



County Board of Commissioners
Buchanan County, Missouri

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information; and we were engaged to audit the aggregate discretely presented component units of Buchanan County, Missouri as of and for the year ended December 31, 2023, and have issued our report thereon dated September 5, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated February 5, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Buchanan County, Missouri are described in Note 1 to the financial statements.

As described in Note 1, the entity changed account policies related to leases by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements* effective January 1, 2023. There was no material impact on the entity's net position or fund balance and changes in net position or fund balance as a result of the adoption of this accounting standard.

We noted no transactions entered into by the entity 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

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. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgements by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to include an emphasis of matter paragraph to highlight the change in accounting principle related to the adoption of the new accounting guidance for leases as follows:

- Change in Accounting Principle – As discussed in note 1 to the financial statements, in 2023 the County adopted new accounting guidance for SBITAs. The guidance requires lessees to recognize a right-to-use asset and corresponding SBITA liability and lessor to recognize a SBITA receivable and corresponding deferred inflows of resources for all SBITAs with arrangement terms greater than twelve months. Our opinion is not modified with respect to this matter.

In addition, the report was modified to include a disclaimer of opinion on the aggregate discretely presented component units as the financial statements of the Buchanan County Tourism Board and the Regional Emergency Medical Services Authority were not audited in accordance with Government Auditing Standards, the Buchanan County Tourism Board was audited under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The amounts by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units have not been determined. Additionally, we were unable to obtain detailed reports from Regional Emergency Medical Services Authority's billing company because of a data breach with the billing company. We were unable to obtain sufficient appropriate audit evidence to support the balance of accounts receivable, stated in the accompanying statement of net position as \$972,408 at December 31, 2023.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated September 5, 2024.

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 entity's financial statements or a determination of the type of auditors' 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.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate communication to you dated September 5, 2024, communicating internal control related matters identified during the audit.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated September 5, 2024.

With respect to the combining general fund financial statements, combining nonmajor fund statements, combining custodial fund statements, and combining discretely presented component unit schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, 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. We have issued our report thereon dated September 5, 2024.

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This communication is intended solely for the information and use of the County Board of Commissioners and management of Buchanan County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Kansas City, Missouri
September 5, 2024

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Buchanan County
Governmental Activities
Year Ended December 31, 2023

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Change in Net Position
Impact of Subscription Based IT Arrangements	\$ 64,197	\$ -	\$ (224,231)	\$ -	\$ 160,034	\$ 160,034
Net current year misstatements (Iron Curtain Method)	64,197	-	(224,231)	-	160,034	160,034
Effect of prior year uncorrected misstatements on the current year net income						-
Combined current and prior year misstatements (Rollover Method)	\$ 64,197	\$ -	\$ (224,231)	\$ -	\$ 160,034	\$ 160,034
Financial statement totals	<u>\$ 97,094,415</u>	<u>\$ 6,629,865</u>	<u>\$ (21,567,666)</u>	<u>\$ (7,017,251)</u>	<u>\$ (75,139,363)</u>	<u>\$ (5,960,950)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%		1%		0%	-3%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%		1%		0%	-3%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None.	

Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2023 - Buchanan County, Missouri**
 Period Ending: **12/31/2023**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 9		0420.00b		
To roll fund balances				
100-000-101xx	Cash Reclassification - Property taxes		812,641.00	
100-000-13343	Due From Recorder's Operat		17,654.00	
100-000-1XXX1	Taxes Receivable		1,379,337.00	
100-000-1XXX1a	Taxes Receivable - Property		98,721.00	
100-000-1XXX2	Misc Receivable		146,928.00	
100-000-1XXX3	Due from other governments		1,059,228.00	
100-000-1XXX4	Surtax AR		6,911.00	
100-000-21120	Due To Operations Fund		10,213.00	
100-000-89000	Long-Term Lease Receivable		492,975.00	
100-000-89001	Short-Term Lease Receivable		3,668.00	
100-010-51000	General Expenses		11.00	
105-000-101xx	Cash Reclassification - Property taxes		1,662,048.00	
105-000-1XXX1	Taxes Receivable		194,406.00	
105-000-1XXX3	Due From other Governments		65,650.00	
105-000-1XXX4	Surtax Receivable		28,542.00	
105-000-30105	Road And Bridge East Fd Balance		261,958.00	
106-000-101xx	Cash Reclassification - Property taxes		1,837,001.00	
106-000-1XXX1	Taxes Receivable		214,870.00	
106-000-1XXX3	Due From other Governments		72,560.00	
106-000-1XXX4	Surtax Receivable		31,547.00	
106-000-30106	Road and Bridge-West Fund Balance		303,823.00	
110-000-14100	Accumulated Depreciation		1,122.00	
110-000-1XXX1	Taxes Receivable		689,668.00	
110-000-1xxx2	Misc Receivable		8,423.00	
110-000-1XXX4	Notes Receivables		861,668.00	
110-022-51000	General Expenses		9.00	
115-000-1XXX1	Taxes Receivable		1,423,265.00	
115-000-1xxx2	Misc Receivable		62,432.00	
115-000-21301	DUE TO PAYROLL		5,084.00	
120-000-1XXX2	Accounts Receivable		64,279.00	
125-000-21100	Due To General Fund		10,085.00	
125-000-21121	Due To Payroll Fund		70.00	
125-000-22221	Flex Plan Withholding		5,530.00	
125-000-30125	Insurance Refund Fund Balance		157,908.00	
125-310-21750	Due to Others		5,339.00	
125-310-51000	General Expenses		3.00	
130-000-1XXX2	Misc Receivable		23,513.00	
130-000-89000	Short-Term Lease Receivable		4,604.00	
130-000-89001	Long-Term Lease Receivable		306,926.00	
130-281-51000	General Expenses		1.00	
145-000-21750	Due to Others		1.00	
145-000-30145	Northern LEPC Grant Fund Balance		317.00	
150-000-1XXX2	Misc Receivable		6,656.00	
150-000-30150	Shoppes Fund Balance		40,069.00	
155-000-1XXX1	Taxes Receivable		275,660.00	
168-000-1xxx1	Taxes Receivable		595.00	
170-000-1XXX1	Taxes Receivable		689,109.00	
170-000-1xxx2	Misc Receivable		7,664.00	
180-000-30180	IDA Fund Balance		13,329,643.00	
200-000-101xx	Cash Reclassification account		614,643.00	
210-000-1XXX2	Accounts Receivable		10,000.00	
210-000-21113	Due To Election Authority Fund		3.00	
210-000-21301	DUE TO PAYROLL		19.00	
210-000-30210	Election Auth. Fund Balance		2,935.00	
210-030-51000	General Expenses		3.00	
220-000-30220	Election Services Fund Balance		69.00	
230-000-30230	Antioch Cemetery Fund Balance		38.00	
230-030-41010	Fees		11,743.00	
231-000-30231	Maxwell Cemetery Fund Balance		40,220.00	
232-000-10232	Nodaway-Maxwell		90.00	
232-000-21750	Due to Others		57,616.00	
240-000-30240	Coll. Int. Disb Fund Balance		36.00	
250-000-13343	Due From Recorders Operati		5,740.00	
250-000-1XXX2	Misc Receivable		99,711.00	
250-000-30250	County Emp. Ret. Fund Balance		13,395.00	

