



County Board of Commissioners
Buchanan County, Missouri

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Buchanan County, Missouri as of and for the year ended December 31, 2022, and have issued our report thereon dated September 27, 2023. 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 November 1, 2022. 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. 87, *Leases* effective January 1, 2022. 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. The most sensitive estimates affecting the financial statements were:

- Management's estimate of depreciation is based on the estimated useful lives of capital assets and historical practice. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the factors used to determine the liability for other postemployment benefits resulting from GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension*, is based upon an actuarial calculation. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements.

- Management's estimate of the pension liability (asset) is based on estimates prepared by a third party actuary, including expected salary increases, inflation, estimated life expectancy and actual required contributions upon meeting the eligibility requirements. We reviewed the key assumptions used to estimate the liability in determining that they are reasonable in relation to the financial statements taken as a whole.

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 2022 the County adopted new accounting guidance for leases, The guidance requires lessees to recognize a right-to-use asset and corresponding lease liability and lessor to recognize a lease receivable and corresponding deferred inflows of resources for all leases with lease terms greater than twelve months. Our opinion is not modified with respect to this matter.

In addition, a qualified opinion was expressed 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.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated September 27,2023.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the 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 27,2023, 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 27,2023.

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 27,2023.

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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 27,2023

Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2022 - Buchanan County, Missouri**
 Period Ending: **12/31/2022**
 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 # 3		0420.00		
To roll forward fund balances				
100-000-101x	Surtax Receivable		6,310.00	
100-000-101xx	Cash Reclassification - Property taxes		769,230.00	
100-000-13168	Due from Levee Repair Sales Tax Fund		55,655.00	
100-000-13343	Due From Recorder's Operat		25,690.00	
100-000-1XXX1	Taxes Receivable		1,358,379.00	
100-000-1XXX1a	Taxes Receivable - Property		94,905.00	
100-000-1XXX2	Misc Receivable		470,163.00	
100-000-1XXX3	Due from other governments		1,017,288.00	
100-000-1XXX4	Surtax AR		6,499.00	
100-000-21120	Due To Operations Fund		10,213.00	
105-000-101xx	Cash Reclassification - Property taxes		1,572,620.00	
105-000-1XXX1	Taxes Receivable		185,114.00	
105-000-1XXX3	Due From other Governments		48,940.00	
105-000-1XXX4	Surtax Receivable		52,905.00	
105-000-30105	Road And Bridge East Fd Balance		1.00	
105-000-30105	Road And Bridge East Fd Balance		233,733.00	
106-000-101xx	Cash Reclassification - Property taxes		1,738,159.00	
106-000-1XXX1	Taxes Receivable		204,599.00	
106-000-1XXX3	Due From other Governments		54,148.00	
106-000-1XXX4	Surtax Receivable		58,474.00	
106-000-30106	Road and Bridge-West Fund Balance		308,636.00	
110-000-13168	Due from Levee Repair Sales Tax Fund		27,827.00	
110-000-14100	Accumulated Depreciation		1,122.00	
110-000-1XXX1	Taxes Receivable		679,189.00	
110-000-1xxx2	Misc Receivable		33,317.00	
110-000-1XXX4	Notes Receivables		335,001.00	
115-000-13168	Due from Levee Repair Sales Tax Fund		27,644.00	
115-000-1XXX1	Taxes Receivable		703,997.00	
115-000-1xxx2	Misc Receivable		65,701.00	
115-000-21301	DUE TO PAYROLL		5,084.00	
115-000-30115	Law Enf Fund Balance		11.00	
120-000-1XXX2	Accounts Receivable		71,957.00	
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		157,911.00	
125-310-21750	Due to Others		5,339.00	
125-310-51000	General Expenses		3.00	
130-000-1XXX2	Misc Receivable		7,181.00	
130-000-30130	Law Center Reserve Fund Balance		72.00	
145-000-1xxx2	Misc Receivable		18,157.00	
145-000-21750	Due to Others		1.00	
145-262-51000	General Expenses		1.00	
150-000-30150	Shoppes Fund Balance		249,250.00	
155-000-13168	Due from Levee Repair Sales Tax Fund		11,057.00	
155-000-1XXX1	Taxes Receivable		271,533.00	
168-000-1xxx1	Taxes Receivable		3,303.00	
168-000-30168	Levee Sales Tax Fund Balance		147,033.00	
170-000-13168	Due from Levee Repair Sales Tax Fund		28,153.00	
170-000-1XXX1	Taxes Receivable		678,792.00	
170-000-1xxx2	Misc Receivable		7,971.00	
180-000-30180	IDA Fund Balance		7,842,945.00	
200-000-101xx	Cash Reclassification account		393,710.00	
200-000-11558	Assessment Fund Certificate		200,000.00	
210-000-21113	Due To Election Authority Fund		2.00	
210-000-21301	DUE TO PAYROLL		19.00	
210-000-30210	Election Auth. Fund Balance		12,619.00	
210-030-42352	Election Assessments		1.00	
220-000-30220	Election Services Fund Balance		47.00	
230-000-30230	Antioch Cemetery Fund Balance		38.00	
231-000-30231	Maxwell Cemetery Fund Balance		40,220.00	
232-000-21750	Due to Others		58,973.00	
232-000-30232	Maxwell (Nod) FB		1.00	
250-000-13021	Due from other funds		13,505.00	
250-000-13343	Due From Recorders Operati		8,254.00	

