

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022 AND 2023

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
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FINANCIAL SECTION



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Adair, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the County of Adair ("County"), Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds – Regulatory Basis and the Statements of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis as of December 21, 2023 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2023, and 2022, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2023 and 2022, or changes in net position and cash flows thereof for the years then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole that collectively comprise the County of Adair’s basic financial statements. The Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note I.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2024, on our consideration of the County of Adair’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Adair’s internal control over financial reporting and compliance.



DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

September 30, 2024

FINANCIAL STATEMENTS

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

FUND	CASH BALANCES JANUARY 1, 2023	RECEIPTS 2023	DISBURSEMENTS 2023	CASH BALANCES DECEMBER 31, 2023
General Revenue Fund	\$ 1,470,440.46	\$ 3,508,237.33	\$ 3,371,449.67	\$ 1,607,228.12
Special Road and Bridge Fund	1,017,048.96	4,165,348.20	4,320,438.91	861,958.25
Assessment Fund	590,417.16	591,682.01	442,517.52	739,581.65
Law Enforcement Restitution Fund	179,850.43	25,355.09	11,922.24	193,283.28
Financial Emergency Fund	357,532.82	7,761.78	-	365,294.60
American Rescue Plan Act Fund	3,282,596.21	67,704.49	955,695.45	2,394,605.25
Capital Improvement Tax Fund	440,396.27	1,067,937.56	838,210.64	670,123.19
Law Enforcement Services Fund	1,011,343.02	1,149,952.16	1,450,525.87	710,769.31
Countryside Fund	113,793.00	2,470.39	-	116,263.39
Domestic Violence Fund	2,814.35	3,254.38	-	6,068.73
Election Administration Fund	41,076.44	8,355.36	4,928.26	44,503.54
Prosecuting Attorney Admin. Fund	12,344.36	85,562.17	82,544.98	15,361.55
Inmate Detainee Security Fund	25,486.60	5,208.83	-	30,695.43
E-911 Emergency Fund	105,912.49	2,299.29	-	108,211.78
E-911 Reserve Fund	2.67	222,985.06	222,985.06	2.67
Opioid Settlement Fund	-	54,280.83	-	54,280.83
HAVA Grant Fund	11,673.95	-	11,673.95	-
Recorder User Fund	39,121.99	7,247.90	1,039.50	45,330.39
Recorder Technical Fund	48,596.82	4,351.06	14,870.67	38,077.21
Collector Tax Fund	189,740.81	37,184.01	15,494.26	211,430.56
Law Enforcement General Fund	503,552.36	2,645,684.42	2,683,064.93	466,171.85
Law Enforcement Training Fund	9,591.63	2,919.90	3,600.00	8,911.53
Sheriff Civil Fund	98,384.90	17,462.75	495.93	115,351.72
Sheriff Revolving Fund	18,676.43	2,654.14	278.50	21,052.07
Prosecuting Attorney Training Fund	16,613.37	2,974.00	-	19,587.37
Prosecuting Attorney Delinquent Fund	11,831.00	658.80	-	12,489.80
Multi-Co. Child Support Enforcement Fund	12,008.70	54,673.40	53,759.66	12,922.44
Juvenile Justice Fund	500.00	50,483.09	50,483.09	500.00
Juvenile Grant Operations Fund	-	188,905.74	188,905.74	-
Deputy Supplemental Fund	-	7,721.01	7,721.01	-
TOTAL	<u>\$ 9,611,347.20</u>	<u>\$ 13,991,315.15</u>	<u>\$ 14,732,605.84</u>	<u>\$ 8,870,056.51</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

FUND	CASH BALANCES JANUARY 1, 2022	RECEIPTS 2022	DISBURSEMENTS 2022	CASH BALANCES DECEMBER 31, 2022
General Revenue Fund	\$ 1,210,619.15	\$ 3,552,167.69	\$ 3,292,346.38	\$ 1,470,440.46
Special Road and Bridge Fund	1,533,286.98	3,206,602.17	3,722,840.19	1,017,048.96
Assessment Fund	412,245.34	561,732.25	383,560.43	590,417.16
Law Enforcement Restitution Fund	191,488.35	26,709.25	38,347.17	179,850.43
Financial Emergency Fund	352,158.17	5,374.65	-	357,532.82
American Rescue Plan Act Fund	2,398,112.42	2,508,852.32	1,624,368.53	3,282,596.21
Capital Improvement Tax Fund	82,232.83	999,831.94	641,668.50	440,396.27
Law Enforcement Services Fund	868,419.33	1,090,926.98	948,003.29	1,011,343.02
Countryside Fund	112,122.80	1,670.20	-	113,793.00
Domestic Violence Fund	3,652.93	2,814.35	3,652.93	2,814.35
Election Administration Fund	41,357.34	10,576.30	10,857.20	41,076.44
Prosecuting Attorney Admin. Fund	17,303.12	71,842.93	76,801.69	12,344.36
Inmate Detainee Security Fund	46,351.04	3,948.89	24,813.33	25,486.60
E-911 Emergency Fund	104,320.37	1,592.12	-	105,912.49
E-911 Reserve Fund	2.97	218,315.92	218,316.22	2.67
HAVA Grant Fund	-	11,673.95	-	11,673.95
Recorder User Fund	32,169.88	7,991.61	1,039.50	39,121.99
Recorder Technical Fund	47,574.15	5,022.67	4,000.00	48,596.82
Collector Tax Fund	180,566.67	31,749.51	22,575.37	189,740.81
Law Enforcement General Fund	613,386.41	2,342,329.30	2,452,163.35	503,552.36
Law Enforcement Training Fund	9,158.34	2,710.40	2,277.11	9,591.63
Sheriff Civil Fund	84,106.63	14,477.94	199.67	98,384.90
Sheriff Revolving Fund	15,142.04	4,427.14	892.75	18,676.43
Prosecuting Attorney Training Fund	14,295.27	2,318.10	-	16,613.37
Prosecuting Attorney Delinquent Fund	11,615.73	215.27	-	11,831.00
Multi-Co. Child Support Enforcement Fund	13,834.57	122,646.44	124,472.31	12,008.70
Juvenile Justice Fund	4,666.66	57,888.51	62,055.17	500.00
Juvenile Grant Operations Fund	-	174,706.32	174,706.32	-
Deputy Supplemental Fund	-	6,780.07	6,780.07	-
TOTAL	\$ 8,400,189.49	\$ 15,047,895.19	\$ 13,836,737.48	\$ 9,611,347.20

