



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Cedar County, Missouri

The Office of the State Auditor contracted for an audit of Cedar County's financial statements for the 2 years ended December 31, 2023 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

May 2026  
Report No. 2026-044



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Cedar County

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Treasurer Bank  
Reconciliations

The Treasurer's office implement procedures to ensure proper monthly bank reconciliations are performed to ensure that all transactions are properly recorded in the accounting system.

Budgetary Controls

The county adhere to the authorized spending limits as documented in the adopted county budget or follow the appropriate procedures to amend the budget, and refrain from budgeting negative (deficit) fund balances for county funds.

Internal Control Over  
Schedule of Expenditures of  
Federal Awards

The county implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year.

ANNUAL FINANCIAL REPORT

**CEDAR COUNTY, MISSOURI**

For the Years Ended  
December 31, 2023 and 2022

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**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

CEDAR COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

CEDAR COUNTY, MISSOURI  
List of Elected Officials 2022-2023

*County Commission*

Presiding Commissioner – Kenneth Thornton  
Commissioner, Northern District – Don Boultinghouse  
Commissioner, Southern District – Ted Anderson

*Other Elected Officials*

Assessor – Leah L. Morton  
Circuit Clerk – Sarah Turner  
Collector – Lisa Nelson  
County Clerk – Heather York  
Coroner – Andrew R. Wyant  
Prosecuting Attorney – Ty Gaither  
Public Administrator – Charlotte Haden  
Recorder – Melissa Heskett  
Sheriff – James McCrary  
Surveyor – Charles (Mark) Francis  
Treasurer – Peggy Kenney

## **FINANCIAL SECTION**

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

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CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and  
Officeholders of Cedar County, Missouri

#### **Opinion**

We have audited the accompanying financial statements of Cedar 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 2023, 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 Cedar County, Missouri, as of December 31, 2022 and 2023, 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 Cedar County, Missouri, as of December 31, 2022 and 2023, 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 Cedar 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 Cedar 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. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cedar County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities 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 Cedar 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Cedar County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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 have also issued our report dated March 27, 2026, on our consideration of Cedar 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 Cedar 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 Cedar County, Missouri’s internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
March 27, 2026

CEDAR COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2022 AND 2023

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	January 1,	2022	2022	December 31,	2023	2023	December 31,
	2022			2022			2023
General Revenue	\$ 2,946,808	\$ 2,836,213	\$ 2,429,113	\$ 3,353,908	\$ 3,403,147	\$ 3,692,337	\$ 3,064,718
Special Road & Bridge	491,385	1,369,377	1,258,212	602,550	1,059,316	877,825	784,041
Assessment	52,306	201,999	166,882	87,423	230,419	188,848	128,994
Law Enforcement Sales Tax	-	1,179,486	1,179,486	-	1,323,956	1,323,956	-
Jail	-	1,056,638	1,056,638	-	1,178,037	1,178,037	-
Crime Victim Advocate	-	42,522	39,201	3,321	44,009	45,856	1,474
Prosecuting Attorney Training	1,924	986	32	2,878	907	1,467	2,318
Law Enforcement Training	1,182	1,265	475	1,972	709	550	2,131
Prosecuting Attorney Administrative Handling Cost	152	4,379	2,163	2,368	1,615	1,803	2,180
DARE	463	1,300	1,500	263	4,500	2,000	2,763
Local Emergency Preparedness Commission	10,757	-	300	10,457	-	-	10,457
Recorder Tech	25,927	13,043	7,174	31,796	15,865	7,494	40,167
Recorder Preservation	14,935	6,722	2,886	18,771	6,748	2,122	23,397
Help America Vote Act	953	-	-	953	13,123	13,207	869
Election Services	21,445	1,240	5,581	17,104	5,232	7,146	15,190
Prosecuting Attorney Delinquent Tax	360	-	-	360	-	-	360
Senior Services Board	101,861	94,821	81,144	115,538	107,702	76,327	146,913
County Law Enforcement Restitution	9,992	10,446	6,647	13,791	8,875	-	22,666
911 Enhancement	24,472	13,664	-	38,136	12,179	-	50,315
Collector Tax Maintenance	39,896	21,427	14,601	46,722	25,999	16,869	55,852
Public Administrator Emergency	1,454	-	-	1,454	-	352	1,102
DOJ Equitable Sharing	2,844	55	-	2,899	166	-	3,065
Inmate Security	3,558	77,802	50,883	30,477	51,065	50,682	30,860
Sheriff Revolving	3,698	2,181	4,450	1,429	3,444	945	3,928
Sheriff Civil	6,579	7,075	10,932	2,722	8,448	3,768	7,402
American Rescue Plan Act	-	1,415,116	317,845	1,097,271	1,455,391	709,994	1,842,668
Total	<u>\$ 3,762,951</u>	<u>\$ 8,357,757</u>	<u>\$ 6,636,145</u>	<u>\$ 5,484,563</u>	<u>\$ 8,960,852</u>	<u>\$ 8,201,585</u>	<u>\$ 6,243,830</u>

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

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

		GENERAL REVENUE FUND			
		Year Ended December 31,			
		2022		2023	
		Budget	Actual	Budget	Actual
<b>RECEIPTS</b>					
Property taxes	\$	732,000	\$ 790,859	\$ 783,000	\$ 894,485
Sales taxes		1,253,000	1,331,000	1,313,000	1,313,755
Intergovernmental		242,960	353,162	773,869	764,897
Charges for services		167,000	183,437	155,315	143,291
Interest		7,500	68,688	35,000	191,496
Other		3,200	109,067	461,000	95,223
Transfers in		800,000	-	100,000	-
Total Receipts	\$	<u>3,205,660</u>	<u>\$ 2,836,213</u>	<u>\$ 3,621,184</u>	<u>\$ 3,403,147</u>
<b>DISBURSEMENTS</b>					
County Commission	\$	89,476	\$ 89,485	\$ 92,605	\$ 92,107
County Clerk		156,800	146,173	163,980	147,368
Elections		95,860	82,136	43,110	49,475
Buildings and grounds		121,500	53,974	132,000	92,738
Employee fringe benefits		169,000	220,163	252,400	266,746
Treasurer		46,300	45,283	49,620	47,003
Collector		90,198	87,297	97,420	90,476
Recorder of Deeds		66,695	65,028	71,584	70,165
Circuit Clerk		21,000	14,096	27,550	23,738
Court administration		18,778	12,404	16,278	11,027
Public Administrator		49,100	47,431	49,100	48,362
Prosecuting Attorney		278,086	243,554	286,196	261,240
Juvenile Officer		30,302	36,441	39,000	33,189
Coroner		39,796	26,415	37,020	36,837
Other County government		1,132,133	291,000	2,116,687	675,209
Health and welfare		420,388	416,143	823,027	648,839
Transfers out		400,000	552,090	107,000	1,097,818
Emergency fund		107,000	-	-	-
Total Disbursements	\$	<u>3,332,412</u>	<u>\$ 2,429,113</u>	<u>\$ 4,404,577</u>	<u>\$ 3,692,337</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	\$	(126,752)	\$ 407,100	\$ (783,393)	\$ (289,190)
CASH AND INVESTMENTS, JANUARY 1		<u>2,946,808</u>	<u>2,946,808</u>	<u>3,353,908</u>	<u>3,353,908</u>
CASH AND INVESTMENTS, DECEMBER 31	\$	<u><u>2,820,056</u></u>	<u><u>3,353,908</u></u>	<u><u>2,570,515</u></u>	<u><u>3,064,718</u></u>