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2022 - Buchanan County, Missouri**
Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
250-000-1XXX2	Misc Receivable		93,796.00	
250-000-30250	County Emp. Ret. Fund Balance		139.00	
250-000-30250	County Emp. Ret. Fund Balance		60,921.00	
260-000-1XXX2	Misc Receivable		7,518.00	
260-000-21750	Due to Others		24,666.00	
260-000-30260	School Fund Balance		11,927.00	
270-000-1XXX1	Taxes Receivable		234,463.00	
290-000-13013	Due From Election Authority Fund		10,000.00	
290-000-13028	Due From Del Tax Coll Fee Fund		93.00	
291-000-13000	Due From General Fund		62.00	
291-000-13009	Due From Northern LEPC Grant		317.00	
291-000-30291	US BANK-OPERATIONS FUND		4,669.00	
301-000-22211	Dental Insurance Withholding		8,748.00	
318-000-30318	Blue Cross Fund Balance		233,297.00	
319-000-23000	Insurance Claims Payable		96,868.00	
340-000-13343	Due From Recorder's Operating		2,848.00	
342-000-13343	Due From Recorders Operati		1,429.00	
343-000-30343	Recorder's Operating Fund		49,662.00	
350-000-1XXX2	Misc Receivable		2,969.00	
360-000-30360	Juv Restitution Work Fund		5,327.00	
380-000-30380	Bad Check Fee Fund Balance		209.00	
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		930,090.00	
401-120-51000	General Expenses		2,862.00	
420-000-30420	DSF Fed Eq Fund Balance		1.00	
425-000-30425	Career Criminal Fund Balance		2,584.00	
425-150-51000	General Expenses		1.00	
430-000-1XXX2	Accounts Receivable		3,609.00	
430-000-21121	Due To Payroll Fund		35.00	
430-000-30430	Sheriff's Fee Fund Balance		1.00	
440-000-1XXX2	Misc Receivable		11,034.00	
450-000-1XXX2	Accounts Receivable		1,614.00	
460-000-30460	Sheriff Trust Fund Balance		1,426,525.00	
460-150-30460	Sheriff Trust Fund Balance		33,143.00	
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		2,720,219.00	
465-000-30460	Sheriff Trust Fund Balance		24,671.00	
480-000-11561	Tax Maintenance Certificate		250,000.00	
480-000-1XXX2	Misc Receivable		5,129.00	
480-000-30480	Tax Maintenance Fund Balance		628.00	
581-000-30581	Surtax Fund Balance		12,976,351.00	
582-000-30582	Bankruptcy Fund Balance		60,175.00	
583-000-1xxx1	Taxes Receivable		10,076,581.00	
583-000-30583	Collections Disbursement Account Fb		264,658,428.00	
583-070-51000	General Expenses		267.00	
584-000-30584	Online Account Fund Balance		37,772,543.00	
585-000-30585	Tax Sale Account Fund Balance		558,002.00	
585-070-40010	Current Property Tax		2.00	
586-000-30586	Overpayment Account Fund Balance		4,320,473.00	
587-000-30587	Special Disbursement Protested Account Fund Balance		1,294,002.00	
588-000-30588	Special Refund Fund Balance		23,998.00	
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	
100-000-10102	Treasurer's Drawer Cash			
100-000-10300	UMB-Payroll			
100-000-13005	Due From Insurance Refund Fund			83.00

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Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-000-13021	Due From Payroll Fund			220.00
100-000-20000	Accounts Payable			453,560.00
100-000-21105	Due To Insurance Refund Fund			
100-000-21116	Due To CERF			
100-000-21121	Due To Payroll Fund			4,113.00
100-000-21291	DUE TO OPERATIONS			60.00
100-000-21301	DUE TO PAYROLL			
100-000-22201	Fica Taxes Payable			12,223.00
100-000-22202	Federal Withholding Payable			28.00
100-000-222XX	Payroll Accrual			123,052.00
100-000-22XXX	Unavailable Revenue - Prop			1,002,590.00
100-000-30100	General Fund Balance			2,218,404.00
105-000-20000	Accounts Payable			24,585.00
105-000-21291	DUE TO OPERATIONS			
105-000-22201	Fica Taxes Payable			1,540.00
105-000-222XX	Payroll Accrual			15,405.00
105-000-22XXX	Unavailable Revenue - Prop			2,051,839.00
105-022-54010	R&B Supplies			1.00
106-000-20000	Accounts Payable			79,437.00
106-000-21291	DUE TO OPERATIONS			
106-000-222XX	Payroll Accrual			16,701.00
106-000-22XX1	Unavailable Revenue - Prop			2,267,822.00
110-000-13003	Due From LE Sales Tax Fund			5,000.00
110-000-20000	Accounts Payable			169,000.00
110-000-22xxx	Unavailable Revenue - Other			27,083.00
110-000-30110	Capital Imp. Fund Balance			875,373.00
115-000-20000	Accounts Payable			74.00
115-000-21102	Due To Capital Improvement Fund			
115-000-21120	Due To Operations Fund			120.00
115-000-22201	Fica Taxes Payable			1,036.00
115-000-222XX	Payroll Accrual			140,398.00
115-000-30115	Law Enf Fund Balance			660,798.00
115-154-50000	Salaries			11.00
120-000-20000	Accounts Payable			10,855.00
120-000-30120	Gaming Fund Balance			61,102.00
125-000-13000	Due From General Fund			
125-000-21291	DUE TO OPERATIONS			
125-000-21750	Due to Others			178,933.00
125-000-30125	Insurance Refund Fund Balance			3.00
130-000-20000	Accounts Payable			19.00
130-000-30130	Law Center Reserve Fund Balance			71.00
130-000-30130	Law Center Reserve Fund Balance			7,163.00
145-000-20000	Accounts Payable			12,970.00
145-000-21291	DUE TO OPERATIONS			317.00
145-000-30145	Northern LEPC Grant Fund Balance			1.00
145-000-30145	Northern LEPC Grant Fund Balance			4,870.00
150-000-20000	Accounts Payable			129,538.00
155-000-20000	Accounts Payable			282,590.00
168-000-10169	Levee Sweep Acct			
168-000-11563	Levee Certificate			
168-000-21xxx	Due to Other Funds			150,336.00
170-000-20000	Accounts Payable			706,945.00
170-000-30170	Ambulance Fund Balance			7,972.00
180-000-24000	Unearned Grant Liability			7,842,945.00
200-000-20000	Accounts Payable			668.00
200-000-22201	Fica Taxes Payable			628.00
200-000-222XX	Payroll Accrual			12,180.00
200-000-30200	Assessment Fund Balance			380,233.00
200-060-10200	US Bank-Assessment			
200-060-11558	Assessment Fund Certificate			200,000.00
210-000-20000	Accounts Payable			2,582.00
210-000-21120	Due To Operations Fund			10,000.00
210-000-21121	Due To Payroll Fund			55.00
210-000-30210	Election Auth. Fund Balance			1.00
220-000-20000	Accounts Payable			47.00
230-000-10230	Maxwell CD 41015803			38.00
231-000-10231	US Bank-Maxwell			40,220.00
232-000-10232	Nodayway-Maxwell			