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	GENERAL REVENUE FUND			
	2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 464,173.00	\$ 507,290.65	\$ 259,000.00	\$ 508,854.92
Sales Taxes	2,200,000.00	2,238,288.03	2,200,000.00	2,137,482.87
Intergovernmental	145,486.80	111,716.07	1,635,459.63	202,797.11
Charges for Services	594,270.00	554,928.39	515,720.00	560,652.10
Interest	22,000.00	36,894.58	17,000.00	22,255.79
Other	773,250.00	55,375.85	223,750.00	109,196.23
Transfers In	10,000.00	3,743.76	10,929.00	10,928.67
TOTAL RECEIPTS	4,209,179.80	3,508,237.33	4,861,858.63	3,552,167.69
DISBURSEMENTS				
County Commission	150,991.05	150,237.90	157,525.52	130,615.70
County Clerk	239,667.32	230,031.97	217,031.05	208,129.71
Elections	69,800.00	44,741.67	196,700.00	129,863.43
Buildings and Grounds	744,749.00	424,641.81	368,889.00	331,997.12
Employee Fringe Benefits	737,164.00	657,654.54	693,450.00	648,234.29
County Treasurer	137,396.26	132,356.42	123,506.05	116,253.02
Collector	199,725.32	179,413.02	185,997.05	177,904.91
Recorder of Deeds	174,342.32	163,964.17	174,434.05	164,189.61
Circuit Clerk	45,000.00	33,134.72	42,000.00	30,907.79
Court Administration	233,470.00	147,709.00	214,967.83	147,206.83
Public Administrator	220,639.32	210,151.62	238,012.05	223,532.16
Prosecuting Attorney	405,318.00	408,406.80	402,523.00	374,821.10
County Coroner	25,794.61	25,794.61	21,404.96	21,404.96
Local Agencies	106,189.00	107,755.73	103,428.00	92,056.47
Human Resources	57,763.00	31,694.42	54,093.00	48,483.52
Health and Welfare	90,474.00	86,624.00	65,127.04	104,347.22
Emergency Fund	126,300.00	-	146,000.00	-
Other	371,178.00	252,137.27	289,790.00	257,398.54
Transfers Out	85,000.00	85,000.00	85,000.00	85,000.00
TOTAL DISBURSEMENTS	4,220,961.20	3,371,449.67	3,779,878.60	3,292,346.38
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,781.40)	136,787.66	1,081,980.03	259,821.31
CASH BALANCES, JANUARY 1	1,470,440.46	1,470,440.46	1,210,619.15	1,210,619.15
CASH BALANCES, DECEMBER 31	\$ 1,458,659.06	\$ 1,607,228.12	\$ 2,292,599.18	\$ 1,470,440.46

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	SPECIAL ROAD AND BRIDGE FUND			
	2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 1,203,000.00	\$ 1,225,595.08	\$ 1,101,789.00	\$ 1,144,831.72
Sales Taxes	400,000.00	782,694.84	400,000.00	575,656.11
Intergovernmental	6,052,392.00	1,826,232.21	1,668,278.00	1,386,580.91
Charges for Services	134,500.00	42,026.62	41,500.00	47,276.74
Interest	20,000.00	25,404.49	43,000.00	23,840.81
Other	27,100.00	263,394.96	22,100.00	28,415.88
Transfers In	-	-	-	-
TOTAL RECEIPTS	7,836,992.00	4,165,348.20	3,276,667.00	3,206,602.17
DISBURSEMENTS				
Salaries	754,548.00	693,560.25	706,643.00	668,457.11
Employee Fringe Benefits	375,850.00	365,192.83	373,560.00	383,797.95
Supplies	534,500.00	382,898.11	434,500.00	484,762.84
Insurance	53,103.00	53,103.00	54,343.00	56,300.03
Road and Bridge Materials	5,201,735.00	1,684,454.42	1,528,180.00	1,517,820.98
Equipment Repairs	90,000.00	86,268.69	90,000.00	81,407.43
Equipment Purchases	782,000.00	905,271.18	761,000.00	428,963.97
Road and Bridge Construction	677,000.00	-	250,000.00	43.35
Office	201,400.00	149,690.43	210,400.00	101,286.53
TOTAL DISBURSEMENTS	8,670,136.00	4,320,438.91	4,408,626.00	3,722,840.19
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(833,144.00)	(155,090.71)	(1,131,959.00)	(516,238.02)
CASH BALANCES, JANUARY 1	1,017,048.96	1,017,048.96	1,533,286.98	1,533,286.98
CASH BALANCES, DECEMBER 31	<u>\$ 183,904.96</u>	<u>\$ 861,958.25</u>	<u>\$ 401,327.98</u>	<u>\$ 1,017,048.96</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	ASSESSMENT FUND				LAW ENFORCEMENT RESTITUTION FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 378,000.00	\$ 479,166.42	\$ 342,000.00	\$ 453,807.63	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	20,000.00	21,380.50	30,000.00	23,798.41
Interest	8,500.00	15,921.52	5,000.00	8,726.46	2,100.00	3,974.59	2,100.00	2,910.84
Other	12,900.00	11,594.07	7,100.00	14,198.16	-	-	-	-
Transfers In	85,000.00	85,000.00	85,000.00	85,000.00	-	-	-	-
TOTAL RECEIPTS	<u>484,400.00</u>	<u>591,682.01</u>	<u>439,100.00</u>	<u>561,732.25</u>	<u>22,100.00</u>	<u>25,355.09</u>	<u>32,100.00</u>	<u>26,709.25</u>
DISBURSEMENTS								
Salaries	295,297.32	238,894.26	252,018.05	201,958.43	65,000.00	11,922.24	55,000.00	38,347.17
Employee Fringe Benefits	157,070.89	122,725.80	130,500.00	111,918.94	-	-	-	-
Assessor's Office	150,300.00	80,897.46	105,575.00	69,683.06	-	-	-	-
TOTAL DISBURSEMENTS	<u>602,668.21</u>	<u>442,517.52</u>	<u>488,093.05</u>	<u>383,560.43</u>	<u>65,000.00</u>	<u>11,922.24</u>	<u>55,000.00</u>	<u>38,347.17</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(118,268.21)	149,164.49	(48,993.05)	178,171.82	(42,900.00)	13,432.85	(22,900.00)	(11,637.92)
CASH BALANCES, JANUARY 1	<u>590,417.16</u>	<u>590,417.16</u>	<u>412,245.34</u>	<u>412,245.34</u>	<u>179,850.43</u>	<u>179,850.43</u>	<u>191,488.35</u>	<u>191,488.35</u>
CASH BALANCES, DECEMBER 31	<u>\$ 472,148.95</u>	<u>\$ 739,581.65</u>	<u>\$ 363,252.29</u>	<u>\$ 590,417.16</u>	<u>\$ 136,950.43</u>	<u>\$ 193,283.28</u>	<u>\$ 168,588.35</u>	<u>\$ 179,850.43</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	FINANCIAL EMERGENCY FUND				LAW ENFORCEMENT SERVICES FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000.00	\$ 1,118,168.21	\$ 1,100,000.00	\$ 1,068,066.56
Intergovernmental	-	-	-	-	12,383.00	9,308.16	4,657.00	8,592.48
Interest	5,500.00	7,761.78	5,000.00	5,374.65	15,000.00	20,555.79	13,000.00	14,113.82
Other	-	-	-	-	300.00	1,920.00	308.00	154.12
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,500.00	7,761.78	5,000.00	5,374.65	1,127,683.00	1,149,952.16	1,117,965.00	1,090,926.98
DISBURSEMENTS								
Autopsies	-	-	-	-	32,000.00	16,799.00	32,000.00	6,750.00
Supplement Grant	-	-	-	-	115,953.00	110,006.95	113,980.00	120,362.50
Prosecuting Attorney's Office	-	-	-	-	25,650.00	20,655.93	25,200.00	20,890.79
Services and Other	-	-	-	-	50,100.00	50,000.00	51,500.00	50,000.00
Transfers Out	-	-	-	-	1,253,063.99	1,253,063.99	750,000.00	750,000.00
TOTAL DISBURSEMENTS	-	-	-	-	1,476,766.99	1,450,525.87	972,680.00	948,003.29
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,500.00	7,761.78	5,000.00	5,374.65	(349,083.99)	(300,573.71)	145,285.00	142,923.69
CASH BALANCES, JANUARY 1	<u>357,532.82</u>	<u>357,532.82</u>	<u>352,158.17</u>	<u>352,158.17</u>	<u>1,011,343.02</u>	<u>1,011,343.02</u>	<u>868,419.33</u>	<u>868,419.33</u>
CASH BALANCES, DECEMBER 31	<u>\$ 363,032.82</u>	<u>\$ 365,294.60</u>	<u>\$ 357,158.17</u>	<u>\$ 357,532.82</u>	<u>\$ 662,259.03</u>	<u>\$ 710,769.31</u>	<u>\$ 1,013,704.33</u>	<u>\$ 1,011,343.02</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	CAPITAL IMPROVEMENT TAX FUND				HAVA GRANT FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 1,000,000.00	\$ 1,059,315.09	\$ 1,000,000.00	\$ 996,962.31	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	11,700.00	11,673.95
Interest	3,000.00	8,622.47	20.00	2,869.63	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,003,000.00	1,067,937.56	1,000,020.00	999,831.94	-	-	11,700.00	11,673.95
DISBURSEMENTS								
Elections	-	-	-	-	11,673.95	11,673.95	11,700.00	-
Buildings and Grounds	300,000.00	-	-	-	-	-	-	-
Prosecuting Attorney's Office	-	-	-	-	-	-	-	-
Debt Service	838,211.00	838,210.64	650,000.00	641,668.50	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,138,211.00	838,210.64	650,000.00	641,668.50	11,673.95	11,673.95	11,700.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(135,211.00)	229,726.92	350,020.00	358,163.44	(11,673.95)	(11,673.95)	-	11,673.95
CASH BALANCES, JANUARY 1	440,396.27	440,396.27	82,232.83	82,232.83	11,673.95	11,673.95	-	-
CASH BALANCES, DECEMBER 31	<u>\$ 305,185.27</u>	<u>\$ 670,123.19</u>	<u>\$ 432,252.83</u>	<u>\$ 440,396.27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,673.95</u>

