

# Christian County, Missouri

Basic Financial Statements  
Year Ended December 31, 2022

**KPM**  
CPAS & ADVISORS

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Christian County Commission  
Christian County  
Ozark, Missouri

## **Report on the Audit of the Financial Statements**

### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Missouri, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Missouri, as of December 31, 2022, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Christian County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis of Accounting***

As described in Note 1 of the financial statements, the financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

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### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditors' 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 auditors' 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining nonmajor fund financial statements and 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*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information. The other information comprises the budgetary comparison schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2023, on our consideration of Christian County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Christian County, Missouri's internal control over financial reporting and compliance.

*KPM CPAs, PC*

KPM CPAs, PC  
Springfield, Missouri  
May 17, 2023

# Christian County

## Statement of Net Position – Modified Cash Basis

December 31, 2022

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	<b>Governmental Activities</b>
<b>Assets</b>	
Cash - unrestricted	\$ 16,445,885
Cash - restricted	28,098,902
<b>Total Assets</b>	<b>\$ 44,544,787</b>
<b>Net Position</b>	
Restricted	
Public safety	\$ 1,083,869
Debt service	81,423
Elections	28,332
Roads and bridges	8,824,963
Prosecuting attorney	68,046
Recorder's technology	550,685
Record retention	136,110
Tax maintenance	148,938
ARPA funding	15,947,854
Capital improvements	1,228,682
Unrestricted	16,445,885
<b>Total Net Position</b>	<b>\$ 44,544,787</b>

See accompanying Notes to the Financial Statements.

# Christian County

## Statement of Activities – Modified Cash Basis

Year Ended December 31, 2022

Functions/Programs	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursements) Receipts and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental Activities					
General government	\$ (8,198,961)	\$ 3,828,810	\$ 498,727	\$ -	\$ (3,871,424)
Judicial	(2,411,569)	347,160	172,727	-	(1,891,682)
Public safety	(7,765,575)	1,724,929	568,348	-	(5,472,298)
Public works	(133,907)	8,064	-	-	(125,843)
Highway and roads	(6,741,826)	-	116,140	344,109	(6,281,577)
American Rescue Plan Act	(862,056)	-	403,672	458,384	-
Debt service	(692,562)	-	-	-	(692,562)
<b>Total Governmental Activities</b>	<b><u>\$ (26,806,456)</u></b>	<b><u>\$ 5,908,963</u></b>	<b><u>\$ 1,759,614</u></b>	<b><u>\$ 802,493</u></b>	<b><u>(18,335,386)</u></b>
		General Receipts			
					1,102,971
					17,374,222
					1,920,087
					52,671
					196,426
					7,192,463
					753,897
					47,861
					<u>28,640,598</u>
					206,561
					<u>10,511,773</u>
					34,033,014
					<b><u>\$ 44,544,787</u></b>

See accompanying Notes to the Financial Statements.



# Christian County

Balance Sheet – Governmental Funds – Modified Cash Basis

December 31, 2022

	Special Revenue Funds						
	General	Common	Common	Law	Law Enforcement	Assessment	
	Fund	Road I Fund	Road II Fund	Enforcement Fund	Sales Tax Fund		Bridge Fund
<b>Assets</b>							
Cash - unrestricted	\$ 8,159,420	\$ -	\$ -	\$ 5,836,044	\$ -	\$ -	\$ 1,342,959
Cash - restricted	-	1,897,426	1,491,178	-	717,367	1,486,753	-
<b>Total Assets</b>	<u>\$ 8,159,420</u>	<u>\$ 1,897,426</u>	<u>\$ 1,491,178</u>	<u>\$ 5,836,044</u>	<u>\$ 717,367</u>	<u>\$ 1,486,753</u>	<u>\$ 1,342,959</u>
<b>Fund Balances</b>							
Fund Balances							
Restricted for							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 717,367	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-
Roads and bridges	-	1,897,426	1,491,178	-	-	1,486,753	-
Prosecuting attorney	-	-	-	-	-	-	-
Recorder's technology	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-
ARPA funding	-	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-	-
Assigned to							
Elections	-	-	-	-	-	-	-
Building inspection	-	-	-	-	-	-	-
Law enforcement	-	-	-	5,836,044	-	-	-
Sheriff	-	-	-	-	-	-	-
Assessment	-	-	-	-	-	-	1,342,959
Unassigned	8,159,420	-	-	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 8,159,420</u>	<u>\$ 1,897,426</u>	<u>\$ 1,491,178</u>	<u>\$ 5,836,044</u>	<u>\$ 717,367</u>	<u>\$ 1,486,753</u>	<u>\$ 1,342,959</u>

See accompanying Notes to the Financial Statements.

## Christian County

Balance Sheet – Governmental Funds – Modified Cash Basis

December 31, 2022

	<u>Special Revenue Funds</u>				
	<u>Road and Bridge Sales Tax Fund</u>	<u>CART Fund</u>	<u>ARPA Fund</u>	<u>Nonmajor Governmental Funds</u>	
<b>Assets</b>					
Cash - unrestricted	\$ -	\$ -	\$ -	\$ 1,107,462	\$ 16,445,885
Cash - restricted	3,810,278	139,328	15,947,854	2,608,718	28,098,902
<b>Total Assets</b>	<u>\$ 3,810,278</u>	<u>\$ 139,328</u>	<u>\$ 15,947,854</u>	<u>\$ 3,716,180</u>	<u>\$ 44,544,787</u>
<b>Fund Balances</b>					
Fund Balances					
Restricted for					
Public safety	\$ -	\$ -	\$ -	\$ 366,502	\$ 1,083,869
Debt service	-	-	-	81,423	81,423
Elections	-	-	-	28,332	28,332
Roads and bridges	3,810,278	139,328	-	-	8,824,963
Prosecuting attorney	-	-	-	68,046	68,046
Recorder's technology	-	-	-	550,685	550,685
Record retention	-	-	-	136,110	136,110
Tax maintenance	-	-	-	148,938	148,938
ARPA funding	-	-	15,947,854	-	15,947,854
Capital improvements	-	-	-	1,228,682	1,228,682
Assigned to					
Elections	-	-	-	56,595	56,595
Building inspection	-	-	-	760,672	760,672
Law enforcement	-	-	-	-	5,836,044
Sheriff	-	-	-	290,195	290,195
Assessment	-	-	-	-	1,342,959
Unassigned	-	-	-	-	8,159,420
<b>Total Fund Balances</b>	<u>\$ 3,810,278</u>	<u>\$ 139,328</u>	<u>\$ 15,947,854</u>	<u>\$ 3,716,180</u>	<u>\$ 44,544,787</u>

See accompanying Notes to the Financial Statements.

## Christian County

Statement of Receipts, Disbursements, and Changes in Fund Balance – Governmental Funds – Modified Cash Basis

