



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Schuyler County, Missouri

The Office of the State Auditor contracted for an audit of Schuyler 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

December 2023  
Report No. 2023-088



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### Recommendations in the audit of Schulyer County

Collector Voided Receipts	The Collector continue to ensure that documentation is maintained to support voided receipts in accordance with their newly developed practices.
Investment Policy	The county formally adopt the investment policy to comply with state statutes.

ANNUAL FINANCIAL REPORT

**SCHUYLER COUNTY, MISSOURI**

For the Years Ended  
December 31, 2022 and 2021

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

# SCHUYLER COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2021 – 2022	i
FINANCIAL SECTION	
Independent Auditor’s Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	15
Notes to the Financial Statements	16
COMPLIANCE SECTION	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24
Findings and Recommendations	26
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	27

## **INTRODUCTORY SECTION**

SCHUYLER COUNTY, MISSOURI  
List of Elected Officials 2021-2022

*County Commission*

Presiding Commissioner – Rodney Cooper

Commissioner, Northern District – Jim Werner

Commissioner, Southern District – Jeff Lindquist

*Other Elected Officials*

Assessor – Gary Stump

Circuit Clerk – Cindy Robinson-Steen

Collector – Tammy R. Steele

Coroner – Julia McNabb

County Clerk – Bree Lawson

Prosecuting Attorney – Lindsay Gravett

Public Administrator – Mary (Melody) Whitacre

Recorder – Sara Jo Beeler

Sheriff – Joe Wuebker

Treasurer – Karmen Burt

## **FINANCIAL SECTION**

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

---

**CERTIFIED PUBLIC ACCOUNTANTS**

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

To the County Commission and  
Officeholders of Schuyler County, Missouri

#### **Opinion**

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Schuyler 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 Schuyler 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 Schuyler 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 Schuyler 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 Schuyler County, Missouri's ability to continue as a going concern for a reasonable period of time.

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

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

In accordance with *Government Auditing Standards*, we also have issued our report dated November 14, 2023, on our consideration of Schuyler 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 Schuyler 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  
November 14, 2023

SCHUYLER 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 Investments December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
General Revenue	\$ 137,526	\$ 934,405	\$ 867,594	\$ 204,337	\$ 1,150,702	\$ 1,089,579	\$ 265,460
Special Road & Bridge	212,243	894,799	863,078	243,964	1,621,760	1,517,343	348,381
Assessment	2,322	94,806	94,166	2,962	157,892	111,197	49,657
Law Enforcement Training	4,973	1,366	1,350	4,989	993	2,500	3,482
Prosecuting Attorney Training	94	951	1,045	-	708	708	-
Law Sales	-	608,051	597,920	10,131	772,736	782,867	-
Recorder's Special	7,099	2,354	2,213	7,240	1,625	-	8,865
Sales Tax Trust	139,439	199,725	183,489	155,675	219,546	199,625	175,596
Bad Check	1,896	1,647	2,487	1,056	1,540	1,214	1,382
Civil Service	2,909	3,469	3,957	2,421	4,313	4,003	2,731
County Clerk 5% Election	11,386	2,775	7,899	6,262	8,524	7,390	7,396
Recorder's Tech	2,161	938	-	3,099	930	-	4,029
Special Elections	-	8,941	8,941	-	24,354	24,354	-
Senior Citizen	-	33,521	33,521	-	70,829	70,829	-
Domestic Violence	-	170	170	-	160	160	-
Collector's Tax Maintenance	15,740	7,353	9,238	13,855	7,015	3,903	16,967
Sheriff Revolving	6,175	6,066	2,111	10,130	1,008	5	11,133
Confined Animal Feeding Operation (CAFO)	5,464	32	-	5,496	16	-	5,512
Law Enforcement Restitution	2,267	3,119	-	5,386	4,225	3,668	5,943
Collector's Restitution	-	3,014	3,014	-	1,600	-	1,600
Modex	18,937	12,680	4,730	26,887	7,554	6,418	28,023
County Improvement Corporation	1,200	1,759	2,959	-	-	-	-
Drug/Alcohol Education Training	4,615	1,882	420	6,077	395	-	6,472
ARPA	-	454,146	-	454,146	454,286	328,528	579,904
Total	<u>\$ 576,446</u>	<u>\$ 3,277,969</u>	<u>\$ 2,690,302</u>	<u>\$ 1,164,113</u>	<u>\$ 4,512,711</u>	<u>\$ 4,154,291</u>	<u>\$ 1,522,533</u>

