



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Marion County, Missouri

The Office of the State Auditor contracted for an audit of Marion 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.

Scott Fitzpatrick
State Auditor

November 2023
Report No. 2023-077



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Marion County

Treasurer Stale Checks

The Treasurer resolve the stale dated checks, turn over any funds required to go to unclaimed property, and remove the items from the list of outstanding checks on the bank reconciliation.

ANNUAL FINANCIAL REPORT

MARION COUNTY, MISSOURI

For the Years Ended
December 31, 2022 and 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

MARION COUNTY, MISSOURI

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INTRODUCTORY SECTION

MARION COUNTY, MISSOURI
List of Elected Officials 2021-2022

County Commission

Presiding Commissioner – John David Lomax
Commissioner, Western District – Steve Begley
Commissioner, Eastern District – Larry Welch

Other Elected Officials

Assessor – Mark Novak
Circuit Clerk, Division I – Valerie Munzlinger
Circuit Clerk, Division II – Chris Corum
Collector – Harry Graves
County Clerk – Valerie Dornberger
County Surveyor – John D. Janes
Coroner – Richard Jones
Prosecuting Attorney – Luke Bryant
Public Administrator – Wendy W. Howe
Recorder – Harla Friesz
Sheriff – Jimmy Shinn
Treasurer – Joelle Fohey

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Marion County, Missouri

Opinion

We have audited the accompanying financial statements of Marion 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 Marion County, Missouri, as of December 31, 2021 and 2022, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Marion 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 Marion 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 Marion 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 Marion 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 September 8, 2023, on our consideration of Marion 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 Marion 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
September 8, 2023

MARION 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	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	January 1, 2021	2021	2021	December 31, 2021	2022	2022	December 31, 2022
General Revenue	\$ 1,202,458	\$ 9,025,335	\$ 7,675,065	\$ 2,552,728	\$ 8,046,148	\$ 8,668,903	\$ 1,929,973
Medical Deductible Savings	61,619	300,000	50,000	311,619	300,000	200,000	411,619
Special Road and Bridge	277,850	2,308,198	1,869,367	716,681	2,648,172	2,715,415	649,438
Road	350,996	1,522,964	1,538,140	335,820	1,596,116	1,636,081	295,855
Assessment	85,648	502,864	498,850	89,662	534,471	479,632	144,501
Sheriff's Training	186	5,563	4,970	779	4,669	3,440	2,008
Recorders Preservation	47,968	10,874	3,815	55,027	9,634	16,482	48,179
Sheriff's Deputy Salary Surplus	12,135	12,093	12,620	11,608	9,315	9,530	11,393
Inmate Security	19,789	59,268	48,652	30,405	10,513	25,937	14,981
Prosecuting Attorney Training	540	3,897	3,715	722	3,967	4,226	463
Capital Improvements	590,385	1,988,118	1,571,174	1,007,329	2,739,619	2,761,690	985,258
Prosecuting Attorney Delinquent Tax	10,698	1,970	968	11,700	4,148	2,350	13,498
Local Emergency Planning Committee	51,928	21,347	17,277	55,998	6,879	6,789	56,088
Election Services	19,892	5,457	8,266	17,083	4,881	11,446	10,518
Sheriff's CCW	17,629	23,274	13,289	27,614	5,320	16,639	16,295
Sheriff's	38,116	28,311	41,103	25,324	24,876	29,297	20,903
Law Enforcement Restitution	18,249	44,377	43,259	19,367	35,837	36,312	18,892
Collector's Tax Maintenance	31,299	38,958	49,507	20,750	38,946	41,371	18,325
Domestic Violence	4,322	9,429	8,800	4,951	8,785	9,100	4,636
Recorder's Technology	69,860	33,899	23,858	79,901	33,279	10,776	102,404
General Revenue Emergency	1,021,092	267,007	-	1,288,099	307,542	-	1,595,641
Jail Renovation	259,213	53,304	-	312,517	152,053	-	464,570
CARES Act COVID-19	40,130	2,100	18,072	24,158	119	-	24,277
ARPA	-	2,773,370	2,001,824	771,546	2,781,308	1,464,781	2,088,073
JJC Preservation	-	41,315	-	41,315	69,011	33,444	76,882
Total	<u>\$ 4,232,002</u>	<u>\$ 19,083,292</u>	<u>\$ 15,502,591</u>	<u>\$ 7,812,703</u>	<u>\$ 19,375,608</u>	<u>\$ 18,183,641</u>	<u>\$ 9,004,670</u>