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

CEDAR 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,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 224,000	\$ 228,698	\$ 224,000	\$ 254,757	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,030,080	1,129,430	1,366,090	701,301	36,000	42,093	39,000	42,086
Charges for services	1,500	-	1,500	-	158,535	158,249	156,910	180,009
Interest	700	11,138	5,000	39,810	150	1,657	1,000	8,197
Other	1,000	111	1,000	63,448	30	-	-	127
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,257,280</u>	<u>\$ 1,369,377</u>	<u>\$ 1,597,590</u>	<u>\$ 1,059,316</u>	<u>\$ 194,715</u>	<u>\$ 201,999</u>	<u>\$ 196,910</u>	<u>\$ 230,419</u>
DISBURSEMENTS								
Salaries	\$ 290,000	\$ 197,471	\$ 333,008	\$ 235,406	\$ 105,558	\$ 97,279	\$ 109,587	\$ 110,391
Employee fringe benefits	126,185	66,436	129,475	73,996	-	31,081	38,233	23,985
Materials and supplies	327,000	300,348	367,000	294,873	10,000	13,464	14,940	16,520
Services and other	37,000	26,488	43,000	18,929	35,240	24,678	31,000	37,077
Capital outlay	174,000	147,614	201,000	243,803	-	380	2,000	875
Construction	500,000	519,855	796,000	10,818	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,454,185</u>	<u>\$ 1,258,212</u>	<u>\$ 1,869,483</u>	<u>\$ 877,825</u>	<u>\$ 150,798</u>	<u>\$ 166,882</u>	<u>\$ 195,760</u>	<u>\$ 188,848</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (196,905)</u>	<u>\$ 111,165</u>	<u>\$ (271,893)</u>	<u>\$ 181,491</u>	<u>\$ 43,917</u>	<u>\$ 35,117</u>	<u>\$ 1,150</u>	<u>\$ 41,571</u>
CASH AND INVESTMENTS, JANUARY 1	<u>491,385</u>	<u>491,385</u>	<u>602,550</u>	<u>602,550</u>	<u>52,306</u>	<u>52,306</u>	<u>87,423</u>	<u>87,423</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 294,480</u></u>	<u><u>\$ 602,550</u></u>	<u><u>\$ 330,657</u></u>	<u><u>\$ 784,041</u></u>	<u><u>\$ 96,223</u></u>	<u><u>\$ 87,423</u></u>	<u><u>\$ 88,573</u></u>	<u><u>\$ 128,994</u></u>

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

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

	LAW ENFORCEMENT SALES TAX FUND				JAIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	540,000	675,953	700,000	670,625	-	-	-	-
Intergovernmental	79,006	37,811	108,800	100,960	40,000	-	29,000	-
Charges for services	296,724	337,997	346,796	390,330	735,000	609,692	905,200	243,561
Interest	-	(1,547)	5,300	(3,003)	-	-	-	-
Other	5,200	24,128	-	1,702	-	-	-	-
Transfers in	350,000	105,144	300,000	163,342	-	446,946	380,000	934,476
Total Receipts	<u>\$ 1,270,930</u>	<u>\$ 1,179,486</u>	<u>\$ 1,460,896</u>	<u>\$ 1,323,956</u>	<u>\$ 775,000</u>	<u>\$ 1,056,638</u>	<u>\$ 1,314,200</u>	<u>\$ 1,178,037</u>
DISBURSEMENTS								
Salaries	\$ 753,104	\$ 693,813	\$ 863,013	\$ 749,129	\$ 325,000	\$ 317,521	\$ 499,304	\$ 305,262
Employee fringe benefits	258,487	226,479	271,518	235,056	90,100	97,414	114,550	98,300
Materials and supplies	101,500	125,196	101,500	111,410	100,000	95,398	100,000	80,472
Services and other	103,103	38,382	106,102	83,171	530,500	521,141	542,500	663,048
Capital outlay	51,482	95,616	116,000	145,190	12,900	25,164	25,400	30,955
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,267,676</u>	<u>\$ 1,179,486</u>	<u>\$ 1,458,133</u>	<u>\$ 1,323,956</u>	<u>\$ 1,058,500</u>	<u>\$ 1,056,638</u>	<u>\$ 1,281,754</u>	<u>\$ 1,178,037</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 3,254	\$ -	\$ 2,763	\$ -	\$ (283,500)	\$ -	\$ 32,446	\$ -
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,254</u>	<u>\$ -</u>	<u>\$ 2,763</u>	<u>\$ -</u>	<u>\$ (283,500)</u>	<u>\$ -</u>	<u>\$ 32,446</u>	<u>\$ -</u>

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

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

	CRIME VICTIM ADVOCATE FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	50,600	42,522	46,044	44,009	-	-	-	-
Charges for services	-	-	-	-	800	986	900	907
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	4,000	-	4,000	-	-	-	-	-
Total Receipts	<u>\$ 54,600</u>	<u>\$ 42,522</u>	<u>\$ 50,044</u>	<u>\$ 44,009</u>	<u>\$ 800</u>	<u>\$ 986</u>	<u>\$ 900</u>	<u>\$ 907</u>
DISBURSEMENTS								
Salaries	\$ 35,793	\$ 28,060	\$ 33,620	\$ 33,620	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	11,630	7,576	12,667	11,788	-	-	-	-
Materials and supplies	1,500	194	-	-	-	-	-	-
Services and other	1,650	3,371	750	448	700	32	900	1,467
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 50,573</u>	<u>\$ 39,201</u>	<u>\$ 47,037</u>	<u>\$ 45,856</u>	<u>\$ 700</u>	<u>\$ 32</u>	<u>\$ 900</u>	<u>\$ 1,467</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 4,027	\$ 3,321	\$ 3,007	\$ (1,847)	\$ 100	\$ 954	\$ -	\$ (560)
CASH AND INVESTMENTS, JANUARY 1	-	-	3,321	3,321	1,924	1,924	2,878	2,878
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,027</u>	<u>\$ 3,321</u>	<u>\$ 6,328</u>	<u>\$ 1,474</u>	<u>\$ 2,024</u>	<u>\$ 2,878</u>	<u>\$ 2,878</u>	<u>\$ 2,318</u>