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

Account	Description	W/P Ref	Debit	Credit
232-000-11510	Nod Val-CoClrk-CD			
232-000-11540	Nodaway Valley-CoClrk-CD			
232-000-30232	Maxwell (Nod) FB			58,973.00
232-030-42420	Interest income			1.00
240-000-10240	US Bank-Coll Int			
250-000-13000	Due From General Fund			
250-000-13301	DUE FROM PAYROLL			
250-000-20000	Accounts Payable			176,477.00
250-310-51000	General Expenses			139.00
260-010-10260	US Bank-School			
260-040-21750	Due to Others			44,111.00
270-000-20000	Accounts Payable			131,616.00
270-000-30270	TIF Reimbursement Fund Balance			102,847.00
290-000-13000	Due From General Fund			10,093.00
291-000-13001	Due From Road & Bridge-East			
291-000-13002	Due From Capital Improvement Fund			
291-000-13005	Due From Insurance Refund Fund			
291-000-13013	Due From Election Authority Fund			
291-000-13027	Due From Bad Check Fee Fund			
291-000-13035	Due From Employees Health			
291-000-13106	Due From R&B-West			
291-000-13301	DUE FROM PAYROLL			
291-000-13318	Due From Employee Health			
291-000-20000	Accounts Payable			5,045.00
291-000-30291	US BANK-OPERATIONS FUND			1.00
301-000-10301	US BANK-PAYROLL			
301-000-13999	Due From Other Funds Payroll			
301-000-21116	Due To CERF			
301-000-21291	DUE TO OPERATIONS			
301-000-21XXX	Due to Other Funds			
301-000-22200	Salary And Wages Payable			
301-000-22201	Fica Taxes Payable			
301-000-22202	Federal Withholding Payable			
301-000-22203	State Withholding Payable			
301-000-22204	SUI Withholding Payable			
301-000-22205	Lagers Withholding Payable			
301-000-22206	CERF Employer Wh Payable			
301-000-22207	CERF Employee Wh Payable			
301-000-22208	Cerf 2% Employer Wh Payable			
301-000-22209	Cerf 2% Employee Wh Payable			
301-000-22210	Health Insurance Withholding			
301-000-22212	Life Insurance Withholding			
301-000-22213	Supplemental Insurance Withholding			
301-000-22214	Vision Insurance Withholding			
301-000-22215	Cerf 457 Withholding			
301-000-22217	United Way Withholding			
301-000-22218	Child Support Withholding			
301-000-22220	Garnishment Withholding			
301-000-22222	CERF 6 Employee w/h			
301-000-22223	Short Term Disability			
301-000-22224	KC Earnings Tax			
301-000-22225	ID THEFT PROTECTION			
301-000-22227	PACARS			
301-000-22228	Flex Employer			
301-000-22229	HSA Employee WH			
301-000-22230	HSA Employer			
301-000-22231	FOP Legal Withholding			
301-000-2XXX2	CERF Liability Reclass			
301-000-30301	US Bank-Payroll Fund Balance			2.00
301-000-30301	US Bank-Payroll Fund Balance			8,746.00
318-000-20000	Accounts Payable			233,297.00
319-000-30319	UMB-Aetna Fund Balance			96,868.00
320-000-23000	Insurance Claims Payable			
320-310-23000	Insurance Claims Payable			
340-000-10340	US Bank-Rec Preservation			
340-000-30340	Preservation Fund Balance			2,848.00
341-000-10341	US Bank-Online			
341-000-30341	Online Fund Balance			

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Account	Description	W/P Ref	Debit	Credit
342-000-30342	Technology Fund Balance			1,429.00
343-000-21750	Due to Others			49,662.00
350-000-20000	Accounts Payable			1,659.00
350-000-30350	Drug Court Fund Balance			1,310.00
360-000-21750	Due to Others			5,327.00
371-000-21750	Due to Others			
371-000-30371	BCA Fund Balance			
380-000-20000	Accounts Payable			209.00
380-000-21291	DUE TO OPERATIONS			
390-000-21120	Due To Operations Fund			93.00
400-000-10400	First Bank-Office Check Fee			
401-000-10401	First Bank-Victim Witness Rest			
401-000-21750	Due to Others			919,319.00
401-120-21750	Due to Others			43,939.00
402-000-10402	US Bank-MO V/W			
402-000-30402	MO V/W Fund Bal			
420-154-42360	Miscellaneous			1.00
425-000-20000	Accounts Payable			2,584.00
425-000-30425	Career Criminal Fund Balance			1.00
430-000-20000	Accounts Payable			2,348.00
430-000-30430	Sheriff's Fee Fund Balance			1,297.00
430-150-51000	General Expenses			1.00
440-000-20000	Accounts Payable			2,368.00
440-000-30440	Inmate Pris Det Sec Fund Balance			8,666.00
450-000-20000	Accounts Payable			365.00
450-000-30450	Revolving Fund Balance			1,249.00
460-000-10460	UMB-Sher Trust			
460-000-21750	Due to Others			1,424,691.00
460-150-21750	Due to Others			34,979.00
461-000-30461	Jr Deputy Fund Balance			4,793.00
463-000-30463	DSF Golf Fund Balance			1,235.00
464-000-10464	Corrections			
464-000-21750	Due to Others			2,632,448.00
464-150-21750	Due to Others			114,048.00
465-000-10465	BC Criminal Justice Foundation			
465-000-21750	Due to Others			24,228.00
465-150-21750	Due to Others			443.00
480-000-20000	Accounts Payable			628.00
480-000-30480	Tax Maintenance Fund Balance			5,129.00
480-070-11561	Tax Maintenance Certificate			250,000.00
480-070-41060	Tax Maintenance Fee			
581-000-21750	Due to Others			12,976,351.00
582-000-21750	Due to Others			59,187.00
582-070-21750	Due to Others			988.00
583-000-101xx	Cash Reclassification account			4,473,719.00
583-000-10583	UMB-Coll Disbursement			
583-000-21750	Due to Others			257,472,000.00
583-000-21751	Due to Schools			9,745,473.00
583-000-21752	Due to Cities			3,043,817.00
583-000-30583	Collections Disbursement Account Fb			267.00
584-000-10584	UMB-Coll Online Fund			
584-000-21750	Due to Others			37,772,543.00
585-000-10585	UMB-Tax Sale Account			
585-000-21750	Due to Others			558,001.00
585-000-30585	Tax Sale Account Fund Balance			2.00
586-000-10586	UMB-Overpayment Account			
586-000-21750	Due to Others			4,320,473.00
587-000-21750	Due to Others			1,294,000.00
587-070-51010	Supplies			2.00
588-000-10588	UMB-Special Refund			
588-000-21750	Due to Others			23,998.00
699-000-30699	Capital Assets Fund Balance			1.00
699-000-30699	Capital Assets Fund Balance			23,505,497.00
999-000-90061	OPEB Liability - ST			56,446.00
CLA18	Contracts Payable			119,712.00
Total			382,021,828.00	382,021,828.00