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

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

	GENERAL REVENUE FUND			
	Year Ended December 31,			
	2021		2022	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 730,000	\$ 723,059	\$ 730,000	\$ 797,518
Sales taxes	2,950,000	3,244,102	3,200,000	3,491,145
Intergovernmental	336,759	412,429	347,214	492,676
Charges for services	1,805,500	1,807,188	1,784,500	1,974,321
Interest	8,500	1,895	2,000	11,403
Other	126,779	69,534	44,533	89,667
Transfers in	1,130,240	2,767,128	1,179,037	1,189,418
Total Receipts	<u>\$ 7,087,778</u>	<u>\$ 9,025,335</u>	<u>\$ 7,287,284</u>	<u>\$ 8,046,148</u>
DISBURSEMENTS				
County Commission	\$ 238,468	\$ 236,797	\$ 242,571	\$ 242,240
County Clerk	252,225	245,853	276,034	276,018
Elections	141,446	117,944	254,533	242,123
Hannibal Courthouse	93,397	87,069	109,264	95,135
Palmyra Courthouse	68,997	62,141	79,914	79,849
Treasurer	118,303	116,847	126,266	123,308
Collector	363,227	352,839	370,492	370,444
Recorder of Deeds	249,109	248,434	291,338	260,330
Circuit Clerk Division I	8,700	6,497	9,700	7,449
Circuit Clerk Division II	25,200	11,618	19,000	11,725
Circuit Judge	1,250	39	1,250	-
Associate Judge	12,500	11,596	15,000	12,479
Court Reporter	1,775	-	1,775	989
Public Administrator	252,701	210,420	242,297	242,208
Sheriff	3,979,125	3,980,915	4,473,049	4,472,955
Prosecuting Attorney	479,899	479,357	510,097	503,926
Juvenile Justice Center	256,093	242,301	327,458	247,146
Coroner	109,379	99,356	107,308	106,361
Planning & Zoning	8,168	1,343	7,168	2,609
Child Support Enforcement	111,415	101,661	111,415	82,385
Victim Advocate Grant	42,350	39,757	54,999	54,897
Emergency Preparedness	31,460	20,220	33,060	20,520
Criminal Costs	52,450	52,436	56,000	44,310
Jury/Witness	20,000	3,776	40,000	2,015
Other Expenditures	441,148	291,159	529,311	535,124
Association Contracts	113,150	112,190	89,858	89,858
Transfers out	242,500	392,500	242,500	542,500
Emergency fund	150,000	150,000	300,000	-
Total Disbursements	<u>\$ 7,864,435</u>	<u>\$ 7,675,065</u>	<u>\$ 8,921,657</u>	<u>\$ 8,668,903</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (776,657)	\$ 1,350,270	\$ (1,634,373)	\$ (622,755)
CASH AND INVESTMENTS, JANUARY 1	<u>1,202,458</u>	<u>1,202,458</u>	<u>2,552,728</u>	<u>2,552,728</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 425,801</u>	<u>\$ 2,552,728</u>	<u>\$ 918,355</u>	<u>\$ 1,929,973</u>

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

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

	MEDICAL DEDUCTIBLE SAVINGS FUND				SPECIAL ROAD AND BRIDGE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,572,970	\$ 1,566,903	\$ 1,575,000	\$ 1,669,371
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	620,075	642,358	612,500	973,939
Charges for services	-	-	-	-	-	-	-	-
Interest	200	-	-	-	4,750	1,407	2,000	4,862
Other	-	-	-	-	45,000	97,530	45,000	-
Transfers in	300,000	300,000	300,000	300,000	-	-	-	-
Total Receipts	<u>\$ 300,200</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 2,242,795</u>	<u>\$ 2,308,198</u>	<u>\$ 2,234,500</u>	<u>\$ 2,648,172</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 898,104	\$ 888,913	\$ 960,920	\$ 967,343
Employee fringe benefits	361,619	50,000	611,619	200,000	594,789	588,069	604,033	603,637
Materials and supplies	-	-	-	-	88,000	80,711	96,000	95,375
Services and other	-	-	-	-	47,366	42,239	50,168	48,905
Capital outlay	-	-	-	-	571,600	219,435	954,300	950,155
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	50,000	50,000	50,000	50,000
Total Disbursements	<u>\$ 361,619</u>	<u>\$ 50,000</u>	<u>\$ 611,619</u>	<u>\$ 200,000</u>	<u>\$ 2,249,859</u>	<u>\$ 1,869,367</u>	<u>\$ 2,715,421</u>	<u>\$ 2,715,415</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (61,419)	\$ 250,000	\$ (311,619)	\$ 100,000	\$ (7,064)	\$ 438,831	\$ (480,921)	\$ (67,243)
CASH AND INVESTMENTS,								
JANUARY 1	<u>61,619</u>	<u>61,619</u>	<u>311,619</u>	<u>311,619</u>	<u>277,850</u>	<u>277,850</u>	<u>716,681</u>	<u>716,681</u>
CASH AND INVESTMENTS,								
DECEMBER 31	<u>\$ 200</u>	<u>\$ 311,619</u>	<u>\$ -</u>	<u>\$ 411,619</u>	<u>\$ 270,786</u>	<u>\$ 716,681</u>	<u>\$ 235,760</u>	<u>\$ 649,438</u>