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

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

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	500	500	-	-	-	-	-
Charges for services	600	765	600	709	1,300	4,375	2,000	1,476
Interest	-	-	-	-	4	4	4	139
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 600</u>	<u>\$ 1,265</u>	<u>\$ 1,100</u>	<u>\$ 709</u>	<u>\$ 1,304</u>	<u>\$ 4,379</u>	<u>\$ 2,004</u>	<u>\$ 1,615</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	375	500	576
Services and other	800	475	1,100	550	-	1,788	1,500	1,227
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 800</u>	<u>\$ 475</u>	<u>\$ 1,100</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 2,163</u>	<u>\$ 2,000</u>	<u>\$ 1,803</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (200)	\$ 790	\$ -	\$ 159	\$ 1,304	\$ 2,216	\$ 4	\$ (188)
CASH AND INVESTMENTS, JANUARY 1	<u>1,182</u>	<u>1,182</u>	<u>1,972</u>	<u>1,972</u>	<u>152</u>	<u>152</u>	<u>2,368</u>	<u>2,368</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 982</u>	<u>\$ 1,972</u>	<u>\$ 1,972</u>	<u>\$ 2,131</u>	<u>\$ 1,456</u>	<u>\$ 2,368</u>	<u>\$ 2,372</u>	<u>\$ 2,180</u>

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

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

	DARE FUND				LOCAL EMERGENCY PREPAREDNESS COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	500	1,000	-	-	-
Charges for services	-	1,300	-	1,000	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	3,000	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 1,300</u>	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	463	1,500	263	2,000	9,500	300	10,457	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 463</u>	<u>\$ 1,500</u>	<u>\$ 263</u>	<u>\$ 2,000</u>	<u>\$ 9,500</u>	<u>\$ 300</u>	<u>\$ 10,457</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (463)	\$ (200)	\$ (263)	\$ 2,500	\$ (8,500)	\$ (300)	\$ (10,457)	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>463</u>	<u>463</u>	<u>263</u>	<u>263</u>	<u>10,757</u>	<u>10,757</u>	<u>10,457</u>	<u>10,457</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 263</u>	<u>\$ -</u>	<u>\$ 2,763</u>	<u>\$ 2,257</u>	<u>\$ 10,457</u>	<u>\$ -</u>	<u>\$ 10,457</u>

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

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

	RECORDER TECH FUND				RECORDER PRESERVATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	12,500	12,473	12,500	13,930	6,000	6,394	6,000	5,596
Interest	75	570	75	1,935	20	328	20	1,152
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 12,575</u>	<u>\$ 13,043</u>	<u>\$ 12,575</u>	<u>\$ 15,865</u>	<u>\$ 6,020</u>	<u>\$ 6,722</u>	<u>\$ 6,020</u>	<u>\$ 6,748</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	2,000	865	2,000	1,140	3,000	1,608	3,000	247
Services and other	20,000	825	32,700	900	12,000	1,278	19,462	1,875
Capital outlay	9,000	5,484	9,000	5,454	2,000	-	2,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 31,000</u>	<u>\$ 7,174</u>	<u>\$ 43,700</u>	<u>\$ 7,494</u>	<u>\$ 17,000</u>	<u>\$ 2,886</u>	<u>\$ 24,462</u>	<u>\$ 2,122</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (18,425)	\$ 5,869	\$ (31,125)	\$ 8,371	\$ (10,980)	\$ 3,836	\$ (18,442)	\$ 4,626
CASH AND INVESTMENTS, JANUARY 1	<u>25,927</u>	<u>25,927</u>	<u>31,796</u>	<u>31,796</u>	<u>14,935</u>	<u>14,935</u>	<u>18,771</u>	<u>18,771</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,502</u>	<u>\$ 31,796</u>	<u>\$ 671</u>	<u>\$ 40,167</u>	<u>\$ 3,955</u>	<u>\$ 18,771</u>	<u>\$ 329</u>	<u>\$ 23,397</u>

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

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

	HELP AMERICA VOTE ACT FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	50	-	50	13,123	8,000	844	4,000	3,484
Charges for services	-	-	-	-	2,500	-	2,500	756
Interest	-	-	-	-	30	396	300	992
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 13,123</u>	<u>\$ 10,530</u>	<u>\$ 1,240</u>	<u>\$ 6,800</u>	<u>\$ 5,232</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	7,000	3,582	7,000	3,337
Services and other	1,000	-	1,000	13,207	3,100	1,999	3,100	3,809
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 13,207</u>	<u>\$ 10,100</u>	<u>\$ 5,581</u>	<u>\$ 10,100</u>	<u>\$ 7,146</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (950)	\$ -	\$ (950)	\$ (84)	\$ 430	\$ (4,341)	\$ (3,300)	\$ (1,914)
CASH AND INVESTMENTS, JANUARY 1	<u>953</u>	<u>953</u>	<u>953</u>	<u>953</u>	<u>21,445</u>	<u>21,445</u>	<u>17,104</u>	<u>17,104</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3</u>	<u>\$ 953</u>	<u>\$ 3</u>	<u>\$ 869</u>	<u>\$ 21,875</u>	<u>\$ 17,104</u>	<u>\$ 13,804</u>	<u>\$ 15,190</u>