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THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	COUNTRYSIDE FUND				DOMESTIC VIOLENCE FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Interest	\$ 1,500.00	\$ 2,470.39	\$ 1,500.00	\$ 1,670.20	\$ 10.00	\$ 96.38	\$ 10.00	\$ 26.35
Other	-	-	-	-	3,500.00	3,158.00	3,500.00	2,788.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>1,500.00</u>	<u>2,470.39</u>	<u>1,500.00</u>	<u>1,670.20</u>	<u>3,510.00</u>	<u>3,254.38</u>	<u>3,510.00</u>	<u>2,814.35</u>
DISBURSEMENTS								
Law Enforcement General	-	-	-	-	2,814.35	-	3,652.93	3,652.93
TOTAL DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,814.35</u>	<u>-</u>	<u>3,652.93</u>	<u>3,652.93</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,500.00	2,470.39	1,500.00	1,670.20	695.65	3,254.38	(142.93)	(838.58)
CASH BALANCES, JANUARY 1	<u>113,793.00</u>	<u>113,793.00</u>	<u>112,122.80</u>	<u>112,122.80</u>	<u>2,814.35</u>	<u>2,814.35</u>	<u>3,652.93</u>	<u>3,652.93</u>
CASH BALANCES, DECEMBER 31	<u>\$ 115,293.00</u>	<u>\$ 116,263.39</u>	<u>\$ 113,622.80</u>	<u>\$ 113,793.00</u>	<u>\$ 3,510.00</u>	<u>\$ 6,068.73</u>	<u>\$ 3,510.00</u>	<u>\$ 2,814.35</u>

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THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	ELECTION ADMINISTRATION FUND				PROSECUTING ATTORNEY ADMIN. FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,500.00	7,385.30	6,500.00	9,939.38	-	-	-	-
Interest	600.00	970.06	500.00	636.92	300.00	361.46	300.00	261.46
Other	-	-	-	-	160,000.00	85,200.71	160,000.00	71,581.47
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,100.00	8,355.36	7,000.00	10,576.30	160,300.00	85,562.17	160,300.00	71,842.93
DISBURSEMENTS								
Dues	-	-	-	-	3,500.00	2,985.32	3,000.00	2,650.00
Mileage and Training	4,000.00	160.69	4,000.00	143.55	4,000.00	5,367.97	4,000.00	3,046.78
Misc	1,500.00	468.53	1,500.00	326.17	1,000.00	-	1,000.00	-
Equipment	13,000.00	4,299.04	13,000.00	10,387.48	500.00	-	500.00	-
Grand Jury	-	-	-	-	1,500.00	754.66	1,000.00	-
Restitution to Victims	-	-	-	-	150,000.00	71,640.03	150,000.00	69,205.91
Trial Preparation	-	-	-	-	200.00	1,797.00	2,000.00	1,899.00
TOTAL DISBURSEMENTS	18,500.00	4,928.26	18,500.00	10,857.20	160,700.00	82,544.98	161,500.00	76,801.69
RECEIPTS OVER (UNDER) DISBURSEMENTS	(15,400.00)	3,427.10	(11,500.00)	(280.90)	(400.00)	3,017.19	(1,200.00)	(4,958.76)
CASH BALANCES, JANUARY 1	41,076.44	41,076.44	41,357.34	41,357.34	12,344.36	12,344.36	17,303.12	17,303.12
CASH BALANCES, DECEMBER 31	<u>\$ 25,676.44</u>	<u>\$ 44,503.54</u>	<u>\$ 29,857.34</u>	<u>\$ 41,076.44</u>	<u>\$ 11,944.36</u>	<u>\$ 15,361.55</u>	<u>\$ 16,103.12</u>	<u>\$ 12,344.36</u>

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THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	INMATE DETAINEE SECURITY FUND				E-911 EMERGENCY FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 3,000.00	\$ 4,603.00	\$ 5,500.00	\$ 3,368.00	\$ -	\$ -	\$ -	\$ -
Interest	300.00	605.83	300.00	580.89	1,500.00	2,299.29	1,500.00	1,592.12
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>3,300.00</u>	<u>5,208.83</u>	<u>5,800.00</u>	<u>3,948.89</u>	<u>1,500.00</u>	<u>2,299.29</u>	<u>1,500.00</u>	<u>1,592.12</u>
DISBURSEMENTS								
Other	-	-	-	-	18,000.00	-	25,000.00	-
Detainee Security	20,000.00	-	33,000.00	24,813.33	-	-	-	-
TOTAL DISBURSEMENTS	<u>20,000.00</u>	<u>-</u>	<u>33,000.00</u>	<u>24,813.33</u>	<u>18,000.00</u>	<u>-</u>	<u>25,000.00</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(16,700.00)	5,208.83	(27,200.00)	(20,864.44)	(16,500.00)	2,299.29	(23,500.00)	1,592.12
CASH BALANCES, JANUARY 1	<u>25,486.60</u>	<u>25,486.60</u>	<u>46,351.04</u>	<u>46,351.04</u>	<u>105,912.49</u>	<u>105,912.49</u>	<u>104,320.37</u>	<u>104,320.37</u>
CASH BALANCES, DECEMBER 31	<u>\$ 8,786.60</u>	<u>\$ 30,695.43</u>	<u>\$ 19,151.04</u>	<u>\$ 25,486.60</u>	<u>\$ 89,412.49</u>	<u>\$ 108,211.78</u>	<u>\$ 80,820.37</u>	<u>\$ 105,912.49</u>