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2023 - Buchanan County, Missouri**
Period Ending: **12/31/2023**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
260-000-1XXX2	Misc Receivable		6,809.00	
260-000-21750	Due to Others		24,666.00	
260-000-30260	School Fund Balance		16,386.00	
260-040-51000	General Expenses		1.00	
270-000-1XXX1	Taxes Receivable		263,689.00	
290-000-13028	Due From Del Tax Coll Fee Fund		93.00	
291-000-13000	Due From General Fund		153.00	
291-000-13009	Due From Northern LEPC Grant		317.00	
291-000-13013	Due From Election Authority Fund		10,000.00	
291-000-30291	US BANK-OPERATIONS FUND		4,668.00	
301-000-21116	Due To CERF		14,209.00	
301-000-22211	Dental Insurance Withholding		8,748.00	
301-000-22213	Supplemental Insurance Withholding		3,375.00	
301-000-22218	Child Support Withholding		1,332.00	
301-000-22220	Garnishment Withholding		1,068.00	
301-000-22222	CERF 6 Employee w/h		231.00	
301-000-22223	Short Term Disability		100.00	
301-000-22225	ID THEFT PROTECTION		22.00	
318-000-30318	Blue Cross Fund Balance		316,993.00	
340-000-13343	Due From Recorder's Operating		1,816.00	
342-000-10341	US Bank-Online		964.00	
343-000-30343	Recorder's Operating Fund		33,106.00	
350-000-1XXX2	Misc Receivable		2,361.00	
360-000-30360	Juv Restitution Work Fund		5,657.00	
371-000-30371	BCA Fund Balance		956.00	
380-000-30380	Bad Check Fee Fund Balance		123.00	
390-000-30390	Del Tax Coll Fee Fund Balance		93.00	
401-000-10410	Consolidated Public Admin Trust Acct		30,306.00	
401-000-30401	Victim Witness Fund Balance		930,023.00	
425-000-30425	Career Criminal Fund Balance		4,670.00	
430-000-1XXX2	Accounts Receivable		3,943.00	
430-000-21121	Due To Payroll Fund		35.00	
440-000-1XXX2	Misc Receivable		16,109.00	
440-000-30440	Inmate Pris Det Sec Fund Balance		6,033.00	
450-000-1XXX2	Accounts Receivable		591.00	
460-000-30460	Sheriff Trust Fund Balance		1,424,689.00	
460-150-30460	Sheriff Trust Fund Balance		33,144.00	
461-000-21750	Due to Others		4,793.00	
463-000-21750	Due to Others		1,235.00	
464-000-21755	Due to Inmates		26,276.00	
464-000-30464	Corrections Fund Balance		2,698,825.00	
465-000-30460	Sheriff Trust Fund Balance		24,671.00	
480-000-1XXX2	Misc Receivable		4,497.00	
581-000-30581	Surtax Fund Balance		13,029,046.00	
582-000-30582	Bankruptcy Fund Balance		59,105.00	
583-000-1xxx1	Taxes Receivable		9,742,698.00	
583-000-30583	Collections Disbursement Account Fb		251,342,106.00	
584-000-30584	Online Account Fund Balance		37,651,288.00	
585-000-30585	Tax Sale Account Fund Balance		559,479.00	
586-000-30586	Overpayment Account Fund Balance		4,317,161.00	
587-000-30587	Special Disbursement Protested Account Fund Balance		1,294,003.00	
588-000-30588	Special Refund Fund Balance		27,282.00	
699-000-14000	Land		2,211,716.00	
699-000-14005	Buildings And Improvements		455,553.00	
699-000-14010	Heavy Equipment		3,326,371.00	
699-000-14015	Office Equipment		3,466,603.00	
699-000-14020	Sheriff Equipment		194,537.00	
699-000-14025	Furniture And Fixtures		113,547.00	
699-000-14030	Vehicles		1,875,322.00	
699-000-14035	Infrastructure		2,799,930.00	
699-000-14045	Hazmat Equipment		104,419.00	
699-000-14100	Accumulated Depreciation		8,957,499.00	
999-000-90060	OPEB Liability - LT		56,445.00	
100-000-13005	Due From Insurance Refund Fund			83.00
100-000-13021	Due From Payroll Fund			220.00
100-000-20000	Accounts Payable			266,367.00
100-000-21121	Due To Payroll Fund			4,113.00
100-000-21291	DUE TO OPERATIONS			60.00

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Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-000-22201	Fica Taxes Payable			12,223.00
100-000-22202	Federal Withholding Payable			28.00
100-000-222XX	Payroll Accrual			115,846.00
100-000-22XXX	Unavailable Revenue - Prop			1,063,514.00
100-000-2XXX1	Unavailable Revenue-Other			4,008.00
100-000-30100	General Fund Balance			2,077,533.00
100-000-89002	Deferred Inflow of Resources			484,284.00
105-000-20000	Accounts Payable			25,887.00
105-000-22201	Fica Taxes Payable			1,540.00
105-000-222XX	Payroll Accrual			15,374.00
105-000-22XXX	Unavailable Revenue - Prop			2,169,861.00
106-000-20000	Accounts Payable			47,273.00
106-000-222XX	Payroll Accrual			14,201.00
106-000-22XX1	Unavailable Revenue - Prop			2,398,268.00
110-000-20000	Accounts Payable			440,269.00
110-000-22xxx	Unavailable Revenue - Other			8,423.00
110-000-30110	Capital Imp. Fund Balance			1,112,198.00
115-000-20000	Accounts Payable			15,204.00
115-000-21120	Due To Operations Fund			120.00
115-000-22201	Fica Taxes Payable			1,036.00
115-000-222XX	Payroll Accrual			152,571.00
115-000-30115	Law Enf Fund Balance			1,321,851.00
120-000-20000	Accounts Payable			45,968.00
120-000-30120	Gaming Fund Balance			18,311.00
120-020-42360	Miscellaneous			
125-000-21750	Due to Others			178,933.00
130-000-20000	Accounts Payable			621.00
130-000-30130	Law Center Reserve Fund Balance			31,387.00
130-000-89002	Deferred Inflow of Resources			303,035.00
145-262-42260	Northern LEPC Grant			317.00
150-000-20000	Accounts Payable			45.00
155-000-20000	Accounts Payable			275,660.00
168-000-30168	Levee Sales Tax Fund Balance			595.00
170-000-20000	Accounts Payable			689,109.00
170-000-30170	Ambulance Fund Balance			7,664.00
180-000-24000	Unearned Grant Liability			13,329,643.00
200-000-20000	Accounts Payable			382.00
200-000-22201	Fica Taxes Payable			628.00
200-000-222XX	Payroll Accrual			13,311.00
200-000-30200	Assessment Fund Balance			600,322.00
210-000-20000	Accounts Payable			2,901.00
210-000-21120	Due To Operations Fund			10,000.00
210-000-21121	Due To Payroll Fund			55.00
220-000-20000	Accounts Payable			69.00
230-030-51010	Supplies			11,781.00
231-000-10231	Maxwell Cemetery CD			40,220.00
232-000-30232	Maxwell (Nod) FB			57,706.00
240-000-21750	Due to Others			37.00
250-000-13021	Due from other funds			13,234.00
250-000-20000	Accounts Payable			105,611.00
250-310-51000	General Expenses			2.00
260-000-20000	Accounts Payable			3,750.00
260-040-21750	Due to Others			44,111.00
270-000-30270	TIF Reimbursement Fund Balance			263,689.00
290-000-13000	Due From General Fund			93.00
291-000-13013	Due From Election Authority Fund			10,091.00
291-000-20000	Accounts Payable			5,045.00
301-000-21XXX	Due to Other Funds			6,128.00
301-000-30301	US Bank-Payroll Fund Balance			22,957.00
318-000-20000	Accounts Payable			316,994.00
340-000-30340	Preservation Fund Balance			1,816.00
342-000-30342	Technology Fund Balance			964.00
343-000-21750	Due to Others			33,105.00
350-000-20000	Accounts Payable			2,265.00
350-000-30350	Drug Court Fund Balance			96.00
360-000-21750	Due to Others			5,657.00
371-000-21750	Due to Others			927.00
371-140-21750	Due to Others			29.00

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Account	Description	W/P Ref	Debit	Credit
380-000-20000	Accounts Payable			123.00
390-000-21120	Due To Operations Fund			93.00
401-000-21750	Due to Others			921,657.00
401-120-21750	Due to Others			38,672.00
425-000-20000	Accounts Payable			4,670.00
430-000-20000	Accounts Payable			1,724.00
430-000-30430	Sheriff's Fee Fund Balance			2,254.00
440-000-20000	Accounts Payable			22,142.00
440-150-51000	General Expenses			11.00
450-000-20000	Accounts Payable			25.00
450-000-30450	Revolving Fund Balance			566.00
460-000-21750	Due to Others			1,424,691.00
460-150-21750	Due to Others			33,143.00
461-000-30461	Jr Deputy Fund Balance			4,793.00
463-000-30463	DSF Golf Fund Balance			1,235.00
464-000-21750	Due to Others			2,611,053.00
464-150-21750	Due to Others			114,048.00
465-000-21750	Due to Others			24,228.00
465-150-21750	Due to Others			443.00
480-000-20000	Accounts Payable			839.00
480-000-30480	Tax Maintenance Fund Balance			3,658.00
480-070-51000	General Expenses			3.00
581-000-21750	Due to Others			13,029,047.00
582-000-21750	Due to Others			58,118.00
582-070-21750	Due to Others			988.00
583-000-101xx	Cash Reclassification account			4,926,333.00
583-000-21750	Due to Others			223,404,787.00
583-000-21751	Due to Schools			24,196,083.00
583-000-21752	Due to Cities			8,557,601.00
584-000-21750	Due to Others			37,651,288.00
585-000-21750	Due to Others			559,480.00
586-000-21750	Due to Others			4,317,161.00
587-000-21750	Due to Others			1,294,004.00
588-000-21750	Due to Others			27,279.00
699-000-30699	Capital Assets Fund Balance			23,505,498.00
999-000-90061	OPEB Liability - ST			56,445.00
CLA18	Contracts Payable			46,680.00
Total			375,048,482.00	375,048,482.00

