



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, 2021, and have issued our report thereon dated September 22, 2022. 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. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

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.

No new accounting policies were adopted and the application of existing policies was not changed during 2021.

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, and the related deferred inflows and outflows of resources 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), and the related deferred inflows and deferred outflows of resources, 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 Adjusting Journal Entries Report 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 letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated September 22, 2022.

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 letter to you dated September 22, 2022, communicating internal control related matters identified during the audit.

Supplementary information in relation to the financial statements as a whole

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.

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 22, 2022.

With respect to the SEFA, 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 22, 2022.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. You are responsible to provide us the opportunity to review such documents before issuance.

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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

St. Joseph, Missouri
September 22, 2022

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
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		0400.00		
To rollforward cash to accrual				
100-000-101x	Surtax Receivable		6,311.00	
100-000-101xx	Cash Reclassification - Property taxes		864,697.00	
100-000-13343	Due From Recorder's Operat		28,686.00	
100-000-1XXX1	Taxes Receivable		1,146,325.00	
100-000-1XXX1a	Taxes Receivable - Property		124,344.00	
100-000-1XXX2	Misc Receivable		566,099.00	
100-000-1XXX3	Due from other governments		732,251.00	
100-000-21120	Due To Operations Fund		10,213.00	
105-000-10105	US Bank-East		58.00	
105-000-101xx	Cash Reclassification - Property taxes		1,655,841.00	
105-000-1XXX1	Taxes Receivable		230,237.00	
105-000-1XXX3	Due From other Governments		48,940.00	
105-000-1XXX4	Surtax Receivable		26,064.00	
105-000-30105	Road And Bridge East Fd Balance		120,426.00	
106-000-101xx	Cash Reclassification - Property taxes		1,830,139.00	
106-000-1XXX1	Taxes Receivable		254,251.00	
106-000-1XXX3	Due From other Governments		54,092.00	
106-000-1XXX4	Surtax Receivable		28,808.00	
106-000-30106	Road and Bridge-West Fund Balance		161,088.00	
110-000-14100	Accumulated Depreciation		1,122.00	
110-000-1XXX1	Taxes Receivable		573,162.00	
110-000-1XXX4	Notes Receivables		678,334.00	
115-000-1XXX1	Taxes Receivable		572,941.00	
115-000-21102	Due To Capital Improvement Fund		5,000.00	
120-000-1XXX2	Accounts Receivable		61,846.00	
125-000-1XXX2	Accounts Receivable		29,741.00	
125-000-21100	Due To General Fund		10,083.00	
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		92,931.00	
125-310-21750	Due to Others		5,339.00	
130-000-30130	Law Center Reserve Fund Balance		107,393.00	
145-000-30145	Northern LEPC Grant Fund Balance		9,206.00	
150-000-30150	Shoppes Fund Balance		318,418.00	
155-000-1XXX1	Taxes Receivable		229,176.00	
168-000-1xxx1	Taxes Receivable		115,642.00	
170-000-1XXX1	Taxes Receivable		572,896.00	
180-000-30180	IDA Fund Balance		706,392.00	
200-000-101xx	Cash Reclassification account		393,709.00	
200-000-11558	Assessment Fund Certificate		200,000.00	
210-000-21113	Due To Election Authority Fund		1.00	
210-000-30210	Election Auth. Fund Balance		10,065.00	
220-000-30220	Election Services Fund Balance		813.00	
230-000-30230	Antioch Cemetery Fund Balance		38.00	
231-000-30231	Maxwell Cemetery Fund Balance		40,220.00	
232-000-10232	Nodaway-Maxwell		556.00	
232-000-21750	Due to Others		57,616.00	
232-020-51010	Supplies		1,636.00	
250-000-13021	Due from other funds		57,165.00	
250-000-13343	Due From Recorders Operati		9,105.00	
250-000-1XXX2	Misc Receivable		67,557.00	
250-000-30250	County Emp. Ret. Fund Balance		31,576.00	
260-000-21750	Due to Others		24,666.00	
260-000-30260	School Fund Balance		19,445.00	
270-000-1XXX1	Taxes Receivable		264,077.00	
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		60.00	
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		8,747.00	
301-000-2XXX2	CERF Liability Reclass		58,017.00	
318-000-30318	Blue Cross Fund Balance		200,021.00	
319-000-23000	Insurance Claims Payable		96,868.00	
340-000-13343	Due From Recorder's Operating		2,973.00	
342-000-13343	Due From Recorders Operati		1,575.00	
343-000-30343	Recorder's Operating Fund		49,662.00	
350-000-30350	Drug Court Fund Balance		2,062.00	

Client: **020-01377200 - Buchanan County**
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Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
360-000-30360	Juv Restitution Work Fund		4,558.00	
371-000-30371	BCA Fund Balance		956.00	
380-000-30380	Bad Check Fee Fund Balance		816.00	
390-000-30390	Del Tax Coll Fee Fund Balance		18,093.00	
400-000-30400	Check Fee Fund Balance		1.00	
401-000-10401	First Bank-Victim Witness Rest		2,795.00	
401-000-30401	Victim Witness Fund Balance		930,806.00	
430-000-21121	Due To Payroll Fund		35.00	
430-000-30430	Sheriff's Fee Fund Balance		81.00	
440-000-30440	Inmate Pris Det Sec Fund Balance		7,079.00	
450-000-30450	Revolving Fund Balance		1,770.00	
460-000-30460	Sheriff Trust Fund Balance		1,424,691.00	
463-000-21750	Due to Others		500.00	
464-000-10464	Corrections		2,371.00	
464-000-21755	Due to Inmates		26,276.00	
464-000-30464	Corrections Fund Balance		2,572,746.00	
465-000-30460	Sheriff Trust Fund Balance		25,135.00	
480-000-11561	Tax Maintenance Certificate		250,000.00	
480-000-30480	Tax Maintenance Fund Balance		9,301.00	
581-000-30581	Surtax Fund Balance		12,962,346.00	
582-000-30582	Bankruptcy Fund Balance		69,173.00	
583-000-10583	UMB-Coll Disbursement		267.00	
583-000-1xxx1	Taxes Receivable		8,040,608.00	
583-000-30583	Collections Disbursement Account Fb		263,373,534.00	
584-000-30584	Online Account Fund Balance		38,020,648.00	
585-000-30585	Tax Sale Account Fund Balance		558,075.00	
586-000-10586	UMB-Overpayment Account		24.00	
586-000-30586	Overpayment Account Fund Balance		4,346,054.00	
587-000-30587	Special Disbursement Protested Account Fund Balance		1,296,221.00	
588-000-10588	UMB-Special Refund		49.00	
588-000-30588	Special Refund Fund Balance		27,245.00	
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	
CLA 29 115-000-1xxx2	Accounts Receivable		46,070.00	
CLA11 371-000-1xxx2	Accounts Receivable		956.00	
100-000-13005	Due From Insurance Refund Fund			83.00
100-000-13021	Due From Payroll Fund			220.00
100-000-20000	Accounts Payable			207,999.00
100-000-21121	Due To Payroll Fund			4,113.00
100-000-21291	DUE TO OPERATIONS			60.00
100-000-22201	Fica Taxes Payable			12,223.00
100-000-22202	Federal Withholding Payable			28.00
100-000-222XX	Payroll Accrual			118,147.00
100-000-22XXX	Unavailable Revenue - Prop			1,078,831.00
100-000-30100	General Fund Balance			2,057,222.00
105-000-20000	Accounts Payable			4,976.00
105-000-22201	Fica Taxes Payable			1,540.00
105-000-222XX	Payroll Accrual			11,082.00
105-000-22XXX	Unavailable Revenue - Prop			2,063,968.00
106-000-20000	Accounts Payable			35,061.00
106-000-222XX	Payroll Accrual			12,090.00
106-000-22XX1	Unavailable Revenue - Prop			2,281,227.00
110-000-13003	Due From LE Sales Tax Fund			5,000.00
110-000-13021	Due From Payroll Fund			15,190.00
110-000-20000	Accounts Payable			114,705.00
110-000-21XX	Contracts Payable			95,084.00
110-000-30110	Capital Imp. Fund Balance			1,022,639.00
115-000-13xxx	Due from Other funds			
115-000-20000	Accounts Payable			
115-000-21120	Due To Operations Fund			120.00
115-000-22201	Fica Taxes Payable			1,036.00
115-000-222XX	Payroll Accrual			64,925.00
115-000-30115	Law Enf Fund Balance			46,070.00