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

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

	ROAD 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	1,350,000	1,424,341	1,425,000	1,506,558	-	-	-	-
Intergovernmental	-	-	-	-	482,793	483,353	485,320	519,989
Charges for services	155,000	98,623	50,000	89,558	22,000	19,195	22,000	13,276
Interest	-	-	-	-	1,400	316	325	1,206
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,505,000</u>	<u>\$ 1,522,964</u>	<u>\$ 1,475,000</u>	<u>\$ 1,596,116</u>	<u>\$ 506,193</u>	<u>\$ 502,864</u>	<u>\$ 507,645</u>	<u>\$ 534,471</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 302,491	\$ 312,566	\$ 324,156	\$ 317,268
Employee fringe benefits	-	-	-	-	142,398	140,117	146,379	137,621
Materials and supplies	1,553,000	1,464,895	1,663,500	1,558,172	7,000	8,173	8,000	7,568
Services and other	-	-	-	-	34,900	36,337	13,000	8,993
Capital outlay	-	-	-	-	12,080	1,657	13,000	8,182
Construction	-	-	-	-	-	-	-	-
Transfers out	62,500	73,245	62,500	77,909	-	-	-	-
Total Disbursements	<u>\$ 1,615,500</u>	<u>\$ 1,538,140</u>	<u>\$ 1,726,000</u>	<u>\$ 1,636,081</u>	<u>\$ 498,869</u>	<u>\$ 498,850</u>	<u>\$ 504,535</u>	<u>\$ 479,632</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (110,500)	\$ (15,176)	\$ (251,000)	\$ (39,965)	\$ 7,324	\$ 4,014	\$ 3,110	\$ 54,839
CASH AND INVESTMENTS, JANUARY 1	<u>350,996</u>	<u>350,996</u>	<u>335,820</u>	<u>335,820</u>	<u>85,648</u>	<u>85,648</u>	<u>89,662</u>	<u>89,662</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 240,496</u>	<u>\$ 335,820</u>	<u>\$ 84,820</u>	<u>\$ 295,855</u>	<u>\$ 92,972</u>	<u>\$ 89,662</u>	<u>\$ 92,772</u>	<u>\$ 144,501</u>

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

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

	SHERIFF'S TRAINING FUND				RECORDER'S PRESERVATION 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	5,000	5,563	5,000	4,669	10,000	10,803	10,000	9,348
Interest	-	-	-	-	400	71	60	286
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 5,563</u>	<u>\$ 5,000</u>	<u>\$ 4,669</u>	<u>\$ 10,400</u>	<u>\$ 10,874</u>	<u>\$ 10,060</u>	<u>\$ 9,634</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,000	4,970	5,000	3,440	10,000	3,815	16,500	16,482
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 4,970</u>	<u>\$ 5,000</u>	<u>\$ 3,440</u>	<u>\$ 10,000</u>	<u>\$ 3,815</u>	<u>\$ 16,500</u>	<u>\$ 16,482</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ 593</u>	<u>\$ -</u>	<u>\$ 1,229</u>	<u>\$ 400</u>	<u>\$ 7,059</u>	<u>\$ (6,440)</u>	<u>\$ (6,848)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>186</u>	<u>186</u>	<u>779</u>	<u>779</u>	<u>47,968</u>	<u>47,968</u>	<u>55,027</u>	<u>55,027</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 186</u>	<u>\$ 779</u>	<u>\$ 779</u>	<u>\$ 2,008</u>	<u>\$ 48,368</u>	<u>\$ 55,027</u>	<u>\$ 48,587</u>	<u>\$ 48,179</u>

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

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

	SHERIFF'S DEPUTY SALARY SURPLUS FUND				INMATE SECURITY 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	14,000	12,093	13,000	9,315	29,000	59,268	30,000	10,513
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 14,000</u>	<u>\$ 12,093</u>	<u>\$ 13,000</u>	<u>\$ 9,315</u>	<u>\$ 29,000</u>	<u>\$ 59,268</u>	<u>\$ 30,000</u>	<u>\$ 10,513</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	14,000	12,620	12,000	9,530	48,655	48,652	30,000	25,937
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 14,000</u>	<u>\$ 12,620</u>	<u>\$ 12,000</u>	<u>\$ 9,530</u>	<u>\$ 48,655</u>	<u>\$ 48,652</u>	<u>\$ 30,000</u>	<u>\$ 25,937</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ (527)</u>	<u>\$ 1,000</u>	<u>\$ (215)</u>	<u>\$ (19,655)</u>	<u>\$ 10,616</u>	<u>\$ -</u>	<u>\$ (15,424)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>12,135</u>	<u>12,135</u>	<u>11,608</u>	<u>11,608</u>	<u>19,789</u>	<u>19,789</u>	<u>30,405</u>	<u>30,405</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 12,135</u></u>	<u><u>\$ 11,608</u></u>	<u><u>\$ 12,608</u></u>	<u><u>\$ 11,393</u></u>	<u><u>\$ 134</u></u>	<u><u>\$ 30,405</u></u>	<u><u>\$ 30,405</u></u>	<u><u>\$ 14,981</u></u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				CAPITAL IMPROVEMENTS 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	-	-	-	-	1,700,000	1,902,402	1,900,000	1,976,530
Intergovernmental	-	-	-	-	610,000	84,409	690,000	758,375
Charges for services	5,000	3,897	5,000	3,967	-	-	-	-
Interest	-	-	-	-	5,500	1,307	1,200	4,714
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 3,897</u>	<u>\$ 5,000</u>	<u>\$ 3,967</u>	<u>\$ 2,315,500</u>	<u>\$ 1,988,118</u>	<u>\$ 2,591,200</u>	<u>\$ 2,739,619</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 170,292	\$ 172,216	\$ 183,916	\$ 186,405
Employee fringe benefits	-	-	-	-	103,714	103,131	106,065	105,579
Materials and supplies	-	-	-	-	5,750	4,402	5,000	5,789
Services and other	5,000	3,715	5,000	4,226	799,700	159,106	1,261,850	1,224,908
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	1,155,000	1,132,319	1,205,000	1,239,009
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 3,715</u>	<u>\$ 5,000</u>	<u>\$ 4,226</u>	<u>\$ 2,234,456</u>	<u>\$ 1,571,174</u>	<u>\$ 2,761,831</u>	<u>\$ 2,761,690</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ 182</u>	<u>\$ -</u>	<u>\$ (259)</u>	<u>\$ 81,044</u>	<u>\$ 416,944</u>	<u>\$ (170,631)</u>	<u>\$ (22,071)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>540</u>	<u>540</u>	<u>722</u>	<u>722</u>	<u>590,385</u>	<u>590,385</u>	<u>1,007,329</u>	<u>1,007,329</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 540</u>	<u>\$ 722</u>	<u>\$ 722</u>	<u>\$ 463</u>	<u>\$ 671,429</u>	<u>\$ 1,007,329</u>	<u>\$ 836,698</u>	<u>\$ 985,258</u>