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

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

	PROSECUTING ATTORNEY DELINQUENT TAX FUND				SENIOR SERVICES BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 94,806	\$ 90,000	\$ 107,466
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	21	6	21	40
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	15	9	15	196
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,036</u>	<u>\$ 94,821</u>	<u>\$ 90,036</u>	<u>\$ 107,702</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	360	-	360	-	-	-	-	-
Services and other	-	-	-	-	100,000	81,144	100,000	76,327
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 360</u>	<u>\$ -</u>	<u>\$ 360</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 81,144</u>	<u>\$ 100,000</u>	<u>\$ 76,327</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (360)	\$ -	\$ (360)	\$ -	\$ (9,964)	\$ 13,677	\$ (9,964)	\$ 31,375
CASH AND INVESTMENTS, JANUARY 1	<u>360</u>	<u>360</u>	<u>360</u>	<u>360</u>	<u>101,861</u>	<u>101,861</u>	<u>115,538</u>	<u>115,538</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 360</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 360</u></u>	<u><u>\$ 91,897</u></u>	<u><u>\$ 115,538</u></u>	<u><u>\$ 105,574</u></u>	<u><u>\$ 146,913</u></u>

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

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

	COUNTY LAW ENFORCEMENT RESTITUTION FUND				911 ENHANCEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	12,000	13,664	12,000	12,179
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	8,000	10,446	10,000	8,875	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,000</u>	<u>\$ 10,446</u>	<u>\$ 10,000</u>	<u>\$ 8,875</u>	<u>\$ 12,000</u>	<u>\$ 13,664</u>	<u>\$ 12,000</u>	<u>\$ 12,179</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	7,000	6,647	10,000	-	12,000	-	12,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,000</u>	<u>\$ 6,647</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,000	\$ 3,799	\$ -	\$ 8,875	\$ -	\$ 13,664	\$ -	\$ 12,179
CASH AND INVESTMENTS, JANUARY 1	<u>9,992</u>	<u>9,992</u>	<u>13,791</u>	<u>13,791</u>	<u>24,472</u>	<u>24,472</u>	<u>38,136</u>	<u>38,136</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 10,992</u>	<u>\$ 13,791</u>	<u>\$ 13,791</u>	<u>\$ 22,666</u>	<u>\$ 24,472</u>	<u>\$ 38,136</u>	<u>\$ 38,136</u>	<u>\$ 50,315</u>

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

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

	COLLECTOR TAX MAINTENANCE FUND				PUBLIC ADMINISTRATOR EMERGENCY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	20,020	20,465	20,000	22,762	1,500	-	1,500	-
Interest	50	962	800	3,237	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 20,070</u>	<u>\$ 21,427</u>	<u>\$ 20,800</u>	<u>\$ 25,999</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	10,500	499	10,000	1,770	-	-	-	-
Services and other	2,000	902	2,500	1,899	1,500	-	1,500	352
Capital outlay	17,500	13,200	20,000	13,200	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 30,000</u>	<u>\$ 14,601</u>	<u>\$ 32,500</u>	<u>\$ 16,869</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 352</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (9,930)</u>	<u>\$ 6,826</u>	<u>\$ (11,700)</u>	<u>\$ 9,130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (352)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>39,896</u>	<u>39,896</u>	<u>46,722</u>	<u>46,722</u>	<u>1,454</u>	<u>1,454</u>	<u>1,454</u>	<u>1,454</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 29,966</u></u>	<u><u>\$ 46,722</u></u>	<u><u>\$ 35,022</u></u>	<u><u>\$ 55,852</u></u>	<u><u>\$ 1,454</u></u>	<u><u>\$ 1,454</u></u>	<u><u>\$ 1,454</u></u>	<u><u>\$ 1,102</u></u>

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

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

	DOJ EQUITABLE SHARING FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	50,800	77,802	70,900	51,065
Interest	5	55	50	166	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5</u>	<u>\$ 55</u>	<u>\$ 50</u>	<u>\$ 166</u>	<u>\$ 50,800</u>	<u>\$ 77,802</u>	<u>\$ 70,900</u>	<u>\$ 51,065</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	60,000	14,479	30,000	3,621
Services and other	-	-	2,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	36,404	40,000	47,061
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 50,883</u>	<u>\$ 70,000</u>	<u>\$ 50,682</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 5	\$ 55	\$ (1,950)	\$ 166	\$ (9,200)	\$ 26,919	\$ 900	\$ 383
CASH AND INVESTMENTS, JANUARY 1	<u>2,844</u>	<u>2,844</u>	<u>2,899</u>	<u>2,899</u>	<u>3,558</u>	<u>3,558</u>	<u>30,477</u>	<u>30,477</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,849</u>	<u>\$ 2,899</u>	<u>\$ 949</u>	<u>\$ 3,065</u>	<u>\$ (5,642)</u>	<u>\$ 30,477</u>	<u>\$ 31,377</u>	<u>\$ 30,860</u>

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

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

	SHERIFF REVOLVING FUND				SHERIFF CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	11,000	2,151	2,000	3,306	8,000	7,075	8,000	8,448
Interest	10	30	10	138	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,010</u>	<u>\$ 2,181</u>	<u>\$ 2,010</u>	<u>\$ 3,444</u>	<u>\$ 8,000</u>	<u>\$ 7,075</u>	<u>\$ 8,000</u>	<u>\$ 8,448</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,000	4,450	2,000	945	7,000	10,932	7,000	3,768
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 4,450</u>	<u>\$ 2,000</u>	<u>\$ 945</u>	<u>\$ 7,000</u>	<u>\$ 10,932</u>	<u>\$ 7,000</u>	<u>\$ 3,768</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,010	\$ (2,269)	\$ 10	\$ 2,499	\$ 1,000	\$ (3,857)	\$ 1,000	\$ 4,680
CASH AND INVESTMENTS, JANUARY 1	<u>3,698</u>	<u>3,698</u>	<u>1,429</u>	<u>1,429</u>	<u>6,579</u>	<u>6,579</u>	<u>2,722</u>	<u>2,722</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,708</u>	<u>\$ 1,429</u>	<u>\$ 1,439</u>	<u>\$ 3,928</u>	<u>\$ 7,579</u>	<u>\$ 2,722</u>	<u>\$ 3,722</u>	<u>\$ 7,402</u>

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

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

	AMERICAN RESCUE PLAN ACT FUND			
	Year Ended December 31,			
	2022		2023	
	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	2,787,125	1,393,563	1,393,563	1,393,562
Charges for services	-	-	-	-
Interest	-	21,553	20,000	61,829
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 2,787,125</u>	<u>\$ 1,415,116</u>	<u>\$ 1,413,563</u>	<u>\$ 1,455,391</u>
<b>DISBURSEMENTS</b>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	600,000	317,845	593,562	709,994
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	800,000	-	800,000	-
Total Disbursements	<u>\$ 1,400,000</u>	<u>\$ 317,845</u>	<u>\$ 1,393,562</u>	<u>\$ 709,994</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,387,125	\$ 1,097,271	\$ 20,001	\$ 745,397
CASH AND INVESTMENTS, JANUARY 1	-	-	1,097,271	1,097,271
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,387,125</u>	<u>\$ 1,097,271</u>	<u>\$ 1,117,272</u>	<u>\$ 1,842,668</u>