Adjusting Journal Entries JE # 10

2102.01

To reverse prior year accounts payable

100-000-20000	Accounts Payable		266,367.00	
105-000-20000	Accounts Payable		25,887.00	
106-000-20000	Accounts Payable		47,273.00	
110-000-20000	Accounts Payable		103,393.00	
110-000-20000	Accounts Payable		336,876.00	
115-000-20000	Accounts Payable		15,204.00	
120-000-20000	Accounts Payable		45,968.00	
130-000-20000	Accounts Payable		621.00	
150-000-20000	Accounts Payable		45.00	
155-000-20000	Accounts Payable		275,660.00	
170-000-20000	Accounts Payable		689,109.00	
200-000-20000	Accounts Payable		382.00	
210-000-20000	Accounts Payable		2,901.00	
220-000-20000	Accounts Payable		69.00	
260-000-20000	Accounts Payable		3,750.00	
301-000-21XXX	Due to Other Funds		6,128.00	
318-000-20000	Accounts Payable		10,036.00	
350-000-20000	Accounts Payable		2,265.00	
380-000-20000	Accounts Payable		123.00	
425-000-20000	Accounts Payable		4,670.00	
430-000-20000	Accounts Payable		1,724.00	
440-000-20000	Accounts Payable		22,142.00	
450-000-20000	Accounts Payable		25.00	
480-000-20000	Accounts Payable		839.00	
CLA18	Contracts Payable		46,680.00	
100-020-51010	Supplies			123.00

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2023 - Buchanan County, Missouri**
Period Ending: **12/31/2023**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-020-51020	Service/Repair			129.00
100-020-51060	Training			40.00
100-020-51090	Subscriptions			120.00
100-021-51020	Service/Repair			1,500.00
100-021-51050	Travel			17.00
100-021-51060	Training			50.00
100-021-51070	Fuel			147.00
100-021-51090	Subscriptions			1.00
100-025-51010	Supplies			594.00
100-025-51020	Service/Repair			301.00
100-025-51030	Utilities			88.00
100-025-51070	Fuel			69.00
100-026-53030	Professional Services			36,899.00
100-050-51020	Service/Repair			1,979.00
100-090-51010	Supplies			733.00
100-090-51020	Service/Repair			75.00
100-090-51030	Utilities			94.00
100-090-51040	Mileage			8.00
100-090-52140	Jury Expenses			400.00
100-090-53030	Professional Services			1,131.00
100-100-41010	Fees			3.00
100-100-51010	Supplies			68.00
100-100-51020	Service/Repair			3,285.00
100-120-51010	Supplies			27.00
100-120-51050	Travel			38.00
100-120-51070	Fuel			50.00
100-120-51090	Subscriptions			88.00
100-120-52050	Criminal Pros Expenses			4,763.00
100-122-51070	Fuel			153.00
100-122-51090	Subscriptions			75.00
100-130-51030	Utilities			825.00
100-130-51070	Fuel			25.00
100-130-51090	Subscriptions			22.00
100-130-53030	Professional Services			4,750.00
100-130-53140	Special Programs			1,065.00
100-140-51010	Supplies			303.00
100-140-51020	Service/Repair			109.00
100-140-51030	Utilities			3,920.00
100-140-51065	Food			4,023.00
100-140-51070	Fuel			314.00
100-141-51010	Supplies			256.00
100-141-51030	Utilities			1,013.00
100-141-51070	Fuel			32.00
100-150-51010	Supplies			1,343.00
100-150-51030	Utilities			2,438.00
100-150-51055	Medical			130.00
100-150-51060	Training			783.00
100-150-51080	Advertising			172.00
100-150-51090	Subscriptions			88.00
100-150-52010	Extradition Expenses			3,505.00
100-150-52090	Computer Prog Expenses			345.00
100-150-52120	Sheriff Uniforms			8,127.00
100-150-52130	Investigations			6,368.00
100-150-53035	Legal Expenses			1,020.00
100-150-53170	MO SMART Expenses			3,280.00
100-151-51010	Supplies			3,708.00
100-151-51065	Food			15,595.00
100-151-52100	Detainee Medical Expenses			7,617.00
100-152-51010	Supplies			120.00
100-152-51020	Service/Repair			3,794.00
100-152-51070	Fuel			8,188.00
100-153-51030	Utilities			4,587.00
100-160-53030	Professional Services			12,235.00
100-195-51075	Court Costs			449.00
100-200-51010	Supplies			66.00
100-230-51010	Supplies			253.00
100-230-51070	Fuel			242.00
100-250-51030	Utilities			176.00

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Account	Description	W/P Ref	Debit	Credit
100-280-51010	Supplies			4,621.00
100-280-51020	Service/Repair			3,534.00
100-280-51030	Utilities			19,620.00
100-280-51070	Fuel			180.00
100-281-51010	Supplies			2,529.00
100-281-51020	Service/Repair			10,760.00
100-281-51030	Utilities			34,049.00
100-281-51040	Mileage			55.00
100-281-51070	Fuel			89.00
100-283-51030	Utilities			143.00
100-285-51030	Utilities			475.00
100-300-51010	Supplies			112.00
100-300-51040	Mileage			28.00
100-300-51055	Medical			208.00
100-300-51060	Training			180.00
100-310-53000	Communications Center			35,450.00
105-022-51010	Supplies			844.00
105-022-51020	Service/Repair			1,575.00
105-022-51030	Utilities			346.00
105-022-51055	Medical			295.00
105-022-54010	R&B Supplies			1,428.00
105-022-54020	R&B Service Repair Parts			12,122.00
105-022-54040	R&B Fuel			9,042.00
105-022-54080	Special Road Expense			235.00
106-023-51010	Supplies			439.00
106-023-51020	Service/Repair			282.00
106-023-51030	Utilities			3,289.00
106-023-51055	Medical			135.00
106-023-54010	R&B Supplies			2,409.00
106-023-54020	R&B Service Repair Parts			10,818.00
106-023-54040	R&B Fuel			9,830.00
106-023-54050	Rock			20,071.00
110-022-52110	Equipment			14,016.00
110-022-54075	Road Improvements			179,164.00
110-023-52110	Equipment			103,393.00
110-023-54075	Road Improvements			22,308.00
110-050-52110	Equipment			94,550.00
110-140-52110	Equipment			21,130.00
110-150-52110	Equipment			1,200.00
110-280-51020	Service/Repair			4,508.00
115-154-51001	Paid to other counties			15,204.00
120-180-53130	Health Department			6,796.00
120-210-53120	Extension Council			7,600.00
120-310-53050	Reserve			31,572.00
130-281-51020	Service/Repair			621.00
150-020-51020	Service/Repair			46,680.00
150-020-51030	Utilities			45.00
155-020-58003	Transfer to Other Entities			275,660.00
170-020-58003	Transfer to Other Entities			689,109.00
200-060-51010	Supplies			311.00
200-060-51070	Fuel			71.00
210-030-51080	Advertising			2,901.00
220-030-51010	Supplies			69.00
260-040-52180	School Building Revolving Fund			3,750.00
301-000-22213	Supplemental Insurance Withholding			3,375.00
301-000-22218	Child Support Withholding			1,332.00
301-000-22220	Garnishment Withholding			1,068.00
301-000-22225	ID THEFT PROTECTION			22.00
301-000-22227	SPECIAL RETIREMENT			231.00
301-000-22231	FOP Legal Withholding			100.00
318-310-43000	Insurance Premiums			204.00
318-310-50502	Insurance			9,832.00
350-090-51010	Supplies			250.00
350-090-51040	Mileage			370.00
350-090-53030	Professional Services			1,645.00
380-120-51010	Supplies			18.00
380-120-51020	Service/Repair			105.00
425-150-52401	IRS Forfeiture Exp			4,670.00