Year Ended December 31, 2022

	Special Revenue Funds						
	General Fund	Common Road I Fund	Common Road II Fund	Law Enforcement Fund	Law Enforcement Sales Tax Fund	Bridge Fund	
<b>Receipts</b>							
Taxes	\$ 6,839,075	\$ 151,109	\$ 8,584	\$ 2,856,355	\$ 3,092,435	\$ -	\$ -
Collector's commission	1,186,649	-	-	-	-	-	-
Intergovernmental receipts	271,409	31,958	-	165,719	382,005	-	134,069
Fees and charges	745,190	-	-	1,580,861	-	-	947,608
Other	184,427	40,771	27,826	101,461	7,427	24,032	29,983
<b>Total Receipts</b>	<u>9,226,750</u>	<u>223,838</u>	<u>36,410</u>	<u>4,704,396</u>	<u>3,481,867</u>	<u>24,032</u>	<u>1,111,660</u>
<b>Disbursements</b>							
Current							
General government	6,041,298	-	-	-	-	-	1,298,428
Judicial	2,169,925	-	-	-	-	-	-
Public safety	267,483	-	-	6,515,742	827,419	-	-
Public works	133,907	-	-	-	-	-	-
Highway and roads	-	3,240,139	2,506,179	-	-	134,937	-
American Rescue Plan Act	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<u>8,612,613</u>	<u>3,240,139</u>	<u>2,506,179</u>	<u>6,515,742</u>	<u>827,419</u>	<u>134,937</u>	<u>1,298,428</u>
<i>Excess (Deficit) of Receipts Over Disbursements</i>	614,137	(3,016,301)	(2,469,769)	(1,811,346)	2,654,448	(110,905)	(186,768)
<b>Other Financing Sources (Uses)</b>							
Operating transfers in (out)	(117,618)	2,509,762	2,441,092	2,120,000	(2,120,000)	377,638	-
Insurance proceeds	-	206,561	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(117,618)</u>	<u>2,716,323</u>	<u>2,441,092</u>	<u>2,120,000</u>	<u>(2,120,000)</u>	<u>377,638</u>	<u>-</u>
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	496,519	(299,978)	(28,677)	308,654	534,448	266,733	(186,768)
Fund Balance, January 1	7,662,901	2,197,404	1,519,855	5,527,390	182,919	1,220,020	1,529,727
<b>Fund Balance, December 31</b>	<u>\$ 8,159,420</u>	<u>\$ 1,897,426</u>	<u>\$ 1,491,178</u>	<u>\$ 5,836,044</u>	<u>\$ 717,367</u>	<u>\$ 1,486,753</u>	<u>\$ 1,342,959</u>

See accompanying Notes to the Financial Statements.

## Christian County

### Statement of Receipts, Disbursements, and Changes in Fund Balance – Governmental Funds – Modified Cash Basis

Year Ended December 31, 2022

	Special Revenue Funds			Nonmajor Governmental Funds	Total Governmental Funds
	Road & Bridge Sales Tax Fund	CART Fund	ARPA Fund		
<b>Receipts</b>					
Taxes	\$ 5,712,716	\$ 1,920,087	\$ -	\$ 66,015	\$ 20,646,376
Collector's commission	-	-	-	-	1,186,649
Intergovernmental receipts	227,643	-	8,604,270	323,908	10,140,981
Fees and charges	-	-	-	1,011,792	4,285,451
Other	65,044	2,625	260,979	107,636	852,211
<b>Total Receipts</b>	<b>6,005,403</b>	<b>1,922,712</b>	<b>8,865,249</b>	<b>1,509,351</b>	<b>37,111,668</b>
<b>Disbursements</b>					
Current					
General government	-	-	-	859,235	8,198,961
Judicial	-	-	-	241,644	2,411,569
Public safety	-	-	-	154,931	7,765,575
Public works	-	-	-	-	133,907
Highway and roads	335,619	524,952	-	-	6,741,826
American Rescue Plan Act	-	-	862,056	-	862,056
Debt service	-	-	-	692,562	692,562
<b>Total Disbursements</b>	<b>335,619</b>	<b>524,952</b>	<b>862,056</b>	<b>1,948,372</b>	<b>26,806,456</b>
<i>Excess (Deficit) of Receipts Over Disbursements</i>	5,669,784	1,397,760	8,003,193	(439,021)	10,305,212
<b>Other Financing Sources (Uses)</b>					
Operating transfers in (out)	(4,452,863)	(1,259,162)	(549,751)	1,050,902	-
Insurance proceeds	-	-	-	-	206,561
<b>Total Other Financing Sources (Uses)</b>	<b>(4,452,863)</b>	<b>(1,259,162)</b>	<b>(549,751)</b>	<b>1,050,902</b>	<b>206,561</b>
<i>Excess of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	1,216,921	138,598	7,453,442	611,881	10,511,773
Fund Balance, January 1	2,593,357	730	8,494,412	3,104,299	34,033,014
<b>Fund Balance, December 31</b>	<b>\$ 3,810,278</b>	<b>\$ 139,328</b>	<b>\$ 15,947,854</b>	<b>\$ 3,716,180</b>	<b>\$ 44,544,787</b>

See accompanying Notes to the Financial Statements.

# Christian County

## Statement of Net Position – Fiduciary Fund – Modified Cash Basis

December 31, 2022

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	<b>Custodial Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 74,843,155
<b>Total Assets</b>	<u>\$ 74,843,155</u>
<b>Liabilities</b>	
Due to others	\$ 381,014
Due to other governments	74,462,141
<b>Total Liabilities</b>	<u>74,843,155</u>
<b>Net Position</b>	
Unrestricted	-
<b>Total Net Position</b>	<u>\$ -</u>

See accompanying Notes to the Financial Statements.

# Christian County

## Statement of Changes in Net Position – Fiduciary Fund – Modified Cash Basis

December 31, 2022

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	<b>Custodial Funds</b>
<b>Additions</b>	
Taxes collected for other governments	\$ 122,682,388
Fees	4,751,692
Interest	194,055
Other	700,222
<b>Total Receipts</b>	<u>128,328,357</u>
<b>Deductions</b>	
Distributions	
Taxes distributed to other governments	122,682,388
Other distributions	5,645,969
<b>Total Disbursements</b>	<u>128,328,357</u>
<i>Change in Net Position</i>	-
Net Position, beginning of year	-
<b>Net Position, end of year</b>	<u><u>\$ -</u></u>

See accompanying Notes to the Financial Statements.

# Christian County

## Notes to the Financial Statements

December 31, 2022

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### 1. Summary of Significant Accounting Policies

Christian County, Missouri (the County) is a county of the 1<sup>st</sup> class and operates under a three-member County Commission.

The accounting methods and procedures adopted by Christian County, Missouri, conform to the modified cash basis of accounting as applied to governmental entities. The following is a summary of the more significant policies.

#### Financial Reporting Entity

Christian County, Missouri, is a primary government, which is governed by the County commission. As required by accounting principles generally accepted in the United States of America, the County has evaluated the above criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements. The County has determined that no other outside entity meets the above criteria and, therefore, no other entity has been included as a component unit in the County's financial statements. In addition, the County is not aware of any entity for which the County would be considered as a component unit of that entity.

#### Government-Wide Financial Statements

The government-wide statements display information about the primary government. Interfund activity has been eliminated from these statements to minimize the duplication of internal activities. Governmental activities are supported by taxes and intergovernmental receipts.

In the government-wide Statement of Net Position, the governmental activities are consolidated and presented on the modified cash basis of accounting.

The government-wide Statement of Activities presents a between direct disbursements and program receipts for each function of the County's governmental activities. Direct disbursements are those that are specifically associated with a program or a function. Program receipts include charges for goods or services offered by the programs and grants and contributions that are restricted to meet operating and capital disbursements of a particular program. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

#### Fund Financial Statements

Separate fund financial statements report information on the County's governmental funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds in their respective categories.

The County reports the following major governmental funds:

*General Fund:* The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

*Common Road I Fund:* The Common Road I Fund of the County is used to account for resources designated for highway and road expenditures.

*Common Road II Fund:* The Common Road II Fund is used to account for resources designated for highway and road improvements.

# Christian County

## Notes to the Financial Statements

December 31, 2022

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*Law Enforcement Fund:* The Law Enforcement Fund is used to account for resources designated for law enforcement activities.

*Law Enforcement Sales Tax Fund:* The Law Enforcement Sales Tax Fund of the County is used to account for the receipts and disbursements of the law enforcement sales tax.

*Bridge Fund:* The Bridge Fund is used to account for grant monies and other resources restricted or designated for bridge improvements.

*Assessment Fund:* The Assessment Fund is used to account for resources designated for County assessment activities.

*Road and Bridge Sales Tax Fund:* The Road and Bridge Sales Tax Fund is used to account for sales tax revenues restricted for road and bridge improvements.

*County Aid Road Trust (CART) Fund:* The CART Fund is used to account for motor vehicle and gas sales tax restricted for road and bridge improvements.

*American Rescue Plan (ARPA) Fund:* The APRA fund is used to account for COVID-19 relief funds provided to address rescue efforts and lead recovery.

The County also reports the following fund types:

*Custodial Fund:* Custodial funds are used to account for resources held by the County as an agent for individuals, private organizations, or other governmental units.