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

CEDAR COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2023

Fund/Account	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash Equivalents December 31, 2023
	January 1, 2022	Receipts 2022	Disbursements 2022	December 31, 2022	Receipts 2023	Disbursements 2023	
Treasurer School	\$ 459	\$ 7,075,023	\$ 7,075,023	\$ 459	\$ 8,245,174	\$ 8,245,633	\$ -
Treasurer Fines	59,151	39,399	59,151	39,399	53,884	39,399	53,884
Treasurer Library	-	158,938	158,938	-	179,772	179,772	-
Treasurer Special Road District	-	716,937	717,166	(229)	843,959	842,375	1,355
Treasurer Ambulance	-	14,564	14,564	-	5,440	5,440	-
Treasurer Hospital	-	296,612	296,612	-	335,820	335,820	-
Treasurer Cities	-	576,374	576,374	-	659,948	659,948	-
Treasurer Tax Surplus	6,301	22,832	4,844	24,289	83,469	9,459	98,299
Treasurer Deputy Sheriff Salary Supplemental	330	2,751	3,081	-	3,060	3,060	-
Treasurer Bond Forfeiture	170	89,289	89,459	-	2,126	-	2,126
Treasurer Shelter Wings	-	2,612	2,612	-	2,685	2,685	-
Treasurer CERF	2	114,638	114,640	-	127,862	85,852	42,010
Treasurer Fire Department	-	76,710	76,710	-	83,891	83,891	-
Treasurer CAFO	500	500	-	1,000	-	500	500
Treasurer Payroll Clearing	31,649	534,465	549,106	17,008	605,742	605,742	17,008
Collector	6,025,197	10,814,361	10,188,631	6,650,927	11,558,934	11,681,153	6,528,708
Recorder	-	128,236	128,236	-	111,345	111,345	-
Prosecuting Attorney	(10)	43,852	43,935	(93)	28,404	28,211	100
Sheriff	5,610	97,152	95,084	7,678	121,015	121,483	7,210
Sheriff Commissary	97,074	708,600	727,761	77,913	241,036	289,582	29,367
Sheriff Inmate	31,424	154,250	143,251	42,423	150,315	117,589	75,149
Sheriff Evidence	12,762	25	55	12,732	53	11,982	803
Public Administrator	571,420	882,401	963,378	490,443	1,150,221	1,067,767	572,897
Total	<u>\$ 6,842,039</u>	<u>\$ 22,550,521</u>	<u>\$ 22,028,611</u>	<u>\$ 7,363,949</u>	<u>\$ 24,594,155</u>	<u>\$ 24,528,688</u>	<u>\$ 7,429,416</u>

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

CEDAR COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cedar 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, 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 Governmental 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 Cedar 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. However, the County budgeted a negative ending fund balance for the Jail Fund and the Inmate Security Fund in 2022.
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:

	<u>2023</u>	<u>2022</u>
Assessment	N/A	✓
Prosecuting Attorney Training	✓	N/A
Prosecuting Attorney Administrative Handling Cost	N/A	✓
DARE	✓	✓
Help America Vote Act	✓	N/A
Sheriff Civil	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 October 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 years 2023 and 2022, for purposes of taxation were:

	<u>2023</u>	<u>2022</u>
Real Estate	\$ 139,798,651	\$ 135,375,433
Personal Property	69,405,735	66,743,868
Railroad and Utilities	5,669,222	5,437,911
Total	<u>\$ 214,873,608</u>	<u>\$ 207,557,212</u>

For calendar years 2023 and 2022, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2023</u>	<u>2022</u>
General Revenue	\$ 0.3217	\$ 0.3219
Special Road & Bridge	0.2435	0.2426
Senior Services Board	0.0497	0.0497

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 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, 2023, 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	\$ 4,220,380	\$ 6,374,094	\$ 250,000
Investments	2,023,450	2,023,450	250,000
Total Governmental Funds	<u>\$ 6,243,830</u>	<u>\$ 8,397,544</u>	<u>\$ 500,000</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 7,429,416</u>	<u>\$ 7,361,998</u>	<u>\$ 951,679</u>

At December 31, 2022, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	<u>\$ 5,484,563</u>	<u>\$ 7,667,463</u>	<u>\$ 250,000</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 7,363,949</u>	<u>\$ 7,273,639</u>	<u>\$ 898,936</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 and 2022 were covered by pledged collateral securities or other acceptable collateral held by the County or by its safekeeping bank 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. During 2023 and 2022, the County collected and remitted to CERF employee withholdings and fees collected of \$85,852 and \$114,640, 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 \$11,628 for both the years ended December 31, 2023 and 2022.

#### C. Other Retirement Plan

Cedar County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2023 and 2022 were \$44,983 and \$43,832, respectively.

### 4. POST EMPLOYMENT BENEFITS

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

### 5. CLAIMS, COMMITMENT AND CONTINGENCIES

#### A. Compensated Absences

The County provides full-time employees with up to thirty days of sick time, to accrue at one-half day per calendar month of employment. Upon termination accumulated sick leave is payable at a rate of fifty percent of the total accumulated. Vacation time is accrued for every full-time employee and accrues at a rate of zero days per year up to fifteen days per year depending on the length of employment. Vacation time shall be used in its entirety within the year earned. Unused vacation will be forfeited at the end of the calendar 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 purchases workers' compensation insurance through Missouri Employers Mutual, a non-profit corporation established for the purposes of providing insurance coverage for Missouri employers. The policy provides coverage up to \$1,000,000 per occurrence.

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2023:

A. In 2012, the County issued Leasehold Revenue Bonds, Series 2012 in the amount of \$4,820,000 to provide funds for the construction, furnishing, and equipping of the new County jail and to repay the related bond anticipation notes. The County created the Jail Fund in which the activity for this project is recorded. Principal payments are due on May 1 each year through 2032. Interest is due semiannually on April 15 and May 1 of each year with interest rates increasing each year from the initial rate of .75% to 4.2%.

In 2016, the County issued Series 2016 Bonds in the amount of \$695,000 to complete the County jail project. Principal payments are due on May 1 each year through 2035. Interest payments are due semiannually on May 1 and November 1 with an interest rate of 3.5%.