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

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

	PROSECUTING ATTORNEY DELINQUENT TAX FUND				LOCAL EMERGENCY PLANNING COMMITTEE 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	21,262	15,000	6,596
Charges for services	2,200	1,955	2,200	4,086	8,500	15	-	-
Interest	80	15	15	62	425	70	60	283
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,280</u>	<u>\$ 1,970</u>	<u>\$ 2,215</u>	<u>\$ 4,148</u>	<u>\$ 23,925</u>	<u>\$ 21,347</u>	<u>\$ 15,060</u>	<u>\$ 6,879</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	750	36	750	107
Services and other	6,000	968	6,000	2,350	30,500	5,943	26,000	6,682
Capital outlay	-	-	-	-	10,000	11,298	12,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 968</u>	<u>\$ 6,000</u>	<u>\$ 2,350</u>	<u>\$ 41,250</u>	<u>\$ 17,277</u>	<u>\$ 38,750</u>	<u>\$ 6,789</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (3,720)</u>	<u>\$ 1,002</u>	<u>\$ (3,785)</u>	<u>\$ 1,798</u>	<u>\$ (17,325)</u>	<u>\$ 4,070</u>	<u>\$ (23,690)</u>	<u>\$ 90</u>
CASH AND INVESTMENTS, JANUARY 1	<u>10,698</u>	<u>10,698</u>	<u>11,700</u>	<u>11,700</u>	<u>51,928</u>	<u>51,928</u>	<u>55,998</u>	<u>55,998</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 6,978</u></u>	<u><u>\$ 11,700</u></u>	<u><u>\$ 7,915</u></u>	<u><u>\$ 13,498</u></u>	<u><u>\$ 34,603</u></u>	<u><u>\$ 55,998</u></u>	<u><u>\$ 32,308</u></u>	<u><u>\$ 56,088</u></u>

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

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

	ELECTION SERVICES FUND				SHERIFF'S CCW 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	10,500	5,427	10,000	4,809	12,000	23,270	18,000	5,200
Interest	150	30	25	72	-	4	-	120
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 10,650</u>	<u>\$ 5,457</u>	<u>\$ 10,025</u>	<u>\$ 4,881</u>	<u>\$ 12,000</u>	<u>\$ 23,274</u>	<u>\$ 18,000</u>	<u>\$ 5,320</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,500	8,266	15,000	11,446	10,000	10,275	10,000	6,900
Capital outlay	-	-	-	-	3,300	3,014	6,650	9,739
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,500</u>	<u>\$ 8,266</u>	<u>\$ 15,000</u>	<u>\$ 11,446</u>	<u>\$ 13,300</u>	<u>\$ 13,289</u>	<u>\$ 16,650</u>	<u>\$ 16,639</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 150	\$ (2,809)	\$ (4,975)	\$ (6,565)	\$ (1,300)	\$ 9,985	\$ 1,350	\$ (11,319)
CASH AND INVESTMENTS, JANUARY 1	<u>19,892</u>	<u>19,892</u>	<u>17,083</u>	<u>17,083</u>	<u>17,629</u>	<u>17,629</u>	<u>27,614</u>	<u>27,614</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 20,042</u>	<u>\$ 17,083</u>	<u>\$ 12,108</u>	<u>\$ 10,518</u>	<u>\$ 16,329</u>	<u>\$ 27,614</u>	<u>\$ 28,964</u>	<u>\$ 16,295</u>