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

SCHUYLER 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	\$ 333,500	\$ 273,159	\$ 460,000	\$ 468,392
Sales taxes	380,000	398,394	424,000	438,523
Intergovernmental	111,931	99,158	51,701	52,827
Charges for services	120,000	134,455	130,000	153,934
Interest	1,000	1,415	1,500	1,209
Other	27,500	7,824	27,000	10,817
Transfers in	40,576	20,000	54,998	25,000
Total Receipts	<u>\$ 1,014,507</u>	<u>\$ 934,405</u>	<u>\$ 1,149,199</u>	<u>\$ 1,150,702</u>
DISBURSEMENTS				
County Commission	\$ 86,454	\$ 79,729	\$ 103,983	\$ 98,200
County Clerk	80,181	74,034	130,855	97,331
Elections	11,799	-	28,439	11,257
Buildings and grounds	100,000	92,634	140,000	100,722
Employee fringe benefits	28,300	26,481	32,700	31,122
Treasurer	40,341	39,313	48,923	46,352
Collector	67,016	69,954	91,736	87,449
Recorder of Deeds	50,316	47,585	60,996	59,991
Circuit Clerk	8,100	7,786	14,600	12,178
Court administration	14,940	12,391	14,180	12,700
Public Administrator	22,678	22,614	30,831	30,212
Other County government	182,694	159,880	143,287	121,147
Health and welfare	2,535	2,173	3,116	2,397
Transfers out	282,773	233,020	423,281	378,521
Emergency fund	27,995	-	37,459	-
Total Disbursements	<u>\$ 1,006,122</u>	<u>\$ 867,594</u>	<u>\$ 1,304,386</u>	<u>\$ 1,089,579</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 8,385	\$ 66,811	\$ (155,187)	\$ 61,123
CASH AND INVESTMENTS, JANUARY 1	<u>137,526</u>	<u>137,526</u>	<u>204,337</u>	<u>204,337</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 145,911</u></u>	<u><u>\$ 204,337</u></u>	<u><u>\$ 49,150</u></u>	<u><u>\$ 265,460</u></u>

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

SCHUYLER 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	\$ 665,000	\$ 484,653	\$ 710,000	\$ 923,417	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	302,540	352,630	298,499	499,473	121,545	89,851	133,500	152,711
Charges for services	2,000	45,141	16,000	12,252	5,000	2,556	2,500	3,308
Interest	2,000	1,647	2,000	1,540	150	181	200	222
Other	10,800	10,728	11,000	15,609	2,000	2,218	2,500	1,651
Transfers in	-	-	-	169,469	-	-	-	-
Total Receipts	<u>\$ 982,340</u>	<u>\$ 894,799</u>	<u>\$ 1,037,499</u>	<u>\$ 1,621,760</u>	<u>\$ 128,695</u>	<u>\$ 94,806</u>	<u>\$ 138,700</u>	<u>\$ 157,892</u>
DISBURSEMENTS								
Salaries	\$ 280,000	\$ 253,051	\$ 300,000	\$ 228,113	\$ 75,021	\$ 75,227	\$ 88,141	\$ 88,140
Employee fringe benefits	48,800	46,161	45,800	39,756	9,000	9,059	9,875	9,808
Materials and supplies	304,000	346,017	340,000	620,144	9,960	7,460	14,100	11,276
Services and other	93,712	93,485	109,019	101,000	2,070	2,420	3,055	1,973
Capital outlay	85,000	104,364	305,132	503,330	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	40,576	20,000	54,998	25,000	-	-	-	-
Total Disbursements	<u>\$ 852,088</u>	<u>\$ 863,078</u>	<u>\$ 1,154,949</u>	<u>\$ 1,517,343</u>	<u>\$ 96,051</u>	<u>\$ 94,166</u>	<u>\$ 115,171</u>	<u>\$ 111,197</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 130,252	\$ 31,721	\$ (117,450)	\$ 104,417	\$ 32,644	\$ 640	\$ 23,529	\$ 46,695
CASH AND INVESTMENTS, JANUARY 1	<u>212,243</u>	<u>212,243</u>	<u>243,964</u>	<u>243,964</u>	<u>2,322</u>	<u>2,322</u>	<u>2,962</u>	<u>2,962</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 342,495</u>	<u>\$ 243,964</u>	<u>\$ 126,514</u>	<u>\$ 348,381</u>	<u>\$ 34,966</u>	<u>\$ 2,962</u>	<u>\$ 26,491</u>	<u>\$ 49,657</u>