### **Basis of Accounting**

The government-wide Statement of Net Position and Statement of Activities, as well as the fund financial statements for the County, are presented using the modified cash basis of accounting. This basis recognizes assets, net position/fund balance, revenues, and expenditures/expenses when they result from cash transactions. The cash basis has been modified to include investments of the County, however the County does not have any investments in the current year. This basis is a basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Also, as a result of the modified cash basis, capital assets and long-term debt of the County are not included in these financial statements.

If the County used the basis of accounting recognized as generally accepted, the fund financial statements for the governmental fund would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

### **Cash and Cash Equivalents**

The County pools cash resources of various funds in the County Treasurer's office in order to facilitate the management of cash and investments. Cash applicable to a particular fund is readily identifiable. Some County offices also hold cash and investments in their own separate bank accounts as required by state statute. The balance in the pooled cash account



# Christian County

## Notes to the Financial Statements

December 31, 2022

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is available to meet current operating requirements. Investments of the County are carried at cost, however the County does not have any investments in the current year.

### **Compensated Absences**

The County has a countywide policy on vacation and sick leave for all employees. Leave is taken at the discretion of each officeholder.

### **Fund Balance Classification**

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on constraints imposed on the use of these resources as follows:

*Nonspendable fund balance:* This classification includes amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

*Restricted fund balance:* This classification reflects the constraints imposed on resources either a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance:* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the County Commission – the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Commission removes the specified use by taking the same type of action imposing the commitment.

*Assigned fund balance:* This classification reflects the amounts constrained by the County’s “intent” to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in the governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance:* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

In circumstances when a disbursement is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

### **Net Position**

In the government-wide financial statements, equity is displayed, when applicable, in two components as follows:

*Restricted:* This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

*Unrestricted:* This consists of net position that does not meet the definition of restricted or invested in capital assets, net of related debt.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the County first applies restricted net position.

# Christian County

## Notes to the Financial Statements

December 31, 2022

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### **Pensions**

Financial reporting information included in the notes to the financial statements pertaining to the County's participation in the State of Missouri County Employees' Retirement Fund (CERF) is prepared in accordance with the County's modified cash basis of accounting.

Financial reporting information included in the notes to the financial statements pertaining to the County's participation in the Missouri Local Government Employees' Retirement System (LAGERS) is prepared in accordance with the County's modified cash basis of accounting.

The financial statements were prepared using the modified cash basis of accounting. Therefore, member and employer contributions are recognized when paid and the County's net pension asset/liability, deferred outflows and inflows of resources related to pensions are not recorded in these financial statements.

### **2. Cash & Cash Equivalents**

The County maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is displayed on the Balance Sheet and Statement of Net Position as "cash". State statutes require that the County's deposits be insured or collateralized in the name of the County by the trust department of a bank that does not hold the collateralized deposits. As of December 31, 2022, all bank balances on deposit are entirely insured or collateralized with securities.

### **3. Claims, Judgments, & Contingencies**

#### **Federal and State Grants**

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Disbursements financed by grants are subject to audit by the appropriate grantor government. If disbursements are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2022, significant amounts of grant disbursements have not been audited by grantor governments, but the County believes that disallowed disbursements, if any, based on subsequent audits, will not have a material effect on any of the individual government funds or the overall financial position of the County.

#### **Legal Matters**

There are a number of claims and/or lawsuits to which the County is a party as a result of certain injuries and various other matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

# Christian County

## Notes to the Financial Statements

December 31, 2022

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### 4. Pension Plan – CERF

#### State of Missouri County Employees' Retirement Fund

##### *General Information about the Pension Plan*

*Plan Description.* Christian County of Missouri's defined benefit pension plan provides certain retirement and death benefits to its members. The County participates in the State of Missouri County Employees' Retirement Fund (CERF). 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 was established by an act of the Missouri General Assembly effective August 28, 1994, and administered in accordance with RSMo. 50.1000 – 50.1300. As such, it is CERF's responsibility to administer the law in accordance expressed intent of the General Assembly. The plan as amended through November 1, 2010, is in a form acceptable under the Internal Revenue Code. The responsibility for the operations and administration of CERF is vested in the CERF Board of Directors consisting of eleven members. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the CERF website at [www.mocerf.org](http://www.mocerf.org).

*Benefits Provided.* CERF provides 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 terminate employment after December 31, 1999 may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

*Cost-of-Living Adjustments (COLA).* Annual cost-of-living adjustments not to exceed 1% are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% and may be amended only by action of Missouri Legislature.

*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, participated 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 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. Eligible employees of the employer contribute 4% to the pension plan. The employer did not elect to make all or a portion of the required 4% contribution on behalf of the employees.

# Christian County

## Notes to the Financial Statements

December 31, 2022

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In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations
- Twenty dollars on each merchants and manufacturers license issued
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded
- Five ninths of the fee on delinquent property taxes
- Interest earned on investment of the above collections prior to remittance to CERF

During 2022 , the County collected and remitted to CERF, employee contributions of \$365,560, for the year. The County's contributions to CERF were \$725,077 for the year ended December 31, 2022.

## 5. Pension Plan – LAGERS

### General Information about the Pension Plan

*Plan Description.* The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The 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](http://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) 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 receive a reduced allowance.

	<u>2022 Valuation</u>
Benefit multiplier	1.60% for life
Final average salary	3 years
Member contributions	0%

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.

# Christian County

## Notes to the Financial Statements

December 31, 2022

*Employees Covered by Benefit Terms.* At June 30, 2022, which is LAGERS fiscal year end and the latest information available, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>	<u>Total</u>
Inactive employees or beneficiaries currently receiving benefits	116	44	160
Inactive employees entitled to but not yet receiving benefits	95	100	195
Active employees	141	51	192
	<u>352</u>	<u>195</u>	<u>547</u>

*Contributions.* The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS using the individual entry-age actuarial method. 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 do not contribute to the pension plan. Employer contribution rates are 13.0% (General) and 9.3% (Police) of annual covered payroll.

During the year ended December 31, 2022, the County made contributions of \$1,073,061.

## 6. Assessed Valuation, Tax Levy, & Legal Debt Margin

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1, and are payable by December 31.

The 2022 assessed valuation of the tangible taxable property and the tax levies per \$100 assessed valuation of that property were as follows:

### Assessed Valuation

Real estate	\$ 1,260,403,340
Personal property	345,051,481
Railroad and utilities	32,141,522
	<u>\$ 1,637,596,343</u>

### Tax Levy

County	\$ .0446
Common Road I Fund	.0981
	<u>\$ .1427</u>

The legal debt margin at December 31, 2022, is computed as follows:

Constitutional debt limit	\$ 163,759,634
General obligation bonds payable	-
	<u>\$ 163,759,634</u>

Under Article VI, Section 26(b) and (c), Missouri Constitution, the County, by a vote of its qualified electors voting therein, may incur an indebtedness for any purpose authorized by law of the County or by any general law of the State of Missouri.

The borrowings authorized by this section shall not exceed ten percent of the value of the taxable tangible property in the County.

# Christian County

## Notes to the Financial Statements

December 31, 2022

### 7. Long-Term Debt

#### Financed Purchase Payable

On May 1, 2018, the County entered into an agreement with AmeriCredit Financial Services, Inc. to finance the purchase of a 2019 Chevy Silverado. The agreement requires annual payments of \$9,854, which includes interest at 5.64%. In the event of default, the lender may declare the balance immediately due and payable, retake possession of equipment or require return of equipment, and/or sell or sublease equipment and apply net proceeds to the balance.

The County's agreement provides for the cancellation at the County's option on the renewal dates each year per State statute, however the County does not foresee exercising its option to cancel.

The following is a schedule of future minimum payments under the agreement (assuming noncancellation).

Year Ended December 31,	Principal	Interest	Total
2023	\$ 1,631	\$ 12	\$ 1,643

#### Special Obligation Bonds Payable

\$9,330,000 in Special Obligation Parks Building Bonds Series 2017; interest payable on April 1 and October 1 at rates ranging from 2.0% to 3.25%, principal retirements due annually on April 1 through 2037; collateralized by a mortgage lien on the project. Bonds maturing on April 1, 2026, and thereafter shall be subject to redemption in whole or part.