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Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
115-000-30115	Law Enf Fund Balance			511,860.00
120-000-20000	Accounts Payable			34,883.00
120-000-30120	Gaming Fund Balance			26,963.00
125-000-21750	Due to Others			143,694.00
130-000-20000	Accounts Payable			107,393.00
145-000-20000	Accounts Payable			8,889.00
145-000-21291	DUE TO OPERATIONS			317.00
150-000-20000	Accounts Payable			223,729.00
155-000-20000	Accounts Payable			229,176.00
168-000-30168	Levee Sales Tax Fund Balance			115,642.00
170-000-20000	Accounts Payable			572,896.00
180-000-20000	Accounts Payable			
180-000-24000	Unearned Grant Liability			706,392.00
200-000-20000	Accounts Payable			1,211.00
200-000-22201	Fica Taxes Payable			628.00
200-000-222XX	Payroll Accrual			8,180.00
200-000-30200	Assessment Fund Balance			383,690.00
200-060-11558	Assessment Fund Certificate			200,000.00
210-000-20000	Accounts Payable			
210-000-21120	Due To Operations Fund			10,000.00
210-000-21121	Due To Payroll Fund			55.00
210-000-21301	DUE TO PAYROLL			11.00
220-000-20000	Accounts Payable			813.00
220-000-21120	Due To Operations Fund			
230-000-10230	Maxwell CD 41015803			38.00
231-000-10231	US Bank-Maxwell			40,220.00
232-000-30232	Maxwell (Nod) FB			59,808.00
250-000-101xx	Cash Reclassification account			
250-000-20000	Accounts Payable			165,403.00
260-000-1XXX2	Misc Receivable			
260-000-20000	Accounts Payable			
260-040-21750	Due to Others			44,111.00
270-000-20000	Accounts Payable			131,762.00
270-000-30270	TIF Reimbursement Fund Balance			132,315.00
290-000-13000	Due From General Fund			10,093.00
291-000-13002	Due From Capital Improvement Fund			1.00
291-000-20000	Accounts Payable			5,045.00
301-000-21XXX	Due to Other Funds			58,017.00
301-000-30301	US Bank-Payroll Fund Balance			8,747.00
318-000-1xxx2	Accounts Receivable			
318-000-20000	Accounts Payable			200,021.00
319-000-30319	UMB-Aetna Fund Balance			96,868.00
340-000-10340	US Bank-Rec Preservation			
340-000-30340	Preservation Fund Balance			2,973.00
342-000-30342	Technology Fund Balance			1,575.00
343-000-21750	Due to Others			49,662.00
350-000-20000	Accounts Payable			2,062.00
360-000-21750	Due to Others			4,558.00
371-000-21750	Due to Others			956.00
371-000-30371	BCA Fund Balance			956.00
380-000-20000	Accounts Payable			816.00
390-000-20000	Accounts Payable			18,000.00
390-000-21120	Due To Operations Fund			93.00
400-000-10400	First Bank-Office Check Fee			1.00
401-000-21750	Due to Others			887,921.00
401-120-21750	Due to Others			43,939.00
401-120-41010	Fees			1,741.00
402-000-10402	US Bank-MO V/W			
430-000-20000	Accounts Payable			116.00
440-000-20000	Accounts Payable			7,079.00
450-000-20000	Accounts Payable			1,770.00
460-000-21750	Due to Others			1,424,691.00
463-000-10463	US Bank-DSF Golf			500.00
464-000-21750	Due to Others			2,487,345.00
464-150-21750	Due to Others			114,048.00
465-000-10465	BC Criminal Justice Foundation			464.00
465-000-21750	Due to Others			24,228.00
465-150-21750	Due to Others			443.00
480-000-101xx	Cash Reclassification Account			
480-000-20000	Accounts Payable			9,301.00
480-070-11561	Tax Maintenance Certificate			250,000.00