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

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

	LAW ENFORCEMENT TRAINING 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	500	500	500	500	-	-	-	-
Charges for services	850	836	800	485	1,000	949	1,000	707
Interest	35	30	30	8	5	2	5	1
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 1,385	\$ 1,366	\$ 1,330	\$ 993	\$ 1,005	\$ 951	\$ 1,005	\$ 708
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	850	1,350	2,500	2,500	1,000	1,045	1,005	708
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 850	\$ 1,350	\$ 2,500	\$ 2,500	\$ 1,000	\$ 1,045	\$ 1,005	\$ 708
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 535	\$ 16	\$ (1,170)	\$ (1,507)	\$ 5	\$ (94)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	4,973	4,973	4,989	4,989	94	94	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ 5,508	\$ 4,989	\$ 3,819	\$ 3,482	\$ 99	\$ -	\$ -	\$ -

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

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

	LAW SALES FUND				RECORDER'S SPECIAL 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	190,000	199,194	212,000	219,263	-	-	-	-
Intergovernmental	133,310	88,766	68,662	81,261	-	-	-	-
Charges for services	91,700	86,011	91,858	93,254	1,200	2,308	1,600	1,602
Interest	-	-	-	-	40	46	40	23
Other	2,090	1,060	1,500	437	-	-	-	-
Transfers in	282,773	233,020	322,406	378,521	-	-	-	-
Total Receipts	<u>\$ 699,873</u>	<u>\$ 608,051</u>	<u>\$ 696,426</u>	<u>\$ 772,736</u>	<u>\$ 1,240</u>	<u>\$ 2,354</u>	<u>\$ 1,640</u>	<u>\$ 1,625</u>
DISBURSEMENTS								
Salaries	\$ 386,606	\$ 375,986	\$ 438,358	\$ 439,522	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	50,266	50,142	51,500	53,267	-	-	-	-
Materials and supplies	22,290	24,029	25,960	22,157	6,000	2,213	5,500	-
Services and other	240,711	147,763	190,739	267,921	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 699,873</u>	<u>\$ 597,920</u>	<u>\$ 706,557</u>	<u>\$ 782,867</u>	<u>\$ 6,000</u>	<u>\$ 2,213</u>	<u>\$ 5,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 10,131	\$ (10,131)	\$ (10,131)	\$ (4,760)	\$ 141	\$ (3,860)	\$ 1,625
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>10,131</u>	<u>10,131</u>	<u>7,099</u>	<u>7,099</u>	<u>7,240</u>	<u>7,240</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 10,131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,339</u>	<u>\$ 7,240</u>	<u>\$ 3,380</u>	<u>\$ 8,865</u>

