 | \$ 973,932 | \$ 168,297 | \$ 331,799 | \$ 231,140 | \$ 350,973 |

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

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

| | JOHNSON GRASS FUND | | | | PROSECUTING ATTORNEY 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 | \$ 50,150 | \$ 56,441 | \$ 52,150 | \$ 57,998 | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | 14,500 | 188 | 1,500 | 162 | - | - | - | - |
| Charges for services | - | - | - | - | 1,000 | 2,720 | 2,000 | 2,801 |
| Interest | 500 | 1,100 | 1,000 | 3,239 | 5 | 37 | 5 | 148 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | 325 | - | - | - | - | - | - |
| Total Receipts | \$ 65,150 | \$ 58,054 | \$ 54,650 | \$ 61,399 | \$ 1,005 | \$ 2,757 | \$ 2,005 | \$ 2,949 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ 20,000 | \$ 5,553 | \$ 20,000 | \$ 20,060 | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | 6,000 | 425 | 6,000 | 1,535 | - | - | - | - |
| Materials and supplies | 8,000 | 3,530 | 8,000 | 2,291 | - | - | - | - |
| Services and other | 45,500 | 5,775 | 45,500 | 5,780 | 1,500 | - | 2,000 | 671 |
| Capital outlay | 41,000 | 95 | 48,000 | 45,564 | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | 2,500 | 2,500 | 2,500 | 2,500 | - | - | - | - |
| Total Disbursements | \$ 123,000 | \$ 17,878 | \$ 130,000 | \$ 77,730 | \$ 1,500 | \$ - | \$ 2,000 | \$ 671 |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | | | | | | | | |
| | \$ (57,850) | \$ 40,176 | \$ (75,350) | \$ (16,331) | \$ (495) | \$ 2,757 | \$ 5 | \$ 2,278 |
| CASH AND INVESTMENTS, | | | | | | | | |
| JANUARY 1 | 175,530 | 175,530 | 215,706 | 215,706 | 5,705 | 5,705 | 8,462 | 8,462 |
| CASH AND INVESTMENTS, | | | | | | | | |
| DECEMBER 31 | \$ 117,680 | \$ 215,706 | \$ 140,356 | \$ 199,375 | \$ 5,210 | \$ 8,462 | \$ 8,467 | \$ 10,740 |

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

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

| | LAW ENFORCEMENT TRAINING FUND | | | | LOCAL EMERGENCY PLANNING COMMISSION FUND | | | |
|--|-------------------------------|-----------------|-------------------------|-----------------|---|-----------------|-------------------|-----------------|
| | Year Ended December 31, | | Year Ended December 31, | | 2021 | | 2022 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | 1,650 | 863 | 1,650 | 908 | - | - | - | - |
| Charges for services | 2,650 | 2,174 | 2,650 | 2,213 | - | - | - | - |
| Interest | 20 | 7 | 20 | 49 | 20 | 17 | 20 | 49 |
| Other | 10 | - | 10 | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 4,330 | \$ 3,044 | \$ 4,330 | \$ 3,170 | \$ 20 | \$ 17 | \$ 20 | \$ 49 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | 150 | 64 | 150 | - |
| Services and other | 2,300 | 1,113 | 2,300 | 450 | 3,400 | 282 | 3,000 | 562 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 2,300 | \$ 1,113 | \$ 2,300 | \$ 450 | \$ 3,550 | \$ 346 | \$ 3,150 | \$ 562 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ 2,030 | \$ 1,931 | \$ 2,030 | \$ 2,720 | \$ (3,530) | \$ (329) | \$ (3,130) | \$ (513) |
| CASH AND INVESTMENTS, JANUARY 1 | 472 | 472 | 2,403 | 2,403 | 3,666 | 3,666 | 3,337 | 3,337 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 2,502 | \$ 2,403 | \$ 4,433 | \$ 5,123 | \$ 136 | \$ 3,337 | \$ 207 | \$ 2,824 |

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

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

| | RECORDER'S SPECIAL FUND | | | | NEIGHBORHOOD IMPROVEMENT DISTRICT FUND | | | |
|--|-------------------------|------------------|-------------------|------------------|--|---------------|-----------------|---------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2021 | | 2022 | | 2021 | | 2022 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ 50 | \$ - | \$ 50 | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | 3,200 | 4,002 | 3,200 | 3,612 | - | - | - | - |
| Interest | 40 | 90 | 40 | 277 | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 3,240 | \$ 4,092 | \$ 3,240 | \$ 3,889 | \$ 50 | \$ - | \$ 50 | \$ - |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | 1,650 | - | 1,650 | 1,660 | - | - | - | - |
| Services and other | 9,200 | 3,654 | 9,200 | - | 400 | - | 400 | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 10,850 | \$ 3,654 | \$ 10,850 | \$ 1,660 | \$ 400 | \$ - | \$ 400 | \$ - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ (7,610) | \$ 438 | \$ (7,610) | \$ 2,229 | \$ (350) | \$ - | \$ (350) | \$ - |
| CASH AND INVESTMENTS, JANUARY 1 | 16,895 | 16,895 | 17,333 | 17,333 | 458 | 458 | 458 | 458 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 9,285 | \$ 17,333 | \$ 9,723 | \$ 19,562 | \$ 108 | \$ 458 | \$ 108 | \$ 458 |