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

Account	Description	W/P Ref	Debit	Credit
581-000-21750	Due to Others			12,962,346.00
582-000-10582	UMB-Bankruptcy			705.00
582-000-21750	Due to Others			67,480.00
582-070-21750	Due to Others			988.00
583-000-101xx	Cash Reclassification account			4,744,386.00
583-000-21750	Due to Others			244,722,746.00
583-000-21751	Due to Schools			16,274,648.00
583-000-21752	Due to Cities			5,672,629.00
584-000-10584	UMB-Coll Online Fund			2,533.00
584-000-21750	Due to Others			38,018,115.00
585-000-10585	UMB-Tax Sale Account			
585-000-21750	Due to Others			558,075.00
586-000-21750	Due to Others			4,346,078.00
587-000-10587	UMB-Sp Disb Protested Account			
587-000-21750	Due to Others			1,296,221.00
588-000-21750	Due to Others			27,294.00
699-000-30699	Capital Assets Fund Balance			23,505,497.00
CLA18	Contracts Payable			94,689.00
Total			371,122,178.00	371,122,178.00
Adjusting Journal Entries JE # 5		1310.05		
To adjust revenues/AR to actual				
100-000-30100	General Fund Balance		2,996.00	
250-310-41010	Fees		851.00	
340-200-41010	Fees		125.00	
342-200-41010	Fees		146.00	
100-000-13343	Due From Recorder's Operat			2,996.00
250-000-13343	Due From Recorders Operati			851.00
340-000-13343	Due From Recorder's Operating			125.00
342-000-13343	Due From Recorders Operati			146.00
Total			4,118.00	4,118.00
Adjusting Journal Entries JE # 6		1310.05		
To adjust recorders fees to accurately describe agency fund transactions				
343-200-41010	Fees		488,613.00	
343-200-65000	Transfer to Other Funds		121,990.00	
343-200-51010	Supplies			610,603.00
Total			610,603.00	610,603.00
Adjusting Journal Entries JE # 7		1300.10		
To record CY msicellaneous receivables				
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	
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	
240-000-1XXX2	Misc Receivable		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	
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

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Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-070-41090	Duplicate Receipts			444.00
100-100-41010	Fees			2,446.00
100-100-41120	Domestic Violence			528.00
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 Reimbursement			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
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
Total			2,393,172.00	2,393,172.00

Adjusting Journal Entries JE # 8

1300.10

To reverse PY misc receivables.

100-070-41020	1 % Commission		732,250.00	
100-122-42010	Federal IV-D Prog-Child Support		190,315.00	
100-150-42110	Jail Board/Criminals Costs		375,783.00	
115-150-42115	Dept of Public Safety		46,070.00	
120-020-41010	Fees		61,846.00	
200-060-41030	1/2% Commission-Reassessment		303,225.00	
200-060-41040	1/8% Commission-Reassessment		64,968.00	
200-060-41045	1/10% Occupancy Fee		51,983.00	
250-310-41010	Fees		67,557.00	
100-000-1XXX2	Misc Receivable			566,098.00
100-000-1XXX3	Due from other governments			732,251.00
120-000-1XXX2	Accounts Receivable			61,846.00
200-000-101xx	Cash Reclassification account			420,175.00
250-000-1XXX2	Misc Receivable			67,557.00
CLA 29 115-000-1xxx2	Accounts Receivable			46,070.00
Total			1,893,997.00	1,893,997.00

Adjusting Journal Entries JE # 9

2100.01

To reverse PY adjustment for AP, PY AJE #29

100-000-20000	Accounts Payable		207,999.00	
100-000-42360	Miscellaneous		4.00	
100-151-52100	Detainee Medical Expenses		2,047.00	
105-000-20000	Accounts Payable		4,976.00	
106-000-20000	Accounts Payable		35,062.00	
110-000-20000	Accounts Payable		114,705.00	
120-000-20000	Accounts Payable		34,883.00	
130-000-20000	Accounts Payable		107,393.00	

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
145-000-20000	Accounts Payable		8,889.00	
150-000-20000	Accounts Payable		223,729.00	
200-000-20000	Accounts Payable		1,211.00	
220-000-20000	Accounts Payable		813.00	
250-000-20000	Accounts Payable		31,155.00	
270-000-20000	Accounts Payable		131,762.00	
350-000-20000	Accounts Payable		2,062.00	
380-000-20000	Accounts Payable		816.00	
390-000-20000	Accounts Payable		18,000.00	
430-000-20000	Accounts Payable		116.00	
440-000-20000	Accounts Payable		7,079.00	
450-000-20000	Accounts Payable		1,770.00	
480-000-20000	Accounts Payable		9,301.00	
100-020-51010	Supplies			139.00
100-020-51080	Advertising			533.00
100-020-53030	Professional Services			129.00
100-020-53035	Legal Expenses			2,125.00
100-020-53135	Indigent Services			625.00
100-021-51030	Utilities			244.00
100-021-51070	Fuel			300.00
100-021-51090	Subscriptions			1.00
100-025-51010	Supplies			139.00
100-025-51030	Utilities			479.00
100-025-51050	Travel			54.00
100-025-51070	Fuel			10.00
100-026-53030	Professional Services			3,600.00
100-030-51020	Service/Repair			206.00
100-030-52090	Computer Prog Expenses			6,258.00
100-040-51010	Supplies			115.00
100-090-51010	Supplies			642.00
100-090-51030	Utilities			94.00
100-090-51090	Subscriptions			381.00
100-090-53030	Professional Services			1,000.00
100-100-51010	Supplies			45.00
100-100-51020	Service/Repair			3,345.00
100-120-51010	Supplies			1,423.00
100-120-51020	Service/Repair			375.00
100-120-51090	Subscriptions			593.00
100-120-52050	Criminal Pros Expenses			1,726.00
100-122-51010	Supplies			75.00
100-122-51020	Service/Repair			1,312.00
100-122-51090	Subscriptions			50.00
100-122-52070	Lease			8,391.00
100-130-51010	Supplies			188.00
100-130-51020	Service/Repair			40.00
100-130-51030	Utilities			771.00
100-130-51090	Subscriptions			15.00
100-130-53030	Professional Services			3,963.00
100-130-53140	Special Programs			672.00
100-132-53150	CASA Grant			2,476.00
100-140-51010	Supplies			691.00
100-140-51020	Service/Repair			28.00
100-140-51030	Utilities			2,089.00
100-140-51065	Food			1,916.00
100-140-52080	Special Incentive			75.00
100-141-51010	Supplies			281.00
100-141-51030	Utilities			507.00
100-150-51010	Supplies			1,578.00
100-150-51020	Service/Repair			207.00
100-150-51030	Utilities			2,180.00
100-150-51050	Travel			553.00
100-150-51055	Medical			49.00
100-150-51090	Subscriptions			163.00
100-150-52010	Extradition Expenses			4,721.00
100-150-52120	Sheriff Uniforms			312.00
100-150-52130	Investigations			128.00
100-150-53170	MO SMART Expenses			5,600.00
100-151-51010	Supplies			6,306.00
100-151-51065	Food			16,052.00
100-152-51010	Supplies			599.00
100-152-51020	Service/Repair			10,123.00
100-152-51070	Fuel			64.00
100-153-51030	Utilities			5,050.00