In May 2022, the County issued Series 2022 Refunding Bonds in the amount of \$3,275,000, which refunded the Series 2012 and 2016 bonds. Principal payments are due on May 1 each year through 2031. Interest is due semiannually on May 1 and November 1 with an interest rate of 3%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 360,000	\$ 82,350	\$ 442,350
2025	375,000	71,325	446,325
2026	385,000	59,925	444,925
2027	385,000	48,375	433,375
2028	385,000	36,825	421,825
2029 - 2031	1,035,000	43,725	1,078,725
Totals	<u>\$ 2,925,000</u>	<u>\$ 342,525</u>	<u>\$ 3,267,525</u>

B. In September 2017, the County entered into a lease agreement for two Ford police interceptor utility vehicles and nine Ford police interceptor sedan vehicles in the amount of \$272,457. Annual payments of \$51,482 are due each September 15 through 2023, with an interest rate of 3.736%. The final payment was made in July 2023.

C. In April 2019, the County entered into a lease agreement for a John Deere 6110M Tractor in the amount of \$89,393. Annual payments of \$20,062 are due each April 19 through 2024, with an interest rate of 3.91%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 19,295	\$ 767	\$ 20,062

D. In April 2020, the County entered into a lease agreement for a 2021 Mack dump truck in the amount of \$142,395. Annual payments of \$18,750 were due at closing and on May 15, 2021, with a final balloon payment due on May 15, 2022 of \$112,500. In May 2022, the County refinanced the lease, which called for a final balloon payment of \$102,376 on May 15, 2023.

- E. In July 2020, the County entered into a lease agreement for two John Deere motor graders in the amount of \$392,480. Annual payments of \$61,282 are due on September 23 each year through 2027, at an interest rate of 2.25%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 56,012	\$ 5,270	\$ 61,282
2025	57,285	3,997	61,282
2026	58,587	2,695	61,282
2027	59,919	1,363	61,282
Totals	<u>\$ 231,803</u>	<u>\$ 13,325</u>	<u>\$ 245,128</u>

- F. In January 2023, the County entered into a lease agreement for seven police Ford Explorers in the amount of \$264,000. Annual payments of \$61,529 are due on January 9 each year through 2028, at an interest rate of 5.25%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 47,477	\$ 14,052	\$ 61,529
2025	49,972	11,557	61,529
2026	52,664	8,865	61,529
2027	55,467	6,062	61,529
2028	58,420	3,109	61,529
Totals	<u>\$ 264,000</u>	<u>\$ 43,645</u>	<u>\$ 307,645</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Jail Bonds, Series 2022	\$3,275,000	\$ -	\$ (350,000)	\$2,925,000	\$93,000
2017 Police Vehicles	49,628	-	(49,628)	-	1,854
John Deere Tractor	37,857	-	(18,562)	19,295	1,500
Mack Dump Truck	98,657	-	(98,657)	-	3,719
John Deere Motor Graders	286,570	-	(54,767)	231,803	6,515
Police Ford Explorers	-	264,000	-	264,000	-

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

Description	Balance			Balance 12/31/2022	Interest Paid
	12/31/2021	Additions	Payments		
Jail Bonds, Series 2012	\$3,150,000	\$ -	\$(3,150,000)	\$ -	\$59,013
Jail Bonds, Series 2016	695,000	-	(695,000)	-	12,163
Jail Bonds, Series 2022	-	3,275,000	-	3,275,000	51,854
2017 Police Vehicles	97,469	-	(47,841)	49,628	3,641
John Deere Tractor	55,711	-	(17,854)	37,857	2,208
Mack Dump Truck	108,938	-	(10,281)	98,657	8,469
John Deere Motor Graders	340,120	-	(53,550)	286,570	7,732

## 8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through March 27, 2026, the date the financial statements were available to be issued.

An audit report issued by the Missouri State Auditor's Office in May 2025 noted that the County failed to properly calculate property tax levy reduction amounts to offset sales tax money received, resulting in \$1.2 million in excess tax levies for 2020 through 2023. As a result, the County will be refunding taxpayers by issuing prepaid debit cards over a period of five years.

## **COMPLIANCE SECTION**

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## McBRIDE, LOCK & ASSOCIATES, LLC

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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 Cedar 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 Cedar 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 2023, 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 Cedar County, Missouri's basic financial statements and have issued our report thereon dated March 27, 2026.

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in

the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

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

As part of obtaining reasonable assurance about whether Cedar 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-002.

### **Cedar County, Missouri's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Cedar County, Missouri's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Cedar County, Missouri's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### **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  
March 27, 2026

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

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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 Cedar County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Cedar 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 Cedar County, Missouri's major federal programs for the years ended December 31, 2022 and 2023. Cedar 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, Cedar 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 2023.

##### ***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 Cedar 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 Cedar 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 Cedar County, Missouri's federal programs.

## ***Auditor's Responsibilities for the Audit of 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 Cedar 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 Cedar 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 Cedar 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 Cedar 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 Cedar 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**

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-003 to be a material weakness.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Cedar County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Cedar County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
March 27, 2026