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

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

| | PROSECUTING ATTORNEY'S ADMINISTRATIVE HANDLING COSTS FUND | | | | 911 FUND | | | |
|--|--|-----------------|-------------------|-----------------|-------------------------|--------------------|--------------------|--------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | 200,100 | 240,901 | 250,100 | 238,207 |
| Intergovernmental | - | - | - | - | 10,500 | 22,005 | 16,000 | 3,369 |
| Charges for services | 475 | 150 | 475 | 150 | 400 | - | 400 | - |
| Interest | 25 | 33 | 25 | 109 | 1,000 | 1,303 | 1,000 | 3,229 |
| Other | - | - | - | - | 1,100 | 900 | 1,100 | 955 |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 500 | \$ 183 | \$ 500 | \$ 259 | \$ 213,100 | \$ 265,109 | \$ 268,600 | \$ 245,760 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | 49,600 | 43,408 | 48,100 | 43,329 |
| Services and other | 6,000 | - | 6,000 | 5 | 88,500 | 70,056 | 94,500 | 60,435 |
| Capital outlay | - | - | - | - | 105,500 | 56,083 | 98,000 | 97,305 |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | 97,000 | 118,630 | 100,000 | 132,240 |
| Total Disbursements | \$ 6,000 | \$ - | \$ 6,000 | \$ 5 | \$ 340,600 | \$ 288,177 | \$ 340,600 | \$ 333,309 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ (5,500) | \$ 183 | \$ (5,500) | \$ 254 | \$ (127,500) | \$ (23,068) | \$ (72,000) | \$ (87,549) |
| CASH AND INVESTMENTS, JANUARY 1 | 6,753 | 6,753 | 6,936 | 6,936 | 225,322 | 225,322 | 202,254 | 202,254 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 1,253 | \$ 6,936 | \$ 1,436 | \$ 7,190 | \$ 97,822 | \$ 202,254 | \$ 130,254 | \$ 114,705 |

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

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

| | STATE C.A.R.T. FUND | | | | LOCAL C.A.R.T. FUND | | | |
|--|-------------------------|--------------------|--------------------|-------------------|-------------------------|-------------------|-------------------|-------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | 185,000 | 226,111 | 220,020 | 238,209 |
| Intergovernmental | 360,000 | 356,058 | 360,000 | 439,577 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Interest | 1,200 | 2,420 | 1,200 | 6,992 | 400 | 1,738 | 1,800 | 5,372 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 361,200 | \$ 358,478 | \$ 361,200 | \$ 446,569 | \$ 185,400 | \$ 227,849 | \$ 221,820 | \$ 243,581 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - | - | - |
| Services and other | 220,000 | 42,147 | 220,000 | 99,073 | 67,500 | 18,348 | 67,500 | 15,924 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | 200,000 | 352,380 | 200,000 | 262,251 | 150,000 | 210,600 | 150,000 | 158,127 |
| Total Disbursements | \$ 420,000 | \$ 394,527 | \$ 420,000 | \$ 361,324 | \$ 217,500 | \$ 228,948 | \$ 217,500 | \$ 174,051 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ (58,800) | \$ (36,049) | \$ (58,800) | \$ 85,245 | \$ (32,100) | \$ (1,099) | \$ 4,320 | \$ 69,530 |
| CASH AND INVESTMENTS, JANUARY 1 | 333,535 | 333,535 | 297,486 | 297,486 | 250,799 | 250,799 | 249,700 | 249,700 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 274,735 | \$ 297,486 | \$ 238,686 | \$ 382,731 | \$ 218,699 | \$ 249,700 | \$ 254,020 | \$ 319,230 |

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

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

| | SHERIFF'S CIVIL FEES FUND | | | | CLERK'S ELECTION FEE FUND | | | |
|--|---------------------------|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|------------------------|------------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | 14,985 | 11,020 | 513 | 591 | 600 | 295 |
| Charges for services | 7,000 | 3,980 | 7,000 | 3,340 | - | - | - | - |
| Interest | 15 | 83 | 15 | 168 | 10 | 30 | 10 | 89 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | 700 | - | 700 | 598 |
| Total Receipts | \$ 7,015 | \$ 4,063 | \$ 22,000 | \$ 14,528 | \$ 1,223 | \$ 621 | \$ 1,310 | \$ 982 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | 3,375 | 902 | 6,000 | 7,275 | 1,000 | - | 1,000 | - |
| Services and other | - | - | 10,000 | 7,360 | 4,000 | 1,047 | 4,000 | 938 |
| Capital outlay | 3,375 | 882 | 6,000 | 5,586 | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 6,750 | \$ 1,784 | \$ 22,000 | \$ 20,221 | \$ 5,000 | \$ 1,047 | \$ 5,000 | \$ 938 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ 265 | \$ 2,279 | \$ - | \$ (5,693) | \$ (3,777) | \$ (426) | \$ (3,690) | \$ 44 |
| CASH AND INVESTMENTS, JANUARY 1 | <u>\$ 15,722</u> | <u>\$ 15,722</u> | <u>\$ 18,001</u> | <u>\$ 18,001</u> | <u>\$ 6,194</u> | <u>\$ 6,194</u> | <u>\$ 5,768</u> | <u>\$ 5,768</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 15,987</u> | <u>\$ 18,001</u> | <u>\$ 18,001</u> | <u>\$ 12,308</u> | <u>\$ 2,417</u> | <u>\$ 5,768</u> | <u>\$ 2,078</u> | <u>\$ 5,812</u> |