\$ 7,455,000

Principal and interest payments are due on the bonds as follows:

Year Ending December 31,	Principal	Interest	Total
2023	\$ 400,000	\$ 226,150	\$ 626,150
2024	410,000	214,000	624,000
2025	425,000	201,475	626,475
2026	435,000	188,575	623,575
2027	450,000	175,300	625,300
2028	465,000	161,575	626,575
2029	475,000	147,475	622,475
2030	490,000	133,000	623,000
2031	505,000	118,075	623,075
2032	520,000	102,050	622,050
2033	540,000	84,825	624,825
2034	555,000	67,031	622,031
2035	575,000	48,669	623,669
2036	595,000	29,656	624,656
2037	615,000	9,994	624,994
	<u>\$ 7,455,000</u>	<u>\$ 1,907,850</u>	<u>\$ 9,362,850</u>

# Christian County

## Notes to the Financial Statements

December 31, 2022

### Special Assessment Bonds Payable

During the year ended December 31, 2014, the County issued Neighborhood Improvement bonds in the amount of \$670,000 to finance construction of sewer improvements in the River Downs West Project District. The bonds are to be repaid through the annual assessment tax on the residents of the District. Interest and principal payments are due March 1 of each year. The bonds bear interest at 3.75%.

\$670,000 in special assessment bonds for River Downs West District improvements, principal payable annually with interest at 3.75% \$ 442,974

Principal and interest payments are due as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 27,064	\$ 16,612	\$ 43,676
2024	28,079	15,596	43,675
2025	29,132	14,544	43,676
2026	30,225	13,451	43,676
2027	31,358	12,318	43,676
2028	32,534	11,142	43,676
2029	33,754	9,922	43,676
2030	35,020	8,656	43,676
2031	36,333	7,343	43,676
2032	37,695	5,980	43,675
2033	39,109	4,567	43,676
2034	40,575	3,100	43,675
2035	42,096	1,580	43,676
	<u><u>\$ 442,974</u></u>	<u><u>\$ 124,811</u></u>	<u><u>\$ 567,785</u></u>

During the year ended December 31, 2016, the County issued Neighborhood Improvement bonds in the amount of \$348,235 to finance construction of road and street improvements in the Stone Hollow Neighborhood Improvement District. The bonds are to be repaid through the annual assessment tax on the residents of the District. Interest and principal payments are due July 1 of each year. The bonds bear interest at 2.99%.

\$348,235 in special assessment bonds for Stone Hollow Street District improvements, with interest at 2.99% \$ 234,014

# Christian County

## Notes to the Financial Statements

December 31, 2022

Principal and interest payments are due as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 16,715	\$ 6,997	\$ 23,712
2024	16,715	6,497	23,212
2025	16,715	5,997	22,712
2026	16,715	5,498	22,213
2027	16,715	4,998	21,713
2028	16,715	4,498	21,213
2029	16,715	3,998	20,713
2030	16,715	3,499	20,214
2031	16,715	2,999	19,714
2032	16,715	499	17,214
2033	16,716	1,999	18,715
2034	16,716	1,499	18,215
2035	16,716	1,000	17,716
2036	16,716	557	17,273
	<u>\$ 234,014</u>	<u>\$ 50,535</u>	<u>\$ 284,549</u>

### Compensated Absences Payable

Compensated absences payable consists of unused vacation time and accumulated comp time for employees and totaled \$208,657 as of December 31, 2022.

### Changes in Long-Term Debt

The following table is a summary of the changes in the long-term debt for the year ended December 31, 2022:

	<u>Balance</u> <u>December 31,</u> <u>2021</u>	<u>New</u> <u>Obligations</u>	<u>Retired</u>	<u>Balance</u> <u>December 31,</u> <u>2022</u>	<u>Amounts</u> <u>due within</u> <u>one year</u>
2017 Special Obligation Bonds	\$ 7,840,000	\$ -	\$ 385,000	\$ 7,455,000	\$ 400,000
Special Assessment Bonds					
Riverdowns	469,060	-	26,086	442,974	27,064
Stone Hollow	250,729	-	16,715	234,014	16,715
Direct Borrowing					
2019 Chevrolet Silverado	11,101	-	9,470	1,631	1,631
Compensated Absences	244,690	-	36,033	208,657	-
	<u>\$ 8,815,580</u>	<u>\$ -</u>	<u>\$ 473,304</u>	<u>\$ 8,342,276</u>	<u>\$ 445,410</u>

## 8. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has transferred its risk by obtaining coverage from commercial insurance companies. In addition, it has effectively managed risk through various employee education and prevention programs. There has been no significant reduction in insurance coverage from the previous year.



# Christian County

## Notes to the Financial Statements

December 31, 2022

### 9. Interfund Transfers

Interfund transfers for the year ended December 31, 2022, consisted of the following:

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 Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

	<b><u>Transfers In (Out)</u></b>
General Fund	\$ (117,618)
Common Road I Fund	2,509,762
Common Road II Fund	2,441,092
Law Enforcement Fund	2,120,000
Law Enforcement Sales Tax Fund	(2,120,000)
Bridge Fund	377,638
Road and Bridge Sales Tax Fund	(4,452,863)
Cart Fund	(1,259,162)
ARPA Fund	(549,751)
Nonmajor Governmental Funds	1,050,902
	<u>\$ -</u>

### 10. Commitments

At December 31, 2022, the County had the following commitments:

- Great River Engineering for the Green Bridge over Finley River design in the amount of \$148,225
- Hartman & Company Inc for the Nelson Mill bridge in the amount of \$756,635
- Great River Engineering for the Woods Fork Crossing project in the amount of \$48,875
- Great River Engineering for the Finley River stormwater improvements in the amount of \$220,327
- Anderson Engineering for the Red Bridge design in the amount of \$195,860
- Anderson Engineering for the Hawkins Bridge Design in the amount of \$186,138
- Olsson for the Stormwater Improvements design in the amount of \$185,874
- CFS Engineers for the Stormwater Improvements design in the amount of \$280,790

## Other Information

## Christian County

### Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget</b>
<b>Receipts</b>				
Taxes				
County general sales tax	\$ 5,000,000	\$ 5,000,000	\$ 5,712,715	\$ 712,715
Franchise taxes	56,000	56,000	52,671	(3,329)
Payment in lieu of taxes	117,000	117,000	121,315	4,315
Property and surtaxes	849,055	849,055	952,374	103,319
	<u>6,022,055</u>	<u>6,022,055</u>	<u>6,839,075</u>	<u>817,020</u>
Collector's Commission				
Collection Commissions	1,004,250	1,004,250	1,186,649	182,399
Intergovernmental				
Federal	125,000	150,000	271,409	121,409
Fees and Charges				
Court	76,000	76,000	94,566	18,566
Public administration	30,000	30,000	42,157	12,157
County clerk	5,200	5,200	5,902	702
Recorder of deeds	500,000	500,000	435,932	(64,068)
Recycle	9,000	9,000	8,064	(936)
Election reimbursement	22,500	22,500	12,393	(10,107)
Planning and zoning	52,500	52,500	62,735	10,235
Other	550	550	83,441	82,891
	<u>695,750</u>	<u>695,750</u>	<u>745,190</u>	<u>49,440</u>
Other				
Interest	35,030	35,030	141,222	106,192
Miscellaneous	212,565	212,565	43,205	(169,360)
	<u>247,595</u>	<u>247,595</u>	<u>184,427</u>	<u>(63,168)</u>
<b>Total Receipts</b>	<u>8,094,650</u>	<u>8,119,650</u>	<u>9,226,750</u>	<u>1,107,100</u>