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

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

	SALES TAX TRUST FUND				BAD CHECK 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	190,000	199,196	212,000	219,262	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,600	1,647	1,600	1,540
Interest	1,200	-	550	284	-	-	-	-
Other	-	529	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 191,200</u>	<u>\$ 199,725</u>	<u>\$ 212,550</u>	<u>\$ 219,546</u>	<u>\$ 1,600</u>	<u>\$ 1,647</u>	<u>\$ 1,600</u>	<u>\$ 1,540</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	183,489	183,489	199,625	199,625	3,000	2,487	2,000	1,214
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 183,489</u>	<u>\$ 183,489</u>	<u>\$ 199,625</u>	<u>\$ 199,625</u>	<u>\$ 3,000</u>	<u>\$ 2,487</u>	<u>\$ 2,000</u>	<u>\$ 1,214</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 7,711	\$ 16,236	\$ 12,925	\$ 19,921	\$ (1,400)	\$ (840)	\$ (400)	\$ 326
CASH AND INVESTMENTS, JANUARY 1	<u>139,439</u>	<u>139,439</u>	<u>155,675</u>	<u>155,675</u>	<u>1,896</u>	<u>1,896</u>	<u>1,056</u>	<u>1,056</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 147,150</u>	<u>\$ 155,675</u>	<u>\$ 168,600</u>	<u>\$ 175,596</u>	<u>\$ 496</u>	<u>\$ 1,056</u>	<u>\$ 656</u>	<u>\$ 1,382</u>

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



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

	CIVIL SERVICE FUND				COUNTY CLERK 5% ELECTION 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	3,469	4,550	4,313	4,329	2,738	9,295	8,511
Interest	-	-	-	-	50	37	40	13
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,500</u>	<u>\$ 3,469</u>	<u>\$ 4,550</u>	<u>\$ 4,313</u>	<u>\$ 4,379</u>	<u>\$ 2,775</u>	<u>\$ 9,335</u>	<u>\$ 8,524</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	4,000	336	3,000	1,564
Services and other	5,000	3,957	5,000	4,003	1,000	618	1,200	1,191
Capital outlay	-	-	-	-	7,300	6,945	5,075	4,635
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 3,957</u>	<u>\$ 5,000</u>	<u>\$ 4,003</u>	<u>\$ 12,300</u>	<u>\$ 7,899</u>	<u>\$ 9,275</u>	<u>\$ 7,390</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 500	\$ (488)	\$ (450)	\$ 310	\$ (7,921)	\$ (5,124)	\$ 60	\$ 1,134
CASH AND INVESTMENTS, JANUARY 1	<u>2,909</u>	<u>2,909</u>	<u>2,421</u>	<u>2,421</u>	<u>11,386</u>	<u>11,386</u>	<u>6,262</u>	<u>6,262</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,409</u>	<u>\$ 2,421</u>	<u>\$ 1,971</u>	<u>\$ 2,731</u>	<u>\$ 3,465</u>	<u>\$ 6,262</u>	<u>\$ 6,322</u>	<u>\$ 7,396</u>

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

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

	RECORDER'S TECH FUND				SPECIAL ELECTIONS 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	2,500	938	900	930	23,599	8,941	42,291	24,354
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,500</u>	<u>\$ 938</u>	<u>\$ 900</u>	<u>\$ 930</u>	<u>\$ 23,599</u>	<u>\$ 8,941</u>	<u>\$ 42,291</u>	<u>\$ 24,354</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,500	-	1,500	-	18,339	6,501	33,441	17,920
Services and other	-	-	-	-	5,260	2,440	8,850	6,434
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 23,599</u>	<u>\$ 8,941</u>	<u>\$ 42,291</u>	<u>\$ 24,354</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,000	\$ 938	\$ (600)	\$ 930	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>2,161</u>	<u>2,161</u>	<u>3,099</u>	<u>3,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,161</u>	<u>\$ 3,099</u>	<u>\$ 2,499</u>	<u>\$ 4,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	SENIOR CITIZEN 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	\$ 44,500	\$ 33,500	\$ 63,000	\$ 70,802	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	70	9	60	17	-	-	-	-
Charges for services	-	-	-	-	200	170	200	160
Interest	10	12	12	10	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 44,580	\$ 33,521	\$ 63,072	\$ 70,829	\$ 200	\$ 170	\$ 200	\$ 160
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	44,580	33,521	63,072	70,829	200	170	200	160
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 44,580	\$ 33,521	\$ 63,072	\$ 70,829	\$ 200	\$ 170	\$ 200	\$ 160
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