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

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

| | VICTIMS OF DOMESTIC VIOLENCE FUND | | | | COLLECTOR'S 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 | 150 | 125 | 150 | 140 | 10,000 | 11,772 | 10,000 | 10,757 |
| Interest | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 150 | \$ 125 | \$ 150 | \$ 140 | \$ 10,000 | \$ 11,772 | \$ 10,000 | \$ 10,757 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | 10,000 | 1,331 | 10,000 | 7,137 |
| Services and other | 200 | 125 | 200 | 125 | 1,900 | 100 | 1,900 | 540 |
| Capital outlay | - | - | - | - | 5,000 | 500 | 5,000 | 1,000 |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | 1,274 | 1,274 | 3,640 | 3,640 |
| Total Disbursements | \$ 200 | \$ 125 | \$ 200 | \$ 125 | \$ 18,174 | \$ 3,205 | \$ 20,540 | \$ 12,317 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ (50) | \$ - | \$ (50) | \$ 15 | \$ (8,174) | \$ 8,567 | \$ (10,540) | \$ (1,560) |
| CASH AND INVESTMENTS, JANUARY 1 | 105 | 105 | 105 | 105 | 71,363 | 71,363 | 79,930 | 79,930 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 55 | \$ 105 | \$ 55 | \$ 120 | \$ 63,189 | \$ 79,930 | \$ 69,390 | \$ 78,370 |

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

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

| | SENIOR CITIZEN'S SERVICES FUND | | | | COMMUNITY DEVELOPMENT BLOCK GRANT FUND | | | |
|--|--------------------------------|------------------|-------------------|------------------|--|------------------|-------------------|------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2021 | | 2022 | | 2021 | | 2022 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ 60,550 | \$ 70,816 | \$ 63,350 | \$ 72,764 | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 1,013,000 | 31,843 | 725,000 | 67,991 |
| Charges for services | - | - | - | - | - | - | - | - |
| Interest | 40 | 97 | 40 | 326 | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 60,590 | \$ 70,913 | \$ 63,390 | \$ 73,090 | \$ 1,013,000 | \$ 31,843 | \$ 725,000 | \$ 67,991 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - | - | - |
| Services and other | 70,000 | 70,000 | 70,000 | 70,000 | 1,013,000 | 31,843 | 725,000 | 67,991 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 70,000 | \$ 70,000 | \$ 70,000 | \$ 70,000 | \$ 1,013,000 | \$ 31,843 | \$ 725,000 | \$ 67,991 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ (9,410) | \$ 913 | \$ (6,610) | \$ 3,090 | \$ - | \$ - | \$ - | \$ - |
| CASH AND INVESTMENTS, JANUARY 1 | 10,253 | 10,253 | 11,166 | 11,166 | - | - | - | - |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 843 | \$ 11,166 | \$ 4,556 | \$ 14,256 | \$ - | \$ - | \$ - | \$ - |

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

HOLT COUNTY, MISSOURI

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

| | MAUSOLEUM TRUSTS FUND | | | | SHERIFF'S REVOLVING FUND | | | |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2021 | | 2022 | | 2021 | | 2022 | |
| RECEIPTS | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 5,500 | 7,360 | 5,000 | 7,410 |
| Interest | 400 | 814 | 225 | 252 | 100 | 50 | 100 | 178 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 400</u> | <u>\$ 814</u> | <u>\$ 225</u> | <u>\$ 252</u> | <u>\$ 5,600</u> | <u>\$ 7,410</u> | <u>\$ 5,100</u> | <u>\$ 7,588</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | 4,000 | 1,800 | 3,000 | 100 |
| Services and other | 170 | 72 | 30 | 22 | 3,000 | 1,024 | 3,000 | 303 |
| Capital outlay | - | - | - | - | 4,000 | 536 | 3,000 | 5,354 |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>\$ 170</u> | <u>\$ 72</u> | <u>\$ 30</u> | <u>\$ 22</u> | <u>\$ 11,000</u> | <u>\$ 3,360</u> | <u>\$ 9,000</u> | <u>\$ 5,757</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | <u>\$ 230</u> | <u>\$ 742</u> | <u>\$ 195</u> | <u>\$ 230</u> | <u>\$ (5,400)</u> | <u>\$ 4,050</u> | <u>\$ (3,900)</u> | <u>\$ 1,831</u> |
| CASH AND INVESTMENTS, JANUARY 1 | <u><u>\$ 29,960</u></u> | <u><u>\$ 29,960</u></u> | <u><u>\$ 30,702</u></u> | <u><u>\$ 30,702</u></u> | <u><u>\$ 6,982</u></u> | <u><u>\$ 6,982</u></u> | <u><u>\$ 11,032</u></u> | <u><u>\$ 11,032</u></u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u><u>\$ 30,190</u></u> | <u><u>\$ 30,702</u></u> | <u><u>\$ 30,897</u></u> | <u><u>\$ 30,932</u></u> | <u><u>\$ 1,582</u></u> | <u><u>\$ 11,032</u></u> | <u><u>\$ 7,132</u></u> | <u><u>\$ 12,863</u></u> |