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<b>Disbursements</b>				
Current				
General Government				
University extension	76,000	76,000	76,000	-
Collector of revenue	302,533	302,533	255,098	47,435
Treasurer	151,282	151,282	144,795	6,487
Recorder of deeds	246,221	246,221	246,710	(489)
County commission	367,224	367,224	331,781	35,443
Planning and zoning	370,849	370,849	368,700	2,149
County operations	1,885,707	1,837,975	1,530,610	307,365
Public administrator	195,631	195,631	186,847	8,784
Election and voter registration	238,454	238,454	224,641	13,813
County clerk	176,816	176,816	173,538	3,278
Auditor	208,702	208,702	185,253	23,449
Human resources	349,851	349,851	292,733	57,118
Campus security	1,093,118	1,093,118	1,052,804	40,314
Building and grounds	1,108,320	1,108,320	971,788	136,532
	<u>6,770,708</u>	<u>6,722,976</u>	<u>6,041,298</u>	<u>681,678</u>
Judicial				
Consolidated courts	282,200	309,200	242,985	66,215
Circuit court	192,418	192,418	186,475	5,943
Coroner	232,702	252,702	244,834	7,868
Juvenile	436,704	462,104	435,235	26,869
Prosecuting attorney	1,202,446	1,202,446	1,060,396	142,050
	<u>2,346,470</u>	<u>2,418,870</u>	<u>2,169,925</u>	<u>248,945</u>
Public Safety				
Emergency management	535,588	535,588	267,483	268,105
Public Works				
Recycling	108,794	136,526	133,907	2,619
<b>Total Disbursements</b>	<u>9,761,560</u>	<u>9,813,960</u>	<u>8,612,613</u>	<u>1,201,347</u>
 <i>Excess (Deficit) of Receipts Over Disbursements</i>	 (1,666,910)	 (1,694,310)	 614,137	 2,308,447

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – General Fund – Modified Cash Basis

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	600,000	600,000	507,289	(92,711)
Operating transfers (out)	(918,500)	(918,500)	(624,907)	293,593
<b>Total Other Financing Sources (Uses)</b>	(318,500)	(318,500)	(117,618)	200,882
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	(1,985,410)	(2,012,810)	496,519	2,509,329
Fund Balance, January 1	7,662,901	7,662,901	7,662,901	-
<b>Fund Balance, December 31</b>	<b>\$ 5,677,491</b>	<b>\$ 5,650,091</b>	<b>\$ 8,159,420</b>	<b>\$ 2,509,329</b>

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Common Road I Fund – Modified Cash Basis

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<b>Receipts</b>				
Taxes				
Property taxes	\$ 119,000	\$ 150,000	\$ 150,506	\$ 506
Surtax	525	598	598	-
Sales tax	-	-	5	5
	<u>119,525</u>	<u>150,598</u>	<u>151,109</u>	<u>511</u>
Intergovernmental				
Federal	23,000	31,957	31,958	1
Other				
Interest	7,000	24,945	36,383	11,438
Miscellaneous	-	4,020	4,388	368
	<u>7,000</u>	<u>28,965</u>	<u>40,771</u>	<u>11,806</u>
<b>Total Receipts</b>	<u>149,525</u>	<u>211,520</u>	<u>223,838</u>	<u>12,318</u>
<b>Disbursements</b>				
Current				
Highway and Roads				
Wages				
Common road wages	666,450	666,450	658,416	8,034
Fringe benefits	300,214	300,214	271,041	29,173
	<u>966,664</u>	<u>966,664</u>	<u>929,457</u>	<u>37,207</u>
Repairs and Maintenance				
Equipment repair	81,500	86,500	75,983	10,517
Road maintenance and repair	1,250,000	1,750,000	1,416,453	333,547
Tire and tire repair	18,000	20,000	18,615	1,385
	<u>1,349,500</u>	<u>1,856,500</u>	<u>1,511,051</u>	<u>345,449</u>
Services				
Snow removal	50,000	50,000	19,788	30,212

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Common Road I Fund – Modified Cash Basis

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
Supplies				
Uniform	12,500	12,500	9,904	2,596
Shop	30,750	37,750	34,695	3,055
Phone/pagers	4,500	4,500	4,273	227
Fuel	91,000	111,000	108,572	2,428
	138,750	165,750	157,444	8,306
Insurance	46,000	70,645	69,666	979
Rent and utilities	10,000	11,000	10,113	887
Capital Outlay				
Road signs	15,500	15,500	11,771	3,729
Equipment purchases	245,000	425,700	528,913	(103,213)
Buildings and land	13,500	17,000	1,936	15,064
	274,000	458,200	542,620	(84,420)
<b>Total Disbursements</b>	2,834,914	3,578,759	3,240,139	338,620
<i>(Deficit) of Receipts Over Disbursements</i>	(2,685,389)	(3,367,239)	(3,016,301)	350,938
<b>Other Financing Sources</b>				
Operating transfers in	2,484,170	2,976,177	2,509,762	(466,415)
Insurance proceeds	-	206,600	206,561	(39)
<b>Total Other Financing Sources</b>	2,484,170	3,182,777	2,716,323	(466,454)
<i>(Deficit) of Receipts and Other Sources Over Disbursements</i>	(201,219)	(184,462)	(299,978)	(115,516)
Fund Balance, January 1	2,197,404	2,197,404	2,197,404	-
<b>Fund Balance, December 31</b>	<b>\$ 1,996,185</b>	<b>\$ 2,012,942</b>	<b>\$ 1,897,426</b>	<b>\$ (115,516)</b>

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Common Road II Fund – Modified Cash Basis

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<b>Receipts</b>				
Taxes				
Property tax	\$ -	\$ 87	\$ 87	\$ -
Surtax	8,600	8,497	8,497	-
	<u>8,600</u>	<u>8,584</u>	<u>8,584</u>	<u>-</u>
Other				
Interest	4,500	18,725	27,595	8,870
Miscellaneous	-	142	231	89
	<u>4,500</u>	<u>18,867</u>	<u>27,826</u>	<u>8,959</u>
<b>Total Receipts</b>	<u>13,100</u>	<u>27,451</u>	<u>36,410</u>	<u>8,959</u>
<b>Disbursements</b>				
Current				
Highway and Roads				
Wages				
Common road wages	591,103	617,215	554,037	63,178
Fringe benefits	276,913	280,068	241,912	38,156
Repairs and Maintenance				
Equipment repair	85,000	95,000	95,389	(389)
Road maintenance and repair	1,150,000	1,250,000	1,231,815	18,185
Tire and tire repair	15,000	18,000	17,210	790
	<u>1,250,000</u>	<u>1,363,000</u>	<u>1,344,414</u>	<u>18,586</u>
Services				
Snow removal	50,000	50,000	27,286	22,714

See accompanying Notes to the Budgetary Comparison Schedules.



## Christian County

Budgetary Comparison Schedule – Common Road II Fund – Modified Cash Basis

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
Supplies				
Uniform	12,500	12,500	6,517	5,983
Shop	25,000	25,000	25,012	(12)
Road signs	15,500	17,500	15,824	1,676
Phone and pagers	3,000	3,000	3,027	(27)
Fuel	91,000	112,000	111,411	589
Miscellaneous	2,900	2,900	616	2,284
	149,900	172,900	162,407	10,493
Other				
Insurance	41,000	58,989	58,049	940
Rent and utilities	9,500	9,500	9,307	193
	50,500	68,489	67,356	1,133
Capital Outlay				
Building and land	12,500	12,500	4,198	8,302
Equipment purchases	210,000	210,000	103,957	106,043
Small equipment purchases	1,500	1,500	612	888
	224,000	224,000	108,767	115,233
<b>Total Disbursements</b>	2,592,416	2,775,672	2,506,179	269,493
<i>(Deficit) of Receipts Over Disbursements</i>	(2,579,316)	(2,748,221)	(2,469,769)	278,452
<b>Other Financing Sources</b>				
Operating transfers in	2,456,540	2,938,438	2,441,092	(497,346)
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements</i>	(122,776)	190,217	(28,677)	(218,894)
Fund Balance, January 1	1,519,855	1,519,855	1,519,855	-
<b>Fund Balance, December 31</b>	\$ 1,397,079	\$ 1,710,072	\$ 1,491,178	\$ (218,894)

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Law Enforcement Fund – Modified Cash Basis