	COLLECTOR'S TAX MAINTENANCE FUND				SHERIFF 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	8,000	7,248	8,000	6,967	6,500	6,011	6,200	977
Interest	200	105	200	48	75	55	55	31
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,200</u>	<u>\$ 7,353</u>	<u>\$ 8,200</u>	<u>\$ 7,015</u>	<u>\$ 6,575</u>	<u>\$ 6,066</u>	<u>\$ 6,255</u>	<u>\$ 1,008</u>
DISBURSEMENTS								
Salaries	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	9,000	3,238	12,800	3,653	6,000	1,514	3,000	-
Services and other	1,500	-	1,500	250	300	597	5,650	5
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,500</u>	<u>\$ 9,238</u>	<u>\$ 14,300</u>	<u>\$ 3,903</u>	<u>\$ 6,300</u>	<u>\$ 2,111</u>	<u>\$ 8,650</u>	<u>\$ 5</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (8,300)	\$ (1,885)	\$ (6,100)	\$ 3,112	\$ 275	\$ 3,955	\$ (2,395)	\$ 1,003
CASH AND INVESTMENTS, JANUARY 1	<u>15,740</u>	<u>15,740</u>	<u>13,855</u>	<u>13,855</u>	<u>6,175</u>	<u>6,175</u>	<u>10,130</u>	<u>10,130</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,440</u>	<u>\$ 13,855</u>	<u>\$ 7,755</u>	<u>\$ 16,967</u>	<u>\$ 6,450</u>	<u>\$ 10,130</u>	<u>\$ 7,735</u>	<u>\$ 11,133</u>

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

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

	CONFINED ANIMAL FEEDING OPERATION (CAFO) 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	250	-	250	-	3,500	3,101	2,500	4,210
Interest	50	32	40	16	15	18	20	15
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 300	\$ 32	\$ 290	\$ 16	\$ 3,515	\$ 3,119	\$ 2,520	\$ 4,225
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	-	1,000	-	-	-	1,000	-
Capital outlay	-	-	-	-	2,000	-	4,000	3,668
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 2,000	\$ -	\$ 5,000	\$ 3,668
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (700)	\$ 32	\$ (710)	\$ 16	\$ 1,515	\$ 3,119	\$ (2,480)	\$ 557
CASH AND INVESTMENTS, JANUARY 1	5,464	5,464	5,496	5,496	2,267	2,267	5,386	5,386
CASH AND INVESTMENTS, DECEMBER 31	\$ 4,764	\$ 5,496	\$ 4,786	\$ 5,512	\$ 3,782	\$ 5,386	\$ 2,906	\$ 5,943

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

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

	COLLECTOR'S RESTITUTION FUND				MODEX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,950	3,014	1,800	1,600	13,500	12,680	9,200	7,554
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,950</u>	<u>\$ 3,014</u>	<u>\$ 1,800</u>	<u>\$ 1,600</u>	<u>\$ 13,500</u>	<u>\$ 12,680</u>	<u>\$ 9,200</u>	<u>\$ 7,554</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,950	3,014	1,800	-	10,000	4,730	15,000	6,418
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,950</u>	<u>\$ 3,014</u>	<u>\$ 1,800</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 4,730</u>	<u>\$ 15,000</u>	<u>\$ 6,418</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 1,600	\$ 3,500	\$ 7,950	\$ (5,800)	\$ 1,136
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,937</u>	<u>18,937</u>	<u>26,887</u>	<u>26,887</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,600</u>	<u>\$ 22,437</u>	<u>\$ 26,887</u>	<u>\$ 21,087</u>	<u>\$ 28,023</u>