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

HOLT COUNTY, MISSOURI

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

| | DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND | | | | JAIL COMMISSARY 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 | 13,057 | 15,000 | 7,902 | - | - | - | - |
| Charges for services | - | - | - | - | 4,000 | 5,158 | 12,865 | 7,161 |
| Interest | - | - | - | - | - | 136 | 30 | 425 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 15,000 | \$ 13,057 | \$ 15,000 | \$ 7,902 | \$ 4,000 | \$ 5,294 | \$ 12,895 | \$ 7,586 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ 15,000 | \$ 11,660 | \$ 15,000 | \$ 7,312 | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | 6,000 | - | 10,000 | 3,147 |
| Services and other | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 6,000 | 5,395 | 10,865 | 3,739 |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 15,000 | \$ 11,660 | \$ 15,000 | \$ 7,312 | \$ 12,000 | \$ 5,395 | \$ 20,865 | \$ 6,886 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ - | \$ 1,397 | \$ - | \$ 590 | \$ (8,000) | \$ (101) | \$ (7,970) | \$ 700 |
| CASH AND INVESTMENTS, JANUARY 1 | 9,177 | 9,177 | 10,574 | 10,574 | 22,720 | 22,720 | 22,619 | 22,619 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 9,177 | \$ 10,574 | \$ 10,574 | \$ 11,164 | \$ 14,720 | \$ 22,619 | \$ 14,649 | \$ 23,319 |

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

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

| | INMATE, PRISONER, DETAINEE SECURITY FUND | | | | CARES ACT FUND | | | |
|--|--|------------------|-------------------|------------------|-------------------------|-------------------|-------------|-------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2021 | | 2022 | | 2021 | | 2022 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | 7,000 | 5,821 | 7,000 | 6,828 | - | - | - | - |
| Interest | 20 | 153 | 20 | 553 | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 7,020 | \$ 5,974 | \$ 7,020 | \$ 7,381 | \$ - | \$ - | \$ - | \$ - |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - | - | - |
| Services and other | 10,300 | - | 10,300 | - | 1,805 | 1,805 | - | - |
| Capital outlay | 2,250 | - | 2,250 | 405 | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 12,550 | \$ - | \$ 12,550 | \$ 405 | \$ 1,805 | \$ 1,805 | \$ - | \$ - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ (5,530) | \$ 5,974 | \$ (5,530) | \$ 6,976 | \$ (1,805) | \$ (1,805) | \$ - | \$ - |
| CASH AND INVESTMENTS, JANUARY 1 | 26,996 | 26,996 | 32,970 | 32,970 | 1,805 | 1,805 | - | - |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 21,466 | \$ 32,970 | \$ 27,440 | \$ 39,946 | \$ - | \$ - | \$ - | \$ - |

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

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

| | ARPA FUND | | | |
|--|-------------------------|-------------------|---------------------|-------------------|
| | Year Ended December 31, | | | |
| | 2021 | 2022 | Budget | Actual |
| RECEIPTS | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - - | - - | - - | - - |
| Intergovernmental | 427,616 | 427,616 | - - | 427,616 |
| Charges for services | - - | - - | - - | - - |
| Interest | - - | 1,270 | 1,500 | 7,209 |
| Other | - - | - - | - - | - - |
| Transfers in | - - | - - | - - | - - |
| Total Receipts | \$ 427,616 | \$ 428,886 | \$ 1,500 | \$ 434,825 |
| DISBURSEMENTS | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - - | - - | - - | - - |
| Materials and supplies | - - | - - | - - | - - |
| Services and other | - - | - - | 430,385 | 388,274 |
| Capital outlay | - - | - - | - - | - - |
| Construction | - - | - - | - - | - - |
| Transfers out | - - | - - | - - | - - |
| Total Disbursements | \$ - | \$ - | \$ 430,385 | \$ 388,274 |
| RECEIPTS OVER (UNDER) | | | | |
| DISBURSEMENTS | \$ 427,616 | \$ 428,886 | \$ (428,885) | \$ 46,551 |
| CASH AND INVESTMENTS, JANUARY 1 | - - | - - | 428,886 | 428,886 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 427,616 | \$ 428,886 | \$ 1 | \$ 475,437 |