Client: **A509649 - Buchanan County**
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 Period Ending: **12/31/2023**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
430-150-51010	Supplies			1,489.00
430-150-51030	Utilities			235.00
440-150-51010	Supplies			22,142.00
450-150-51020	Service/Repair			25.00
480-070-51010	Supplies			689.00
480-070-51090	Subscriptions			150.00
Total			1,908,137.00	1,908,137.00

Adjusting Journal Entries JE # 11

2102.03

To record CY accounts payable

100-020-51010	Supplies		132.00	
100-020-51020	Service/Repair		31.00	
100-020-51060	Training		10.00	
100-020-51080	Advertising		103.00	
100-020-51090	Subscriptions		120.00	
100-021-51020	Service/Repair		340.00	
100-021-51070	Fuel		188.00	
100-021-51090	Subscriptions		1.00	
100-025-51010	Supplies		427.00	
100-025-51020	Service/Repair		800.00	
100-025-51030	Utilities		45.00	
100-025-51070	Fuel		244.00	
100-050-51020	Service/Repair		274.00	
100-050-52090	Computer Prog Expenses		347.00	
100-080-52020	Registration Expenses		13,993.00	
100-090-51010	Supplies		222.00	
100-090-51020	Service/Repair		286.00	
100-090-51030	Utilities		95.00	
100-090-51090	Subscriptions		1,173.00	
100-090-52140	Jury Expenses		290.00	
100-090-53030	Professional Services		734.00	
100-100-51010	Supplies		129.00	
100-100-51020	Service/Repair		3,533.00	
100-120-51010	Supplies		251.00	
100-120-51040	Mileage		2.00	
100-120-51090	Subscriptions		88.00	
100-120-52050	Criminal Pros Expenses		2,641.00	
100-120-52090	Computer Prog Expenses		4,500.00	
100-122-51010	Supplies		254.00	
100-122-51070	Fuel		146.00	
100-122-51090	Subscriptions		75.00	
100-122-52070	Lease		8,391.00	
100-122-53030	Professional Services		263.00	
100-130-51010	Supplies		98.00	
100-130-51030	Utilities		600.00	
100-130-51070	Fuel		30.00	
100-130-51090	Subscriptions		16.00	
100-130-53030	Professional Services		8,116.00	
100-130-53140	Special Programs		3,116.00	
100-132-53150	CASA Grant		38.00	
100-140-51010	Supplies		1,075.00	
100-140-51020	Service/Repair		3,413.00	
100-140-51030	Utilities		262.00	
100-140-51065	Food		5,274.00	
100-140-51070	Fuel		189.00	
100-140-52100	Detainee Medical Expenses		148.00	
100-141-51010	Supplies		334.00	
100-141-51020	Service/Repair		2,270.00	
100-141-51030	Utilities		508.00	
100-141-51065	Food		32.00	
100-141-52080	Special Incentive		99.00	
100-141-52100	Detainee Medical Expenses		479.00	
100-150-51010	Supplies		2,166.00	
100-150-51020	Service/Repair		11.00	
100-150-51030	Utilities		2,677.00	
100-150-51090	Subscriptions		88.00	
100-150-52090	Computer Prog Expenses		63.00	

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Period Ending: **12/31/2023**
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Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-150-53035	Legal Expenses		5,552.00	
100-150-53170	MO SMART Expenses		1,830.00	
100-151-51010	Supplies		3,588.00	
100-151-51030	Utilities		123.00	
100-151-51065	Food		11,370.00	
100-151-52100	Detainee Medical Expenses		126.00	
100-152-51010	Supplies		247.00	
100-152-51020	Service/Repair		1,298.00	
100-152-51070	Fuel		15,378.00	
100-153-51030	Utilities		5,339.00	
100-160-53030	Professional Services		1,365.00	
100-195-51075	Court Costs		480.00	
100-230-51010	Supplies		220.00	
100-230-51020	Service/Repair		991.00	
100-230-51040	Mileage		803.00	
100-230-51070	Fuel		266.00	
100-230-53030	Professional Services		130.00	
100-250-51010	Supplies		654.00	
100-250-51030	Utilities		152.00	
100-280-51010	Supplies		7,041.00	
100-280-51020	Service/Repair		12,341.00	
100-280-51030	Utilities		14,923.00	
100-280-51070	Fuel		211.00	
100-281-51010	Supplies		4,766.00	
100-281-51020	Service/Repair		15,297.00	
100-281-51030	Utilities		21,345.00	
100-281-51070	Fuel		63.00	
100-283-51030	Utilities		140.00	
100-285-51020	Service/Repair		13.00	
100-285-51030	Utilities		429.00	
100-300-51010	Supplies		548.00	
100-300-51040	Mileage		25.00	
100-310-52070	Lease		984.00	
100-310-53030	Professional Services		100.00	
100-311-52131	Canine Expenses		351.00	
105-022-51010	Supplies		1,012.00	
105-022-51030	Utilities		124.00	
105-022-51055	Medical		304.00	
105-022-53010	Bonds & Insurance		3,815.00	
105-022-54010	R&B Supplies		3,534.00	
105-022-54020	R&B Service Repair Parts		4,452.00	
105-022-54040	R&B Fuel		9,518.00	
105-022-54050	Rock		42,161.00	
106-023-51010	Supplies		2,869.00	
106-023-51020	Service/Repair		1,541.00	
106-023-51030	Utilities		2,630.00	
106-023-51055	Medical		304.00	
106-023-54010	R&B Supplies		12,740.00	
106-023-54020	R&B Service Repair Parts		24,947.00	
106-023-54025	Culvert Pipe		414.00	
106-023-54040	R&B Fuel		4,718.00	
106-023-54050	Rock		40,883.00	
106-023-54080	Special Road Expense		140.00	
110-020-52110	Equipment		1,710.00	
110-022-52110	Equipment		7,574.00	
110-022-54075	Road Improvements		253,372.00	
110-024-53040	Economic Development		11,000.00	
110-050-52110	Equipment		12,167.00	
110-060-52110	Equipment		1,390.00	
110-150-52110	Equipment		9,512.00	
110-154-52110	Equipment		2,562.00	
110-280-51020	Service/Repair		3,682.00	
110-281-51020	Service/Repair		1,770.00	
115-150-51060	Training		803.00	
115-150-52120	Sheriff Uniforms		8,961.00	
115-154-51001	Paid to other counties		30,743.00	
120-210-53120	Extension Council		15,200.00	
120-310-53050	Reserve		25.00	

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Period Ending: **12/31/2023**
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Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
130-281-51020	Service/Repair		150,413.00	
150-020-51020	Service/Repair		1,597.00	
200-060-51010	Supplies		12.00	
200-060-51070	Fuel		18.00	
200-060-51090	Subscriptions		209.00	
210-030-51010	Supplies		8,696.00	
210-030-51080	Advertising		682.00	
220-030-51010	Supplies		258.00	
291-000-13002	Due From Capital Improvement Fund		1,390.00	
291-000-13010	Due From Shoppes At North Village		275.00	
318-310-50502	Insurance		3,173.00	
350-090-51010	Supplies		282.00	
350-090-51040	Mileage		426.00	
350-090-53030	Professional Services		2,470.00	
380-120-51010	Supplies		14.00	
380-120-53030	Professional Services		115.00	
430-150-51010	Supplies		1,489.00	
430-150-51035	Donations		1,000.00	
440-150-51010	Supplies		16,165.00	
450-150-51020	Service/Repair		495.00	
480-070-51010	Supplies		157.00	
480-070-51020	Service/Repair		1,724.00	
480-070-51055	Medical		218.00	
480-070-51090	Subscriptions		320.00	
100-000-20000	Accounts Payable			199,719.00
105-000-20000	Accounts Payable			64,920.00
106-000-20000	Accounts Payable			87,302.00
106-000-21291	DUE TO OPERATIONS			3,884.00
110-000-20000	Accounts Payable			303,349.00
110-000-21291	DUE TO OPERATIONS			1,390.00
115-000-20000	Accounts Payable			40,507.00
120-000-20000	Accounts Payable			15,225.00
130-000-20000	Accounts Payable			150,413.00
150-000-20000	Accounts Payable			1,322.00
150-000-21291	DUE TO OPERATIONS			275.00
200-000-20000	Accounts Payable			239.00
210-000-20000	Accounts Payable			9,378.00
220-000-20000	Accounts Payable			258.00
220-000-21291	DUE TO OPERATIONS			
291-000-20000	Accounts Payable			1,665.00
318-000-20000	Accounts Payable			3,173.00
350-000-20000	Accounts Payable			3,178.00
380-000-20000	Accounts Payable			124.00
380-000-21291	DUE TO OPERATIONS			5.00
430-000-20000	Accounts Payable			2,489.00
440-000-20000	Accounts Payable			16,165.00
450-000-20000	Accounts Payable			495.00
480-000-20000	Accounts Payable			2,419.00
Total			907,894.00	907,894.00
Adjusting Journal Entries JE # 12			2102.03	
To record Tourism Fund and Ambulance Fund payables				
155-020-58003	Transfer to Other Entities		367,555.00	
170-020-58003	Transfer to Other Entities		919,045.00	
155-000-20000	Accounts Payable			367,555.00
170-000-20000	Accounts Payable			919,045.00
Total			1,286,600.00	1,286,600.00
Adjusting Journal Entries JE # 13			2104.00	
To record due to schools and due to cities				
583-000-21750	Due to Others		6,739,083.00	
583-000-21751	Due to Schools			6,132,464.00
583-000-21752	Due to Cities			606,619.00
Total			6,739,083.00	6,739,083.00
Adjusting Journal Entries JE # 14			6000.04	