Adjusting Journal Entries JE # 4

3001.00

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2022 - Buchanan County, Missouri**
Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To adjust custodial funds net position to zero in CY				
240-070-42420	Interest		1.00	
240-070-58003	Transfer to Other Entities		37.00	
360-100-41010	Fees		330.00	
401-120-21750	Due to Others		5,267.00	
460-150-21750	Due to Others		1,836.00	
464-000-21750	Due to Others		21,395.00	
581-070-51010	Supplies		52,695.00	
582-000-21750	Due to Others		1,069.00	
583-000-21750	Due to Others		13,650,205.00	
583-070-41010	Fees		333,883.00	
584-000-21750	Due to Others		18,695.00	
584-000-21750	Due to Others		102,560.00	
585-070-51010	Supplies		1,480.00	
586-000-21750	Due to Others		3,312.00	
587-070-41010	Fees		7.00	
588-070-51010	Supplies		3,284.00	
240-000-10240	US Bank-Coll Int			
240-000-21750	Due to Others			37.00
360-000-21750	Due to Others			330.00
401-000-21750	Due to Others			2,338.00
401-120-51000	General Expenses			2,862.00
401-120-51010	Supplies			67.00
460-150-51010	Supplies			1,836.00
464-000-30464	Corrections Fund Balance			2,370.00
464-150-51010	Supplies			19,024.00
581-000-21750	Due to Others			52,696.00
582-070-51010	Supplies			1,070.00
583-000-1xxx1	Taxes Receivable			333,883.00
583-070-51010	Supplies			13,650,205.00
584-000-51010	Supplies			121,256.00
585-000-21750	Due to Others			1,479.00
586-000-51010	Supplies			3,312.00
587-000-21750	Due to Others			4.00
587-000-30587	Special Disbursement Protested Account Fund Balance			3.00
588-000-21750	Due to Others			3,284.00
Total			14,196,056.00	14,196,056.00
Adjusting Journal Entries JE # 6		2501.01		
To properly allocate the principal and interest amounts				
110-000-55555	Debt Service		79,317.00	
110-000-55556	Debt Service Interest		15,233.00	
110-022-52110	Equipment			94,550.00
Total			94,550.00	94,550.00
Adjusting Journal Entries JE # 8		1310.05		
To adjust revenues/AR to actual				
100-200-41010	Fees		8,036.00	
250-310-41010	Fees		2,514.00	
340-200-41010	Fees		1,032.00	
342-200-41010	Fees		465.00	
100-000-13343	Due From Recorder's Operat			8,036.00
250-000-13343	Due From Recorders Operati			2,514.00
340-000-13343	Due From Recorder's Operating			1,032.00
342-000-13343	Due From Recorders Operati			465.00
Total			12,047.00	12,047.00
Adjusting Journal Entries JE # 9		1310.05		
To adjust recorders fees to accurately describe agency fund transactions				
343-000-21750	Due to Others		16,557.00	
343-200-41010	Fees		395,470.00	
343-200-65000	Transfer to Other Funds		104,751.00	
343-200-51010	Supplies			516,778.00
Total			516,778.00	516,778.00

Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2022 - Buchanan County, Missouri**
 Period Ending: **12/31/2022**
 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 # 10		2301.01		
to reverse PY AJE #16 payroll accruals				
100-000-222XX	Payroll Accrual		122,986.00	
105-000-222XX	Payroll Accrual		15,404.00	
106-000-222XX	Payroll Accrual		16,701.00	
115-000-222XX	Payroll Accrual		140,398.00	
200-000-222XX	Payroll Accrual		12,180.00	
100-010-50000	Salaries			4,112.00
100-020-50000	Salaries			7,314.00
100-021-50000	Salaries			1,249.00
100-026-50000	Salaries			1,497.00
100-030-50000	Salaries			5,209.00
100-040-50000	Salaries			5,851.00
100-050-50000	Salaries			4,766.00
100-070-50000	Salaries			8,056.00
100-090-50000	Salaries			1,333.00
100-100-50000	Salaries			133.00
100-120-50000	Salaries			24,035.00
100-122-50000	Salaries			16,035.00
100-130-50000	Salaries			8,030.00
100-140-50000	Salaries			1,891.00
100-160-50000	Salaries			1,587.00
100-200-50000	Salaries			6,125.00
100-230-50000	Salaries			2,315.00
100-250-50000	Salaries			67.00
100-280-50000	Salaries			7,485.00
100-281-50000	Salaries			9,184.00
100-300-50000	Salaries			6,712.00
105-022-50000	Salaries			15,404.00
106-023-50000	Salaries			16,701.00
115-150-50000	Salaries			123,459.00
115-154-50000	Salaries			16,940.00
200-060-50000	Salaries			12,179.00
Total			307,669.00	307,669.00

Adjusting Journal Entries JE # 11		2301.01		
To record CY payroll accruals				
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		2,441.00	
100-160-50000	Salaries		2,687.00	
100-200-50000	Salaries		5,761.00	
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		13,312.00	
100-000-222XX	Payroll Accrual			115,780.00
105-000-222XX	Payroll Accrual			15,374.00

Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2022 - Buchanan County, Missouri**
 Period Ending: **12/31/2022**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
106-000-222XX	Payroll Accrual			14,201.00
115-000-222XX	Payroll Accrual			152,571.00
200-000-222XX	Payroll Accrual			13,311.00
Total			311,237.00	311,237.00

Adjusting Journal Entries JE # 12
 To reverse PY AJE#12 for AP amounts

100-000-20000	Accounts Payable		186,923.00	
100-000-20000	Accounts Payable		266,637.00	
105-000-20000	Accounts Payable		24,585.00	
106-000-20000	Accounts Payable		79,437.00	
110-000-20000	Accounts Payable		169,000.00	
115-000-20000	Accounts Payable		74.00	
120-000-20000	Accounts Payable		10,855.00	
130-000-20000	Accounts Payable		19.00	
145-000-20000	Accounts Payable		12,970.00	
150-000-20000	Accounts Payable		129,538.00	
155-000-20000	Accounts Payable		282,590.00	
170-000-20000	Accounts Payable		706,945.00	
200-000-20000	Accounts Payable		668.00	
210-000-20000	Accounts Payable		2,582.00	
220-000-20000	Accounts Payable		47.00	
250-000-20000	Accounts Payable		161,998.00	
270-000-20000	Accounts Payable		131,616.00	
318-000-20000	Accounts Payable		3,573.00	
350-000-20000	Accounts Payable		1,659.00	
380-000-20000	Accounts Payable		209.00	
425-000-20000	Accounts Payable		2,584.00	
430-000-20000	Accounts Payable		2,348.00	
440-000-20000	Accounts Payable		2,368.00	
450-000-20000	Accounts Payable		365.00	
480-000-20000	Accounts Payable		628.00	
100-020-51010	Supplies			63.00
100-020-51040	Mileage			48.00
100-020-51090	Subscriptions			120.00
100-020-53135	Indigent Services			1,250.00
100-021-51070	Fuel			210.00
100-021-51090	Subscriptions			1.00
100-025-51010	Supplies			139.00
100-025-51020	Service/Repair			95.00
100-025-51030	Utilities			539.00
100-025-51070	Fuel			71.00
100-090-51010	Supplies			307.00
100-090-51030	Utilities			94.00
100-090-52140	Jury Expenses			1,683.00
100-090-53030	Professional Services			5,100.00
100-100-51010	Supplies			139.00
100-100-51020	Service/Repair			3,446.00
100-120-51010	Supplies			76.00
100-120-51060	Training			66.00
100-120-51090	Subscriptions			638.00
100-120-52050	Criminal Pros Expenses			2,260.00
100-122-51020	Service/Repair			556.00
100-122-51070	Fuel			213.00
100-122-51090	Subscriptions			150.00
100-122-53030	Professional Services			25.00
100-130-51010	Supplies			354.00
100-130-51020	Service/Repair			45.00
100-130-51030	Utilities			771.00
100-130-51070	Fuel			113.00
100-130-51090	Subscriptions			22.00
100-130-53030	Professional Services			6,428.00
100-130-53140	Special Programs			592.00
100-132-53145	CASA Expenses			78.00
100-132-53150	CASA Grant			1,446.00
100-140-51010	Supplies			205.00
100-140-51030	Utilities			1,338.00