CEDAR 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		Awards Passed-Through to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2022	2023	2022	2023
	U. S. DEPARTMENT OF AGRICULTURE					
10.557	Passed through Missouri Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children	ERS04523109	\$ 72,879	\$ 89,424	\$ -	\$ -
10.665	Direct program - Schools and Roads - Grants to States (Forest Services Schools and Roads Cluster)		37,811	100,960	-	-
	U. S. DEPARTMENT OF DEFENSE					
12.112	Passed through Missouri Department of Natural Resources - Payments to States in Lieu of Real Estate Taxes	n/a	2,335	77,932	2,286	76,284
	U. S. DEPARTMENT OF THE INTERIOR					
15.226	Direct program - Payments in Lieu of Taxes		78,862	84,518	-	-
	U. S. DEPARTMENT OF JUSTICE					
16.575	Passed through Missouri Association of Prosecuting Attorneys - Crime Victim Assistance	ER130200072 ER130220129	39,201 -	- 45,857	- -	- -
16.738	Passed through Missouri Department of Public Safety - Edward Byrne Memorial Justice Assistance Grant Program	n/a	-	8,196	-	-
	U. S. DEPARTMENT OF TRANSPORTATION					
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-B020(18) BRO-B020(19)	576,693 -	1,636 5,180	- -	- -
	Total 20.205 / Highway Planning and Construction Cluster		\$ 576,693	\$ 6,816	\$ -	\$ -
	U. S. DEPARTMENT OF THE TREASURY					
21.027	Direct program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		395,013	1,062,153	-	-
21.027	Passed through Missouri Department of Public Safety - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	SLFRP4542-CJMI005	-	34,125	-	-
	Total 21.027		\$ 395,013	\$ 1,096,278	\$ -	\$ -
	U. S. ELECTION ASSISTANCE COMMISSION					
90.404	Passed through Missouri Secretary of State - HAVA Election Security Grants	n/a	3,483	11,807	-	-
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
93.069	Passed through Missouri Department of Health and Senior Services - Public Health Emergency Preparedness	DH220051995	28,700	15,056	-	-
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	DH220051744 CK000546-01B	64,701 530	164,354 8,413	- -	- -
	Total 93.323		\$ 65,231	\$ 172,767	\$ -	\$ -
93.354	Public Health Emergency Response	DH230051996	291	95,718	-	-
93.767	Children's Health Insurance Program	DH220051742	38,783	51,711	-	-
93.967	CDC Collaboration with Academia to Strengthen Public Health	OE00007201A1	-	4,589	-	-
93.994	Maternal and Child Health Services Block Grant	DH220051847	23,921	16,703	-	-
	U. S. DEPARTMENT OF HOMELAND SECURITY					
97.067	Passed through Missouri Department of Public Safety - Homeland Security Grant Program	n/a	4,998	-	-	-
	Total Expenditures of Federal Awards		\$ 1,368,201	\$ 1,878,332	\$ 2,286	\$ 76,284

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**CEDAR COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Cedar County, Missouri for the years ended December 31, 2023 and 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

CEDAR COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

Internal Control Over Financial Reporting:

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

**Federal Awards:**

Internal Control Over Major Programs:

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

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

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

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	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**

#### **2023-001: Treasurer Bank Reconciliations**

**Criteria:** A proper system of internal controls requires timely completion of a reconciliation between the accounting system and bank records.

**Condition:** The former County Treasurer who was in office during the audit period did not provide evidence of the completion of monthly bank reconciliations for the accounts maintained by the office. During audit fieldwork, we were only provided with a limited number of bank statements for the Treasurer's main account. Additional bank statements for the main account were provided a few months later. At that time, the Treasurer indicated that she would provide bank reconciliations, however, nothing was ever provided. As a result, we performed reconciliations of the Treasurer's accounts for all 24 months of the audit period. In the process, we discovered an additional Payroll and ARPA bank account, and a General Revenue certificate of deposit that were not initially disclosed.

At December 31, 2022, we noted 54 transactions during 2022 that either cleared the bank but were not recorded in the accounting system or vice versa, or cleared the bank for a different amount than what was recorded in the accounting system. The net total of these transactions was \$77,284. At December 31, 2023, we noted 110 transactions during 2022 and 2023 that either cleared the bank but were not recorded in the accounting system or vice versa, or cleared the bank for a different amount than what was recorded in the accounting system. The net total of these transactions was \$22,969. Transactions included unrecorded interest from the Payroll account, unrecorded bank analysis charges, unrecorded credit/chargeback transactions per the bank, unrecorded checks that cleared the bank, and several CERF related transactions that cleared the bank but were not recorded in the accounting system or vice versa.

**Cause:** The County had issues with the CIC accounting system, and have since switched accounting systems subsequent to the end of the audit period.

**Effect:** Without timely reconciliations of bank balances to book balances, the risk of misstatements due to error or misappropriation is heightened.

**Recommendation:** We recommend that the Treasurer's office implement procedures to ensure proper monthly bank reconciliations are performed to ensure that all transactions are properly recorded in the accounting system.

**County's Response:** In response to the financial audit findings for years ending 2022-2023, we as the County had previously realized some internal issues that needed to be resolved in order to ensure each officeholder was able to perform their duties. The County was aware that due to software and cybersecurity not allowing the Treasurer's office and County Clerk's office to communicate, this caused several issues within the daily duties of the Courthouse including reconciling bank records and the accounting system. We have since addressed the issue. After eleven months of the Treasurer's office being blocked from the server, it was identified that the wrong version of cybersecurity was originally installed on the Treasurer's computer causing communication difficulties with the County Clerk's office. In addition, we had cybersecurity adjust the 15-minute time limit for the Treasurer to be on the server to perform their duties to an eight-hour work interval. These changes have been

implemented so the expected duties of elected officials can be performed on a timely basis, and the County has switched to more efficient software to ensure that one office's daily practices are not adversely affected by another.

Auditor's Evaluation: The County should implement procedures to ensure that all bank account transactions are accounted for in the general ledger and that timely monthly reconciliations of the bank statements and the general ledger are performed.

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None noted

### **ITEMS OF NONCOMPLIANCE**

#### **2023-002: Budgetary Controls**

Criteria: State statutes prohibit expenditures in excess of approved budgets and require the preparation of a formal budget for all County funds. Funds should not be budgeted to have a negative (deficit) ending balance (appropriations exceeding the beginning balance plus anticipated revenues).

Condition: The County exceeded budgeted expenditures for four funds in 2022 and three funds in 2023. The detailed list can be found in Note 1.D.10 to the financial statements. Additionally, the County budgeted a negative ending fund balance for the Jail Fund and the Inmate Security Fund in 2022.

Cause: The County did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts, and budgeted expenditures for certain funds in excess of their beginning available balance plus anticipated revenues.

Effect: Budgetary controls are significant to the proper management and custodianship of county funds. Compliance with statutory requirements related to budgets will improve controls over county funds and help maintain the integrity of the budget process.

Recommendation: We recommend the County adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget, and refrain from budgeting negative (deficit) fund balances for county funds.

County's Response: Due to the previous County Clerk not inputting the budget into the system in a timely manner, it was difficult to determine appropriation of expenditures appropriately. The County has implemented internal controls and a more efficient accounting system to ensure the County can track the County's Budget on a month-to-month basis.