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100-160-53030	Professional Services			14,770.00
100-195-51075	Court Costs			537.00
100-200-51010	Supplies			176.00
100-230-51010	Supplies			28.00
100-230-51020	Service/Repair			656.00
100-250-51020	Service/Repair			2,097.00
100-250-51030	Utilities			148.00
100-268-52070	Lease			3,300.00
100-280-51010	Supplies			8,284.00
100-280-51020	Service/Repair			7,413.00
100-280-51030	Utilities			26,173.00
100-280-53030	Professional Services			660.00
100-281-51010	Supplies			2,074.00
100-281-51020	Service/Repair			10,958.00
100-281-51030	Utilities			29,751.00
100-281-51080	Advertising			215.00
100-283-51030	Utilities			97.00
100-285-51020	Service/Repair			244.00
100-285-51030	Utilities			244.00
100-300-51010	Supplies			295.00
100-300-51020	Service/Repair			16.00
100-300-51040	Mileage			49.00
105-000-10105	US Bank-East			58.00
105-022-51010	Supplies			67.00
105-022-51020	Service/Repair			130.00
105-022-51030	Utilities			1,951.00
105-022-51055	Medical			83.00
105-022-54010	R&B Supplies			1,745.00
105-022-54020	R&B Service Repair Parts			771.00
105-022-54050	Rock			229.00
106-023-51010	Supplies			592.00
106-023-51020	Service/Repair			264.00
106-023-51030	Utilities			1,329.00
106-023-51055	Medical			359.00
106-023-54010	R&B Supplies			7,292.00
106-023-54020	R&B Service Repair Parts			10,681.00
106-023-54050	Rock			14,192.00
106-023-54080	Special Road Expense			354.00
110-020-52110	Equipment			1,710.00
110-023-52110	Equipment			5,578.00
110-024-53040	Economic Development			2,985.00
110-024-54070	OFF Systems Bridge Program Expense			3,927.00
110-050-52110	Equipment			6,839.00
110-090-52110	Equipment			2,099.00
110-150-52110	Equipment			4,802.00
110-154-52110	Equipment			86.00
110-280-51020	Service/Repair			5,071.00
110-280-52110	Equipment			1,608.00
110-281-51020	Service/Repair			80,000.00
120-170-53230	Social Welfare Board			27,083.00
120-210-53120	Extension Council			7,600.00
120-310-53050	Reserve			200.00
130-281-51020	Service/Repair			107,393.00
145-262-53030	Professional Services			8,889.00
150-020-51020	Service/Repair			223,685.00
150-020-51030	Utilities			44.00
180-000-20000	Accounts Payable			
180-020-52354	CARES ACT EXPENSE			
200-060-51010	Supplies			215.00
200-060-51010	Supplies			580.00
200-060-51020	Service/Repair			416.00
220-030-51010	Supplies			37.00
220-030-52354	CARES ACT EXPENSE			776.00
250-310-51010	Supplies			31,155.00
270-020-75000	Transfer to Other Governments			131,762.00
350-090-51010	Supplies			150.00
350-090-51040	Mileage			247.00
350-090-53030	Professional Services			1,665.00
380-120-51010	Supplies			816.00
390-120-51010	Supplies			18,000.00
430-150-51010	Supplies			116.00
440-150-51010	Supplies			7,079.00
450-150-51020	Service/Repair			1,770.00

Client: **020-01377200 - Buchanan County**
 Engagement: **SAUD 2021 - Buchanan County, Missouri**
 Period Ending: **12/31/2021**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
480-070-51010	Supplies			9,151.00
480-070-51090	Subscriptions			150.00
Total			943,772.00	943,772.00
Adjusting Journal Entries JE # 10		6001.00		
To adjust due to from				
110-000-13021	Due From Payroll Fund		15,190.00	
210-000-21301	DUE TO PAYROLL		30.00	
301-000-30301	US Bank-Payroll Fund Balance		65.00	
110-024-53040	Economic Development			15,190.00
210-000-30210	Election Auth. Fund Balance			30.00
301-000-13999	Due From Other Funds Payroll			65.00
Total			15,285.00	15,285.00
Adjusting Journal Entries JE # 11		6004.00		
To record transfers				
100-020-41170	Road And Bridge Adm Fee		64,000.00	
100-020-41170	Road And Bridge Adm Fee		70,000.00	
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		93,833.00	
105-022-65000	Transfer to Other Funds		64,000.00	
106-023-65000	Transfer to Other Funds		70,000.00	
110-024-65000	Transfer to Other Funds		130,510.00	
210-030-65000	Transfer to Other Funds		13,550.00	
210-030-65000	Transfer to Other Funds		16,779.00	
220-030-42350	5% Election Costs		2,550.00	
220-030-42350	5% Election Costs		2,629.00	
220-030-42355	Maint/Warranty Assessments		3,150.00	
220-030-42355	Maint/Warranty Assessments		11,000.00	
220-030-42355	Maint/Warranty Assessments		11,000.00	
480-070-65000	Transfer to Other Funds		93,833.00	
100-020-69000	Transfer From Other Funds			64,000.00
100-020-69000	Transfer From Other Funds			70,000.00
100-020-69000	Transfer From Other Funds			93,833.00
100-020-69000	Transfer From Other Funds			130,510.00
105-022-53070	Administration Fees			64,000.00
106-023-53070	Administration Fees			70,000.00
110-024-53070	Administration Fees			105,510.00
110-024-53220	Professional Service Fees			25,000.00
210-030-51010	Supplies			2,550.00
210-030-51010	Supplies			11,000.00
210-030-51010	Supplies			16,779.00
220-030-69000	Transfer From Other Funds			13,550.00
220-030-69000	Transfer From Other Funds			16,779.00
480-070-51010	Supplies			93,833.00
Total			777,344.00	777,344.00
Adjusting Journal Entries JE # 12		2102.03		
To record CY AP				
100-020-51010	Supplies		63.00	
100-020-51040	Mileage		48.00	
100-020-51090	Misc		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	

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
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	
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	
100-311-52131	Canine Expenses		658.00	
105-022-51010	Supplies		204.00	
105-022-51030	Utilities		3,390.00	
105-022-54010	R&B Supplies		5,322.00	
105-022-54020	R&B Service Repair Parts		6,313.00	
105-022-54040	R&B Fuel		7,694.00	
105-022-54050	Rock		1,724.00	

