



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". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick
State Auditor

November 2023
Report No. 2023-076



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

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

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
General Revenue	\$ 1,182,804	\$ 2,247,491	\$ 2,083,503	\$ 1,346,792	\$ 2,119,975	\$ 2,188,549	\$ 1,278,218
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	<u>\$ 3,653,846</u>	<u>\$ 6,315,670</u>	<u>\$ 5,770,018</u>	<u>\$ 4,199,498</u>	<u>\$ 6,023,582</u>	<u>\$ 5,853,492</u>	<u>\$ 4,369,588</u>

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	\$ (840,244)	\$ 163,988	\$ (961,453)	\$ (68,574)
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><u>\$ 342,560</u></u>	<u><u>\$ 1,346,792</u></u>	<u><u>\$ 385,339</u></u>	<u><u>\$ 1,278,218</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

	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	<u>\$ 3,864,800</u>	<u>\$ 2,372,717</u>	<u>\$ 3,464,300</u>	<u>\$ 2,060,582</u>	<u>\$ 169,757</u>	<u>\$ 195,107</u>	<u>\$ 177,153</u>	<u>\$ 202,378</u>
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	<u>\$ 4,062,800</u>	<u>\$ 2,494,584</u>	<u>\$ 3,418,500</u>	<u>\$ 1,951,729</u>	<u>\$ 265,144</u>	<u>\$ 126,992</u>	<u>\$ 277,812</u>	<u>\$ 183,204</u>
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	<u>986,946</u>	<u>986,946</u>	<u>865,079</u>	<u>865,079</u>	<u>263,684</u>	<u>263,684</u>	<u>331,799</u>	<u>331,799</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 788,946</u>	<u>\$ 865,079</u>	<u>\$ 910,879</u>	<u>\$ 973,932</u>	<u>\$ 168,297</u>	<u>\$ 331,799</u>	<u>\$ 231,140</u>	<u>\$ 350,973</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

	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	<u>\$ 65,150</u>	<u>\$ 58,054</u>	<u>\$ 54,650</u>	<u>\$ 61,399</u>	<u>\$ 1,005</u>	<u>\$ 2,757</u>	<u>\$ 2,005</u>	<u>\$ 2,949</u>
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	<u>\$ 123,000</u>	<u>\$ 17,878</u>	<u>\$ 130,000</u>	<u>\$ 77,730</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 671</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (57,850)	\$ 40,176	\$ (75,350)	\$ (16,331)	\$ (495)	\$ 2,757	\$ 5	\$ 2,278
CASH AND INVESTMENTS, JANUARY 1	<u>175,530</u>	<u>175,530</u>	<u>215,706</u>	<u>215,706</u>	<u>5,705</u>	<u>5,705</u>	<u>8,462</u>	<u>8,462</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 117,680</u>	<u>\$ 215,706</u>	<u>\$ 140,356</u>	<u>\$ 199,375</u>	<u>\$ 5,210</u>	<u>\$ 8,462</u>	<u>\$ 8,467</u>	<u>\$ 10,740</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

	LAW ENFORCEMENT TRAINING FUND				LOCAL EMERGENCY PLANNING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,650	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	<u>\$ 4,330</u>	<u>\$ 3,044</u>	<u>\$ 4,330</u>	<u>\$ 3,170</u>	<u>\$ 20</u>	<u>\$ 17</u>	<u>\$ 20</u>	<u>\$ 49</u>
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	<u>\$ 2,300</u>	<u>\$ 1,113</u>	<u>\$ 2,300</u>	<u>\$ 450</u>	<u>\$ 3,550</u>	<u>\$ 346</u>	<u>\$ 3,150</u>	<u>\$ 562</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 2,030	\$ 1,931	\$ 2,030	\$ 2,720	\$ (3,530)	\$ (329)	\$ (3,130)	\$ (513)
CASH AND INVESTMENTS, JANUARY 1	<u>472</u>	<u>472</u>	<u>2,403</u>	<u>2,403</u>	<u>3,666</u>	<u>3,666</u>	<u>3,337</u>	<u>3,337</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,502</u>	<u>\$ 2,403</u>	<u>\$ 4,433</u>	<u>\$ 5,123</u>	<u>\$ 136</u>	<u>\$ 3,337</u>	<u>\$ 207</u>	<u>\$ 2,824</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