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

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

	COUNTY IMPROVEMENT CORPORATION FUND				DRUG/ALCOHOL EDUCATION TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,759	1,759	-	-	2,000	1,882	1,500	395
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,759</u>	<u>\$ 1,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 1,882</u>	<u>\$ 1,500</u>	<u>\$ 395</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,000	420	2,500	-
Services and other	2,959	2,959	-	-	500	-	500	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,959</u>	<u>\$ 2,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 420</u>	<u>\$ 3,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,200)	\$ (1,200)	\$ -	\$ -	\$ (500)	\$ 1,462	\$ (1,500)	\$ 395
CASH AND INVESTMENTS, JANUARY 1	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>4,615</u>	<u>4,615</u>	<u>6,077</u>	<u>6,077</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,115</u>	<u>\$ 6,077</u>	<u>\$ 4,577</u>	<u>\$ 6,472</u>

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

SCHUYLER 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	452,575	452,575	-	452,575
Charges for services	-	-	-	-
Interest	1,700	1,571	3,000	1,711
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 454,275</u>	<u>\$ 454,146</u>	<u>\$ 3,000</u>	<u>\$ 454,286</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	454,275	-	457,146	159,059
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	169,469
Total Disbursements	<u>\$ 454,275</u>	<u>\$ -</u>	<u>\$ 457,146</u>	<u>\$ 328,528</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 454,146	\$ (454,146)	\$ 125,758
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>454,146</u>	<u>454,146</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 454,146</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 579,904</u></u>

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



SCHUYLER 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 January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Cash Equivalents December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Cash Equivalents December 31, 2022
Treasurer Fines	\$ -	\$ 38,253	\$ 35,120	\$ 3,133	\$ 41,779	\$ 44,912	\$ -
Treasurer CERF	-	90,859	90,859	-	85,860	85,860	-
Treasurer Deputy Sheriff Salary Supplemental	-	1,230	1,230	-	1,525	1,525	-
Treasurer Unclaimed Fees	2,050	-	-	2,050	-	-	2,050
Treasurer Surplus Land	316	2	-	318	1	-	319
Treasurer Financial Institution Tax	1,429	2,661	1,502	2,588	2,584	2,606	2,566
Treasurer Library	-	93,297	93,297	-	182,522	182,522	-
Treasurer Nursing Home	-	93,733	93,733	-	199,104	199,104	-
Treasurer Ambulance	-	149,059	149,059	-	483,892	483,892	-
Treasurer Health Department	-	185,653	185,653	-	361,127	361,127	-
Treasurer Schools Tax	-	2,399,061	2,399,061	-	4,251,247	4,251,247	-
Treasurer Schools Bond	-	542,567	542,567	-	968,359	968,359	-
Treasurer Lancaster Fire	-	-	-	-	11,727	11,727	-
Collector Property Tax	2,167,134	5,170,061	4,771,957	2,565,238	9,288,870	8,468,706	3,385,402
Recorder	4,426	40,063	42,040	2,449	34,349	34,282	2,516
Sheriff General	55	97,501	95,328	2,228	44,557	44,481	2,304
Sheriff Credit Card	-	32,328	24,228	8,100	57,299	61,059	4,340
Public Administrator	297,412	156,160	128,892	324,680	112,635	250,663	186,652
Total	<u>\$ 2,472,822</u>	<u>\$ 9,092,488</u>	<u>\$ 8,654,526</u>	<u>\$ 2,910,784</u>	<u>\$ 16,127,437</u>	<u>\$ 15,452,072</u>	<u>\$ 3,586,149</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Schuyler County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, County Clerk, Coroner, Prosecuting Attorney, Public Administrator, Recorder, 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 Schuyler 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 (other than the portion that is funded by the General Revenue Fund) 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 following funds:

	2022	2021
Special Road & Bridge	✓	✓
Law Enforcement Training	N/A	✓
Prosecuting Attorney Training	N/A	✓
Law Sales	✓	N/A
Senior Citizen	✓	N/A
Collector's Restitution	N/A	✓