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

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

| Fund/Account | Cash and Investments | | | Cash and Investments | | | Cash and Investments December 31, 2022 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| | January 1, 2021 | Receipts 2021 | Disbursements 2021 | December 31, 2021 | Receipts 2022 | Disbursements 2022 | |
| Treasurer's Levees | \$ 1,431,833 | \$ 801,635 | \$ 1,168,789 | \$ 1,064,679 | \$ 1,472,629 | \$ 1,479,373 | \$ 1,057,935 |
| Treasurer's Ambulance | - | 82 | 82 | - | 20 | 20 | - |
| Treasurer's Special Road Districts | 453,013 | 370,046 | 294,643 | 528,416 | 921,849 | 799,509 | 650,756 |
| Treasurer's Surplus Tax | 324 | - | 190 | 134 | - | - | 134 |
| Treasurer's CERF | - | 110,259 | 110,259 | - | 107,699 | 107,699 | - |
| Treasurer's Cities | - | 548 | 548 | - | 77 | 77 | - |
| Treasurer's Fire | - | 55 | 55 | - | 16 | 16 | - |
| Treasurer's Interest | - | 33,237 | 33,237 | - | 98,754 | 98,754 | - |
| Treasurer's Cemeteries | 684,946 | 18,086 | 17,751 | 685,281 | 5,738 | 5,585 | 685,434 |
| Treasurer's Schools | 156,314 | 420,585 | 516,263 | 60,636 | 320,844 | 335,640 | 45,840 |
| Collector's Main Account | 6,736,587 | 12,707,006 | 10,709,194 | 8,734,399 | 10,406,933 | 10,930,031 | 8,211,301 |
| Collector's Protest Accounts | 16,845 | 21 | - | 16,866 | 58 | - | 16,924 |
| Recorder of Deeds | 4,584 | 50,415 | 51,912 | 3,087 | 46,680 | 45,298 | 4,469 |
| Sheriff's Commissary Account | 12,633 | 7,689 | 10,245 | 10,077 | 22,799 | 19,576 | 13,300 |
| Sheriff's Department Account | 2,886 | 72,196 | 72,624 | 2,458 | 59,415 | 60,431 | 1,442 |
| Sheriff's K-9 Account | - | 2,486 | 2,100 | 386 | 2,256 | 1,207 | 1,435 |
| Sheriff's Investigation Account | - | - | - | - | 1,505 | 205 | 1,300 |
| Public Administrator Accounts | 53,239 | 254,930 | 258,713 | 49,456 | 111,710 | 128,346 | 32,820 |
| Total | \$ 9,553,204 | \$ 14,849,276 | \$ 13,246,605 | \$ 11,155,875 | \$ 13,578,982 | \$ 14,011,767 | \$ 10,723,090 |

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

B. Basis of Presentation

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

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

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

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

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 | \$ 76,173,069 | \$ 71,324,549 |
| Personal Property | 41,525,018 | 37,265,556 |
| Railroad and Utilities | 52,643,026 | 48,524,363 |
| Total | \$ 170,341,113 | \$ 157,114,468 |

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 | 0.4034 | 0.4034 |
| Road & Bridge | 0.4084 | 0.4084 |
| Johnson Grass | 0.0369 | 0.0369 |
| Senior Citizen Services | 0.0463 | 0.0463 |

F. Cash Deposits and Investments

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

G. Interfund Activity

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

2. CASH AND INVESTMENTS

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

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

| | Carrying Value | Bank Balance | FDIC Coverage |
|--|----------------------|----------------------|-------------------|
| Cash and Cash Equivalents - Governmental Funds | \$ 4,338,656 | \$ 4,429,334 | \$ 250,000 |
| Investments | 30,932 | 30,932 | 30,932 |
| <u>Total Government Funds</u> | <u>\$ 4,369,588</u> | <u>\$ 4,460,266</u> | <u>\$ 280,932</u> |
| Cash and Cash Equivalents - Fiduciary Funds | \$ 9,972,557 | \$ 9,450,464 | \$ 249,772 |
| Investments | 750,533 | 750,533 | 274,063 |
| <u>Total Fiduciary Funds</u> | <u>\$ 10,723,090</u> | <u>\$ 10,200,997</u> | <u>\$ 523,835</u> |

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

| | Carrying Value | Bank Balance | FDIC Coverage |
|--|----------------------|---------------------|-------------------|
| Cash and Cash Equivalents - Governmental Funds | \$ 4,168,795 | \$ 4,296,774 | \$ 250,000 |
| Investments | 30,703 | 30,703 | 30,703 |
| <u>Total Government Funds</u> | <u>\$ 4,199,498</u> | <u>\$ 4,327,477</u> | <u>\$ 280,703</u> |
| Cash and Cash Equivalents - Fiduciary Funds | \$ 10,390,456 | \$ 8,939,957 | \$ 280,729 |
| Investments - Fiduciary Funds | 765,419 | 765,419 | 274,063 |
| <u>Total Fiduciary Funds</u> | <u>\$ 11,155,875</u> | <u>\$ 9,705,376</u> | <u>\$ 554,792</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

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

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

2) Pension Benefits

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

3) Funding Policy

Full-time employees of Holt County contribute 4% to the pension plan. The January 1st statutorily required contribution rates were 0.7% and 1.3% (General), and 0.5% and 0.5% (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, full time employees of the County contributed \$51,130 and \$49,097. For the years ended December 31, 2022 and 2021, the County contributed \$8,470 and \$14,263 to LAGERS.

B. County Employees' Retirement Fund (CERF)

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

1) Plan Description

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

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

2) Pension Benefits

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

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

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

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2022 and 2021, the County collected and remitted to CERF employee withholdings of \$107,699 and \$110,259, respectively, for the years then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,927 and \$8,352, respectively, for the years ended December 31, 2022 and 2021.

D. Other Retirement Plan

Holt County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2022 and 2021 were \$19,355 and \$17,450, respectively.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time and part-time employees who receive benefits with four hours of sick leave on the first day of each month, up to a maximum of 30 days. Twenty-four hours of sick leave is accrued on January 1 of each year. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for employees with one year of service; ten days for employees with two to 19 years of service; 15 days for employees with 20 or more years of service. Employees are allowed to carry over a maximum of 15 days of vacation into a new employment year. Upon termination, employees are compensated for any unused vacation time.

Three days of personal time is provided for full-time employees. Personal time not used within the anniversary year is lost at year end. Upon termination, employees will not be compensated for unused personal time.

Full-time employees earn overtime or compensatory time credits based on department assignment. Overtime and Compensatory Time credits are earned at 1.5 times the regular hourly rate of the employee for work hours accumulated over 40 hours in a work week and 80 hours in a two-week pay period. Upon termination, employees are compensated for any compensatory time credits.