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 Period Ending: **12/31/2022**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-140-51065	Food			1,954.00
100-140-51070	Fuel			40.00
100-141-51020	Service/Repair			44.00
100-141-51030	Utilities			797.00
100-141-51065	Food			42.00
100-150-51010	Supplies			1,238.00
100-150-51030	Utilities			1,570.00
100-150-51055	Medical			49.00
100-150-51090	Subscriptions			160.00
100-150-52010	Extradition Expenses			9,585.00
100-150-52120	Sheriff Uniforms			3,660.00
100-150-52130	Investigations			225.00
100-150-53170	MO SMART Expenses			3,060.00
100-151-51010	Supplies			2,831.00
100-151-51020	Service/Repair			144.00
100-151-51065	Food			22,896.00
100-151-52100	Detainee Medical Expenses			54,027.00
100-152-51010	Supplies			18.00
100-152-51020	Service/Repair			3,277.00
100-152-51070	Fuel			9,451.00
100-153-51030	Utilities			4,168.00
100-160-51070	Fuel			46.00
100-160-53030	Professional Services			6,075.00
100-195-51075	Court Costs			492.00
100-200-51010	Supplies			2.00
100-230-51070	Fuel			266.00
100-230-51080	Advertising			177.00
100-250-51010	Supplies			197.00
100-250-51030	Utilities			406.00
100-280-51010	Supplies			2,587.00
100-280-51020	Service/Repair			3,447.00
100-280-51030	Utilities			19,896.00
100-280-51070	Fuel			134.00
100-280-51080	Advertising			275.00
100-281-51010	Supplies			2,260.00
100-281-51020	Service/Repair			3,117.00
100-281-51030	Utilities			19,848.00
100-281-51070	Fuel			59.00
100-283-51030	Utilities			83.00
100-285-51030	Utilities			105.00
100-300-51010	Supplies			61.00
100-300-51040	Mileage			24.00
100-300-51060	Training			180.00
100-310-52060	Tower Expenses			22,875.00
100-310-53000	Sheriff Radio Equipment			35,450.00
100-310-53050	Reserve			186,923.00
100-311-52131	Canine Expenses			658.00
105-022-51010	Supplies			142.00
105-022-51030	Utilities			3,390.00
105-022-51040	Mileage			7,694.00
105-022-54010	R&B Supplies			5,322.00
105-022-54020	R&B Service Repair Parts			6,313.00
105-022-54050	Rock			1,724.00
106-023-51010	Supplies			393.00
106-023-51020	Service/Repair			1,260.00
106-023-51030	Utilities			2,157.00
106-023-51080	Advertising			373.00
106-023-54010	R&B Supplies			1,248.00
106-023-54020	R&B Service Repair Parts			40,877.00
106-023-54040	R&B Fuel			5,280.00
106-023-54050	Rock			27,368.00
106-023-54060	R&B Miscellaneous			481.00
110-022-52110	Equipment			5,050.00
110-022-54075	Road Improvements			151,217.00
110-024-54070	OFF Systems Bridge Program Expense			4,816.00
110-040-52110	Equipment			1,107.00
110-050-52110	Equipment			4,259.00
110-154-52110	Equipment			180.00

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Account	Description	W/P Ref	Debit	Credit
110-281-51020	Service/Repair			2,371.00
115-154-51001	Paid to other counties			74.00
120-210-53120	Extension Council			7,600.00
120-310-53050	Reserve			3,255.00
130-281-51020	Service/Repair			19.00
145-262-53030	Professional Services			12,970.00
150-020-51020	Service/Repair			129,538.00
155-020-58003	Transfer to Other Entities			282,590.00
170-020-58003	Transfer to Other Entities			706,945.00
200-060-51010	Supplies			468.00
200-060-51070	Fuel			42.00
200-060-53020	Postage			158.00
210-030-51010	Supplies			192.00
210-030-51080	Advertising			2,390.00
220-030-51010	Supplies			47.00
250-310-51010	Supplies			161,998.00
270-020-58003	Transfer to Other Entities			131,616.00
318-310-51010	Supplies			3,573.00
350-090-51010	Supplies			269.00
350-090-51040	Mileage			270.00
350-090-53030	Professional Services			1,120.00
380-120-51010	Supplies			159.00
380-120-51020	Service/Repair			50.00
425-150-51010	Supplies			2,584.00
430-150-51010	Supplies			2,348.00
440-150-51010	Supplies			2,368.00
450-150-51020	Service/Repair			365.00
461-150-51010	Supplies			
480-070-51010	Supplies			628.00
Total			2,180,218.00	2,180,218.00

Adjusting Journal Entries JE # 13
 AJE to enter CY AP

100-020-51010	Supplies	123.00
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

Client: **A509649 - Buchanan County**
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Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
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	
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	Sheriff Radio Equipment		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	

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2022 - Buchanan County, Missouri**
Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
110-022-54075	Road Improvements		179,164.00	
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	
150-020-51030	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	PACARS		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	
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	
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			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
Total			1,758,064.00	1,758,064.00

Adjusting Journal Entries JE # 14

To reverse PY retainage payable and record CY retainage payable

150-020-51020	Service/Repair	46,680.00
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Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2022 - Buchanan County, Missouri**
 Period Ending: **12/31/2022**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
CLA18	Contracts Payable		119,712.00	
150-020-51020	Service/Repair			119,712.00
CLA18	Contracts Payable			46,680.00
Total			166,392.00	166,392.00

Adjusting Journal Entries JE # 15

1300.10

To record CY misc receivables

100-000-1XXX2	Misc Receivable		146,927.00	
100-000-1XXX3	Due from other governments		1,059,228.00	
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	
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

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2022 - Buchanan County, Missouri**
Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
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
Total			2,441,650.00	2,441,650.00