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

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

### **2023-003: Internal Control Over Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Agriculture (USDA), U.S. Department of the Interior (Interior), U.S. Department of Justice (DOJ), U.S. Department of Transportation (DOT), U.S. Department of the Treasury (Treasury), and U.S. Department of Health and Human Services (HHS)

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

Federal Assistance Listing Number: 10.557, 10.665, 15.226, 16.738, 20.205, 21.027, 93.069, 93.323, 93.354, 93.767, 93.778, 93.967 and 93.994

Program Title: Special Supplemental Nutrition Program for Women, Infants, and Children; Schools and Roads – Grants to States; Payments in Lieu of Taxes; Edward Byrne Memorial Justice Assistance Grant Program; Highway Planning and Construction; Coronavirus State and Local Fiscal Recovery Funds; Public Health Emergency Preparedness; Epidemiology and Laboratory Capacity for Infectious Diseases; Public Health Emergency Response; Children’s Health Insurance Program; Grants to States for Medicaid; CDC Collaboration with Academia to Strengthen Public Health; Maternal and Child Health Services Block Grant

Pass-through Entity Identifying Number: ERS04523109, BRO-B020(18), BRO-B020(19), SLFRP4542-CJMI005, DH220051995, DH2200517449, CK000546-01B, DH230051996, DH220051742, OE00007201A1, DH220051847

Award Year: 2022 and 2023

Questioned Costs: None

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

Condition: The SEFA reported by the County in the 2023 and 2024 annual budget documents contained errors in amounts of federal expenditures reported.

Discrepancies in amounts reported on the 2022 SEFA and amount supported by underlying accounting records are summarized as follows:

Assistance			Original		
Federal Agency	Listing Number	Program	SEFA	Supported	Difference
USDA	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ 55,153	\$ 72,879	\$ (17,726)
USDA	10.665	Schools and Roads - Grants to States	63,000	37,811	25,189
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	332,347	395,013	(62,666)
HHS	93.069	Public Health Emergency Preparedness	24,235	28,700	(4,465)
HHS	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	66,522	65,231	1,291
HHS	93.354	Public Health Emergency Response	-	291	(291)
HHS	93.778	Grants to States for Medicaid	27	-	27

Discrepancies in amounts reported on the 2023 SEFA and amount supported by underlying accounting records are summarized as follows:

Assistance			Original		
Federal Agency	Listing Number	Program	SEFA	Supported	Difference
USDA	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ 90,749	\$ 89,424	\$ 1,325
USDA	10.665	Schools and Roads - Grants to States	63,000	100,960	(37,960)
Interior	15.226	Payments in Lieu of Taxes	-	84,518	(84,518)
DOJ	16.738	Edward Byrne Memorial Justice Assistance Grant Program	-	8,196	(8,196)
DOT	20.205	Highway Planning and Construction	-	6,816	(6,816)
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	60,915	1,096,278	(1,035,363)
HHS	93.069	Public Health Emergency Preparedness	-	15,056	(15,056)
HHS	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	416,523	172,767	243,756
HHS	93.354	Public Health Emergency Response	132,480	95,718	36,762
HHS	93.767	Children's Health Insurance Program	-	51,711	(51,711)
HHS	93.967	CDC Collaboration with Academia to Strengthen Public Health	197,055	4,589	192,466

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

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2023 and 2022.

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

County's Response: The County has implemented a process of internal controls where expenditures are tracked in a manner that will coincide with reporting requirements for state expenditures for SEFA reporting.

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

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

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

CEDAR COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Cedar County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2019 and 2018.

There were no findings noted in the prior audit report.

CEDAR COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2023-001

**Federal Agency:** N/A

**Program Name:** N/A

**Assistance Listing Number:** N/A

**Responsible Official:** Carla Lowe, Treasurer

**Views of Responsible Individuals:** See response provided by County following page 41.

**Finding Reference Number:** 2023-002

**Federal Agency:** N/A

**Program Name:** N/A

**Assistance Listing Number:** N/A

**Responsible Official:** County Commission

**Views of Responsible Individuals:** See response provided by County following page 41.

**Finding Reference Number:** 2023-003

**Federal Agency:** U.S. Department of Agriculture, U.S. Department of the Interior, U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of the Treasury, and U.S. Department of Health and Human Services

**Program Name:** Special Supplemental Nutrition Program for Women, Infants, and Children; Schools and Roads – Grants to States; Payments in Lieu of Taxes; Edward Byrne Memorial Justice Assistance Grant Program; Highway Planning and Construction; Coronavirus State and Local Fiscal Recovery Funds; Public Health Emergency Preparedness; Epidemiology and Laboratory Capacity for Infectious

Diseases; Public Health Emergency Response; Children's Health Insurance Program; Grants to States for Medicaid; CDC Collaboration with Academia to Strengthen Public Health; Maternal and Child Health Services Block Grant

**Assistance Listing Number:** 10.557, 10.665, 15.226, 16.738, 20.205, 21.027, 93.069, 93.323, 93.354, 93.767, 93.778, 93.967 and 93.994

**Responsible Official:** Chrislynn Price, County Clerk

**Views of Responsible Individuals:** See response provided by County following page 41.

**2023-001** In response to the Financial Audit findings for years ending 2022-2023, we as the County had previously realized some internal issues that needed to be resolved in order to ensure each office holder was able to perform their duties. The county was aware that due to software and cybersecurity not allowing the Treasurer's office and County Clerk's office to communicate this caused several issues within the daily duties of the Courthouse including reconciling bank records and the accounting system. We have since addressed the issue. After eleven months of treasurer's office being blocked from the server, it was identified that the wrong version of cybersecurity was originally installed on the treasurer's computer causing communication difficulties with the county clerk's office. In addition, we had cyber security adjust the 15-minute time limit for the treasurer to be on the server to perform their duties to an eight-hour work interval. These changes have been implemented so the expected duties of elected officials can be performed on a timely basis, and the county has switched to more efficient software to ensure that one office's daily practices are not adversely affected by another.

**2023-002** Due to the previous County Clerk not inputting the budget into the system in a timely manner, it was difficult to determine appropriation of expenditures appropriately. The county has implemented internal controls and a more efficient accounting system to ensure the County can track the County's Budget on a month-to-month basis.

**2023-003** The county has implemented a process of internal controls where expenditures are tracked in a manner that will coincide with reporting requirements for state expenditures for SEFA reporting.

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## McBRIDE, LOCK & ASSOCIATES, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

March 27, 2026

To the County Commission  
Cedar County, Missouri

We have audited the regulatory basis financial statements of Cedar County, Missouri for the years ended December 31, 2022 and 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 11, 2024. 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 Cedar 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 2022 and 2023. 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 significant difficulties in receiving requested information from the former County Clerk and former Treasurer 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. The following material misstatements detected as a result of our audit were corrected by management:

- The expenses of the General Revenue and the American Rescue Plan Act Funds in 2023 were each reduced by \$1 million to remove amounts transferred to certificates of deposit which were recorded as expenses in the accounting system.

### *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 March 27, 2026.

### *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.

### Other Matters

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