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.

C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

6. RISK MANAGEMENT

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

The County is a member of the Missouri Rural Services 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 \$1,000,000 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 April 2016, the County entered into a \$170,264, seven-year capital lease for a 2016 John Deere 770GXT Motor Grader for the Road and Bridge department. The lease calls for annual payments of \$27,637 through May 2023. The payments include interest of 3.25%.

| Fiscal Year Ending | | | |
|--------------------|------------------|---------------|------------------|
| December 31, | Principal | Interest | Total |
| 2023 | \$ 26,755 | \$ 883 | \$ 27,638 |
| Totals | <u>\$ 26,755</u> | <u>\$ 883</u> | <u>\$ 27,638</u> |

B. In September 2019, the County entered into a \$34,000, three-year capital lease for a 2020 Ford Explorer. The lease calls for annual payments of \$11,942 through March 2022. The payments include interest of 3.58%. The final payment was made in February 2022.

C. In October 2019, the County entered into a \$31,895, three-year capital lease for a 2019 Dodge Durango. The lease calls for annual payments of \$11,157 through March 2022. The payments include interest of 3.63%. The final payment was made in February 2022.

D. In June 2020, the County entered into a \$49,831, four-year capital lease for a 2020 Bobcat Mini Excavator. The lease calls for annual payments of \$13,748 through June 2024. The payments include interest of 4.06%.

| Fiscal Year Ending | | | |
|--------------------|------------------|-----------------|------------------|
| December 31, | Principal | Interest | Total |
| 2023 | \$ 12,696 | \$ 1,052 | \$ 13,748 |
| 2024 | 13,211 | 537 | 13,748 |
| Totals | <u>\$ 25,907</u> | <u>\$ 1,589</u> | <u>\$ 27,496</u> |

E. In September 2020, the County entered into a \$208,535, seven-year capital lease for a 2020 Caterpillar Motor Grader. The lease calls for annual payments of \$33,459 through September 2027. The payments include interest of 2.99%.

| Fiscal Year Ending | | Principal | Interest | Total |
|--------------------|-------------------|------------------|-------------------|-------|
| December 31, | | | | |
| 2023 | \$ 28,876 | \$ 4,583 | \$ 33,459 | |
| 2024 | 29,739 | 3,720 | 33,459 | |
| 2025 | 30,628 | 2,831 | 33,459 | |
| 2026 | 31,544 | 1,915 | 33,459 | |
| 2027 | 31,517 | 971 | 32,488 | |
| Totals | <u>\$ 152,304</u> | <u>\$ 14,020</u> | <u>\$ 166,324</u> | |

F. In February 2022, the County entered into a \$195,000 five-year capital lease for a 2021 Komatsu Excavator. The lease calls for annual payments of 41,961 through February 2027. The payments include interest of 2.49%

| Fiscal Year Ending | | Principal | Interest | Total |
|--------------------|-------------------|------------------|-------------------|-------|
| December 31, | | | | |
| 2023 | \$ 37,106 | \$ 4,855 | \$ 41,961 | |
| 2024 | 38,029 | 3,932 | 41,961 | |
| 2025 | 38,976 | 2,985 | 41,961 | |
| 2026 | 39,947 | 2,014 | 41,961 | |
| 2027 | 40,942 | 1,019 | 41,961 | |
| Totals | <u>\$ 195,000</u> | <u>\$ 14,805</u> | <u>\$ 209,805</u> | |

G. In May 2022, the County entered into a \$108,855 four-year capital lease for three Ford F-150 Pickup Trucks. The lease calls for annual payments of \$28,461 through May 2025. The payments include interest of 2.99%.

| Fiscal Year Ending | | Principal | Interest | Total |
|--------------------|------------------|-----------------|------------------|-------|
| December 31, | | | | |
| 2023 | \$ 25,960 | \$ 2,501 | \$ 28,461 | |
| 2024 | 26,721 | 1,740 | 28,461 | |
| 2025 | 27,662 | 799 | 28,461 | |
| Totals | <u>\$ 80,343</u> | <u>\$ 5,040</u> | <u>\$ 85,383</u> | |

H. In February 2022, the County entered into a \$67,732 six-year capital lease for a Caterpillar Compact Track Loader. The lease calls for annual payments of \$15,261 through March 2027 and \$1 in 2028. The payments include interest of 3.90%.

| Fiscal Year Ending | | Principal | Interest | Total |
|--------------------|------------------|-----------------|------------------|-------|
| December 31, | | | | |
| 2023 | \$ 12,619 | \$ 2,642 | \$ 15,261 | |
| 2024 | 13,112 | 2,149 | 15,261 | |
| 2025 | 13,623 | 1,638 | 15,261 | |
| 2026 | 14,154 | 1,107 | 15,261 | |
| 2027 | 14,224 | 1,037 | 15,261 | |
| Totals | <u>\$ 67,732</u> | <u>\$ 8,573</u> | <u>\$ 76,305</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 |
|---------------------------------------|-----------------------|-----------|-------------|-----------------------|------------------|
| 2016 John Deere Grader 770G | \$ 52,655 | \$ - | \$ (25,900) | \$ 26,755 | \$ 1,737 |
| 2020 Ford Explorer | 11,524 | - | (11,524) | - | 418 |
| 2019 Dodge Durango | 10,766 | - | (10,766) | - | 391 |
| 2020 Bobcat Mini Excavator | 38,107 | - | (12,200) | 25,907 | 1,548 |
| 2020 Caterpillar Motor Grader | 181,312 | - | (28,037) | 153,275 | 5,421 |
| 2021 Komatsu Excavator | - | 195,000 | - | 195,000 | |
| 2022 Ford F-150 Trucks | - | 108,855 | (25,206) | 83,649 | 3,255 |
| 2022 Caterpillar Compact Track Loader | - | 67,732 | - | 67,732 | |