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
106-023-51010	Supplies		395.00	
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	
110-281-51020	Service/Repair		2,390.00	
120-210-53120	Extension Council		7,600.00	
120-310-53050	Reserve		3,255.00	
130-281-51020	Service/Repair		20.00	
145-262-53030	Professional Services		12,970.00	
150-020-51020	Service/Repair		129,538.00	
155-020-75000	Transfer to Other Governments		135,914.00	
170-020-75000	Transfer to Other Governments		339,785.00	
200-060-51010	Supplies		469.00	
200-060-51070	Fuel		42.00	
200-060-53020	Postage		158.00	
210-030-51010	Supplies		194.00	
210-030-51080	Advertising		2,390.00	
220-030-51010	Supplies		46.00	
250-310-51010	Supplies		161,998.00	
270-020-58003	Misc		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	
480-070-51010	Supplies		624.00	
100-000-20000	Accounts Payable			266,637.00
105-000-20000	Accounts Payable			24,646.00
106-000-20000	Accounts Payable			79,438.00
110-000-20000	Accounts Payable			169,018.00
120-000-20000	Accounts Payable			10,855.00
130-000-20000	Accounts Payable			20.00
145-000-20000	Accounts Payable			12,970.00
150-000-20000	Accounts Payable			129,538.00
155-000-20000	Accounts Payable			135,914.00
170-000-20000	Accounts Payable			339,785.00
200-000-20000	Accounts Payable			668.00
210-000-20000	Accounts Payable			2,584.00
220-000-20000	Accounts Payable			46.00
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
461-150-51010	Supplies			
480-000-20000	Accounts Payable			628.00
Total			1,479,467.00	1,479,467.00

Adjusting Journal Entries JE # 13

2100.01

Client: **020-01377200 - Buchanan County**
 Engagement: **SAUD 2021 - Buchanan County, Missouri**
 Period Ending: **12/31/2021**
 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 AP balance for Fund 125				
125-310-41350	Flex Income		29,741.00	
125-310-51010	Supplies		35,239.00	
125-000-1XXX2	Accounts Receivable			29,741.00
125-000-21750	Due to Others			35,239.00
Total			64,980.00	64,980.00

Adjusting Journal Entries JE # 14 **2104.00**
 To agree Due to Schools, Due to Cities to PBC Detail

583-000-21751	Due to Schools		2,486,122.00	
583-000-21752	Due to Cities		1,386,666.00	
583-000-21750	Due to Others			3,872,788.00
Total			3,872,788.00	3,872,788.00

Adjusting Journal Entries JE # 16 **2301.01**
 To reverse PY AJE #37 for Payroll Accrual

100-000-222XX	Payroll Accrual		118,147.00	
105-000-222XX	Payroll Accrual		11,082.00	
106-000-222XX	Payroll Accrual		12,090.00	
115-000-222XX	Payroll Accrual		64,925.00	
200-000-222XX	Payroll Accrual		8,180.00	
100-010-50000	Salaries			2,916.00
100-020-50000	Salaries			4,734.00
100-021-50000	Salaries			909.00
100-026-50000	Salaries			1,067.00
100-030-50000	Salaries			3,849.00
100-040-50000	Salaries			2,898.00
100-050-50000	Salaries			3,662.00
100-070-50000	Salaries			5,910.00
100-090-50000	Salaries			706.00
100-100-50000	Salaries			77.00
100-120-50000	Salaries			17,425.00
100-122-50000	Salaries			11,475.00
100-130-50000	Salaries			6,193.00
100-140-50000	Salaries			1,881.00
100-150-50002	Overtime/Comp Time			31,239.00
100-160-50000	Salaries			1,016.00
100-200-50000	Salaries			4,311.00
100-230-50000	Salaries			1,638.00
100-280-50000	Salaries			5,947.00
100-281-50000	Salaries			6,444.00
100-300-50000	Salaries			3,850.00
105-022-50000	Salaries			11,082.00
106-023-50000	Salaries			12,090.00
115-150-50000	Salaries			58,018.00
115-154-50000	Salaries			6,907.00
200-060-50000	Salaries			8,180.00
Total			214,424.00	214,424.00

Adjusting Journal Entries JE # 17 **2301.01**
 To record CY payroll accruals

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	

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
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		12,180.00	
100-000-222XX	Payroll Accrual			122,986.00
105-000-222XX	Payroll Accrual			15,405.00
106-000-222XX	Payroll Accrual			16,701.00
115-000-222XX	Payroll Accrual			140,398.00
200-000-222XX	Payroll Accrual			12,180.00
Total			307,670.00	307,670.00
Adjusting Journal Entries JE # 19			2103.00	
To reverse PY retainage payable and record CY retainage payable				
110-000-21XX	Contracts Payable		95,084.00	
150-020-51020	Service/Repair		119,712.00	
CLA18	Contracts Payable		94,689.00	
110-280-51020	Service/Repair			95,084.00
150-020-51020	Service/Repair			94,689.00
CLA18	Contracts Payable			119,712.00
Total			309,485.00	309,485.00
Adjusting Journal Entries JE # 21			1330.51	
To accrue Sales/Use Tax receipts received subsequent to year end for November/December 2021 revenues				
100-000-1XXX1	Taxes Receivable		212,054.00	
110-000-1XXX1	Taxes Receivable		106,027.00	
115-000-1XXX1	Taxes Receivable		131,056.00	
155-000-1XXX1	Taxes Receivable		42,357.00	
168-020-40000	Sales Tax		112,339.00	
170-000-1XXX1	Taxes Receivable		105,896.00	
270-020-40000	Sales Tax		29,614.00	
100-020-40000	Sales Tax			212,054.00
110-024-40000	Sales Tax			106,027.00
115-020-40000	Sales Tax			131,056.00
155-020-40000	Sales Tax			42,357.00
168-000-1xxx1	Taxes Receivable			112,339.00
170-020-40000	Sales Tax			105,896.00
270-000-1XXX1	Taxes Receivable			29,614.00
Total			739,343.00	739,343.00
Adjusting Journal Entries JE # 22			1330.70	
To post activity related to surtax at the end of the year.				
100-000-101xx	Cash Reclassification - Property taxes		25,412.00	
100-000-1XXX4	Surtax AR		6,499.00	
105-000-101xx	Cash Reclassification - Property taxes		104,958.00	
105-000-1XXX4	Surtax Receivable		26,841.00	
106-000-101xx	Cash Reclassification - Property taxes		116,006.00	
106-000-1XXX4	Surtax Receivable		29,666.00	
583-000-21750	Due to Others		246,377.00	
100-000-22XXX	Unavailable Revenue - Prop			31,049.00
100-070-40030	Surtax			862.00
105-000-22XXX	Unavailable Revenue - Prop			128,240.00
105-022-40030	Surtax			3,559.00
106-000-22XX1	Unavailable Revenue - Prop			141,738.00
106-023-40030	Surtax			3,934.00
583-000-101xx	Cash Reclassification account			246,377.00
Total			555,759.00	555,759.00
Adjusting Journal Entries JE # 23			1330.70	