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<b>Receipts</b>				
Taxes				
Sales tax	\$ 2,500,000	\$ 2,500,000	\$ 2,856,355	\$ 356,355
Intergovernmental				
Federal	141,000	141,000	144,023	3,023
State	125,000	125,000	21,696	(103,304)
	<u>266,000</u>	<u>266,000</u>	<u>165,719</u>	<u>(100,281)</u>
Fees and Charges				
Prisoner board	850,000	850,000	224,290	(625,710)
Prisoners - INS	1,095,000	1,095,000	1,176,368	81,368
Other	304,000	304,000	180,203	(123,797)
	<u>2,249,000</u>	<u>2,249,000</u>	<u>1,580,861</u>	<u>(668,139)</u>
Other				
Interest	10,000	10,000	101,461	91,461
<b>Total Receipts</b>	<u>5,025,000</u>	<u>5,025,000</u>	<u>4,704,396</u>	<u>(320,604)</u>
<b>Disbursements</b>				
Current				
Public Safety				
Salaries				
Sheriff	117,415	117,415	118,699	(1,284)
COLE-other	3,556,370	3,556,370	3,131,269	425,101
	<u>3,673,785</u>	<u>3,673,785</u>	<u>3,249,968</u>	<u>423,817</u>
Employee fringe benefits	1,436,070	1,436,070	1,048,866	387,204
Insurance				
Liability	70,000	70,000	87,043	(17,043)
Vehicle	40,000	40,000	65,920	(25,920)
	<u>110,000</u>	<u>110,000</u>	<u>152,963</u>	<u>(42,963)</u>

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Law Enforcement Fund – Modified Cash Basis

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
Supplies				
Fuel	200,000	200,000	217,354	(17,354)
Inmate - medical	460,000	460,000	485,998	(25,998)
Jail supplies	25,000	25,000	22,387	2,613
Phone and pager	55,000	55,000	49,191	5,809
Prisoner food and board	275,000	275,000	376,958	(101,958)
Enforcement	50,000	50,000	21,984	28,016
Uniforms	45,000	45,000	48,200	(3,200)
Equipment	110,000	110,000	78,114	31,886
Other	90,000	90,000	31,245	58,755
	1,310,000	1,310,000	1,331,431	(21,431)
Other				
Computer hardware/software	305,000	305,000	221,953	83,047
Investigative	12,500	12,500	26,733	(14,233)
Repairs and maintenance	145,000	145,000	87,646	57,354
Legal fees	10,000	10,000	76,723	(66,723)
Warrant, guard/transport	35,000	35,000	88,911	(53,911)
Miscellaneous	20,000	20,000	8,868	11,132
	527,500	527,500	510,834	16,666
Capital Outlay				
Vehicles	350,000	350,000	221,680	128,320
<b>Total Disbursements</b>	7,407,355	7,407,355	6,515,742	891,613
<i>(Deficit) of Receipts Over Disbursements</i>	(2,382,355)	(2,382,355)	(1,811,346)	571,009
<b>Other Financing Sources</b>				
Operating transfers in	2,120,000	2,120,000	2,120,000	-
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements</i>	(262,355)	(262,355)	308,654	571,009
Fund Balance, January 1	5,527,390	5,527,390	5,527,390	-
<b>Fund Balance, December 31</b>	\$ 5,265,035	\$ 5,265,035	\$ 5,836,044	\$ 571,009

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Law Enforcement Sales Tax Fund – Modified Cash Basis

Year Ended December 31, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget</b>
<b>Receipts</b>				
Taxes	\$ 2,650,000	\$ 2,650,000	\$ 3,092,435	\$ 442,435
Intergovernmental	380,410	380,410	382,005	1,595
Interest	500	500	7,427	6,927
<b>Total Receipts</b>	<u>3,030,910</u>	<u>3,030,910</u>	<u>3,481,867</u>	<u>450,957</u>
<b>Disbursements</b>				
Current				
Public Safety				
Salaries	543,175	543,175	569,253	(26,078)
Employee fringe benefits	185,722	188,613	153,365	35,248
Computer hardware	-	-	239	(239)
Computer software	36,000	36,000	14,841	21,159
Office	15,000	15,000	32,216	(17,216)
Other	44,800	44,800	57,505	(12,705)
<b>Total Disbursements</b>	<u>824,697</u>	<u>827,588</u>	<u>827,419</u>	<u>169</u>
<i>Excess of Receipts Over Disbursements</i>	2,206,213	2,203,322	2,654,448	451,126
<b>Other Financing (Uses)</b>				
Operating transfers (out)	<u>(2,120,000)</u>	<u>(2,120,000)</u>	<u>(2,120,000)</u>	<u>-</u>
<i>Excess of Receipts Over Disbursements and Other (Uses)</i>	86,213	83,322	534,448	451,126
Fund Balance, January 1	<u>182,919</u>	<u>182,919</u>	<u>182,919</u>	<u>-</u>
<b>Fund Balance, December 31</b>	<u><u>\$ 269,132</u></u>	<u><u>\$ 266,241</u></u>	<u><u>\$ 717,367</u></u>	<u><u>\$ 451,126</u></u>

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Bridge Fund – Modified Cash Basis

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<b>Receipts</b>				
Interest	\$ 3,800	\$ 3,800	\$ 24,032	\$ 20,232
<b>Total Receipts</b>	<u>3,800</u>	<u>3,800</u>	<u>24,032</u>	<u>20,232</u>
<b>Disbursements</b>				
Current				
Roads and bridges	<u>511,055</u>	<u>511,055</u>	<u>134,937</u>	<u>376,118</u>
<b>Total Disbursements</b>	<u>511,055</u>	<u>511,055</u>	<u>134,937</u>	<u>376,118</u>
<i>(Deficit) of Receipts Over Disbursements</i>	(507,255)	(507,255)	(110,905)	396,350
<b>Other Financing Sources</b>				
Operating transfers in	<u>243,316</u>	<u>243,316</u>	<u>377,638</u>	<u>134,322</u>
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements</i>	(263,939)	(263,939)	266,733	530,672
Fund Balance, January 1	<u>1,220,020</u>	<u>1,220,020</u>	<u>1,220,020</u>	-
<b>Fund Balance, December 31</b>	<u><u>\$ 956,081</u></u>	<u><u>\$ 956,081</u></u>	<u><u>\$ 1,486,753</u></u>	<u><u>\$ 530,672</u></u>

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Assessment Fund – Modified Cash Basis

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Receipts</b>				
Intergovernmental				
State of Missouri	\$ 125,515	\$ 125,515	\$ 134,069	\$ 8,554
Fees and Charges				
Collector 1% withholding	800,000	800,000	936,172	136,172
Annual online fees	12,000	12,000	11,436	(564)
	812,000	812,000	947,608	135,608
Other				
Interest	7,100	7,100	26,060	18,960
Miscellaneous	2,000	2,000	37	(1,963)
Sale of maps	3,000	3,000	3,886	886
	12,100	12,100	29,983	17,883
<b>Total Receipts</b>	949,615	949,615	1,111,660	162,045
<b>Disbursements</b>				
Current				
General Government				
Salaries				
Assessor	68,927	68,927	68,927	-
Assessor-other	476,553	476,553	467,384	9,169
	545,480	545,480	536,311	9,169
Employee Fringe Benefits				
Employer FICA and Medicare	41,730	41,730	38,715	3,015
Retirement	70,910	70,910	68,401	2,509
Insurance and unemployment	103,970	103,970	81,971	21,999
	216,610	216,610	189,087	27,523
Supplies				
Assessment supplies	14,000	14,000	9,366	4,634
Office supplies	30,000	30,000	31,566	(1,566)
	44,000	44,000	40,932	3,068