	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	<u>\$ 3,240</u>	<u>\$ 4,092</u>	<u>\$ 3,240</u>	<u>\$ 3,889</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>
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	<u>\$ 10,850</u>	<u>\$ 3,654</u>	<u>\$ 10,850</u>	<u>\$ 1,660</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,610)	\$ 438	\$ (7,610)	\$ 2,229	\$ (350)	\$ -	\$ (350)	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>16,895</u>	<u>16,895</u>	<u>17,333</u>	<u>17,333</u>	<u>458</u>	<u>458</u>	<u>458</u>	<u>458</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,285</u>	<u>\$ 17,333</u>	<u>\$ 9,723</u>	<u>\$ 19,562</u>	<u>\$ 108</u>	<u>\$ 458</u>	<u>\$ 108</u>	<u>\$ 458</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

	PROSECUTING ATTORNEY'S ADMINISTRATIVE HANDLING COSTS FUND				911 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	-	-	-	-	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,			
	2021		2022		2021		2022	
	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	<u>\$ 361,200</u>	<u>\$ 358,478</u>	<u>\$ 361,200</u>	<u>\$ 446,569</u>	<u>\$ 185,400</u>	<u>\$ 227,849</u>	<u>\$ 221,820</u>	<u>\$ 243,581</u>
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	<u>\$ 420,000</u>	<u>\$ 394,527</u>	<u>\$ 420,000</u>	<u>\$ 361,324</u>	<u>\$ 217,500</u>	<u>\$ 228,948</u>	<u>\$ 217,500</u>	<u>\$ 174,051</u>
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	<u>333,535</u>	<u>333,535</u>	<u>297,486</u>	<u>297,486</u>	<u>250,799</u>	<u>250,799</u>	<u>249,700</u>	<u>249,700</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 274,735</u>	<u>\$ 297,486</u>	<u>\$ 238,686</u>	<u>\$ 382,731</u>	<u>\$ 218,699</u>	<u>\$ 249,700</u>	<u>\$ 254,020</u>	<u>\$ 319,230</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

	SHERIFF'S CIVIL FEES FUND				CLERK'S ELECTION FEE 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	-	-	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	<u>\$ 7,015</u>	<u>\$ 4,063</u>	<u>\$ 22,000</u>	<u>\$ 14,528</u>	<u>\$ 1,223</u>	<u>\$ 621</u>	<u>\$ 1,310</u>	<u>\$ 982</u>
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	<u>\$ 6,750</u>	<u>\$ 1,784</u>	<u>\$ 22,000</u>	<u>\$ 20,221</u>	<u>\$ 5,000</u>	<u>\$ 1,047</u>	<u>\$ 5,000</u>	<u>\$ 938</u>
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>

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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	<u>\$ 150</u>	<u>\$ 125</u>	<u>\$ 150</u>	<u>\$ 140</u>	<u>\$ 10,000</u>	<u>\$ 11,772</u>	<u>\$ 10,000</u>	<u>\$ 10,757</u>
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	<u>\$ 200</u>	<u>\$ 125</u>	<u>\$ 200</u>	<u>\$ 125</u>	<u>\$ 18,174</u>	<u>\$ 3,205</u>	<u>\$ 20,540</u>	<u>\$ 12,317</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (50)	\$ -	\$ (50)	\$ 15	\$ (8,174)	\$ 8,567	\$ (10,540)	\$ (1,560)
CASH AND INVESTMENTS, JANUARY 1	<u>105</u>	<u>105</u>	<u>105</u>	<u>105</u>	<u>71,363</u>	<u>71,363</u>	<u>79,930</u>	<u>79,930</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 55</u>	<u>\$ 105</u>	<u>\$ 55</u>	<u>\$ 120</u>	<u>\$ 63,189</u>	<u>\$ 79,930</u>	<u>\$ 69,390</u>	<u>\$ 78,370</u>