Client: **020-01377200 - Buchanan County**
 Engagement: **SAUD 2021 - Buchanan County, Missouri**
 Period Ending: **12/31/2021**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To remove County portion of hte surtax				
581-070-41010	Fees		309,382.00	
581-000-51010	Supplies			309,382.00
Total			<u>309,382.00</u>	<u>309,382.00</u>
Adjusting Journal Entries JE # 24				
To remove MOSMART Fees and Expenses				
100-150-41300	MOSMART Fees	1300.01b	40,780.00	
100-150-53170	MO SMART Expenses			40,780.00
Total			<u>40,780.00</u>	<u>40,780.00</u>
Adjusting Journal Entries JE # 26				
To record debt proceeds and capital outlay for Dell Leased Equipment with purchase option.				
110-050-52110	Equipment	1701.01	434,064.00	
110-022-49999	Debt Proceeds			434,064.00
Total			<u>434,064.00</u>	<u>434,064.00</u>
Adjusting Journal Entries JE # 27				
To reclass payment for the year from expenses to debt payment				
110-000-55555	Debt Service	1701.01	94,782.00	
110-050-52110	Equipment			94,782.00
Total			<u>94,782.00</u>	<u>94,782.00</u>
Adjusting Journal Entries JE # 28				
To record CY receivable/unavailable revenue and reverse PY receivable/unavailable revenue.				
100-000-101xx	Cash Reclassification - Property taxes		124,344.00	
100-000-101xx	Cash Reclassification - Property taxes		743,818.00	
100-000-1XXX1a	Taxes Receivable - Property		838,722.00	
100-000-22XXX	Unavailable Revenue - Prop		1,078,831.00	
100-070-40010	Current Property Tax		960,516.00	
100-070-40010	Current Property Tax		968,541.00	
105-000-101xx	Cash Reclassification - Property taxes		230,237.00	
105-000-101xx	Cash Reclassification - Property taxes		1,467,662.00	
105-000-1XXX1	Taxes Receivable		1,652,776.00	
105-000-22XXX	Unavailable Revenue - Prop		2,063,968.00	
105-022-40010	Current Property Tax		1,769,506.00	
105-022-40010	Current Property Tax		1,923,600.00	
106-000-101xx	Cash Reclassification - Property taxes		254,251.00	
106-000-101xx	Cash Reclassification - Property taxes		1,622,153.00	
106-000-1XXX1	Taxes Receivable		1,826,752.00	
106-000-22XX1	Unavailable Revenue - Prop		2,281,227.00	
106-023-40010	Current Property Tax		1,955,770.00	
106-023-40010	Current Property Tax		2,126,084.00	
100-000-101xx	Cash Reclassification - Property taxes			960,516.00
100-000-1XXX1a	Taxes Receivable - Property			124,344.00
100-000-1XXX1a	Taxes Receivable - Property			743,818.00
100-000-22XXX	Unavailable Revenue - Prop			968,541.00
100-070-40010	Current Property Tax			838,722.00
100-070-40010	Current Property Tax			1,078,831.00
105-000-101xx	Cash Reclassification - Property taxes			1,769,506.00
105-000-1XXX1	Taxes Receivable			230,237.00
105-000-1XXX1	Taxes Receivable			1,467,662.00
105-000-22XXX	Unavailable Revenue - Prop			1,923,600.00
105-022-40010	Current Property Tax			1,652,776.00
105-022-40010	Current Property Tax			2,063,968.00
106-000-101xx	Cash Reclassification - Property taxes			1,955,770.00
106-000-1XXX1	Taxes Receivable			254,251.00
106-000-1XXX1	Taxes Receivable			1,622,153.00
106-000-22XX1	Unavailable Revenue - Prop			2,126,084.00
106-023-40010	Current Property Tax			1,826,752.00
106-023-40010	Current Property Tax			2,281,227.00
Total			<u>23,888,758.00</u>	<u>23,888,758.00</u>
Adjusting Journal Entries JE # 32				
2100.01				

Client: **020-01377200 - Buchanan County**
 Engagement: **SAUD 2021 - Buchanan County, Missouri**
 Period Ending: **12/31/2021**
 Trial Balance: **0900.00 - State and Local Govt TB**
 Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To reverse PY AP AJE's #35 and #36				
155-000-20000	Accounts Payable		111,492.00	
155-020-75000	Transfer to Other Governments		116,042.00	
170-000-20000	Accounts Payable		278,713.00	
170-020-75000	Transfer to Other Governments		290,123.00	
250-000-20000	Accounts Payable		88,155.00	
318-000-20000	Accounts Payable		71,432.00	
318-000-20000	Accounts Payable		128,589.00	
155-000-20000	Accounts Payable			116,042.00
155-020-75000	Transfer to Other Governments			111,492.00
170-000-20000	Accounts Payable			290,123.00
170-020-75000	Transfer to Other Governments			278,713.00
250-250-50000	Salaries			88,155.00
318-310-50502	Insurance			71,432.00
318-310-50502	Insurance			128,589.00
Total			1,084,546.00	1,084,546.00

Adjusting Journal Entries JE # 34

3001.00

To adjust Custodial Fund balances

240-070-42420	Interest		134.00	
360-100-41010	Fees		769.00	
401-000-10410	Consolidated Public Admin Trust Acct		30,306.00	
401-120-51010	Supplies		1,025.00	
460-150-51010	Supplies		34,979.00	
464-150-51010	Supplies		999.00	
581-070-51010	Supplies		14,005.00	
582-000-21750	Due to Others		8,997.00	
583-000-1xxx1	Taxes Receivable		2,553,017.00	
583-070-41010	Fees		517,044.00	
583-070-51010	Supplies		3,320,600.00	
584-000-21750	Due to Others		248,104.00	
585-000-21750	Due to Others		74.00	
586-000-21750	Due to Others		25,582.00	
587-000-21750	Due to Others		2,221.00	
588-000-21750	Due to Others		3,247.00	
240-000-1XXX2	Misc Receivable			134.00
360-000-21750	Due to Others			769.00
401-000-21750	Due to Others			1,025.00
401-000-21750	Due to Others			30,306.00
460-150-21750	Due to Others			34,979.00
464-000-10464	Corrections			
464-000-30464	Corrections Fund Balance			999.00
581-000-21750	Due to Others			14,005.00
582-070-51010	Supplies			8,997.00
583-000-21750	Due to Others			517,044.00
583-000-21750	Due to Others			3,320,600.00
583-070-41010	Fees			2,553,017.00
584-070-51010	Supplies			248,104.00
585-070-51010	Supplies			74.00
586-000-51010	Supplies			25,582.00
587-000-51010	Supplies			2,221.00
588-070-51010	Supplies			3,247.00
Total			6,761,103.00	6,761,103.00