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Account	Description	W/P Ref	Debit	Credit
To record additional transfers				
100-020-41180	Capital Improvement Adm Fee		105,510.00	
100-020-41181	Capital Imp Service Fee		25,000.00	
100-070-41061	Tax Maintenance Overage		79,881.00	
100-080-65000	Transfer to Other Funds		30,180.00	
106-023-65000	Transfer to Other Funds		40,000.00	
110-024-65000	Transfer to Other Funds		130,510.00	
115-020-42360	Miscellaneous		40,000.00	
210-030-42352	Election Assessments		30,180.00	
210-030-65000	Transfer to Other Funds		27,619.00	
220-030-42350	5% Election Costs		5,619.00	
220-030-42355	Maint/Warranty Assessments		22,000.00	
480-070-65000	Transfer to Other Funds		79,881.00	
100-020-69000	Transfer From Other Funds			130,510.00
100-070-69000	Transfer from other funds			79,881.00
100-080-52030	Election Expenses			30,180.00
106-023-53050	Reserve			40,000.00
110-024-53070	Administration Fees			105,510.00
110-024-53220	Professional Service Fees			25,000.00
115-020-69000	Transfer From Other Funds			40,000.00
210-030-51010	Supplies			27,619.00
210-030-69000	Transfer From Other Funds			30,180.00
220-030-69000	Transfer From Other Funds			5,619.00
220-030-69000	Transfer From Other Funds			22,000.00
480-070-51010	Supplies			79,881.00
Total			616,380.00	616,380.00

Adjusting Journal Entries JE # 15

6000.0.4

To balance due to/froms

100-000-21121	Due To Payroll Fund		125.00	
100-000-21291	DUE TO OPERATIONS		60.00	
100-000-21291	DUE TO OPERATIONS		76.00	
100-000-21301	DUE TO PAYROLL		956.00	
100-010-51010	Supplies		11,126.00	
115-130-50000	Salaries		5,084.00	
125-000-13000	Due From General Fund		2,000.00	
125-000-21291	DUE TO OPERATIONS		118.00	
210-000-21120	Due To Operations Fund		10,000.00	
210-000-21301	DUE TO PAYROLL		124.00	
210-030-51010	Supplies		22.00	
250-000-13000	Due From General Fund		80.00	
291-000-13013	Due From Election Authority Fund		215.00	
291-000-13027	Due From Bad Check Fee Fund		76.00	
291-000-13106	Due From R&B-West		3,884.00	
291-000-13301	DUE FROM PAYROLL		118.00	
291-000-20000	Accounts Payable		441.00	
301-000-21116	Due To CERF		14,408.00	
301-000-50502	Insurance		29,875.00	
380-000-21291	DUE TO OPERATIONS		5.00	
380-120-51000	General Expenses		71.00	
100-000-13021	Due From Payroll Fund			138.00
100-000-21105	Due To Insurance Refund Fund			2,000.00
100-000-21116	Due To CERF			80.00
100-000-21120	Due To Operations Fund			10,000.00
100-000-21121	Due To Payroll Fund			125.00
115-000-21301	DUE TO PAYROLL			5,084.00
125-000-21100	Due To General Fund			2.00
125-310-51000	General Expenses			2,116.00
210-000-21113	Due To Election Authority Fund			3.00
210-000-21301	DUE TO PAYROLL			19.00
210-030-42360	Miscellaneous			124.00
210-030-42360	Miscellaneous			10,000.00
250-310-51010	Supplies			80.00
291-000-13000	Due From General Fund			76.00
291-000-13000	Due From General Fund			153.00
291-000-13005	Due From Insurance Refund Fund			118.00

Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2023 - Buchanan County, Missouri**
 Period Ending: **12/31/2023**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
291-000-13009	Due From Northern LEPC Grant			317.00
291-000-13013	Due From Election Authority Fund			124.00
291-000-20000	Accounts Payable			3,946.00
301-000-13999	Due From Other Funds Payroll			1,081.00
301-000-21116	Due To CERF			28,676.00
301-000-21291	DUE TO OPERATIONS			118.00
301-000-21XXX	Due to Other Funds			14,408.00
380-000-21291	DUE TO OPERATIONS			76.00
Total			78,864.00	78,864.00

Adjusting Journal Entries JE # 17

PY 1300.10

To reverse PY misc. receivables

100-020-41130	Tower Lease		2,918.00	
100-020-41240	City-Municipal Court/Pros Rent		13,040.00	
100-020-42300	Law Complex Reimbursements		40,549.00	
100-021-42240	Emergency Management Grant		7,185.00	
100-030-41010	Fees		22.00	
100-040-42360	Miscellaneous		4,800.00	
100-040-42420	Interest		1,196.00	
100-070-41020	1 % Commission		1,059,228.00	
100-070-41050	2 % Delinquent Fee		4,489.00	
100-070-41070	Merchant License		4,050.00	
100-070-41080	Advertising Fees		600.00	
100-070-41090	Duplicate Receipts		338.00	
100-100-41010	Fees		2,406.00	
100-100-41120	Domestic Violence		489.00	
100-100-42010	Federal IV-D Prog-Child Support		515.00	
100-100-42090	Jury Reimbursements		714.00	
100-120-41010	Fees		1,883.00	
100-120-41260	Training Fee		279.00	
100-120-42050	VOCA		6,256.00	
100-120-42080	Mental Health		2,500.00	
100-122-42010	Federal IV-D Prog-Child Support		120,748.00	
100-130-41290	Juvenile Justice Preservation		1,341.00	
100-130-42170	Andrew County		569.00	
100-132-42160	CASA		6,391.00	
100-140-42190	Detention Reimb-Academy		2,516.00	
100-141-42180	Detention Reimb-Juvenile Det		1,759.00	
100-150-41010	Fees		8,887.00	
100-150-41260	Training Fee		226.00	
100-150-41300	MOSMART Fees		3,280.00	
100-150-41330	Law Enforcement Local Arrest		762.00	
100-150-42110	Jail Board/Criminals Costs		178,428.00	
100-200-41010	Fees		17,292.00	
100-200-41120	Domestic Violence		370.00	
110-024-42360	Miscellaneous		8,423.00	
115-020-42135	Overtime Reimb		6,193.00	
115-150-42115	Dept of Public Safety		56,238.00	
120-020-41010	Fees		64,279.00	
130-281-41130	Tower Lease		1,300.00	
130-281-41140	Inmate Telephone Fees		22,213.00	
150-020-42360	Miscellaneous		6,656.00	
170-020-42360	Miscellaneous		7,664.00	
200-060-41030	1/2% Commission-Reassessment		425,760.00	
200-060-41040	1/8% Commission-Reassessment		101,614.00	
200-060-41045	1/10% Occupancy Fee		87,268.00	
210-030-42352	Election Assessments		10,000.00	
250-070-41010	Fees		107,966.00	
250-200-41010	Fees		5,740.00	
260-040-41270	School Fund Fines		6,809.00	
350-090-41010	Fees		2,361.00	
430-150-41010	Fees		3,944.00	
440-150-41010	Fees		16,109.00	
450-150-41010	Fees		590.00	
480-070-41060	Tax Maintenance Fee		4,497.00	
100-000-1XXX2	Misc Receivable			146,927.00
100-000-1XXX3	Due from other governments			1,059,228.00