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THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	E-911 RESERVE FUND				RECORDER USER FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	75.00	-	75.00	-	300.00	905.90	600.00	529.61
Other	253,000.00	222,985.06	265,000.00	218,315.92	6,500.00	6,342.00	9,000.00	7,462.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	253,075.00	222,985.06	265,075.00	218,315.92	6,800.00	7,247.90	9,600.00	7,991.61
DISBURSEMENTS								
Office	-	-	-	-	2,500.00	1,039.50	2,000.00	1,039.50
Recording System	-	-	-	-	8,000.00	-	5,800.00	-
Binding	-	-	-	-	6,000.00	-	6,000.00	-
Archival System	-	-	-	-	4,500.00	-	4,500.00	-
Legal Fees and Dues	-	-	-	-	500.00	-	500.00	-
Services and Other	253,000.00	222,985.06	265,000.00	218,316.22	500.00	-	500.00	-
TOTAL DISBURSEMENTS	253,000.00	222,985.06	265,000.00	218,316.22	22,000.00	1,039.50	19,300.00	1,039.50
RECEIPTS OVER (UNDER) DISBURSEMENTS	75.00	-	75.00	(0.30)	(15,200.00)	6,208.40	(9,700.00)	6,952.11
CASH BALANCES, JANUARY 1	2.67	2.67	2.97	2.97	39,121.99	39,121.99	32,169.88	32,169.88
CASH BALANCES, DECEMBER 31	<u>\$ 77.67</u>	<u>\$ 2.67</u>	<u>\$ 77.97</u>	<u>\$ 2.67</u>	<u>\$ 23,921.99</u>	<u>\$ 45,330.39</u>	<u>\$ 22,469.88</u>	<u>\$ 39,121.99</u>

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THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	RECORDER TECHNICAL FUND				COLLECTOR TAX FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 3,800.00	\$ 3,482.50	\$ 4,500.00	\$ 4,312.50	\$ 45,000.00	\$ 32,758.05	\$ 45,000.00	\$ 28,936.65
Interest	400.00	868.56	650.00	710.17	2,500.00	4,425.96	1,600.00	2,812.86
Other	-	-	-	-	622.00	-	622.00	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	4,200.00	4,351.06	5,150.00	5,022.67	48,122.00	37,184.01	47,222.00	31,749.51
DISBURSEMENTS								
Recording System	10,000.00	-	12,500.00	-	-	-	-	-
Computer Maintenance	10,000.00	-	15,000.00	-	-	-	-	-
Equipment	-	-	-	-	12,000.00	-	10,000.00	4,039.00
Furniture	-	-	-	-	20,000.00	1,672.65	4,000.00	499.98
Dues	-	-	-	-	10,000.00	2,387.46	4,000.00	2,861.21
Computer Hardware and Software	-	-	-	-	5,000.00	-	3,000.00	-
Office	18,000.00	10,870.67	4,000.00	-	5,000.00	5,083.15	4,000.00	3,759.76
Mileage and Training	-	-	-	-	5,000.00	1,004.59	1,500.00	486.75
Professional Services	-	-	-	-	-	500.00	40,000.00	-
Capital Improvements	-	-	-	-	500.00	110.00	500.00	-
Other	7,500.00	4,000.00	500.00	4,000.00	1,000.00	992.65	1,000.00	-
Transfers Out	-	-	-	-	10,000.00	3,743.76	10,929.00	10,928.67
TOTAL DISBURSEMENTS	45,500.00	14,870.67	32,000.00	4,000.00	68,500.00	15,494.26	78,929.00	22,575.37
RECEIPTS OVER (UNDER) DISBURSEMENTS	(41,300.00)	(10,519.61)	(26,850.00)	1,022.67	(20,378.00)	21,689.75	(31,707.00)	9,174.14
CASH BALANCES, JANUARY 1	48,596.82	48,596.82	47,574.15	47,574.15	189,740.81	189,740.81	180,566.67	180,566.67
CASH BALANCES, DECEMBER 31	<u>\$ 7,296.82</u>	<u>\$ 38,077.21</u>	<u>\$ 20,724.15</u>	<u>\$ 48,596.82</u>	<u>\$ 169,362.81</u>	<u>\$ 211,430.56</u>	<u>\$ 148,859.67</u>	<u>\$ 189,740.81</u>

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THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	LAW ENFORCEMENT GENERAL FUND				LAW ENFORCEMENT TRAINING FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 1,100,000.00	\$ 1,118,146.97	\$ 1,100,000.00	\$ 1,068,069.43	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	140,000.00	135,759.01	140,000.00	185,207.28	-	-	-	-
Interest	5,000.00	7,346.82	2,000.00	7,798.21	140.00	193.08	50.00	142.00
Other	102,150.00	131,367.63	85,750.00	331,254.38	2,800.00	2,726.82	1,900.00	2,568.40
Transfers In	1,253,063.99	1,253,063.99	750,000.00	750,000.00	-	-	-	-
TOTAL RECEIPTS	2,600,213.99	2,645,684.42	2,077,750.00	2,342,329.30	2,940.00	2,919.90	1,950.00	2,710.40
DISBURSEMENTS								
Salaries	1,318,600.35	1,366,413.83	1,204,385.79	1,155,586.36	-	-	-	-
Fringe Benefits	624,375.00	524,902.32	535,176.00	469,810.93	-	-	-	-
Law Enforcement	1,160,791.00	791,748.78	890,489.48	826,766.06	-	-	-	-
Training	-	-	-	-	3,600.00	3,600.00	3,600.00	2,277.11
TOTAL DISBURSEMENTS	3,103,766.35	2,683,064.93	2,630,051.27	2,452,163.35	3,600.00	3,600.00	3,600.00	2,277.11
RECEIPTS OVER (UNDER) DISBURSEMENTS	(503,552.36)	(37,380.51)	(552,301.27)	(109,834.05)	(660.00)	(680.10)	(1,650.00)	433.29
CASH BALANCES, JANUARY 1	503,552.36	503,552.36	613,386.41	613,386.41	9,591.63	9,591.63	9,158.34	9,158.34
CASH BALANCES, DECEMBER 31	\$ -	\$ 466,171.85	\$ 61,085.14	\$ 503,552.36	\$ 8,931.63	\$ 8,911.53	\$ 7,508.34	\$ 9,591.63