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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	<u>\$ 60,590</u>	<u>\$ 70,913</u>	<u>\$ 63,390</u>	<u>\$ 73,090</u>	<u>\$ 1,013,000</u>	<u>\$ 31,843</u>	<u>\$ 725,000</u>	<u>\$ 67,991</u>
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	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 1,013,000</u>	<u>\$ 31,843</u>	<u>\$ 725,000</u>	<u>\$ 67,991</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (9,410)	\$ 913	\$ (6,610)	\$ 3,090	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>10,253</u>	<u>10,253</u>	<u>11,166</u>	<u>11,166</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 843</u>	<u>\$ 11,166</u>	<u>\$ 4,556</u>	<u>\$ 14,256</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
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	\$ 230	\$ 742	\$ 195	\$ 230	\$ (5,400)	\$ 4,050	\$ (3,900)	\$ 1,831
CASH AND INVESTMENTS, JANUARY 1	<u>29,960</u>	<u>29,960</u>	<u>30,702</u>	<u>30,702</u>	<u>6,982</u>	<u>6,982</u>	<u>11,032</u>	<u>11,032</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 30,190</u>	<u>\$ 30,702</u>	<u>\$ 30,897</u>	<u>\$ 30,932</u>	<u>\$ 1,582</u>	<u>\$ 11,032</u>	<u>\$ 7,132</u>	<u>\$ 12,863</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	<u>\$ 15,000</u>	<u>\$ 13,057</u>	<u>\$ 15,000</u>	<u>\$ 7,902</u>	<u>\$ 4,000</u>	<u>\$ 5,294</u>	<u>\$ 12,895</u>	<u>\$ 7,586</u>
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	<u>\$ 15,000</u>	<u>\$ 11,660</u>	<u>\$ 15,000</u>	<u>\$ 7,312</u>	<u>\$ 12,000</u>	<u>\$ 5,395</u>	<u>\$ 20,865</u>	<u>\$ 6,886</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 1,397	\$ -	\$ 590	\$ (8,000)	\$ (101)	\$ (7,970)	\$ 700
CASH AND INVESTMENTS, JANUARY 1	<u>9,177</u>	<u>9,177</u>	<u>10,574</u>	<u>10,574</u>	<u>22,720</u>	<u>22,720</u>	<u>22,619</u>	<u>22,619</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,177</u>	<u>\$ 10,574</u>	<u>\$ 10,574</u>	<u>\$ 11,164</u>	<u>\$ 14,720</u>	<u>\$ 22,619</u>	<u>\$ 14,649</u>	<u>\$ 23,319</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

	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	<u>\$ 7,020</u>	<u>\$ 5,974</u>	<u>\$ 7,020</u>	<u>\$ 7,381</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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	<u>\$ 12,550</u>	<u>\$ -</u>	<u>\$ 12,550</u>	<u>\$ 405</u>	<u>\$ 1,805</u>	<u>\$ 1,805</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,530)	\$ 5,974	\$ (5,530)	\$ 6,976	\$ (1,805)	\$ (1,805)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>26,996</u>	<u>26,996</u>	<u>32,970</u>	<u>32,970</u>	<u>1,805</u>	<u>1,805</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 21,466</u>	<u>\$ 32,970</u>	<u>\$ 27,440</u>	<u>\$ 39,946</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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	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	<u>\$ 427,616</u>	<u>\$ 428,886</u>	<u>\$ 1,500</u>	<u>\$ 434,825</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	430,385	388,274
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 430,385</u>	<u>\$ 388,274</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 427,616	\$ 428,886	\$ (428,885)	\$ 46,551
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>428,886</u>	<u>428,886</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 427,616</u></u>	<u><u>\$ 428,886</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 475,437</u></u>

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 January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 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	<u>\$ 9,553,204</u>	<u>\$ 14,849,276</u>	<u>\$ 13,246,605</u>	<u>\$ 11,155,875</u>	<u>\$ 13,578,982</u>	<u>\$ 14,011,767</u>	<u>\$ 10,723,090</u>

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	<u>\$ 170,341,113</u>	<u>\$ 157,114,468</u>

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

	2022	2021
General Revenue	0.4034	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:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 4,338,656	\$ 4,429,334	\$ 250,000
Investments	30,932	30,932	30,932
Total Government Funds	<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
Total Fiduciary Funds	<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:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 4,168,795	\$ 4,296,774	\$ 250,000
Investments	30,703	30,703	30,703
Total Government Funds	<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
Total Fiduciary Funds	<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 December 31,	Principal	Interest	Total
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 December 31,	Principal	Interest	Total
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 December 31,	Principal	Interest	Total
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 December 31,	Principal	Interest	Total
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

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

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 minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

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

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? X 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 64473 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 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 64473	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 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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E: Admin@McBrideLock.com

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