Adjusting Journal Entries JE # 35

2306.99

To adjust Fund 250 to actual based on PY and CY activity and TB

250-000-20000	Accounts Payable		31,477.00	
250-070-41010	Fees		109,060.00	
250-250-50000	Salaries		88,155.00	
250-310-41010	Fees		291,959.00	
250-000-13021	Due from other funds			43,660.00
250-000-1XXX2	Misc Receivable			8,255.00
250-310-51010	Supplies			468,736.00
Total			520,651.00	520,651.00

Adjusting Journal Entries JE # 36

1330.40

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To correct PY unavailale				
100-070-40010	Current Property Tax		32,362.00	
105-022-40010	Current Property Tax		133,660.00	
106-023-40010	Current Property Tax		147,729.00	
100-000-22XXX	Unavailable Revenue - Prop			32,362.00
105-000-22XXX	Unavailable Revenue - Prop			133,660.00
106-000-22XX1	Unavailable Revenue - Prop			147,729.00
Total			313,751.00	313,751.00
Adjusting Journal Entries JE # 37				
To adjust the Economic Development Loan receivable to proper				
110-024-53040	Economic Development	1320.00	343,333.00	
110-000-1XXX4	Notes Receivables			343,333.00
Total			343,333.00	343,333.00
Adjusting Journal Entries JE # 38				
To balance due to due from accounts				
301-000-21XXX	Due to Other Funds	6003.00	43,660.00	
301-000-2XXX2	CERF Liability Reclass			43,660.00
Total			43,660.00	43,660.00
Adjusting Journal Entries JE # 39				
To reverse PY AJE#22				
583-000-21751	Due to Schools	2100.01	4,043,053.00	
583-000-21752	Due to Cities		1,242,146.00	
583-000-21750	Due to Others			5,285,199.00
Total			5,285,199.00	5,285,199.00
Adjusting Journal Entries JE # 40				
To correct payables so fund liabilities equal fund assets				
155-000-20000	Accounts Payable		98,107.00	
170-000-20000	Accounts Payable		245,299.00	
461-000-21750	Due to Others		4,793.00	
464-150-51010	Supplies		145,103.00	
155-020-75000	Transfer to Other Governments			98,107.00
170-020-75000	Transfer to Other Governments			245,299.00
461-150-42360	Miscellaneous			4,793.00
464-000-21750	Due to Others			145,103.00
Total			493,302.00	493,302.00
Adjusting Journal Entries JE # 41				
To reconcile Cash Reclass accounts per testing at 1300.10 and 1330.40				
100-000-101xx	Cash Reclassification - Property taxes		92,354.00	
100-000-1XXX1a	Taxes Receivable - Property		92,355.00	
100-000-22XXX	Unavailable Revenue - Prop		29,362.00	
105-000-101xx	Cash Reclassification - Property taxes		71,607.00	
105-000-1XXX1	Taxes Receivable		71,607.00	
105-000-22XXX	Unavailable Revenue - Prop		133,661.00	
106-000-101xx	Cash Reclassification - Property taxes		79,366.00	
106-000-1XXX1	Taxes Receivable		79,366.00	
106-000-22XX1	Unavailable Revenue - Prop		147,729.00	
200-060-41030	1/2% Commission-Reassessment		34,858.00	
200-060-41040	1/8% Commission-Reassessment		139,432.00	
583-000-101xx	Cash Reclassification account		517,044.00	
100-000-101xx	Cash Reclassification - Property taxes			120,879.00
100-000-1XXX1a	Taxes Receivable - Property			92,354.00
100-070-40010	Current Property Tax			838.00
105-000-101xx	Cash Reclassification - Property taxes			188,179.00
105-000-1XXX1	Taxes Receivable			71,607.00
105-022-40010	Current Property Tax			17,089.00
106-000-101xx	Cash Reclassification - Property taxes			207,986.00
106-000-1XXX1	Taxes Receivable			79,366.00
106-023-40010	Current Property Tax			19,109.00

Client: **020-01377200 - Buchanan County**
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Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
200-000-101xx	Cash Reclassification account			174,290.00
583-000-1xxx1	Taxes Receivable			517,044.00
Total			<u>1,488,741.00</u>	<u>1,488,741.00</u>
Adjusting Journal Entries JE # 42		1300.10		
To add revenue/receivables received 3/31/22				
110-000-1xxx2	Misc Receivable		27,083.00	
110-000-22xxx	Unavailable Revenue - Other			27,083.00
Total			<u>27,083.00</u>	<u>27,083.00</u>
Adjusting Journal Entries JE # 44		2102.01		
To record subsequent health insurance payments made related to FY 2021 claims				
318-310-50502	Insurance		229,724.00	
318-000-20000	Accounts Payable			229,724.00
Total			<u>229,724.00</u>	<u>229,724.00</u>
Adjusting Journal Entries JE # 46		2200.10		
To reverse PY entry and true up unearned revenue related to Cares Act				
180-000-24000	Unearned Grant Liability		706,392.00	
180-020-42354	CARES ACT REVENUE			706,392.00
Total			<u>706,392.00</u>	<u>706,392.00</u>
Adjusting Journal Entries JE # 47		0910		
To reclass short term compensated absence				
CLA10	Compensated Absences		577,110.00	
CLA10a	Compensated Absences - Short Term			577,110.00
Total			<u>577,110.00</u>	<u>577,110.00</u>
Adjusting Journal Entries JE # 48		0910.00		
To reclass short term OPEB liability				
999-000-90060	OPEB Liability - LT		56,446.00	
999-000-90061	OPEB Liability - ST			56,446.00
Total			<u>56,446.00</u>	<u>56,446.00</u>
Adjusting Journal Entries JE # 49		0910.00		
To adjust beginning fund balances to match PY financial statements.				
100-010-51010	Supplies		3,000.00	
210-000-30210	Election Auth. Fund Balance		32.00	
301-060-50504	Workmen's Compensation		66.00	
100-000-30100	General Fund Balance			3,000.00
210-030-51010	Supplies			32.00
301-000-30301	US Bank-Payroll Fund Balance			66.00
Total			<u>3,098.00</u>	<u>3,098.00</u>
Adjusting Journal Entries JE # 50		immaterial		
balance FS				
380-000-20000	Accounts Payable		76.00	
380-120-51000	General Expenses			76.00
Total			<u>76.00</u>	<u>76.00</u>
Adjusting Journal Entries JE # 51		immaterial		
balance FS				
105-000-20000	Accounts Payable		61.00	
106-000-1XXX3	Due From other Governments		56.00	
110-000-10100	US Bank-General		4.00	
110-000-20000	Accounts Payable		18.00	
115-000-13999	Due From Other Funds Payroll		1,334.00	
115-150-42360	Miscellaneous		1.00	
125-000-21100	Due To General Fund		2.00	
130-000-20000	Accounts Payable		1.00	
145-000-21291	DUE TO OPERATIONS		1.00	
210-000-20000	Accounts Payable		2.00	