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THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	SHERIFF CIVIL FUND				SHERIFF REVOLVING FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 14,000.00	\$ 15,171.00	\$ 15,000.00	\$ 13,110.15	\$ 10,000.00	\$ 2,068.50	\$ 15,000.00	\$ 3,628.00
Interest	500.00	2,291.75	300.00	1,367.79	150.00	422.14	150.00	254.14
Other	-	-	-	-	500.00	163.50	1,000.00	545.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	14,500.00	17,462.75	15,300.00	14,477.94	10,650.00	2,654.14	16,150.00	4,427.14
DISBURSEMENTS								
Equipment	10,000.00	495.93	10,000.00	199.67	-	-	-	-
TIF Payment	-	-	-	-	-	-	-	-
Office	1,000.00	-	1,000.00	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	10,000.00	50.00	13,000.00	330.00
CCW Fingerprinting	-	-	-	-	800.00	228.50	2,000.00	562.75
TOTAL DISBURSEMENTS	11,000.00	495.93	11,000.00	199.67	10,800.00	278.50	15,000.00	892.75
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,500.00	16,966.82	4,300.00	14,278.27	(150.00)	2,375.64	1,150.00	3,534.39
CASH BALANCES, JANUARY 1	98,384.90	98,384.90	84,106.63	84,106.63	18,676.43	18,676.43	15,142.04	15,142.04
CASH BALANCES, DECEMBER 31	<u>\$ 101,884.90</u>	<u>\$ 115,351.72</u>	<u>\$ 88,406.63</u>	<u>\$ 98,384.90</u>	<u>\$ 18,526.43</u>	<u>\$ 21,052.07</u>	<u>\$ 16,292.04</u>	<u>\$ 18,676.43</u>

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THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY DELINQUENT FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	215.00	390.37	175.00	233.48	175.00	260.46	150.00	177.55
Other	3,000.00	2,583.63	3,000.00	2,084.62	100.00	398.34	100.00	37.72
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>3,215.00</u>	<u>2,974.00</u>	<u>3,175.00</u>	<u>2,318.10</u>	<u>275.00</u>	<u>658.80</u>	<u>250.00</u>	<u>215.27</u>
DISBURSEMENTS								
Office	3,000.00	-	3,000.00	-	900.00	-	750.00	-
Computer Software	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>3,000.00</u>	<u>-</u>	<u>3,000.00</u>	<u>-</u>	<u>900.00</u>	<u>-</u>	<u>750.00</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	215.00	2,974.00	175.00	2,318.10	(625.00)	658.80	(500.00)	215.27
CASH BALANCES, JANUARY 1	<u>16,613.37</u>	<u>16,613.37</u>	<u>14,295.27</u>	<u>14,295.27</u>	<u>11,831.00</u>	<u>11,831.00</u>	<u>11,615.73</u>	<u>11,615.73</u>
CASH BALANCES, DECEMBER 31	<u>\$ 16,828.37</u>	<u>\$ 19,587.37</u>	<u>\$ 14,470.27</u>	<u>\$ 16,613.37</u>	<u>\$ 11,206.00</u>	<u>\$ 12,489.80</u>	<u>\$ 11,115.73</u>	<u>\$ 11,831.00</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	MULTI-CO. CHILD SUPPORT ENFORCEMENT FUND				JUVENILE JUSTICE FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 58,488.05	\$ 50,483.09	\$ 61,191.00	\$ 57,888.51
Interest	200.00	311.84	200.00	252.11	-	-	-	-
Other	132,000.00	54,361.56	120,911.00	122,394.33	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	132,200.00	54,673.40	121,111.00	122,646.44	58,488.05	50,483.09	61,191.00	57,888.51
DISBURSEMENTS								
Salaries	75,829.00	31,613.45	75,829.00	76,843.99	-	-	-	-
Fringe Benefits	32,854.00	16,447.37	33,851.00	25,688.15	-	-	-	-
Equipment	4,300.00	3,329.67	4,300.00	3,552.55	-	-	-	-
Mileage and Training	3,000.00	2,369.17	3,000.00	3,387.62	-	-	-	-
Other	-	-	-	-	-	-	-	-
Operations	-	-	-	-	2,488.05	3,779.83	5,191.00	3,522.17
Permanency Planning	-	-	-	-	50,000.00	45,833.26	50,000.00	54,166.58
OSCA Fostering Court Improvement	-	-	-	-	3,000.00	870.00	3,000.00	-
OSCA Multidisciplinary Training Grant	-	-	-	-	3,000.00	-	3,000.00	4,366.42
Services and Other	15,000.00	-	15,000.00	15,000.00	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	130,983.00	53,759.66	131,980.00	124,472.31	58,488.05	50,483.09	61,191.00	62,055.17
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,217.00	913.74	(10,869.00)	(1,825.87)	-	-	-	(4,166.66)
CASH BALANCES, JANUARY 1	12,008.70	12,008.70	13,834.57	13,834.57	500.00	500.00	4,666.66	4,666.66
CASH BALANCES, DECEMBER 31	<u>\$ 13,225.70</u>	<u>\$ 12,922.44</u>	<u>\$ 2,965.57</u>	<u>\$ 12,008.70</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>	<u>\$ 4,666.66</u>	<u>\$ 500.00</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	JUVENILE GRANT OPERATIONS FUND				DEPUTY SUPPLEMENTAL FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 199,451.37	\$ 188,905.74	\$ 271,368.00	\$ 174,706.32	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	9,500.00	7,721.01	9,500.00	6,780.07
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>199,451.37</u>	<u>188,905.74</u>	<u>271,368.00</u>	<u>174,706.32</u>	<u>9,500.00</u>	<u>7,721.01</u>	<u>9,500.00</u>	<u>6,780.07</u>
DISBURSEMENTS								
Salaries	144,616.91	142,542.40	197,645.00	131,104.01	-	-	-	-
Fringe Benefits	54,834.46	46,363.34	73,723.00	43,602.31	-	-	-	-
Supplemental Fees	-	-	-	-	9,500.00	7,721.01	9,500.00	6,780.07
TOTAL DISBURSEMENTS	<u>199,451.37</u>	<u>188,905.74</u>	<u>271,368.00</u>	<u>174,706.32</u>	<u>9,500.00</u>	<u>7,721.01</u>	<u>9,500.00</u>	<u>6,780.07</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	-	-	-	-
CASH BALANCES, JANUARY 1	-	-	-	-	-	-	-	-
CASH BALANCES, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	OPIOID SETTLEMENT FUND				AMERICAN RESCUE PLAN ACT FUND			
	2023		2022		2023		2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	38,000.00	53,429.24	-	-	-	-	2,461,291.00	2,461,290.50
Charges for Services	-	-	-	-	-	-	-	-
Interest	20.00	851.59	-	-	60,000.00	67,704.49	50,000.00	47,561.82
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	38,020.00	54,280.83	-	-	60,000.00	67,704.49	2,511,291.00	2,508,852.32
DISBURSEMENTS								
Disbursements	-	-	-	-	3,342,596.00	955,695.45	1,754,775.00	1,624,368.53
Other	38,020.00	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	38,020.00	-	-	-	3,342,596.00	955,695.45	1,754,775.00	1,624,368.53
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	54,280.83	-	-	(3,282,596.00)	(887,990.96)	756,516.00	884,483.79
CASH BALANCES, JANUARY 1	-	-	-	-	3,282,596.21	3,282,596.21	2,398,112.42	2,398,112.42
CASH BALANCES, DECEMBER 31	\$ -	\$ 54,280.83	\$ -	\$ -	\$ 0.21	\$ 2,394,605.25	\$ 3,154,628.42	\$ 3,282,596.21