- 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 October and 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 calendar years 2022 and 2021 for purposes of taxation were:

	2022	2021
Real Estate	\$ 90,040,599	\$ 88,558,807
Personal Property	20,963,263	18,727,611
Railroad and Utilities	16,700,221	16,282,714
Total	<u>\$ 127,704,083</u>	<u>\$ 123,569,132</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	\$ 0.3852	\$ 0.3685
Special Road & Bridge	0.2600	0.2600
Common Road District	0.4704	0.4704
Senior Citizen	0.0490	0.0490

The Common Road District levy is included in the Property Tax receipts of the Special Road & Bridge Fund.

#### 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. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with maturities that are greater than ninety days.

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

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	\$ 1,308,621	\$ 1,352,327	\$ 250,000
Investments	213,912	213,912	213,912
Total Governmental Funds	<u>\$ 1,522,533</u>	<u>\$ 1,566,239</u>	<u>\$ 463,912</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 3,586,149</u>	<u>\$ 3,301,444</u>	<u>\$ 445,336</u>

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

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	\$ 950,495	\$ 992,119	\$ 250,000
Investments	213,618	213,618	213,618
Total Governmental Funds	<u>\$ 1,164,113</u>	<u>\$ 1,205,737</u>	<u>\$ 463,618</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 2,910,784</u>	<u>\$ 2,826,999</u>	<u>\$ 588,229</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. County Employees' Retirement Fund (CERF)

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

##### 1) Plan Description

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

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

##### 2) Pension Benefits

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

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

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

##### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. 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 and fees

collected of \$90,859 and \$85,860, respectively, for the years then ended.

**B. 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 \$3,336 and \$3,366, respectively, for the years ended December 31, 2022 and 2021.

**4. POST EMPLOYMENT BENEFITS**

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

**5. CLAIMS, COMMITMENT AND CONTINGENCIES**

**A. Compensated Absences**

After one full year of employment, vacation time will accrue at one week per year. After three full years of employment, vacation time will accrue at two weeks per year. All vacation time must be taken in the year it is earned. A terminated employee is entitled to receive a pro-rated payment of unused vacation time. Full-time hourly employees receive six sick/personal days after their 90 day probationary period, up to a maximum of 12 days. Any days over the 12 days will be paid out at the end of the year.

**B. Federal and State Assisted Programs**

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

**6. RISK MANAGEMENT**

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

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation 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. On February 1, 2016, the County entered into a promissory note for the purchases of 911 signs with the U.S. Department of Agriculture for the amount of \$13,500 with annual payments of \$2,959 starting in February 2017, with an interest rate of 3.125% for a term of 5 years. The final payment was made in February 2021.
- B. On March 18, 2016, the County entered into a capital lease for a 2008 John Deere Excavator for the amount of \$49,674 with annual payments of \$11,263 starting March 18, 2017, with an interest rate of 4.25% for a term of 5 years. The final payment was made in February 2021.
- C. On August 15, 2016, the County entered into a capital lease for a 2016 Caterpillar Motor Grader for the amount of \$190,483 with annual payments of \$30,804 starting in August 2016, with an interest rate of 3.20% for a term of 7 years. The final payment was made early in July 2022.
- D. On February 23, 2018, the County entered into a capital lease for a 2018 John Deere Motor Grader for the amount of \$198,000 with annual payments of \$37,862 starting in February 2019, with an interest rate of 4.00% for a term of 6 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 34,956	\$ 2,906	\$ 37,862
2024	36,380	1,482	37,862
Total	<u>\$ 71,336</u>	<u>\$ 4,388</u>	<u>\$ 75,724</u>

- E. On March 15, 2021, the County entered into a capital lease for a 2021 Caterpillar Motor Grader for the amount of \$229,994 with annual payments of \$50,206 starting in April 2022, with an interest rate of 2.99% for a term of 5 years.