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

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

	SHERIFF'S FUND				LAW ENFORCEMENT RESTITUTION 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	40,000	28,261	30,000	24,786	40,000	44,340	40,000	35,729
Interest	425	50	50	90	250	37	35	108
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 40,425</u>	<u>\$ 28,311</u>	<u>\$ 30,050</u>	<u>\$ 24,876</u>	<u>\$ 40,250</u>	<u>\$ 44,377</u>	<u>\$ 40,035</u>	<u>\$ 35,837</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,000	348	1,000	179	-	-	-	-
Services and other	15,200	31,065	8,300	17,910	52,000	43,259	44,000	36,312
Capital outlay	25,000	9,690	20,000	11,208	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 41,200</u>	<u>\$ 41,103</u>	<u>\$ 29,300</u>	<u>\$ 29,297</u>	<u>\$ 52,000</u>	<u>\$ 43,259</u>	<u>\$ 44,000</u>	<u>\$ 36,312</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (775)</u>	<u>\$ (12,792)</u>	<u>\$ 750</u>	<u>\$ (4,421)</u>	<u>\$ (11,750)</u>	<u>\$ 1,118</u>	<u>\$ (3,965)</u>	<u>\$ (475)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>38,116</u>	<u>38,116</u>	<u>25,324</u>	<u>25,324</u>	<u>18,249</u>	<u>18,249</u>	<u>19,367</u>	<u>19,367</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 37,341</u></u>	<u><u>\$ 25,324</u></u>	<u><u>\$ 26,074</u></u>	<u><u>\$ 20,903</u></u>	<u><u>\$ 6,499</u></u>	<u><u>\$ 19,367</u></u>	<u><u>\$ 15,402</u></u>	<u><u>\$ 18,892</u></u>

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

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

	COLLECTOR'S TAX MAINTENANCE FUND				DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	41,000	38,877	41,000	38,758	12,000	9,429	12,000	8,785
Interest	200	81	100	188	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 41,200</u>	<u>\$ 38,958</u>	<u>\$ 41,100</u>	<u>\$ 38,946</u>	<u>\$ 12,000</u>	<u>\$ 9,429</u>	<u>\$ 12,000</u>	<u>\$ 8,785</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,000	150	700	-	-	-	-	-
Services and other	12,600	4,033	12,300	3,849	14,500	8,800	12,000	9,100
Capital outlay	12,000	7,324	10,000	7,522	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	38,000	38,000	30,000	30,000	-	-	-	-
Total Disbursements	<u>\$ 63,600</u>	<u>\$ 49,507</u>	<u>\$ 53,000</u>	<u>\$ 41,371</u>	<u>\$ 14,500</u>	<u>\$ 8,800</u>	<u>\$ 12,000</u>	<u>\$ 9,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (22,400)	\$ (10,549)	\$ (11,900)	\$ (2,425)	\$ (2,500)	\$ 629	\$ -	\$ (315)
CASH AND INVESTMENTS, JANUARY 1	<u>31,299</u>	<u>31,299</u>	<u>20,750</u>	<u>20,750</u>	<u>4,322</u>	<u>4,322</u>	<u>4,951</u>	<u>4,951</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,899</u>	<u>\$ 20,750</u>	<u>\$ 8,850</u>	<u>\$ 18,325</u>	<u>\$ 1,822</u>	<u>\$ 4,951</u>	<u>\$ 4,951</u>	<u>\$ 4,636</u>

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

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

	RECORDER'S TECHNOLOGY FUND				GENERAL REVENUE EMERGENCY 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	35,000	33,782	33,000	32,807	-	-	-	-
Interest	600	117	95	472	5,000	17,007	-	7,542
Other	-	-	-	-	150,000	-	-	-
Transfers in	-	-	-	-	100,000	250,000	300,000	300,000
Total Receipts	<u>\$ 35,600</u>	<u>\$ 33,899</u>	<u>\$ 33,095</u>	<u>\$ 33,279</u>	<u>\$ 255,000</u>	<u>\$ 267,007</u>	<u>\$ 300,000</u>	<u>\$ 307,542</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	35,000	23,858	33,000	10,776	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 35,000</u>	<u>\$ 23,858</u>	<u>\$ 33,000</u>	<u>\$ 10,776</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 600	\$ 10,041	\$ 95	\$ 22,503	\$ 255,000	\$ 267,007	\$ 300,000	\$ 307,542
CASH AND INVESTMENTS, JANUARY 1	<u>69,860</u>	<u>69,860</u>	<u>79,901</u>	<u>79,901</u>	<u>1,021,092</u>	<u>1,021,092</u>	<u>1,288,099</u>	<u>1,288,099</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 70,460</u>	<u>\$ 79,901</u>	<u>\$ 79,996</u>	<u>\$ 102,404</u>	<u>\$ 1,276,092</u>	<u>\$ 1,288,099</u>	<u>\$ 1,588,099</u>	<u>\$ 1,595,641</u>