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
FIDUCIARY FUNDS - REGULATORY BASIS
DECEMBER 31, 2023

	<u>Overplus Tax</u>	<u>Unclaimed Fees</u>	<u>CERF</u>	<u>Unappropriated School</u>
ASSETS				
Cash and Cash Equivalents	\$ 934.69	\$ 5,010.36	\$ 4,896.39	\$ 26,539.30
Total Assets	934.69	5,010.36	4,896.39	26,539.30
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	934.69	5,010.36	4,896.39	26,539.30
UNRESERVED FUND BALANCES	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 934.69</u>	<u>\$ 5,010.36</u>	<u>\$ 4,896.39</u>	<u>\$ 26,539.30</u>

	<u>Milliken Cemetery</u>	<u>District Schools</u>	<u>Collector</u>	<u>Recorder</u>
ASSETS				
Cash and Cash Equivalents	\$ 41,508.74	\$ 0.23	\$ 11,576,589.40	\$ 10,389.33
Total Assets	41,508.74	0.23	11,576,589.40	10,389.33
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	41,508.74	0.23	11,576,589.40	10,389.33
UNRESERVED FUND BALANCES	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 41,508.74</u>	<u>\$ 0.23</u>	<u>\$ 11,576,589.40</u>	<u>\$ 10,389.33</u>

	<u>Sheriff Office</u>	<u>Sheriff Bonds</u>	<u>Sheriff Crime</u>	<u>Sheriff Inmate</u>
ASSETS				
Cash and Cash Equivalents	\$ 3,543.50	\$ 0.15	\$ 2,120.00	\$ 44,066.12
Total Assets	3,543.50	0.15	2,120.00	44,066.12
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	3,543.50	0.15	2,120.00	44,066.12
UNRESERVED FUND BALANCES	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,543.50</u>	<u>\$ 0.15</u>	<u>\$ 2,120.00</u>	<u>\$ 44,066.12</u>

	<u>Clerk Election</u>	<u>Public Administrator</u>	<u>Total Fiduciary Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ 146.04	\$ 1,495,523.64	\$ 13,211,267.89
Total Assets	146.04	1,495,523.64	13,211,267.89
LIABILITIES AND FUND BALANCES			
TOTAL LIABILITIES	146.04	1,495,523.64	13,211,267.89
UNRESERVED FUND BALANCES	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 146.04</u>	<u>\$ 1,495,523.64</u>	<u>\$ 13,211,267.89</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
FIDUCIARY FUNDS - REGULATORY BASIS
DECEMBER 31, 2022

	<u>Overplus Tax</u>	<u>Unclaimed Fees</u>	<u>CERF</u>	<u>Unappropriated School</u>
ASSETS				
Cash and Cash Equivalents	\$ 7,714.44	\$ 6,071.19	\$ 4.71	\$ 15,722.39
Total Assets	7,714.44	6,071.19	4.71	15,722.39
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	7,714.44	6,071.19	4.71	15,722.39
UNRESERVED FUND BALANCES	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,714.44</u>	<u>\$ 6,071.19</u>	<u>\$ 4.71</u>	<u>\$ 15,722.39</u>

	<u>Milliken Cemetery</u>	<u>Recorder</u>	<u>Collector</u>	<u>Clerk Election</u>
ASSETS				
Cash and Cash Equivalents	\$ 38,144.62	\$ 10,729.03	\$ 13,237,563.65	\$ 146.04
Total Assets	38,144.62	10,729.03	13,237,563.65	146.04
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	38,144.62	10,729.03	13,237,563.65	146.04
UNRESERVED FUND BALANCES	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 38,144.62</u>	<u>\$ 10,729.03</u>	<u>\$ 13,237,563.65</u>	<u>\$ 146.04</u>

	<u>Sheriff Office</u>	<u>Sheriff Bonds</u>	<u>Sheriff Crime</u>	<u>Sheriff Inmate</u>
ASSETS				
Cash and Cash Equivalents	\$ 4,710.30	\$ 0.05	\$ 2,120.00	\$ 42,500.29
Total Assets	4,710.30	0.05	2,120.00	42,500.29
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	4,710.30	0.05	2,120.00	42,500.29
UNRESERVED FUND BALANCES	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,710.30</u>	<u>\$ 0.05</u>	<u>\$ 2,120.00</u>	<u>\$ 42,500.29</u>

	<u>Public Administrator</u>	<u>Total Fiduciary Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,406,845.57	\$ 14,772,272.28
Total Assets	1,406,845.57	14,772,272.28
LIABILITIES AND FUND BALANCES		
TOTAL LIABILITIES	1,406,845.57	14,772,272.28
UNRESERVED FUND BALANCES	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,406,845.57</u>	<u>\$ 14,772,272.28</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Adair, Missouri (“the County”) is governed by a three-member board of commissioners. In addition to the three Commissioners, there are ten elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator, and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law (regulatory basis of accounting). This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP) which would include all relevant Government Accounting Standards Board (GASB) pronouncements.

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services and cultural and recreation services.

The financial statements referred to above include only the primary government of the County of Adair, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity. Financial data of other entities that may be considered to be component units of the County under GAAP is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control. The County has a Developmental Disability Board (Senate Bill 40) which obtains separate audits, therefore, it has been excluded from the scope of our audit. For more information on this component unit, contact them at 660-627-6291 or write to 1107 Country Club Drive, Kirksville, MO 63501.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Fiduciary – Fiduciary funds consist of custodial funds. Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Custodial funds are accounted for and reported similar to the governmental funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

As a result of using this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2023 and 2022, for purposes of taxation, was:

	2023	2022
Real Estate	\$ 241,867,230	\$ 239,283,070
Personal Property	93,043,477	99,229,442
Railroad and Utilities	94,418,166	90,948,752
	\$ 429,328,873	\$ 429,461,264

During 2023 and 2022, the County Commission approved a \$0.3806 and \$0.3820, respectively, tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2023	2022
General Revenue Fund	\$ 0.1121	\$ 0.1135
Special Road and Bridge Fund	0.2685	0.2685
	\$ 0.3806	\$ 0.3820

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on a weighted average of cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

II. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Equivalents" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash and investments are separately held by several of the County’s funds. Investments of the County consist of certificates of deposit with local banking institutions.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, and 2022, the carrying amount of the County's deposits was \$22,081,324.63 and \$24,383,619.48, and the bank balance was \$21,031,935.55 and \$22,420,328.96, respectively. As of December 31, 2023, and 2022, 100% of the County’s cash and cash equivalents were guaranteed by the U. S. Government and securities set aside in the name of the County by the financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits shown above are included in the financial statements at December 31, 2023, as follows:

Included in the following fund financial statement captions:

<u>Statement of Receipts, Disbursements and Changes</u>	
<u>in Cash Balances -</u>	
Deposits	\$ 8,870,056.51
Total Governmental Funds	<u>8,870,056.51</u>
 <u>Statement of Assets and Liabilities Arising From Cash</u>	
<u>Transactions – Fiduciary Funds:</u>	
Deposits	<u>13,211,267.89</u>
Total Fiduciary Funds	<u>13,211,267.89</u>
Total Deposits as of December 31, 2023	<u>\$ 22,081,324.40</u>

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

II. CASH AND INVESTMENTS (concluded)

The carrying values of deposits shown above are included in the financial statements at December 31, 2022, as follows:

Included in the following fund financial statement captions:

<u>Statement of Receipts, Disbursements and Changes</u>	
<u>in Cash Balances -</u>	
Deposits	\$ <u>9,611,347.20</u>
Total Governmental Funds	<u>9,611,347.20</u>
<u>Statement of Assets and Liabilities Arising From Cash</u>	
<u>Transactions – Fiduciary Funds:</u>	
Deposits	<u>14,772,272.28</u>
Total Fiduciary Funds	<u>14,772,272.28</u>
Total Deposits as of December 31, 2022	<u>\$ 24,383,619.48</u>

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The County’s investment policy does include custodial credit risk requirements. The County’s deposits were not exposed to custodial credit risk for the years ending December 31, 2023, and 2022.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government’s name. The County does have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has a policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County’s deposits were not exposed to concentration of investment credit risk for the years ending December 31, 2023, and 2022.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

III. LONG-TERM DEBT

In September of 2021, the County entered into a lease agreement in the amount of \$88,287.00 for a term of 3 years with an interest rate of 2.990%. This was for the purpose of leasing a track loader for the Road & Bridge department. In September of 2022, the County's first and only payment in the amount of \$91,561.97 (principal of \$88,287.00 and interest of \$3,274.97) was made which paid off the lease.

In October 2021, the County entered into a \$8,000,000.00 lease purchase agreement for the purpose of making repairs and renovations to the County courthouse. The Lease has an interest rate of 2.25% with a final payment due on September 1, 2032. The original lease called for semi-annual payments of \$411,476.70 on March 1 and September 1 each year. The first addendum to the lease was entered in February 2022 which changed the semi-annual payments to \$419,105.32 after an initial payment of \$222,563.18 on March 1, 2022.

As of December 31, 2023, the unpaid principal balance of the lease purchase was \$6,754,433.56. The annual activity and future payments for the lease purchase agreement of the courthouse renovations are as follows:

<u>Balance</u> <u>12/31/2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/2023</u>	<u>Interest</u> <u>Paid</u>
<u>\$7,438,678.14</u>	<u>\$ -</u>	<u>\$684,244.58</u>	<u>\$6,754,433.56</u>	<u>\$153,966.06</u>

The future payments as of December 31, 2023 are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 689,184.67	\$ 149,025.97	\$ 838,210.64
2025	704,778.55	133,432.09	838,210.64
2026	720,725.27	117,485.37	838,210.64
2027	737,032.80	101,177.84	838,210.64
2028	753,709.32	84,501.32	838,210.64
2029-2032	<u>3,149,002.95</u>	<u>163,564.31</u>	<u>3,312,567.26</u>
	<u>\$ 6,754,433.56</u>	<u>\$ 749,186.90</u>	<u>\$ 7,503,620.46</u>

As of December 31, 2022, the unpaid principal balance of the lease purchase was \$7,438,678.14. The annual activity for the lease purchase agreement of the courthouse renovations are as follows:

<u>Balance</u> <u>12/31/2021</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/2022</u>	<u>Interest</u> <u>Paid</u>
<u>\$8,000,000.00</u>	<u>\$ -</u>	<u>\$561,321.86</u>	<u>\$7,438,678.14</u>	<u>\$80,346.64</u>

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

IV. OPERATING LEASES

In November of 2020, the County entered into a lease agreement for a printer for the Sheriff's office. The lease consisted of payments of \$209.40 per month for thirty-six months and ended in November of 2023. Payments toward the lease in 2022 and 2023 totaled \$4,816.20. The lease was paid in-full.

In October of 2021, the County entered into a lease agreement for the purpose of renting office space for the Circuit Clerk's office during the courthouse renovations. The lease consisted of payments of \$1,000.00 per month for six months with an option to renew for \$1,450.00 per month. The lease was renewed for three months and ended in June of 2022. Payments toward the lease in 2022 totaled \$7,125.00. The lease was paid in-full.

In April of 2022, the County entered into a lease agreement for the purpose of renting office space during the courthouse renovations. The lease consisted of payments of \$7,500.00 per month for two months and ended in May of 2022. Payments toward the lease in 2022 totaled \$15,000.00. The lease was paid in-full.

In June of 2022, the County entered into a lease agreement for the purpose of renting office space during the courthouse renovations. The lease consisted of payments of \$8,333.33 per month for twelve months and ended in May of 2023. Payments toward the lease in 2022 and 2023 totaled \$99,999.96. The lease was paid in-full.

In June of 2023, the County entered into a lease agreement for the purpose of renting office space during the courthouse renovations. The lease consisted of one payment of \$8,333.33 for the month of June 2023. The lease was paid in-full.

The County entered into several renewable lease agreements during 2022 and 2023 for the purpose of renting office space for the Assessor and Collectors' offices during the courthouse renovations. The leases consisted of payments of \$1,700.00 per month for six months and ended in May of 2023. The leases spanned sixteen months in 2022 and 2023 with payments totaling \$27,200.00. The leases were each paid in-full.

The County entered into several renewable lease agreements during 2022 and 2023 for the purpose of renting office space for the Recorder's office during the courthouse renovations. The leases consisted of payments of \$850.00 per month for six months and ended in May of 2023. The leases spanned sixteen months in 2022 and 2023 with payments totaling \$13,600.00. The leases were each paid in-full.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

IV. OPERATING LEASES (concluded)

In June of 2021, the County entered into an operating lease for a public defender’s office space. The lease consists of payments of \$3,336.93 per quarter for forty quarters. Payments toward the lease in 2022 and 2023 totaled \$26,695.44. The future payments for the Public Defender’s office space are as follows:

2023 Future Minimum Payments for Operating Leases:

Year Ending December 31	Amount
2024	\$ 13,347.72
2025	13,347.72
2026	13,347.72
2027	13,347.72
2028	13,347.72
2029-2031	33,369.30
	<u>\$ 100,107.90</u>

V. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2023, and 2022 are as follows:

	2023		2022	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 3,743.76	\$ 85,000.00	\$ 10,928.67	\$ 85,000.00
Assessment Fund	85,000.00	-	85,000.00	-
Law Enforcement Services Fund	-	1,253,063.99	-	750,000.00
Collector Tax Fund	-	3,743.76	-	10,982.67
Law Enforcement General Fund	<u>1,253,063.99</u>	<u>-</u>	<u>750,000.00</u>	<u>-</u>
TOTAL	<u>\$ 1,341,807.75</u>	<u>\$ 1,341,807.75</u>	<u>\$ 845,928.67</u>	<u>\$ 845,928.67</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions (other than those made by the County) are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2023, and 2022 were \$151,109.97 and \$137,129.09, respectively.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

VII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The Adair County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Adair County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan.