Adjusting Journal Entries JE # 16

6004.00

To record 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		99,338.00	
100-150-65000	Transfer to Other Funds		38,000.00	
110-024-65000	Transfer to Other Funds		130,510.00	
115-150-43075	Sheriff Salary Transfer		38,000.00	
210-030-65000	Transfer to Other Funds		12,160.00	
210-030-65000	Transfer to Other Funds		13,800.00	
210-030-65000	Transfer to Other Funds		14,480.00	
210-030-65000	Transfer to Other Funds		14,691.00	
220-030-42350	5% Election Costs		2,160.00	
220-030-42350	5% Election Costs		2,691.00	
220-030-42350	5% Election Costs		2,800.00	
220-030-42350	5% Election Costs		3,480.00	
220-030-42355	Maint/Warranty Assessments		10,000.00	
220-030-42355	Maint/Warranty Assessments		11,000.00	
480-070-65000	Transfer to Other Funds		99,338.00	
100-020-69000	Transfer From Other Funds			130,510.00
100-070-69000	Transfer from other funds			99,338.00
100-150-53075	Sheriff Salary Transfer			38,000.00
110-024-53070	Administration Fees			105,510.00
110-024-53220	Professional Service Fees			25,000.00
115-150-69000	Transfer From Other Funds			38,000.00
210-030-51010	Supplies			2,160.00
210-030-51010	Supplies			2,691.00
210-030-51010	Supplies			2,800.00
210-030-51010	Supplies			3,480.00
210-030-51010	Supplies			10,000.00
210-030-51010	Supplies			11,000.00
220-030-69000	Transfer From Other Funds			12,160.00
220-030-69000	Transfer From Other Funds			13,800.00
220-030-69000	Transfer From Other Funds			14,480.00
220-030-69000	Transfer From Other Funds			14,691.00
480-070-51010	Supplies			99,338.00
Total			622,958.00	622,958.00

Adjusting Journal Entries JE # 17

1300.10

To reverse PY misc receivables

100-020-41130	Tower Lease		2,660.00	
100-020-41240	City-Municipal Court/Pros Rent		12,127.00	
100-020-42300	Law Complex Reimbursements		25,137.00	
100-021-42240	Emergency Management Grant		6,784.00	
100-040-42360	Miscellaneous		25,520.00	
100-040-42420	Interest		45.00	
100-070-41020	1 % Commission		1,017,288.00	
100-070-41050	2 % Delinquent Fee		5,126.00	
100-070-41070	Merchant License		3,055.00	
100-070-41080	Advertising Fees		300.00	
100-070-41090	Duplicate Receipts		444.00	
100-100-41010	Fees		2,446.00	
100-100-41120	Domestic Violence		528.00	

Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2022 - Buchanan County, Missouri**
 Period Ending: **12/31/2022**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-100-42010	Federal IV-D Prog-Child Support		460.00	
100-120-41010	Fees		2,790.00	
100-120-41260	Training Fee		309.00	
100-120-42050	VOCA		6,395.00	
100-120-42080	Mental Health		2,500.00	
100-122-42010	Federal IV-D Prog-Child Support		295,690.00	
100-130-42170	Andrew County		834.00	
100-140-42190	Detention Reimb-Academy		4,550.00	
100-141-42180	Detention Reimb-Juvenile Det		1,918.00	
100-150-41010	Fees		8,804.00	
100-150-41260	Training Fee		246.00	
100-150-41300	MOSMART Fees		3,060.00	
100-150-41330	Law Enforcement Local Arrest		626.00	
100-150-42130	Extradition		18,676.00	
100-200-41010	Fees		25,380.00	
100-200-41120	Domestic Violence		310.00	
100-262-42250	Local Emergency Planning Comm		13,442.00	
110-023-42450	OFF Systems Bridge Program		6,234.00	
110-024-42450	OFF Systems Bridge Program		27,083.00	
115-020-42135	Overtime Reimb		11,615.00	
115-150-42115	Dept of Public Safety		54,086.00	
120-020-41010	Fees		71,957.00	
130-281-41140	Inmate Telephone Fees		7,181.00	
145-262-42260	Northern LEPC Grant		18,157.00	
170-020-42360	Miscellaneous		7,971.00	
200-060-41030	1/2% Commission-Reassessment		408,714.00	
200-060-41040	1/8% Commission-Reassessment		102,179.00	
200-060-41045	1/10% Occupancy Fee		83,574.00	
240-070-42420	Interest		134.00	
250-070-41010	Fees		93,796.00	
250-200-41010	Fees		8,254.00	
260-040-41270	School Fund Fines		7,518.00	
350-090-41010	Fees		2,969.00	
430-150-41010	Fees		3,610.00	
440-150-41010	Fees		11,034.00	
450-150-41010	Fees		1,613.00	
480-070-41060	Tax Maintenance Fee		5,126.00	
100-000-1XXX2	Misc Receivable			470,162.00
100-000-1XXX3	Due from other governments			1,017,288.00
110-000-1xxx2	Misc Receivable			6,234.00
110-000-1xxx2	Misc Receivable			27,083.00
115-000-1xxx2	Misc Receivable			65,701.00
120-000-1XXX2	Accounts Receivable			71,957.00
130-000-1XXX2	Misc Receivable			7,181.00
145-000-1xxx2	Misc Receivable			18,157.00
170-000-1xxx2	Misc Receivable			7,971.00
200-000-101xx	Cash Reclassification account			594,466.00
240-070-58003	Transfer to Other Entities			134.00
250-000-1XXX2	Misc Receivable			102,051.00
260-000-1XXX2	Misc Receivable			7,518.00
350-000-1XXX2	Misc Receivable			2,969.00
430-000-1XXX2	Accounts Receivable			3,610.00
440-000-1XXX2	Misc Receivable			11,034.00
450-000-1XXX2	Accounts Receivable			1,613.00
480-000-1XXX2	Misc Receivable			5,126.00
Total			2,420,255.00	2,420,255.00

Adjusting Journal Entries JE # 18

6003.00

To balance due from/to

100-020-40002	Local Use Sales Tax		55,655.00	
110-000-13003	Due From LE Sales Tax Fund		5,000.00	
110-024-40002	Local Use Sales Tax		27,827.00	
115-020-40002	Local Use Sales Tax		27,644.00	
155-020-40002	Local Use Sales Tax		11,057.00	
168-000-21xxx	Due to Other Funds		150,336.00	
170-020-40002	Local Use Sales Tax		28,153.00	
232-020-51010	Supplies		1,357.00	

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2022 - Buchanan County, Missouri**
Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
301-000-21116	Due To CERF		14,209.00	
371-140-51010	Supplies		956.00	
100-000-13168	Due from Levee Repair Sales Tax Fund			55,655.00
110-000-13168	Due from Levee Repair Sales Tax Fund			27,827.00
110-024-42360	Miscellaneous			5,000.00
115-000-13168	Due from Levee Repair Sales Tax Fund			27,644.00
155-000-13168	Due from Levee Repair Sales Tax Fund			11,057.00
168-020-40002	Local Use Sales Tax			150,336.00
170-000-13168	Due from Levee Repair Sales Tax Fund			28,153.00
232-000-21750	Due to Others			1,357.00
301-000-50502	Insurance			14,209.00
371-000-21750	Due to Others			927.00
371-140-21750	Due to Others			29.00
Total			322,194.00	322,194.00