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

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

	JAIL RENOVATION FUND				CARES ACT COVID-19 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	-	-	-	-	-	-	-	-
Interest	3,500	3,304	-	2,053	-	37	10	119
Other	-	-	-	-	-	2,063	-	-
Transfers in	50,000	50,000	150,000	150,000	-	-	-	-
Total Receipts	<u>\$ 53,500</u>	<u>\$ 53,304</u>	<u>\$ 150,000</u>	<u>\$ 152,053</u>	<u>\$ -</u>	<u>\$ 2,100</u>	<u>\$ 10</u>	<u>\$ 119</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	462,517	-	40,130	18,072	24,150	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 462,517</u>	<u>\$ -</u>	<u>\$ 40,130</u>	<u>\$ 18,072</u>	<u>\$ 24,150</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 53,500	\$ 53,304	\$ (312,517)	\$ 152,053	\$ (40,130)	\$ (15,972)	\$ (24,140)	\$ 119
CASH AND INVESTMENTS, JANUARY 1	<u>259,213</u>	<u>259,213</u>	<u>312,517</u>	<u>312,517</u>	<u>40,130</u>	<u>40,130</u>	<u>24,158</u>	<u>24,158</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 312,713</u>	<u>\$ 312,517</u>	<u>\$ -</u>	<u>\$ 464,570</u>	<u>\$ -</u>	<u>\$ 24,158</u>	<u>\$ 18</u>	<u>\$ 24,277</u>

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

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

	ARPA FUND				JJC PRESERVATION 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	2,770,809	2,770,809	2,770,809	2,770,809	-	-	-	-
Charges for services	-	-	-	-	41,309	41,309	-	68,673
Interest	2,440	2,561	2,000	10,499	-	6	-	338
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,773,249</u>	<u>\$ 2,773,370</u>	<u>\$ 2,772,809</u>	<u>\$ 2,781,308</u>	<u>\$ 41,309</u>	<u>\$ 41,315</u>	<u>\$ -</u>	<u>\$ 69,011</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,773,249	320,760	3,544,234	1,464,781	-	-	41,309	33,444
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	1,681,064	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,773,249</u>	<u>\$ 2,001,824</u>	<u>\$ 3,544,234</u>	<u>\$ 1,464,781</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,309</u>	<u>\$ 33,444</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ 771,546</u>	<u>\$ (771,425)</u>	<u>\$ 1,316,527</u>	<u>\$ 41,309</u>	<u>\$ 41,315</u>	<u>\$ (41,309)</u>	<u>\$ 35,567</u>
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>771,546</u>	<u>771,546</u>	<u>-</u>	<u>-</u>	<u>41,315</u>	<u>41,315</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 771,546</u>	<u>\$ 121</u>	<u>\$ 2,088,073</u>	<u>\$ 41,309</u>	<u>\$ 41,315</u>	<u>\$ 6</u>	<u>\$ 76,882</u>

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

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

Fund/Account	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash Equivalents December 31, 2022
	January 1, 2021	Receipts 2021	Disbursements 2021	December 31, 2021	Receipts 2022	Disbursements 2022	
Treasurer County Ambulance	\$ -	\$ 266,676	\$ 266,676	\$ -	\$ 284,757	\$ 284,757	\$ -
Treasurer County Employee Retire	-	246,349	246,349	-	248,915	248,915	-
Treasurer City Intangible	-	21,685	21,685	-	9,296	9,296	-
Treasurer District Schools	-	20,828,370	20,828,370	-	22,888,477	22,888,477	-
Treasurer Grassy Creek Watershed	-	6,984	6,984	-	8,044	8,044	-
Treasurer Handicap	-	636,505	636,505	-	676,690	676,690	-
Treasurer Health Department	-	463,955	463,955	-	481,984	481,984	-
Treasurer Han Rural Fire	-	52,112	52,112	-	57,228	57,228	-
Treasurer Monroe Ambulance	-	39,991	39,991	-	42,298	42,298	-
Treasurer Marion County Public Library	-	244,222	244,222	-	263,302	263,302	-
Treasurer Nursing Home	-	724,379	724,379	-	769,729	769,729	-
Treasurer Palmyra Fire Protection Dist	-	470,190	470,190	-	517,596	517,596	-
Treasurer R4 Fire	-	42,628	42,628	-	48,319	48,319	-
Treasurer Troublesome Watershed	-	9,191	9,191	-	8,873	8,873	-
Treasurer's Common School	52,184	163,977	162,195	53,966	156,964	135,520	75,410
Total Collector	25,351,302	28,816,833	29,894,529	24,273,606	40,720,351	37,110,133	27,883,824
Recorder	21,490	240,890	242,599	19,781	204,307	210,380	13,708
Sheriff's Account	8,444	499,727	493,173	14,998	508,081	516,324	6,755
Sheriff's Inmate Account	66,202	527,069	528,555	64,716	476,504	465,337	75,883
Public Administrator	282,926	1,753,564	1,561,435	475,055	1,736,445	1,636,433	575,067
Total	<u>\$ 25,782,548</u>	<u>\$ 56,055,297</u>	<u>\$ 56,935,723</u>	<u>\$ 24,902,122</u>	<u>\$ 70,108,160</u>	<u>\$ 66,379,635</u>	<u>\$ 28,630,647</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Marion County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eleven elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff, Surveyor, 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 Marion 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.