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2023 - Buchanan County, Missouri**
Period Ending: **12/31/2023**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-040-40040	Financial Institutions Tax			289,872.00
110-000-1xxx2	Misc Receivable			8,423.00
115-000-1xxx2	Misc Receivable			62,432.00
120-000-1XXX2	Accounts Receivable			64,279.00
130-000-1XXX2	Misc Receivable			23,513.00
150-000-1XXX2	Misc Receivable			6,656.00
170-000-1xxx2	Misc Receivable			7,664.00
200-000-101xx	Cash Reclassification account			614,643.00
210-000-1XXX2	Accounts Receivable			10,000.00
250-000-1XXX2	Misc Receivable			113,706.00
260-000-1XXX2	Misc Receivable			6,809.00
350-000-1XXX2	Misc Receivable			2,361.00
430-000-1XXX2	Accounts Receivable			3,944.00
440-000-1XXX2	Misc Receivable			16,109.00
450-000-1XXX2	Accounts Receivable			590.00
480-000-1XXX2	Misc Receivable			4,494.00
Total			2,441,650.00	2,441,650.00

Adjusting Journal Entries JE # 18

1300.10

To record CY Misc. Receivables

100-000-1XXX2	Misc Receivable		362,481.00	
100-000-1XXX3	Due from other governments		1,104,038.00	
100-040-40040	Financial Institutions Tax		70,529.00	
100-040-42420	Interest		5,455.00	
110-000-1xxx2	Misc Receivable		13,794.00	
115-000-1xxx2	Misc Receivable		108,022.00	
120-000-1XXX2	Accounts Receivable		71,756.00	
130-000-1XXX2	Misc Receivable		26,973.00	
170-000-1xxx2	Misc Receivable		24,779.00	
200-000-101xx	Cash Reclassification account		640,012.00	
250-000-1XXX2	Misc Receivable		148,164.00	
260-000-1XXX2	Misc Receivable		9,589.00	
350-000-1XXX2	Misc Receivable		3,264.00	
430-000-1XXX2	Accounts Receivable		17,958.00	
440-000-1XXX2	Misc Receivable		19,633.00	
450-000-1XXX2	Accounts Receivable		2,592.00	
480-000-1XXX2	Misc Receivable		6,479.00	
583-000-21750	Due to Others		25,368.00	
100-020-41130	Tower Lease			1,098.00
100-020-41240	City-Municipal Court/Pros Rent			15,600.00
100-020-42300	Law Complex Reimbursements			29,584.00
100-021-42240	Emergency Management Grant			7,135.00
100-030-41010	Fees			24.00
100-040-42360	Miscellaneous			10,112.00
100-070-41020	1 % Commission			1,104,038.00
100-070-41050	2 % Delinquent Fee			6,269.00
100-070-41070	Merchant License			3,730.00
100-070-41080	Advertising Fees			300.00
100-070-41090	Duplicate Receipts			364.00
100-070-42430	Collector Bank Interest			2,929.00
100-100-41010	Fees			1,879.00
100-100-41120	Domestic Violence			516.00
100-100-42010	Federal IV-D Prog-Child Support			527.00
100-100-42090	Jury Reimbursements			306.00
100-120-41010	Fees			2,159.00
100-120-41260	Training Fee			300.00
100-120-42050	VOCA			6,008.00
100-120-42080	Mental Health			2,500.00
100-122-42010	Federal IV-D Prog-Child Support			119,560.00
100-130-41290	Juvenile Justice Preservation			1,164.00
100-132-42160	CASA			5,948.00
100-140-42190	Detention Reimb-Academy			5,406.00
100-141-42180	Detention Reimb-Juvenile Det			5,372.00
100-150-41010	Fees			9,735.00
100-150-41260	Training Fee			238.00
100-150-41300	MOSMART Fees			3,240.00
100-150-41330	Law Enforcement Local Arrest			137.00

Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2023 - Buchanan County, Missouri**
 Period Ending: **12/31/2023**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-150-42110	Jail Board/Criminals Costs			176,936.00
100-150-42130	Extradition			177.00
100-200-41010	Fees			16,690.00
100-200-41120	Domestic Violence			380.00
100-300-41010	Fees			2,141.00
110-024-42360	Miscellaneous			7,040.00
110-024-42420	Interest			1,495.00
110-024-42450	OFF Systems Bridge Program			5,260.00
115-020-42135	Overtime Reimb			4,074.00
115-020-42360	Miscellaneous			32,340.00
115-020-42420	Interest			1,606.00
115-150-42115	Dept of Public Safety			70,002.00
120-020-41010	Fees			71,497.00
120-020-42420	Interest			259.00
130-281-41130	Tower Lease			1,340.00
130-281-41140	Inmate Telephone Fees			25,289.00
130-281-42360	Miscellaneous			120.00
130-281-42420	Interest			223.00
170-020-42360	Miscellaneous			24,666.00
170-020-42420	Interest			113.00
200-060-41030	1/2% Commission-Reassessment			442,218.00
200-060-41040	1/8% Commission-Reassessment			105,438.00
200-060-41045	1/10% Occupancy Fee			91,826.00
200-060-42420	Interest			529.00
250-070-41010	Fees			128,103.00
250-200-41010	Fees			5,595.00
250-310-41010	Fees			14,467.00
260-040-41270	School Fund Fines			9,388.00
260-040-42420	Interest			202.00
350-090-41010	Fees			3,220.00
350-090-42420	Interest			44.00
430-150-41010	Fees			17,885.00
430-150-42420	Interest			73.00
440-150-41010	Fees			19,503.00
440-150-42420	Interest			131.00
450-150-41010	Fees			2,450.00
450-150-42420	Interest			142.00
480-070-41060	Tax Maintenance Fee			6,269.00
480-070-42420	Interest			209.00
583-000-101xx	Cash Reclassification account			25,368.00
Total			2,660,886.00	2,660,886.00
Adjusting Journal Entries JE # 19		1310.05		
To adjust revenues/AR to actual				
100-200-41010	Fees		589.00	
250-310-41010	Fees		146.00	
340-200-51000	General Expenses		53.00	
342-200-41010	Fees		19.00	
100-000-13343	Due From Recorder's Operat			589.00
250-000-13343	Due From Recorders Operati			146.00
340-000-13343	Due From Recorder's Operating			53.00
342-000-13343	Due From Recorders Operati			19.00
Total			807.00	807.00
Adjusting Journal Entries JE # 20		1310.05		
To Adjust recorders fees to accurately describe agency fund transactions				
343-200-41010	Fees		339,263.00	
343-200-65000	Transfer to Other Funds		90,971.00	
343-200-51010	Supplies			430,234.00
Total			430,234.00	430,234.00
Adjusting Journal Entries JE # 21		1330.61		
To reverse PY receivables and accrue CY				
105-000-1XXX3	Due From other Governments		67,251.00	
105-022-40050	Motor Vehicle Sales Tax		17,813.00	