Adjusting Journal Entries JE # 22

1330..40

To record CY property tax receivable

100-000-101xx	Cash Reclassification - Property taxes		785,618.00	
100-000-1XXX1a	Taxes Receivable - Property		884,339.00	
100-000-22XXX	Unavailable Revenue - Prop		1,002,590.00	
100-070-40010	Current Property Tax		864,135.00	
100-070-40010	Current Property Tax		1,030,496.00	
105-000-101xx	Cash Reclassification - Property taxes		1,550,436.00	
105-000-1XXX1	Taxes Receivable		1,744,842.00	
105-000-22XXX	Unavailable Revenue - Prop		2,051,839.00	
105-022-40010	Current Property Tax		1,757,734.00	
105-022-40010	Current Property Tax		2,033,491.00	
106-000-101xx	Cash Reclassification - Property taxes		1,713,639.00	
106-000-1XXX1	Taxes Receivable		1,928,509.00	
106-000-22XX1	Unavailable Revenue - Prop		2,267,822.00	
106-023-40010	Current Property Tax		1,942,758.00	
106-023-40010	Current Property Tax		2,247,543.00	
583-000-101xx	Cash Reclassification account		30,316.00	
100-000-101xx	Cash Reclassification - Property taxes			769,230.00
100-000-1XXX1a	Taxes Receivable - Property			94,905.00
100-000-1XXX1a	Taxes Receivable - Property			785,618.00
100-000-22XXX	Unavailable Revenue - Prop			1,030,496.00
100-070-40010	Current Property Tax			884,339.00
100-070-40010	Current Property Tax			1,002,590.00
105-000-101xx	Cash Reclassification - Property taxes			1,572,620.00
105-000-1XXX1	Taxes Receivable			185,114.00
105-000-1XXX1	Taxes Receivable			1,550,436.00
105-000-22XXX	Unavailable Revenue - Prop			2,033,491.00
105-022-40010	Current Property Tax			1,744,842.00
105-022-40010	Current Property Tax			2,051,839.00
106-000-101xx	Cash Reclassification - Property taxes			1,738,159.00
106-000-1XXX1	Taxes Receivable			204,599.00
106-000-1XXX1	Taxes Receivable			1,713,639.00
106-000-22XX1	Unavailable Revenue - Prop			2,247,543.00
106-023-40010	Current Property Tax			1,928,509.00
106-023-40010	Current Property Tax			2,267,822.00
583-000-21750	Due to Others			30,316.00
Total			23,836,107.00	23,836,107.00

Adjusting Journal Entries JE # 23

1330.51

To accrue Sales/Use Tax receipts received subsequent to year end for November/December 2022 revenues.

100-000-1XXX1	Taxes Receivable		20,958.00	
110-000-1XXX1	Taxes Receivable		10,479.00	
115-000-1XXX1	Taxes Receivable		719,268.00	
155-000-1XXX1	Taxes Receivable		4,127.00	
168-020-40000	Sales Tax		2,708.00	
170-000-1XXX1	Taxes Receivable		10,317.00	
270-000-1XXX1	Taxes Receivable		29,226.00	
100-020-40000	Sales Tax			20,958.00
110-024-40000	Sales Tax			10,479.00
115-020-40000	Sales Tax			719,268.00

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2022 - Buchanan County, Missouri**
Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
155-020-40000	Sales Tax			4,127.00
168-000-1xxx1	Taxes Receivable			2,708.00
170-020-40000	Sales Tax			10,317.00
270-020-40000	Sales Tax			29,226.00
Total			797,083.00	797,083.00

Adjusting Journal Entries JE # 24 **1330.61**
To reverse PY receivable and accrue MV for CY

105-000-1XXX3	Due From other Governments		6,899.00	
105-000-1XXX3	Due From other Governments		65,649.00	
105-022-40050	Motor Vehicle Sales Tax		14,921.00	
105-022-40060	CART Fund		40,918.00	
106-000-1XXX3	Due From other Governments		7,568.00	
106-000-1XXX3	Due From other Governments		72,560.00	
106-023-40050	Motor Vehicle Sales Tax		16,491.00	
106-023-40060	CART Fund		45,225.00	
105-000-1XXX3	Due From other Governments			55,838.00
105-022-40050	Motor Vehicle Sales Tax			17,813.00
105-022-40060	CART Fund			6,899.00
105-022-40060	CART Fund			47,837.00
106-000-1XXX3	Due From other Governments			61,716.00
106-023-40050	Motor Vehicle Sales Tax			19,688.00
106-023-40060	CART Fund			7,568.00
106-023-40060	CART Fund			52,872.00
Total			270,231.00	270,231.00

Adjusting Journal Entries JE # 27 **2515.08a**
Operating lease - Lessor Entries

100-000-89000	Long-Term Lease Receivable		492,975.00	
100-000-89001	Short-Term Lease Receivable		3,668.00	
100-000-89005	Lease Receipts		15,477.00	
130-000-89000	Long-Term Lease Receivable		4,604.00	
130-000-89001	Short-Term Lease Receivable		306,926.00	
130-000-89005	Lease Receipts		15,600.00	
100-000-89002	Deferred Inflow of Resources			484,284.00
100-000-89003	Interest Revenue			19,706.00
100-000-89004	Lease Revenue			8,130.00
130-000-89002	Deferred Inflow of Resources			303,035.00
130-000-89003	Interest Revenue			11,468.00
130-000-89004	Lease Revenue			12,627.00
Total			839,250.00	839,250.00

Adjusting Journal Entries JE # 29 **2306.99**
To Adjust Fund 250 to actual based on PY and CY activity and TB

250-310-41010	Fees		372,662.00	
250-000-101xx	Cash Reclassification account			
250-000-13021	Due from other funds			26,739.00
250-000-1XXX2	Misc Receivable			5,740.00
250-000-20000	Accounts Payable			91,132.00
250-070-41010	Fees			93,797.00
250-200-41010	Fees			8,254.00
250-310-51010	Supplies			147,000.00
Total			372,662.00	372,662.00

Adjusting Journal Entries JE # 32 **0900**
To balance funds 210/220

220-030-42355	Maint/Warranty Assessments		23,000.00	
210-030-42360	Miscellaneous			23,000.00
Total			23,000.00	23,000.00