- 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:

	<u>2022</u>	<u>2021</u>
Real Estate	\$ 345,918,620	\$ 339,984,450
Personal Property	139,175,798	115,544,352
Railroad and Utilities	67,383,368	63,252,132
Total	<u>\$ 552,477,786</u>	<u>\$ 518,780,934</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:

	<u>2022</u>	<u>2021</u>
General Revenue	\$ 0.1350	\$ 0.1350
Special Road and Bridge	0.3153	0.3153
Senate Bill 40 Board*	0.1300	0.1300

* The fund containing the Senate Bill 40 Board is audited separately from the county audit. Therefore, financial information pertaining to this levy is not presented within this report.

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	\$ 6,944,459	\$ 7,130,623	\$ 250,000
Investments - Governmental Funds	<u>2,060,211</u>	<u>2,060,211</u>	<u>1,542,794</u>
Total Governmental Funds	<u>\$ 9,004,670</u>	<u>\$ 9,190,834</u>	<u>\$ 1,792,794</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 28,630,647</u>	<u>\$ 26,414,297</u>	<u>\$ 1,210,719</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	\$ 6,212,087	\$ 6,570,608	\$ 250,000
Investments - Governmental Funds	<u>1,600,616</u>	<u>1,600,616</u>	<u>1,387,537</u>
Total Governmental Funds	<u>\$ 7,812,703</u>	<u>\$ 8,171,224</u>	<u>\$ 1,637,537</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 24,902,122</u>	<u>\$ 23,092,807</u>	<u>\$ 1,138,213</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

Marion 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 Marion County do not contribute to the pension plan. The June 30th statutorily required contribution rates were 19.3% and 20.8% (General), and 16.6% and 17.5% (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, the County contributed \$898,036 and \$860,388 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 \$248,915 and \$246,349, 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 \$11,628 for the years ended December 31, 2022 and 2021.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with twelve days of sick leave for each year of employment. An employee will not be compensated for any accumulated sick leave upon termination of employment. At full retirement, if an employee has 700 or more hours of accumulated sick leave, the employee would receive 350 hours of their paid sick leave.

The County provides regular full-time employees with vacation time after they have completed one year of service. Vacation time is made available in whole on the employee's anniversary date. Vacation time is ten days for employees with one year of service, and then one additional day is earned for each year of service up to twenty days. Employees may carry over a maximum of twenty days of vacation into a new employment year. Upon termination, employees are compensated for any unused vacation 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 can be subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition 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 participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to

make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. 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 \$2,000,000 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 2013, Lease Refunding Certificates of Participation (COPS) in the amount of \$395,000 were issued on behalf of the County for a heating and cooling system for the jail. The debt is repaid through annual principal payments and semi-annual interest payments. The interest rate varies between 1.250% and 2.250%. The final payment of \$51,175 was made in June 2021.
- B. In April 2018, the County entered into a \$111,111, 3-year capital lease purchase agreement for three 2018 Ford police interceptor utility AWD vehicles. The lease calls for annual payments of \$39,394 through March 2021. The payments include interest of 3.15%. The final payment was made in March 2021.
- C. In 2019, the County entered into a \$136,994, 3-year capital lease purchase agreement for three 2020 Ford police interceptor utility AWD vehicles. The lease calls for annual payments of \$48,860 through March 2022. The payments include interest of 3.46%. The final payment was made in March 2022.
- D. In 2019, the County entered into a \$482,312, 4-year capital lease purchase agreement for three 2020 Western Star dump trucks. The lease calls for annual payments of \$129,600 through November 2023. The payments include interest of 2.95%.
- E. In 2020, the County entered into a \$120,000, 3-year capital lease purchase agreement for one 2020 Durango and two 2020 Chevy Tahoes. The lease calls for annual payments of \$41,935 through April 2023. The payments include interest of 2.40%.
- F. In 2020, the County entered into a \$37,179, 3-year capital lease purchase agreement for one 2020 Chevy Tahoe. The lease calls for annual payments of \$13,081 through September 2023. The payments include interest of 2.75%.
- G. In 2021, the County entered into a \$128,867, 3-year capital lease purchase agreement for three 2021 Police Package Chevy Tahoes. The lease calls for annual payments of \$44,468 through April 2024. The payments include interest of 1.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 42,951	\$ 1,517	\$ 44,468
2024	43,703	765	44,468
Totals	<u>\$ 86,654</u>	<u>\$ 2,282</u>	<u>\$ 88,936</u>