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2023 - Buchanan County, Missouri**
Period Ending: **12/31/2023**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
105-022-40060	CART Fund		47,835.00	
106-000-1XXX3	Due From other Governments		74,330.00	
106-023-40050	Motor Vehicle Sales Tax		19,688.00	
106-023-40060	CART Fund		52,871.00	
105-000-1XXX3	Due From other Governments			65,649.00
105-022-40050	Motor Vehicle Sales Tax			16,150.00
105-022-40060	CART Fund			51,100.00
106-000-1XXX3	Due From other Governments			72,560.00
106-023-40050	Motor Vehicle Sales Tax			17,850.00
106-023-40060	CART Fund			56,479.00
Total			279,788.00	279,788.00
Adjusting Journal Entries JE # 22		1100.01		
To correct Maxwell Cemetery Asset balances				
231-030-41010	Fees		10,772.00	
232-000-11540	Nodaway Valley-CoClrk-CD		10,992.00	
231-000-10231	Maxwell Cemetery CD			10,772.00
232-000-11510	Nod Val-CoClrk-CD			9,565.00
232-030-42420	Interest income			1,427.00
Total			21,764.00	21,764.00
Adjusting Journal Entries JE # 23		1320.00		
To adjust the Economic Development Loan Receivable to proper balance at 12/31/2023				
110-024-53040	Economic Development		128,000.00	
110-000-1XXX4	Notes Receivables			128,000.00
Total			128,000.00	128,000.00
Adjusting Journal Entries JE # 24		1330.40		
to reverse PY property taxes and record CY property taxes				
100-000-101xx	Cash Reclassification - Property taxes		595,512.00	
100-000-1XXX1a	Taxes Receivable - Property		666,694.00	
100-000-22XXX	Unavailable Revenue - Prop		1,063,514.00	
100-070-40010	Current Property Tax		741,198.00	
100-070-40010	Current Property Tax		911,362.00	
105-000-101xx	Cash Reclassification - Property taxes		1,666,304.00	
105-000-1XXX1	Taxes Receivable		1,849,050.00	
105-000-22XXX	Unavailable Revenue - Prop		2,169,861.00	
105-022-40010	Current Property Tax		1,856,454.00	
105-022-40010	Current Property Tax		2,057,259.00	
106-000-101xx	Cash Reclassification - Property taxes		1,841,704.00	
106-000-1XXX1	Taxes Receivable		2,043,687.00	
106-000-22XX1	Unavailable Revenue - Prop		2,398,268.00	
106-023-40010	Current Property Tax		2,051,871.00	
106-023-40010	Current Property Tax		2,273,813.00	
583-000-101xx	Cash Reclassification account		208,170.00	
100-000-101xx	Cash Reclassification - Property taxes			812,641.00
100-000-1XXX1a	Taxes Receivable - Property			98,721.00
100-000-1XXX1a	Taxes Receivable - Property			595,512.00
100-000-22XXX	Unavailable Revenue - Prop			741,198.00
100-070-40010	Current Property Tax			666,694.00
100-070-40010	Current Property Tax			1,063,514.00
105-000-101xx	Cash Reclassification - Property taxes			1,662,048.00
105-000-1XXX1	Taxes Receivable			194,406.00
105-000-1XXX1	Taxes Receivable			1,666,304.00
105-000-22XXX	Unavailable Revenue - Prop			2,057,259.00
105-022-40010	Current Property Tax			1,849,050.00
105-022-40010	Current Property Tax			2,169,861.00
106-000-101xx	Cash Reclassification - Property taxes			1,837,001.00
106-000-1XXX1	Taxes Receivable			214,870.00
106-000-1XXX1	Taxes Receivable			1,841,704.00
106-000-22XX1	Unavailable Revenue - Prop			2,273,813.00
106-023-40010	Current Property Tax			2,043,687.00
106-023-40010	Current Property Tax			2,398,268.00
583-000-21750	Due to Others			208,170.00
Total			24,394,721.00	24,394,721.00

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2023 - Buchanan County, Missouri**
Period Ending: **12/31/2023**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 25		2306.99		
To adjust Fund 250 to actual based on PY and CY activity and TB				
250-000-13021	Due from other funds		27,701.00	
250-000-1XXX2	Misc Receivable		8,400.00	
250-310-41010	Fees		362,135.00	
250-310-51000	General Expenses		2.00	
250-000-20000	Accounts Payable			57,019.00
250-310-51010	Supplies			341,219.00
Total			398,238.00	398,238.00
Adjusting Journal Entries JE # 26		3001.00		
Adjustments to make Net Position Zero in CY				
240-070-42420	Interest		7,666.00	
360-100-41010	Fees		445.00	
360-100-42420	Interest		20.00	
401-120-51010	Supplies		3,239.00	
460-150-51010	Supplies		27,229.00	
464-150-51010	Supplies		1,472.00	
581-000-21750	Due to Others		260,414.00	
582-070-51010	Supplies		6,487.00	
583-070-41010	Fees		709,672.00	
583-070-51010	Supplies		9,361,093.00	
584-070-51010	Supplies		793,781.00	
585-070-51010	Supplies		1,735.00	
586-000-21750	Due to Others		10,566.00	
587-000-21750	Due to Others		9.00	
588-000-21750	Due to Others		3,103.00	
240-000-21750	Due to Others			7,666.00
360-000-21750	Due to Others			465.00
401-000-21750	Due to Others			3,239.00
460-150-21750	Due to Others			27,229.00
464-000-21750	Due to Others			1,472.00
464-000-30464	Corrections Fund Balance			
581-070-51010	Supplies			260,414.00
582-000-21750	Due to Others			6,487.00
583-000-1xxx1	Taxes Receivable			709,672.00
583-000-21750	Due to Others			9,361,093.00
584-000-21750	Due to Others			18,695.00
584-000-21750	Due to Others			775,086.00
585-000-21750	Due to Others			1,735.00
586-000-51010	Supplies			10,566.00
587-000-51010	Supplies			9.00
588-070-51010	Supplies			3,103.00
Total			11,186,931.00	11,186,931.00
Adjusting Journal Entries JE # 27		1330.70		
To adjust Surtax				
100-000-101xx	Cash Reclassification - Property taxes		26,348.00	
100-000-1XXX4	Surtax AR		6,850.00	
100-070-40030	Surtax		6,911.00	
105-000-101xx	Cash Reclassification - Property taxes		108,823.00	
105-000-1XXX4	Surtax Receivable		28,290.00	
105-022-40030	Surtax		28,542.00	
106-000-101xx	Cash Reclassification - Property taxes		120,277.00	
106-000-1XXX4	Surtax Receivable		31,268.00	
106-023-40030	Surtax		31,547.00	
583-000-21750	Due to Others		255,449.00	
100-000-101x	Surtax Receivable			
100-000-1XXX4	Surtax AR			6,911.00
100-000-22XXX	Unavailable Revenue - Prop			32,170.00
100-070-40030	Surtax			1,028.00
105-000-1XXX4	Surtax Receivable			28,542.00
105-000-22XXX	Unavailable Revenue - Prop			132,867.00
105-022-40030	Surtax			4,246.00

Client: **A509649 - Buchanan County**
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 Period Ending: **12/31/2023**
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 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
106-000-1XXX4	Surtax Receivable			31,547.00
106-000-22XX1	Unavailable Revenue - Prop			146,853.00
106-023-40030	Surtax			4,692.00
583-000-101xx	Cash Reclassification account			255,449.00
Total			644,305.00	644,305.00

Adjusting Journal Entries JE # 28 **2301.01**
 To reverse PY AJE #17 payroll accruals

100-000-222XX	Payroll Accrual		115,780.00	
105-000-222XX	Payroll Accrual		15,374.00	
106-000-222XX	Payroll Accrual		14,201.00	
115-000-222XX	Payroll Accrual		152,571.00	
200-000-222XX	Payroll Accrual		13,311.00	
100-010-50000	Salaries			4,087.00
100-020-50000	Salaries			8,903.00
100-021-50000	Salaries			1,196.00
100-026-50000	Salaries			1,527.00
100-030-50000	Salaries			5,350.00
100-040-50000	Salaries			4,227.00
100-050-50000	Salaries			4,870.00
100-070-50000	Salaries			7,077.00
100-090-50000	Salaries			1,360.00
100-100-50000	Salaries			353.00
100-120-50000	Salaries			18,573.00
100-122-50000	Salaries			15,034.00
100-130-50000	Salaries			8,866.00
100-140-50000	Salaries			2,443.00
100-160-50000	Salaries			2,687.00
100-200-50000	Salaries			5,760.00
100-230-50000	Salaries			2,690.00
100-250-50000	Salaries			67.00
100-280-50000	Salaries			7,247.00
100-281-50000	Salaries			9,030.00
100-300-50000	Salaries			4,433.00
105-022-50000	Salaries			15,374.00
106-023-50000	Salaries			14,201.00
115-150-50000	Salaries			136,789.00
115-154-50000	Salaries			15,782.00
200-060-50000	Salaries			13,311.00
Total			311,237.00	311,237.00