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
291-000-13000	Due From General Fund		2.00	
301-000-22214	Vision Insurance Withholding		67.00	
341-200-51010	Supplies		1.00	
400-000-10400	First Bank-Office Check Fee		1.00	
440-120-41010	Fees		1.00	
450-000-1XXX2	Accounts Receivable		1.00	
480-000-1XXX2	Misc Receivable		3.00	
100-000-222XX	Payroll Accrual			66.00
105-022-54010	R&B Supplies			61.00
110-020-40000	Sales Tax			4.00
110-022-51000	General Expenses			8.00
110-022-51000	General Expenses			8.00
110-024-42360	Miscellaneous			8.00
115-000-13999	Due From Other Funds Payroll			
115-000-13xxx	Due from Other funds			
115-000-20000	Accounts Payable			1.00
115-000-20000	Accounts Payable			73.00
115-000-21100	Due To General Fund			
115-000-21301	DUE TO PAYROLL			1,261.00
115-020-42360	Miscellaneous			
115-130-50502	Insurance			
130-130-51010	Supplies			1.00
220-000-20000	Accounts Payable			1.00
343-000-10343	US Bank-Rec Operating			
343-000-10343	US Bank-Rec Operating			
343-000-20000	Accounts Payable			
430-000-1XXX2	Accounts Receivable			1.00
480-000-1XXX1	Accounts Receivable			
Total			<u>1,556.00</u>	<u>1,493.00</u>
Adjusting Journal Entries JE # 52		immaterial		
balance FS				
145-000-21750	Due to Others		1.00	
145-000-21291	DUE TO OPERATIONS			1.00
Total			<u>1.00</u>	<u>1.00</u>
Adjusting Journal Entries JE # 53		IMMATERIAL		
Balance FS				
110-024-42360	Miscellaneous		8.00	
110-000-1xxx2	Misc Receivable			
Total			<u>8.00</u>	<u>0.00</u>
Adjusting Journal Entries JE # 55				
To reclassify debt payments				
110-000-55555	Debt Service		94,782.00	
110-050-52110	Equipment			94,782.00
Total			<u>94,782.00</u>	<u>94,782.00</u>
Adjusting Journal Entries JE # 57				
To record remaining balance of ARPA funding as Unearned Revenue				
180-020-42210	American Rescue Plan Act		7,842,945.00	
180-000-24000	Unearned Grant Liability			7,842,945.00
Total			<u>7,842,945.00</u>	<u>7,842,945.00</u>
Adjusting Journal Entries JE # 58				
To record IRS Payment that was mistakenly refunded as payable				
100-040-42360	Miscellaneous		186,923.00	
100-000-20000	Accounts Payable			186,923.00
Total			<u>186,923.00</u>	<u>186,923.00</u>
Adjusting Journal Entries JE # 59				
To correct allocation of use taxes				
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	
115-000-13168	Due from Levee Repair Sales Tax Fund		27,644.00	

Client: **020-01377200 - Buchanan County**
Engagement: **SAUD 2021 - Buchanan County, Missouri**
Period Ending: **12/31/2021**
Trial Balance: **0900.00 - State and Local Govt TB**
Workpaper: **0921.00 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
155-000-13168	Due from Levee Repair Sales Tax Fund		11,057.00	
155-020-75000	Transfer to Other Governments		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	
170-020-75000	Transfer to Other Governments		28,153.00	
100-020-40002	Local Use Sales Tax			55,655.00
110-024-40002	Local Use Sales Tax			27,827.00
115-020-40002	Local Use Sales Tax			27,644.00
155-000-20000	Accounts Payable			11,057.00
155-020-40002	Local Use Sales Tax			11,057.00
168-000-21xxx	Due to Other Funds			150,336.00
170-000-20000	Accounts Payable			28,153.00
170-020-40002	Local Use Sales Tax			28,153.00
Total			<u>339,882.00</u>	<u>339,882.00</u>



Tara Horn, Buchanan County Auditor

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Saint Joseph, Missouri 64501-1786
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September 22, 2022

CliftonLarsonAllen LLP
801 Felix Street
St. Joseph, MO 64501

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, 2021, 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 matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of September 22, 2022, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2021.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 26, 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. 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.

5. 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.
6. 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, as applicable.
7. 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, other than items currently presented, as applicable.
8. 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 County'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.
9. 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.
10. 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.
11. 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, if any.
12. 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.

13. 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.
14. 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, 2021 based on quoted market prices. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
15. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
16. 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.
17. 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, 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 the entity's related parties and all the related party relationships and transactions of which we are aware, if any.
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, other than those already reported.
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, as applicable. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions, if any.
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, if any.
25. Provisions for uncollectible receivables have been properly identified and recorded, as applicable.
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, if any.

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 and related notes 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 and related notes 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 requirements, 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: Tam Title: Auditor

Signature: Lum Saun Title: Presiding Commissioner

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Buchanan County
Governmental Activities
Year Ended December 31, 2021

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance / Net Assets	Net Expense/Revenue and Change in Net Assets / Fund Balance
To adjust for understated expenses for 3 assets recorded in PY AP as expenses instead of capitalized at 12/31/2020.	\$ -	\$ -	\$ -	\$ 187,363
Net current year misstatements (Iron Curtain Method)	-	-	-	187,363
Net prior year misstatements	-	-	-	-
Combined current and prior year misstatements (Rollover Method)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,363</u>
Financial statement totals	<u><u>\$ 95,754,173</u></u>	<u><u>\$ (34,311,665)</u></u>	<u><u>\$ (61,442,508)</u></u>	<u><u>\$ (12,415,594)</u></u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)				-2%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)				-2%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None.	

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Buchanan County
General Fund
Year Ended December 31, 2021

UNCORRECTED MISSTATEMENTS OF AMOUNTS	Effect of misstatements on:			
Description	Assets	Liabilities	Fund Balance	Change in Fund Balance
Effect of not recording recorder fees in accounts receivable in prior year.	\$ -	\$ -	\$ -	\$ 23,054
Net current year misstatements (Iron Curtain Method)	-	-	-	23,054
Net prior year misstatements	-	-	-	-
Combined current and prior year misstatements (Rollover Method)	\$ -	\$ -	\$ -	\$ 23,054
Financial statement totals	<u>\$ 9,570,082</u>	<u>\$ (1,947,406)</u>	<u>\$ (7,622,676)</u>	<u>\$ (1,918,454)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)				-1%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)				-1%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None.	