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

### Budgetary Comparison Schedule – Assessment Fund – Modified Cash Basis

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Repairs and maintenance	5,500	5,500	2,674	2,826
Telephone	2,800	2,800	2,125	675
Insurance	18,000	18,000	14,151	3,849
Other				
Contracts	530,000	530,000	295,427	234,573
Meetings	14,000	14,000	13,869	131
Mileage	11,000	11,000	8,211	2,789
Other	56,500	56,500	12,769	43,731
	<u>611,500</u>	<u>611,500</u>	<u>330,276</u>	<u>281,224</u>
Capital outlay				
Equipment	72,500	72,500	7,335	65,165
Building and improvements	15,000	15,000	-	15,000
Computer hardware	32,000	32,000	17,623	14,377
Computer software	60,000	60,000	157,914	(97,914)
	<u>179,500</u>	<u>179,500</u>	<u>182,872</u>	<u>(3,372)</u>
<b>Total Disbursements</b>	<u>1,623,390</u>	<u>1,623,390</u>	<u>1,298,428</u>	<u>324,962</u>
<i>(Deficit) of Receipts Over Disbursements</i>	(673,775)	(673,775)	(186,768)	487,007
<b>Other Financing Sources</b>				
Operating transfers in	<u>91,000</u>	<u>91,000</u>	<u>-</u>	<u>(91,000)</u>
<i>(Deficit) of Receipts and Other Sources Over Disbursements</i>	(582,775)	(582,775)	(186,768)	396,007
Fund Balance, January 1	<u>1,529,727</u>	<u>1,529,727</u>	<u>1,529,727</u>	<u>-</u>
<b>Fund Balance, December 31</b>	<u><u>\$ 946,952</u></u>	<u><u>\$ 946,952</u></u>	<u><u>\$ 1,342,959</u></u>	<u><u>\$ 396,007</u></u>

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – Road and Bridge Sales Tax Fund – Modified Cash Basis

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<b>Receipts</b>				
Taxes	\$ 5,025,000	\$ 5,745,000	\$ 5,712,716	\$ (32,284)
Intergovernmental	-	227,645	227,643	(2)
Interest	10,000	38,000	65,044	27,044
<b>Total Receipts</b>	<u>5,035,000</u>	<u>6,010,645</u>	<u>6,005,403</u>	<u>(5,242)</u>
<b>Disbursements</b>				
Current				
Roads and bridges	504,000	1,312,516	335,619	976,897
<b>Total Disbursements</b>	<u>504,000</u>	<u>1,312,516</u>	<u>335,619</u>	<u>976,897</u>
<i>Excess of Receipts Over Disbursements</i>	4,531,000	4,698,129	5,669,784	971,655
<b>Other Financing (Uses)</b>				
Operating transfers (out)	<u>(4,500,000)</u>	<u>(4,500,000)</u>	<u>(4,452,863)</u>	<u>47,137</u>
<i>Excess of Receipts Over Disbursements and Other (Uses)</i>	31,000	198,129	1,216,921	1,018,792
Fund Balance, January 1	<u>2,593,357</u>	<u>2,593,357</u>	<u>2,593,357</u>	-
<b>Fund Balance, December 31</b>	<u><u>\$ 2,624,357</u></u>	<u><u>\$ 2,791,486</u></u>	<u><u>\$ 3,810,278</u></u>	<u><u>\$ 1,018,792</u></u>

See accompanying Notes to the Budgetary Comparison Schedules.



## Christian County

Budgetary Comparison Schedule – CART Fund – Modified Cash Basis

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Receipts</b>				
Taxes	\$ 1,615,000	\$ 1,873,673	\$ 1,920,087	\$ 46,414
Interest	360	1,435	2,625	1,190
<b>Total Receipts</b>	1,615,360	1,875,108	1,922,712	47,604
<b>Disbursements</b>				
Current				
Roads and bridges	441,541	525,892	524,952	940
<b>Total Disbursements</b>	441,541	525,892	524,952	940
<i>Excess of Receipts Over Disbursements</i>	1,173,819	1,349,216	1,397,760	48,544
<b>Other Financing (Uses)</b>				
Operating transfers (out)	(1,174,160)	(1,347,787)	(1,259,162)	88,625
<i>Excess (Deficit) of Receipts Over Disbursements and Other (Uses)</i>	(341)	1,429	138,598	137,169
Fund Balance, January 1	730	730	730	-
<b>Fund Balance, December 31</b>	\$ 389	\$ 2,159	\$ 139,328	\$ 137,169

See accompanying Notes to the Budgetary Comparison Schedules.

## Christian County

Budgetary Comparison Schedule – ARPA Fund – Modified Cash Basis

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Receipts</b>				
Intergovernmental	\$ 8,604,270	\$ 8,604,270	\$ 8,604,270	\$ -
Interest	14,000	14,000	260,979	246,979
<b>Total Receipts</b>	8,618,270	8,618,270	8,865,249	246,979
<b>Disbursements</b>				
Current				
American Rescue Plan Act	6,635,000	6,635,000	862,056	5,772,944
<b>Total Disbursements</b>	6,635,000	6,635,000	862,056	5,772,944
<i>Excess of Receipts Over Disbursements</i>	1,983,270	1,983,270	8,003,193	6,019,923
<b>Other Financing (Uses)</b>				
Operating transfers (out)	(600,000)	(600,000)	(549,751)	50,249
<i>Excess of Receipts Over Disbursements and Other (Uses)</i>	1,383,270	1,383,270	7,453,442	6,070,172
Fund Balance, January 1	8,494,412	8,494,412	8,494,412	-
<b>Fund Balance, December 31</b>	\$ 9,877,682	\$ 9,877,682	\$ 15,947,854	\$ 6,070,172

See accompanying Notes to the Budgetary Comparison Schedules.

# Christian County

## Notes to the Budgetary Comparison Schedules

Year Ended December 31, 2022

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### **Budgets and Budgetary Accounting**

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

1. In accordance with Chapter 67, RSMo, the County adopts a budget for each fund.
2. Prior to January, the County Auditor, who serves as the Budget Officer, submits to the Commission a proposed budget for the fiscal year beginning on the following January 1. The budget includes estimated receipts and proposed disbursements for all County funds. Budgeted disbursements cannot exceed beginning available monies plus estimated receipts for the year.
3. A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Commission, the budget document is available for public inspection.
4. In January, the budget is legally enacted by a vote of the Commission.
5. Subsequent to its formal approval of the budget, the 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 included in the financial statements. Budgeted amounts are as originally adopted, or as amended by the Commission. Individual amendments were not material to the original appropriations, which were amended.
6. Budgets for County funds are prepared and adopted on the modified cash basis (budget basis), recognizing receipts when collected and disbursements when paid.

## Supplementary Information

## Christian County

Combining Balance Sheet – Nonmajor Governmental Funds – Modified Cash Basis

December 31, 2022

	Special Revenue Funds							
	Local							
	HAVA Fund	Building Inspection Fund	Family Violence Fund	Local Emergency Planning Commission Fund	Law Enforcement Training Fund	Prosecuting Attorney Administrative Fee Fund	Federal Forfeiture Fund	Clerk's Election Fund
<b>Assets</b>								
Cash - unrestricted	\$ -	\$ 760,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,382
Cash - restricted	28,332	-	-	25,630	5,994	22,336	101,379	-
<b>Total Assets</b>	<u>\$ 28,332</u>	<u>\$ 760,672</u>	<u>\$ -</u>	<u>\$ 25,630</u>	<u>\$ 5,994</u>	<u>\$ 22,336</u>	<u>\$ 101,379</u>	<u>\$ 33,382</u>
<b>Fund Balances</b>								
Restricted for								
Public safety	\$ -	\$ -	\$ -	\$ 25,630	\$ 5,994	\$ -	\$ 101,379	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	28,332	-	-	-	-	-	-	-
Prosecuting attorney	-	-	-	-	-	22,336	-	-
Recorder's technology	-	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-	-	-
Assigned to								
Elections	-	-	-	-	-	-	-	33,382
Building inspection	-	760,672	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 28,332</u>	<u>\$ 760,672</u>	<u>\$ -</u>	<u>\$ 25,630</u>	<u>\$ 5,994</u>	<u>\$ 22,336</u>	<u>\$ 101,379</u>	<u>\$ 33,382</u>