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 |
|-------------------------------|-----------------------|-----------|-------------|-----------------------|------------------|
| 2016 John Deere Grader 770G | \$ 77,728 | \$ - | \$ (25,073) | \$ 52,655 | \$ 2,564 |
| 2020 Ford Explorer | 22,645 | - | (11,121) | 11,524 | 822 |
| 2019 Dodge Durango | 21,155 | - | (10,389) | 10,766 | 768 |
| 2020 Bobcat Mini Excavator | 49,831 | - | (11,724) | 38,107 | 2,025 |
| 2020 Caterpillar Motor Grader | 208,535 | - | (27,223) | 181,312 | 6,235 |

8. 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 23, 2023, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Holt 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 Holt 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 Holt County, Missouri's basic financial statements and have issued our report thereon dated August 23, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Holt 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 Holt County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Holt County, Missouri's internal control.

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

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

certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Holt 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*.

Holt County, Missouri's Response to Findings

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

Purpose of this Report

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

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 23, 2023

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Kansas City, Missouri 64116
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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Holt County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

In our opinion, Holt County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2021 and 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for Compliance

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

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

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies over compliance and therefore, material weaknesses or significant deficiencies in internal

control over compliance may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a material weakness.

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

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

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 23, 2023

HOLT COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| Federal Assistance Listing Number | Federal Grantor/Pass-Through Grantor/Program Title | Pass-Through Entity Identifying Number | Federal Expenditures | |
|--|--|--|--|--|
| | | | Year Ended December 31, | |
| | | | 2021 | 2022 |
| U. S. DEPARTMENT OF AGRICULTURE | | | | |
| 10.557 | Passed through Missouri Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children Total 10.557 | ERS04520077 ERS04522105 | \$ 7,392 - \$ 7,392 | \$ - 7,191 \$ 7,191 |
| 10.923 | Direct Program - Emergency Watershed Protection | N2919EWP0010014 | \$ 246,487 | \$ - |
| 14.228 | Department of Housing and Urban Development Direct Program - Community Development Block Grants | N/A | \$ 31,843 | \$ - |
| U. S. DEPARTMENT OF JUSTICE | | | | |
| 16.607 | Direct Program - Patrick Leahy Bulletproof Vest Partnership | N/A | \$ 2,743 | \$ - |
| 16.738 | Passed through Missouri Department of Public Safety - Edward Byrne Memorial Justice Assistance Grant Program | N/A | \$ - | \$ 7,360 |
| U. S. DEPARTMENT OF TRANSPORTATION | | | | |
| 20.205 | Passed through Missouri Department of Transportation - Highway Planning and Construction Total 20.205 / Highway Planning and Construction Cluster | BRO-B044(35) BRO-B044(36-38) | 844,113 - \$ 844,113 | \$ - 2,000 \$ 2,000 |
| U.S. DEPARTMENT OF THE TREASURY | | | | |
| 21.019 | Passed through Missouri State Treasurer - COVID-19 - Coronavirus Relief Fund | N/A | \$ 1,805 | \$ - |
| 21.027 | Direct Program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | N/A | \$ - | \$ 388,274 |
| U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| 93.069 | Passed through Missouri Department of Health and Senior Services - Public Health Emergency Preparedness Total 93.069 | DH1800040521 DH210048512 | \$ 5,472 - \$ 5,472 | \$ - 3,224 \$ 3,224 |
| 93.767 | Local Public Health Services Total 93.767 | AOC19380006 DH220050467 | \$ 5,191 - \$ 5,191 | \$ - 5,128 \$ 5,128 |
| 93.994 | Maternal and Child Health Services Block Grant Total 93.994 | DH190011039 DH220051086 | \$ 4,120 - \$ 4,120 | \$ - 3,177 \$ 3,177 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| 97.036 | Passed through Missouri Department of Public Safety - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Total 97.036 | DR-4435 DR-4451 DR-4612 | 191,015 223,877 13,090 \$ 427,982 | 25,940 138,189 144,797 \$ 308,926 |
| Total Expenditures of Federal Awards | | | \$ 1,577,148 | \$ 725,280 |

See accompanying Notes to the Schedule of Expenditures of Federal Awards

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Holt County, Missouri for the years ended December 31, 2021 and 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – SUBRECIPIENTS

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

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

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

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

Federal Awards:

Internal Control Over Major Programs:

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

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

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

Identification of Major Programs:

| <u>Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-------------------------------------|---|
| 20.205 | Highway Planning and Construction (Cluster) |

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

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

See Finding 2022-001 below.