H. In 2021, the County entered into a \$945,260, 5-year capital lease purchase agreement for five 2021 John Deere 772GP Road Graders. The lease calls for annual payments of \$196,085 through July 2026. The payments include interest of 1.23%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 186,727	\$ 9,358	\$ 196,085
2024	189,024	7,061	196,085
2025	191,349	4,736	196,085
2026	193,702	2,383	196,085
Totals	<u>\$ 760,802</u>	<u>\$ 23,538</u>	<u>\$ 784,340</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
3 2020 Ford Interceptor Vehicles	\$ 47,226	\$ -	\$ (47,226)	\$ -	\$ 1,634
3 2020 Western Star Dump Trucks	248,165	-	(122,279)	125,886	7,321
2020 Durango/2 2020 Chevy Tahoes	80,945	-	(39,993)	40,952	1,943
2020 Chevy Tahoe	25,121	-	(12,390)	12,731	691
3 2021 Police Package Chevy Tahoes	128,867	-	(42,213)	86,654	2,255
5 2021 John Deere 772GP Road Graders	945,260	-	(184,458)	760,802	11,627

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
Certificates of Participation	\$ 50,000	\$ -	\$ (50,000)	\$ -	\$ 1,175
3 2018 Police Interceptor Vehicles	38,191	-	(38,191)	-	1,203
3 2020 Ford Interceptor Vehicles	92,873	-	(45,647)	47,226	3,213
3 2020 Western Star Dump Trucks	366,940	-	(118,775)	248,165	10,825
2020 Durango/2 2020 Chevy Tahoes	120,000	-	(39,055)	80,945	2,880
2020 Chevy Tahoe	37,179	-	(12,058)	25,121	1,022
3 2021 Police Package Chevy Tahoes	-	128,867	-	128,867	-
5 2021 John Deere 772GP Road Graders	-	945,260	-	945,260	-

8. CHANGE IN REPORTING ENTITY

The County has changed the definition of the reporting entity at January 1, 2021 to include the Medical Deductible Savings Fund as governmental funds due to the County Commission approving the budgeting and approving the activity of the fund, which is controlled through the Treasurer's office. This change had the effect of increasing the County's cash balances at January 1, 2021 by \$61,619.

9. 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 September 8, 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 Marion 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 Marion 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 Marion County, Missouri's basic financial statements and have issued our report thereon dated September 8, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
September 8, 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 Marion County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Marion 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 Marion County, Missouri’s major federal programs for the years ended December 31, 2022 and 2021. Marion 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, Marion 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, 2022 and 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Marion 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 Marion 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 Marion 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 Marion 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 Marion 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 Marion 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 Marion 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 Marion 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
September 8, 2023

MARION 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 JUSTICE				
16.575	Passed through Missouri Department of Public Safety - Crime Victim Assistance	15POVC-22-GG-00766-ASSI	\$ -	\$ 54,897
U. S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-B064(32)	5,192	742,250
U. S. DEPARTMENT OF THE TREASURY				
21.019	Passed through Missouri State Treasurer - COVID-19 - Coronavirus Relief Fund	N/A	18,072	-
21.027	Direct Program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	2,001,824	1,464,781
U. S. ELECTION ASSISTANCE COMMISSION				
90.404	Passed through Missouri Secretary of State - Help America Vote Act Election Security	N/A	-	11,233
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
93.563	Passed through Missouri Department of Social Services - Child Support Enforcement	ER10220C059	101,661	82,385
U. S. DEPARTMENT OF HOMELAND SECURITY				
97.039	Passed through Missouri State Emergency Management Agency Hazard Mitigation Grant Program	FEMA-DR-4451-MO	15,750	375
97.042	Emergency Management Performance Grants	EMK-2021-EP-00006-072	8,567	\$ -
97.042	Emergency Management Performance Grants	EMK-2022-EP-00004-068	-	10,209
Total Expenditures of Federal Awards			<u>\$ 2,151,066</u>	<u>\$ 2,366,130</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Marion County, Missouri for the years ended December 31, 2022 and 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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.

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

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X 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? Yes X 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? Yes X No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds

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

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None

ITEMS OF NONCOMPLIANCE

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

MARION COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

There were no findings noted in the prior audit report.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

September 8, 2023

To the County Commission
Marion County, Missouri

We have audited the regulatory basis financial statements of Marion County, Missouri for the years ended December 31, 2021 and 2022. 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 July 24, 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 Marion 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 2021 and 2022. We noted no transactions entered into by the County 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. There were no misstatements detected during the audit.

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 September 8, 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 the County'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 the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2022 and 2021, we considered Marion County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 2, 2022. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Treasurer Stale Checks

The bank reconciliation of the Treasurer's main checking account for December 31, 2022 included stale dated checks as outstanding for longer than three years. There were two checks outstanding since 2016 and 2018, respectively, totaling \$230 listed as outstanding on the reconciliation that were written prior to

the current audit period. State statutes require that unclaimed property should be done annually and any unclaimed amounts greater than 5 years (3 years for checks written to government entities) should be turned over to the state unclaimed property. We recommend that the Treasurer resolve the stale dated checks, turn over any funds required to go to unclaimed property, and remove the items from the list of outstanding checks on the bank reconciliation.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are 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 prescribed or permitted by Missouri law, 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 Marion 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