Adjusting Journal Entries JE # 29 **2301.01**
 To record CY payroll accruals

100-010-50000	Salaries		4,215.00	
100-020-50000	Salaries		9,329.00	
100-021-50000	Salaries		1,476.00	
100-026-50000	Salaries		1,538.00	
100-030-50000	Salaries		5,457.00	
100-040-50000	Salaries		4,024.00	
100-050-50000	Salaries		4,721.00	
100-070-50000	Salaries		8,404.00	
100-090-50000	Salaries		1,317.00	
100-100-50000	Salaries		235.00	
100-120-50000	Salaries		27,370.00	
100-122-50000	Salaries		16,996.00	
100-130-50000	Salaries		10,339.00	
100-140-50000	Salaries		3,408.00	
100-160-50000	Salaries		3,267.00	
100-200-50000	Salaries		4,607.00	
100-230-50000	Salaries		2,868.00	
100-250-50000	Salaries		75.00	
100-280-50000	Salaries		7,737.00	
100-281-50000	Salaries		9,646.00	
100-300-50000	Salaries		6,146.00	
105-022-50000	Salaries		15,693.00	
106-023-50000	Salaries		15,908.00	

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2023 - Buchanan County, Missouri**
Period Ending: **12/31/2023**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
115-150-50000	Salaries		142,143.00	
115-154-50000	Salaries		21,350.00	
200-060-50000	Salaries		13,301.00	
100-000-222XX	Payroll Accrual			133,175.00
105-000-222XX	Payroll Accrual			15,693.00
106-000-222XX	Payroll Accrual			15,908.00
115-000-222XX	Payroll Accrual			163,493.00
200-000-222XX	Payroll Accrual			13,301.00
Total			341,570.00	341,570.00

Adjusting Journal Entries JE # 31

1330.51

To accrue sales/use tax receipts received subsequent to year end for November/December 2023

100-000-1XXX1	Taxes Receivable		458,451.00	
110-000-1XXX1	Taxes Receivable		229,225.00	
115-000-1XXX1	Taxes Receivable		416,539.00	
155-000-1XXX1	Taxes Receivable		91,792.00	
165-020-40000	Sales Tax		45.00	
168-020-40000	Sales Tax		595.00	
170-000-1XXX1	Taxes Receivable		229,744.00	
270-020-40000	Sales Tax		250,446.00	
100-020-40000	Sales Tax			458,451.00
110-024-40000	Sales Tax			229,225.00
115-020-40000	Sales Tax			416,539.00
155-020-40000	Sales Tax			91,792.00
165-000-10165	US Bank-Local Use			45.00
168-000-1xxx1	Taxes Receivable			595.00
170-020-40000	Sales Tax			229,744.00
270-000-1XXX1	Taxes Receivable			250,446.00
Total			1,676,837.00	1,676,837.00

Adjusting Journal Entries JE # 32

PY 2200.10

To remove PY unavailble revenue

100-000-2XXX1	Unavailable Revenue-Other		4,008.00	
110-000-22xxx	Unavailable Revenue - Other		8,423.00	
100-040-42360	Miscellaneous			742.00
100-132-42160	CASA			141.00
100-132-42160	CASA			3,125.00
110-024-42360	Miscellaneous			8,423.00
Total			12,431.00	12,431.00

Adjusting Journal Entries JE # 33

2200.10

To adjust unearned grant liability for ARPA fund

180-000-24000	Unearned Grant Liability		4,266,263.00	
180-020-42210	American Rescue Plan Act			4,266,263.00
Total			4,266,263.00	4,266,263.00

Adjusting Journal Entries JE # 34

2200.10

To record unavailable revenues

100-040-42360	Miscellaneous		5,415.00	
100-150-41010	Fees		2,542.00	
100-150-41300	MOSMART Fees		1,410.00	
100-150-42110	Jail Board/Criminals Costs		70,150.00	
100-150-42130	Extradition		177.00	
115-020-42135	Overtime Reimb		2,847.00	
100-000-2XXX1	Unavailable Revenue-Other			79,694.00
CLA30	Unavailable Revenue - Other - Law Enforcement Tax Fund			2,847.00
Total			82,541.00	82,541.00

Adjusting Journal Entries JE # 37

2515.08a

To record CY Lessor Entries

100-000-89000	Long-Term Lease Receivable		6,223.00	
100-000-89001	Short-Term Lease Receivable		6,818.00	
100-000-89005	Lease Receipts		22,671.00	

Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2023 - Buchanan County, Missouri**
 Period Ending: **12/31/2023**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-000-89006	Accrued Interest Receivable		6,461.00	
130-000-89000	Short-Term Lease Receivable		497.00	
130-000-89002	Deferred Inflow of Resources		12,626.00	
130-000-89005	Lease Receipts		15,913.00	
100-000-89002	Deferred Inflow of Resources			6,890.00
100-000-89003	Interest Revenue			20,663.00
100-000-89004	Lease Revenue			14,620.00
130-000-89001	Long-Term Lease Receivable			5,102.00
130-000-89003	Interest Revenue			11,307.00
130-000-89004	Lease Revenue			12,627.00
Total			<u>71,209.00</u>	<u>71,209.00</u>
Adjusting Journal Entries JE # 39		2104.00		
To adjust retainage payable at year end.				
110-280-51020	Service/Repair		117,680.00	
110-000-20000	Accounts Payable			117,680.00
Total			<u>117,680.00</u>	<u>117,680.00</u>
Adjusting Journal Entries JE # 40		2525.15a		
To move expenses paid for future years to prepaids.				
CLA40	Prepaid Software		18,199.00	
110-050-52110	Equipment			18,199.00
Total			<u>18,199.00</u>	<u>18,199.00</u>
Adjusting Journal Entries JE # 41		2501.01		
To allocate principal and interest from equipment expense.				
110-000-55555	Debt Service		82,878.00	
110-000-55556	Debt Service Interest		9,812.00	
110-022-52110	Equipment			92,690.00
Total			<u>92,690.00</u>	<u>92,690.00</u>



Tara Horn, Buchanan County Auditor
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September 5, 2024

CliftonLarsonAllen LLP
1100 Walnut, Suite 3400
Kansas City, MO 64106

This representation letter is provided in connection with your audit of the financial statements of Buchanan County, Missouri, which comprise the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, 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.

We confirm, to the best of our knowledge and belief, as of September 5, 2024, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2023.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated November 26, 2023, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
5. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions used in making those estimates, and we believe the estimates (including those measured at fair value) and the significant assumptions used in making those accounting estimates are reasonable.
6. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
7. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements or in the schedule of findings and questioned costs.
9. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts, including adjusting journal entries to convert our cash basis records to the accrual basis. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP, if any.
11. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
12. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP. if any.
13. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and

line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.

14. The fact that the amount of “uncollateralized” deposits or “uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity’s name” during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements, as applicable.
15. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
16. The methods and significant assumptions used to determine fair values of financial instruments are as follows: financial instruments are adjusted to the current fair market value of the instruments at December 31, 2022. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
17. Agreements to repurchase assets previously sold have been properly disclosed, if any.
18. We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with U.S. GAAP.
19. We have implemented GASB Statement No. 96, *SBITAs*, during the audit period. We have implemented the new accounting standard in accordance with the transition guidance prescribed in the standard. We have sufficient and appropriate documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements.
20. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
21. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
22. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.

- c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.
 - f. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.
 - g. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.

10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We have taken timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse that you have reported to us.
12. We have a process to track the status of audit findings and recommendations.
13. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
14. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
15. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Buchanan County, Missouri, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
16. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
17. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
18. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
19. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
20. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
21. The financial statements properly classify all funds and activities.

22. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
23. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
24. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
25. Provisions for uncollectible receivables have been properly identified and recorded.
26. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
27. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
28. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
29. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed, as applicable.
30. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
31. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
32. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
33. We acknowledge our responsibility for presenting the combining statements (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements

readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

34. We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting information into a working trial balance based on management's chart of accounts.
35. As part of your audit, you prepared the draft financial statements, related notes, supplementary information, and schedule of expenditures of federal awards. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, supplementary information, and schedule of expenditures of federal awards. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
36. We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
37. We have evaluated the adequacy and results of the depreciation services performed and accept responsibility for the results. We acknowledge our responsibility for our depreciation schedules and have determined the methods and rates of depreciation and the salvage values used in the calculations. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your depreciation services; have made all significant management judgments and decisions; and have assumed all management responsibilities. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
38. With respect to federal award programs:
 - a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.

- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.

We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.

- j. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles State, Local, and Tribal Governments*.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- s. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.

- v. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature:  Title: 

Signature:  Title: 