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None

ITEMS OF NONCOMPLIANCE

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-001: Internal Control Over Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Agriculture, U.S. Department of Housing and Urban Development, U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of the Treasury, Election Assistance Commission, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Department of Health and Senior Services, Missouri Department of Transportation, Missouri Department of Public Safety, and Missouri State Treasurer

Federal ALN Number: 10.557, 10.923, 14.228, 16.607, 16.738, 20.205, 21.019, 21.027, 93.069, 93.767, 93.994 and 97.036

Program Title: Special Supplemental Nutrition Program for Women, Infants, and Children; Emergency Watershed Protection Program; Community Development Block Grants; Patrick Leahy Bulletproof Vest Partnership; Edward Byrne Memorial Justice Assistance Grant Program; Highway Planning and Construction; Coronavirus Relief Fund; Coronavirus State and Local Fiscal Recovery Funds; Public Health Emergency Preparedness; Local Public Health Services; Maternal and Child Health Services Block Grant; Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Pass-through Entity Identifying Number: ERS04520077, ERS04522105, N2919WEP0010014, BRO-B044(35), BRO-B044(36-38), DH1800040521, DH210048512, DH220050467, AOC19380006, DH220051086, DH190011039, DR-4435, DR-4451, DR-4612

Award Year: 2021 and 2022

Questioned Costs: None

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

This finding was noted in the prior audit for the years ended December 31, 2020 and 2019 as item 2020-001.

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2021 and 2022 annual budget documents contained errors in amounts of federal expenditures reported. Discrepancies in amounts reported on the 2022 SEFA and amount supported by underlying accounting records are summarized as follows:

| Federal Agency | ALN | Program | Original | | |
|-------------------|--------|---|----------|-----------|------------|
| | | | SEFA | Supported | Difference |
| USDA | 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | 7,138 | 7,191 | (53) |
| DOJ | 16.738 | Local Law Enforcement Block Grant | - | 7,360 | (7,360) |
| DOT | 20.205 | Highway Planning and Construction | 27,941 | 2,000 | 25,941 |
| Treasury | 21.027 | Coronavirus State and Local Fiscal Recovery | - | 388,274 | (388,274) |
| DHS | 97.036 | Disaster Grants - Public Assistance Grants | - | 308,926 | (308,926) |
| DHS | 97.042 | Emergency Management Performance Grants | 388,277 | - | 388,277 |

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

| Federal Agency | ALN | Program | Original | | |
|-------------------|--------|---|----------|-----------|------------|
| | | | SEFA | Supported | Difference |
| DOD | 12.112 | Payments to States in Lieu of Real Estate Taxes | 21,274 | - | \$ 21,274 |
| DOJ | 16.607 | Patrick Leahy Bulletproof Vest Partnership | - | 2,743 | (2,743) |
| DOT | 20.205 | Highway Planning and Construction | 802,635 | 844,113 | (41,478) |
| Treasury | 21.019 | Coronavirus Relief Fund | - | 1,805 | (1,805) |
| EAC | 90.404 | Help America Vote Act | 11,208 | - | 11,208 |
| DHS | 97.042 | Emergency Management Performance Grants | 5,514 | - | 5,514 |

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

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

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

County's Response: Beginning in 2023, the Holt County Clerk has implemented a process to obtain award letters from grant writers and documenting the funding details. The Holt County Clerk is looking into software which is able to track projects year over year to make reporting more manageable.

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

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

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

County Commission of Holt County

Office of the County Clerk

| | | |
|---|---|-------------------------------|
| Tom Bullock Presiding Commissioner | 102 W. Nodaway P.O. Box 437 Oregon, Missouri 64478 | Alice Derr County Clerk |
| Richard Meyer First District Commissioner | Phone: (660)446-3303 Fax: (660)446-3353 | Glenda Atkins Deputy Clerk |
| David Carroll Second District Commissioner | | Carol Buckles Deputy Clerk |

HOLT COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Holt County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2020 and 2019.

2020-001: Management has not implemented internal controls related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The SEFA contained errors.

Status: Not Resolved, see finding 2022-001.

County Commission of Holt County

Office of the County Clerk

| | | |
|---|---|-------------------------------|
| Tom Bullock Presiding Commissioner | 102 W. Nodaway P.O. Box 437 Oregon, Missouri 64478 Phone: (660)446-3303 Fax: (660)446-3353 | Alice Derr County Clerk |
| Richard Meyer First District Commissioner | | Glenda Atkins Deputy Clerk |
| David Carroll Second District Commissioner | | Carol Buckles Deputy Clerk |

HOLT COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2022-001

Federal Agency: N/A

Program Name: N/A

CFDA Number: N/A

Responsible Official: Alice Derr, County Clerk

Views of Responsible Individuals:

Beginning in 2023, the Holt County Clerk has implemented a process to obtain award letters from grant writers and documenting the funding details. The Holt County Clerk is looking into software which is able to track projects year over year to make reporting more manageable.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 23, 2023

To the County Commission and Officeholders
Holt County, Missouri

We have audited the accompanying financial statements of Holt 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 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 June 5, 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 Holt 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. We noted no transactions entered into by Holt County, Missouri during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. 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 23, 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 Holt 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 Holt 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.

Credit Card Late Fees and Interest

During our audit, we noted that the County Clerk's credit card statement noted an instance in which late fees of \$39 and interest of \$55 were incurred. We recommend that the County Clerk implement procedures to properly monitor and ensure timely payment of credit card statements to avoid incurring unnecessary finance and interest charges.

Other Matters

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

accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Holt 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