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 44,559	\$ 5,647	\$ 50,206
2024	45,891	4,315	50,206
2025	47,263	2,943	50,206
2026	48,603	1,603	50,206
Total	<u>\$ 186,316</u>	<u>\$ 14,508</u>	<u>\$ 200,824</u>

- F. On June 27, 2022, the County entered into a capital lease for a 2022 Caterpillar Motor Grader for the amount of \$200,900 with annual payments of \$57,236 starting in June 2023, with an interest rate of 5.44% for a term of 4 years.



Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 46,307	\$ 10,929	\$ 57,236
2024	48,827	8,409	57,236
2025	51,483	5,753	57,236
2026	54,283	2,953	57,236
Total	<u>\$ 200,900</u>	<u>\$ 28,044</u>	<u>\$ 228,944</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 Caterpillar Motor Grader	\$ 58,774	\$ -	\$ (58,774)	\$ -	\$ 2,158
2018 John Deere Motor Grader	104,923	-	(33,587)	71,336	4,275
2021 Caterpillar Motor Grader	229,994	-	(43,678)	186,316	6,528
2022 Caterpillar Motor Grader	-	200,900	-	200,900	-

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
911 Signs	\$ 2,866	\$ -	\$ (2,866)	\$ -	\$ 93
2008 John Deere Excavator	10,796	-	(10,796)	-	467
2016 Caterpillar Motor Grader	86,801	-	(28,027)	58,774	2,778
2018 John Deere Motor Grader	137,196	-	(32,273)	104,923	5,589
2021 Caterpillar Motor Grader	-	229,994	-	229,994	-

## 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 November 14, 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 Schuyler 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 Schuyler County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Schuyler County, Missouri's basic financial statements and have issued our report thereon dated November 14, 2023.

### Report on Internal Control Over Financial Reporting

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

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

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

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

As part of obtaining reasonable assurance about whether Schuyler 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  
November 14, 2023

SCHUYLER COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None noted

**ITEMS OF NONCOMPLIANCE**

None noted

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

In accordance with the *Government Auditing Standards*, this section reports the follow-up on action taken by Schuyler County, Missouri on the applicable findings in the prior audit report issued for the years ended December 31, 2018 and 2017.

**2018-001:** The audit noted several transactions for which bidding would be expected to have been performed but for which no documentation of bidding was available.

Status: Resolved.

**2018-002:** The County has not adopted a formal investment policy as required by state statutes.

Status: The County drafted an investment policy in response to the prior audit finding, but it was not formally adopted. The County is in the process of formally adopting the policy.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

November 14, 2023

To the County Commission and Officeholders  
Schuyler County, Missouri

We have audited the accompanying financial statements of Schuyler 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. 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 November 14, 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 Schuyler 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 Schuyler 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 July 19, 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 Schuyler 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 Schuyler 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.

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 year ended December 31, 2022 and 2021, we considered Schuyler County, Missouri'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 July 19, 2023. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.



### **Collector Voided Receipts**

During our audit, we selected 40 days of deposits by the Collector during the two year audit period. As part of that testing, we reviewed daily collection reports from the Government system and ensured that the system generated receipt number were in sequential order and there were no missing receipt numbers. 7 out of the 40 days had missing receipt numbers, which the Collector indicated were because of voided transactions. For 5 of the 7 days, the Collector maintained documentation noting the voided receipt number and the reason for voiding the transaction. No documentation was able to be provided for voided transaction that occurred on March 8, 2021 and December 22, 2021. The Collector indicated that they began maintaining the documentation of the voids in November 2021 as a result of a State Auditor's Office recommendation. We recommend that the Collector continue to ensure that documentation is maintained to support voided receipts in accordance with their newly developed practices.

### **Investment Policy**

The County has not adopted a formal investment policy in accordance with state statutes. Section 30.950, RSMo requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. The County indicated that an investment policy was drafted as a result of the recommendation in our 2017-2018 audit report, however, it was never formally adopted. We recommend that the County formally adopt the policy to comply with state statutes.

#### **Restriction on Use**

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