Adjusting Journal Entries JE # 35 **1330.70**
To record sur tax

100-000-101xx	Cash Reclassification - Property taxes		27,023.00	
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Client: **A509649 - Buchanan County**
 Engagement: **SAUD 2022 - Buchanan County, Missouri**
 Period Ending: **12/31/2022**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-000-1XXX4	Surtax AR		6,911.00	
100-070-40030	Surtax		12,809.00	
105-000-101xx	Cash Reclassification - Property taxes		111,612.00	
105-000-1XXX4	Surtax Receivable		28,542.00	
105-022-40030	Surtax		52,905.00	
106-000-101xx	Cash Reclassification - Property taxes		123,362.00	
106-000-1XXX4	Surtax Receivable		31,547.00	
106-023-40030	Surtax		58,474.00	
583-000-21750	Due to Others		261,997.00	
100-000-101x	Surtax Receivable			6,310.00
100-000-1XXX4	Surtax AR			6,499.00
100-000-22XXX	Unavailable Revenue - Prop			33,018.00
100-070-40030	Surtax			916.00
105-000-1XXX4	Surtax Receivable			52,905.00
105-000-22XXX	Unavailable Revenue - Prop			136,370.00
105-022-40030	Surtax			3,785.00
106-000-1XXX4	Surtax Receivable			58,474.00
106-000-22XX1	Unavailable Revenue - Prop			150,725.00
106-023-40030	Surtax			4,183.00
583-000-101xx	Cash Reclassification account			261,997.00
Total			715,182.00	715,182.00
Adjusting Journal Entries JE # 36				
To record receivables in assessment fund				
200-000-101xx	Cash Reclassification account		200,756.00	
583-000-21750	Due to Others		220,933.00	
200-060-41030	1/2% Commission-Reassessment			138,026.00
200-060-41040	1/8% Commission-Reassessment			34,507.00
200-060-41045	1/10% Occupancy Fee			28,223.00
583-000-101xx	Cash Reclassification account			220,933.00
Total			421,689.00	421,689.00
Adjusting Journal Entries JE # 37				
To reclassify transfers to other entities against the revenue account				
165-020-40000	Sales Tax		3,621,361.00	
165-020-58003	Transfer to Other Entities			3,621,361.00
Total			3,621,361.00	3,621,361.00
Adjusting Journal Entries JE # 38				
To adjust economic development loans to schedule				
110-000-1XXX4	Notes Receivables		526,667.00	
110-024-53040	Economic Development			526,667.00
Total		1320.00	526,667.00	526,667.00
Adjusting Journal Entries JE # 39				
To remove prior year unavailable revenue balance				
110-000-22xxx	Unavailable Revenue - Other		27,083.00	
110-024-42450	OFF Systems Bridge Program			27,083.00
Total			27,083.00	27,083.00
Adjusting Journal Entries JE # 40				
To adjust unearned grant liability for ARPA funding				
180-020-42210	American Rescue Plan Act		5,486,698.00	
180-000-24000	Unearned Grant Liability			5,486,698.00
Total			5,486,698.00	5,486,698.00
Adjusting Journal Entries JE # 41				
To record unavailable revenues				
100-040-42360	Miscellaneous		742.00	
100-132-42160	CASA		141.00	
100-132-42160	CASA		3,125.00	

Client: **A509649 - Buchanan County**
Engagement: **SAUD 2022 - Buchanan County, Missouri**
Period Ending: **12/31/2022**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
110-024-42360	Miscellaneous		8,423.00	
100-000-2XXX1	Unavailable Revenue-Other			4,008.00
110-000-22xxx	Unavailable Revenue - Other			8,423.00
Total			<u>12,431.00</u>	<u>12,431.00</u>
Adjusting Journal Entries JE # 43		2104.00		
To reclassify liabilities in collector's disbursement fund				
583-000-21750	Due to Others		19,964,394.00	
583-000-21751	Due to Schools			14,450,610.00
583-000-21752	Due to Cities			5,513,784.00
Total			<u>19,964,394.00</u>	<u>19,964,394.00</u>
Adjusting Journal Entries JE # 44				
To reclassify negative expense to revenue				
150-020-51020	Service/Repair		40,838.00	
150-020-42360	Miscellaneous			40,838.00
Total			<u>40,838.00</u>	<u>40,838.00</u>
Adjusting Journal Entries JE # 45		2100.01		
To reverse PY AP AJE #44				
318-000-20000	Accounts Payable		229,724.00	
318-310-50502	Insurance			229,724.00
Total			<u>229,724.00</u>	<u>229,724.00</u>
Adjusting Journal Entries JE # 46		2102.01		
To record subsequent health insurance made related to FY22				
318-310-50502	Insurance		306,957.00	
318-000-20000	Accounts Payable			306,957.00
Total			<u>306,957.00</u>	<u>306,957.00</u>
Adjusting Journal Entries JE # 47		2102.02		
To record subsequent payment for sirens that were related to FY22				
110-000-52110	Equipment		103,393.00	
110-000-20000	Accounts Payable			103,393.00
Total			<u>103,393.00</u>	<u>103,393.00</u>



Buchanan County Commission

411 Jules Street, Room 101

St. Joseph, Missouri 64501

(816) 271-1503

Ron Hook
Commissioner
Western District

Scott Nelson
Presiding Commissioner

Scott Burnham
Commissioner
Eastern District

September 27, 2023

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, 2022, 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 27, 2023, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2022.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated November 1, 2022, 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. 87, *Leases*, 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.
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.

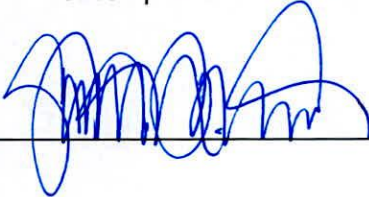
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and 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: ACTING PRESIDING COMMISSIONER

Signature: 

Title: Auditor

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Buchanan County
Governmental Activities
Year Ended December 31, 2022

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets / Deferred Outflows of Resources	Liabilities / Deferred Inflows of Resources	Net Position	Change in Net Position
Current year understatement of expenditures due to double recording of payable in 2021	\$ -	\$ -	\$ -	\$ 119,712
Projected unrecorded capital assets	425,897	-	(425,897)	(425,897)
Net current year misstatements (Iron Curtain Method)	<u>425,897</u>	<u>-</u>	<u>(425,897)</u>	<u>(306,185)</u>
Net prior year misstatements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Combined current and prior year misstatements (Rollover Method)	<u>\$ 425,897</u>	<u>\$ -</u>	<u>\$ (425,897)</u>	<u>\$ (306,185)</u>
Financial statement totals	<u><u>\$ 101,458,078</u></u>	<u><u>\$ (32,279,665)</u></u>	<u><u>\$ (69,178,413)</u></u>	<u><u>\$ (7,735,905)</u></u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%		1%	4%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%		1%	4%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
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None.

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

**Buchanan County
Aggregate Remaining Funds
Year Ended December 31, 2022**

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets / Deferred Outflows of Resources	Liabilities / Deferred Inflows of Resources	Fund Balance / Net Position	Net Expense/Revenue and Change in Net Position / Fund Balance
Current year understatement of expenditures due to double recording of payable in 2021	\$ -	\$ -	\$ -	\$ 119,712
Net current year misstatements (Iron Curtain Method)	-	-	-	119,712
Net prior year misstatements	-	-	-	-
Combined current and prior year misstatements (Rollover Method)	\$ -	\$ -	\$ -	\$ 119,712
Financial statement totals	<u>\$ 55,470,695</u>	<u>\$ (37,502,223)</u>	<u>\$ (17,968,472)</u>	<u>\$ (1,513,178)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)				-8%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)				-8%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None.	