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4.0% of their gross pay to the pension plan. Employer contribution rates are 13.0% and 13.9% (General) and 19.2% and 19.8% (Police) of annual covered payroll for 2023 and 2022, respectively.

For the year ended December 31, 2023 and 2022, the County paid \$462,424.40 and \$464,711.87 to LAGERS, respectively.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

VIII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$11,628.00 and \$11,628.00, respectively, for the years ended December 31, 2023, and 2022.

IX. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. There were two participants as of December 31, 2023 paying premiums of \$3,505.74 and one participant paying premiums of \$3,949.38 at December 31, 2022.

X. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

B. Compensated Absences

The County provides regular full-time 40 hour employees with vacation leave for each month of service from 40 hours to 160 hours per year depending on length of employment. Regular full-time 35 hour employees earn vacation leave of 35 to 140 hours per year depending upon length of service. Vacation hours can be accrued up to a maximum of 175 hours for 35 hour employees and 200 hours for 40 hour employees. Upon termination, employees are compensated for any unused vacation time. The County provides regular full-time employees with 48 (35 hour) or 60 (40 hour) hours of sick leave per year up to a maximum of 420 (35 hour) or 480 (40 hour) hours. Upon termination, employees are not compensated for any unused sick time.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

XI. RISK MANAGEMENT

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

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

XII. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through September 30, 2024, the date the financial statements were available to be issued. Based on this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2023 AND 2022

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2022, actual expenditures exceeded those budgeted in the Juvenile Justice Fund.

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the County Commission
The County of Adair, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Adair ("County") which comprise the Statement of Receipts, Disbursements and Changes in Cash Balances – All Governmental Funds – Regulatory Basis and the Statements of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis as of December 31, 2023 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash Balances – Budget and Actual – All Governmental Funds – Regulatory Basis for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 30, 2024.

In our report, because the County prepared its financial statements using financial reporting provisions prescribed or permitted by Missouri law, our opinion stated that the financial statements were not presented fairly in conformity with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated in accordance with the financial reporting provisions prescribed or permitted by Missouri law, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

September 30, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

To The County Commission
The County of Adair, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Adair's ("County") compliance with the types of compliance requirements identified as subject to audit described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2023, and 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2023, and 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

September 30, 2024

**THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

FEDERAL GRANTOR / PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	12/31/2022 PROVIDED TO SUBRECIPIENTS	12/31/2022 FEDERAL EXPENDITURES	12/31/2023 PROVIDED TO SUBRECIPIENTS	12/31/2023 FEDERAL EXPENDITURES	TOTAL FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Passed Through Missouri Department of Economic Development: Community Development Block Grants	14.228	2019-WF-07	\$ 109,161.94	\$ 116,187.19	\$ 122,905.56	\$ 127,122.51	\$ 243,309.70
Total U.S. Department of Housing and Urban Development			109,161.94	116,187.19	122,905.56	127,122.51	243,309.70
U.S. DEPARTMENT OF JUSTICE							
Passed Through Patrick Leahy Bulletproof Vest Partnership: Bulletproof Vest Partnership Program	16.607	N/A	-	2,740.03	-	-	2,740.03
Total U.S. Department of Justice			-	2,740.03	-	-	2,740.03
U.S. DEPARTMENT OF TRANSPORTATION							
Passed Through University of Central Missouri:							
Alcohol Open Container Requirements - Youth Alcohol Enforcement Campaign	20.607	22-154-AL-104	-	1,700.00	-	-	1,700.00
Alcohol Open Container Requirements - St. Patrick's DWI Enforcement Campaign	20.607	22-154-AL-104	-	1,200.00	-	-	1,200.00
Alcohol Open Container Requirements - July 4th DWI Enforcement Campaign	20.607	22-154-AL-104	-	1,200.00	-	-	1,200.00
Total Assistance Listing # 20.607			-	4,100.00	-	-	4,100.00
Highway Safety Cluster:							
National Priority Safety Programs - Click It or Ticket Enforcement Campaign	20.616	22-M2HVE-05-031	-	-	-	500.00	500.00
National Priority Safety Programs - Youth Seat Belt Enforcement Campaign	20.616	22-M2HVE-05-032	-	400.00	-	-	400.00
National Priority Safety Programs - Click It or Ticket Enforcement	20.616	22-M2HVE-05-032	-	500.00	-	-	500.00
Total Assistance Listing # 20.616			-	900.00	-	500.00	1,400.00
Total U.S. Department of Transportation			-	5,000.00	-	500.00	5,500.00
U.S. DEPARTMENT OF TREASURY							
Passed Through Missouri State Treasurer's Office: COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,624,368.53	-	955,695.45	2,580,063.98
Total U.S. Department of Treasury			-	1,624,368.53	-	955,695.45	2,580,063.98
ELECTION ASSISTANCE COMMISSION							
Passed Through Missouri Secretary of State: Help America Vote Act Election Security Grant	90.404	N/A	-	-	-	11,673.95	11,673.95
Total Election Assistance Commission			-	-	-	11,673.95	11,673.95
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed Through Missouri Department of Social Services: Child Support Enforcement - Title IV-D Administration	93.563	04MO4005	-	72,356.29	-	35,914.65	108,270.94
Total U.S. Department of Health and Human Services			-	72,356.29	-	35,914.65	108,270.94
U.S. DEPARTMENT OF HOMELAND SECURITY							
Passed Through Missouri Emergency Management Agency: Presidentially Declared Disaster Grant	97.036	FEMA DR-4451-DR-MO	-	2,081.85	-	-	2,081.85
Total U.S. Department of Homeland Security			-	2,081.85	-	-	2,081.85
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 109,161.94</u>	<u>\$ 1,822,733.89</u>	<u>\$ 122,905.56</u>	<u>\$ 1,130,906.56</u>	<u>\$ 2,953,640.45</u>

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this statement.

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

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Adair under programs of the federal government for the years ended December 31, 2023, and 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Adair, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County of Adair.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

The County provided federal awards to subrecipients during the years ended of December 31, 2023, and 2022 under the Community Development Block Grants, Federal Assistance Listing Number 14.228.

NOTE 5 – DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (Unaudited)

The County did not receive any donated personal protective equipment during the years ended December 31, 2023 and December 31, 2022.

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis

2. Internal control over financial reporting:

a. Material weakness(es) identified? 2023 ___ Yes X No

2022 ___ Yes X No

b. Significant deficiency(ies) identified? 2023 ___ Yes X None Reported

2022 ___ Yes X None Reported

3. Noncompliance material to financial statements noted?

2023 ___ Yes X No

2022 ___ Yes X No

B. Federal Awards

1. Internal control over major federal programs:

a. Material weakness(es) identified? 2023 ___ Yes X No

2022 ___ Yes X No

b. Significant deficiency(ies) identified? 2023 ___ Yes X None Reported

2022 ___ Yes X None Reported

2. Type of auditor's report issued on compliance for major federal programs:

2023 - Unmodified

2022 - Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

2023 ___ Yes X No

2022 ___ Yes X No

THE COUNTY OF ADAIR
KIRKSVILLE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2021.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no Federal Award Findings and Questioned Costs for the year ended December 31, 2021.