# Christian County

Combining Balance Sheet – Nonmajor Governmental Funds – Modified Cash Basis

December 31, 2022

	Special Revenue Funds							
	Prosecuting Attorney Delinquent Tax Fund	Record Retention Fund	Recorder Technology Fund	Election Service Fund	Sheriff Concealed Carry Fund	Tax Maintenance Fund	Law Library Fund	
<b>Assets</b>								
Cash - unrestricted	\$ -	\$ -	\$ -	\$ 23,213	\$ 290,195	\$ -	\$ -	\$ -
Cash - restricted	15,059	136,110	550,685	-	-	148,938	21,410	9,241
<b>Total Assets</b>	<b>\$ 15,059</b>	<b>\$ 136,110</b>	<b>\$ 550,685</b>	<b>\$ 23,213</b>	<b>\$ 290,195</b>	<b>\$ 148,938</b>	<b>\$ 21,410</b>	<b>\$ 9,241</b>
<b>Fund Balances</b>								
Restricted for								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Prosecuting attorney	15,059	-	-	-	-	-	21,410	9,241
Recorder's technology	-	-	550,685	-	-	-	-	-
Record retention	-	136,110	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	148,938	-	-
Capital improvements	-	-	-	-	-	-	-	-
Assigned to								
Elections	-	-	-	23,213	-	-	-	-
Building inspection	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	290,195	-	-	-
<b>Total Fund Balances</b>	<b>\$ 15,059</b>	<b>\$ 136,110</b>	<b>\$ 550,685</b>	<b>\$ 23,213</b>	<b>\$ 290,195</b>	<b>\$ 148,938</b>	<b>\$ 21,410</b>	<b>\$ 9,241</b>

## Christian County

### Combining Balance Sheet – Nonmajor Governmental Funds – Modified Cash Basis

December 31, 2022

	Special Revenue Funds						Debt Service Fund	Capital Projects Fund	Total
	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	Juvenile Justice Fund	2017 Bond Debt Service Fund	Capital Requests Fund	
<b>Assets</b>									
Cash - unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,107,462
Cash - restricted	119,055	93,811	40,579	40,844	20,633	-	-	1,228,682	2,608,718
<b>Total Assets</b>	<b>\$ 119,055</b>	<b>\$ 93,811</b>	<b>\$ 40,579</b>	<b>\$ 40,844</b>	<b>\$ 20,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,228,682</b>	<b>\$ 3,716,180</b>
<b>Fund Balances</b>									
Restricted for									
Public safety	\$ 119,055	\$ 93,811	\$ -	\$ -	\$ 20,633	\$ -	\$ -	\$ -	\$ 366,502
Debt service	-	-	40,579	40,844	-	-	-	-	81,423
Elections	-	-	-	-	-	-	-	-	28,332
Prosecuting attorney	-	-	-	-	-	-	-	-	68,046
Recorder's technology	-	-	-	-	-	-	-	-	550,685
Record retention	-	-	-	-	-	-	-	-	136,110
Tax maintenance	-	-	-	-	-	-	-	-	148,938
Capital improvements	-	-	-	-	-	-	-	1,228,682	1,228,682
Assigned to									
Elections	-	-	-	-	-	-	-	-	56,595
Building inspection	-	-	-	-	-	-	-	-	760,672
Sheriff	-	-	-	-	-	-	-	-	290,195
<b>Total Fund Balances</b>	<b>\$ 119,055</b>	<b>\$ 93,811</b>	<b>\$ 40,579</b>	<b>\$ 40,844</b>	<b>\$ 20,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,228,682</b>	<b>\$ 3,716,180</b>

## Christian County

Combining Statement of Receipts, Disbursements, and Changes in Fund Balances – Nonmajor Governmental Funds – Modified Cash Basis

Year Ended December 31, 2022

	Special Revenue Funds							
	HAVA Fund	Building Inspection Fund	Family Violence Fund	Local Emergency Planning Commission Fund	Law Enforcement Training Fund	Prosecuting Attorney Administrative Fee Fund	Federal Forfeiture Fund	
<b>Receipts</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	6,153	-	-	10,328	301,631
Fees and charges	-	321,083	2,970	-	6,805	206,537	-	-
Other	46,906	12,472	-	357	1,942	366	1,620	2,329
<b>Total Receipts</b>	46,906	333,555	2,970	6,510	8,747	206,903	11,948	303,960
<b>Disbursements</b>								
Current								
General government	30,338	279,380	-	-	-	-	-	275,421
Judicial	-	-	-	-	-	212,188	-	-
Public safety	-	-	2,970	642	16,765	-	21,496	-
Debt service	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	30,338	279,380	2,970	642	16,765	212,188	21,496	275,421
<i>Excess (Deficit) of Receipts Over Disbursements</i>	16,568	54,175	-	5,868	(8,018)	(5,285)	(9,548)	28,539
<b>Other Financing Sources (Uses)</b>								
Operating transfers in (out)	-	-	-	-	-	-	-	-
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	16,568	54,175	-	5,868	(8,018)	(5,285)	(9,548)	28,539
Fund Balance, January 1	11,764	706,497	-	19,762	14,012	27,621	110,927	4,843
<b>Fund Balance, December 31</b>	\$ 28,332	\$ 760,672	\$ -	\$ 25,630	\$ 5,994	\$ 22,336	\$ 101,379	\$ 33,382



## Christian County

Combining Statement of Receipts, Disbursements, and Changes in Fund Balances – Nonmajor Governmental Funds – Modified Cash Basis

Year Ended December 31, 2022

	Special Revenue Funds							
	Prosecuting Attorney Delinquent Tax Fund	Record Retention Fund	Recorder Technology Fund	Election Service Fund	Sheriff Concealed Carry Fund	Tax Maintenance Fund	Law Library Fund	
<b>Receipts</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	5,796	-	-	-	-
Fees and charges	10,799	57,900	81,683	11,775	38,020	139,288	33,029	5,629
Other	247	2,307	9,080	311	4,875	3,411	306	148
<b>Total Receipts</b>	11,046	60,207	90,763	17,882	42,895	142,699	33,335	5,777
<b>Disbursements</b>								
Current								
General government	-	57,917	39,473	49,400	-	127,306	-	-
Judicial	5,013	-	-	-	-	-	17,292	7,151
Public safety	-	-	-	-	61,913	-	-	-
Debt service	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	5,013	57,917	39,473	49,400	61,913	127,306	17,292	7,151
<i>Excess (Deficit) of Receipts Over Disbursements</i>	6,033	2,290	51,290	(31,518)	(19,018)	15,393	16,043	(1,374)
<b>Other Financing Sources (Uses)</b>								
Operating transfers in (out)	-	-	-	-	-	(20,799)	-	-
<i>Excess (Deficit) of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	6,033	2,290	51,290	(31,518)	(19,018)	(5,406)	16,043	(1,374)
Fund Balance, January 1	9,026	133,820	499,395	54,731	309,213	154,344	5,367	10,615
<b>Fund Balance, December 31</b>	\$ 15,059	\$ 136,110	\$ 550,685	\$ 23,213	\$ 290,195	\$ 148,938	\$ 21,410	\$ 9,241

## Christian County

Combining Statement of Receipts, Disbursements, and Changes in Fund Balances – Nonmajor Governmental Funds – Modified Cash Basis  
Year Ended December 31, 2022

	Special Revenue Funds						Debt Service Fund	Capital Projects Fund	Total
	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	Juvenile Justice Fund	2017 Bond Debt Service Fund	Capital Requests Fund	
<b>Receipts</b>									
Taxes	\$ -	\$ -	\$ 43,675	\$ 22,340	\$ -	\$ -	\$ -	\$ -	\$ 66,015
Intergovernmental	-	-	-	-	-	-	-	-	323,908
Fees and charges	44,516	41,834	-	-	9,924	-	-	-	1,011,792
Other	1,856	1,432	603	694	421	-	18	15,935	107,636
<b>Total Receipts</b>	<u>46,372</u>	<u>43,266</u>	<u>44,278</u>	<u>23,034</u>	<u>10,345</u>	<u>-</u>	<u>18</u>	<u>15,935</u>	<u>1,509,351</u>
<b>Disbursements</b>									
Current									
General government	-	-	-	-	-	-	-	-	859,235
Judicial	-	-	-	-	-	-	-	-	241,644
Public safety	-	23,202	-	-	27,943	-	-	-	154,931
Debt service	-	-	43,675	23,962	-	-	624,925	-	692,562
<b>Total Disbursements</b>	<u>-</u>	<u>23,202</u>	<u>43,675</u>	<u>23,962</u>	<u>27,943</u>	<u>-</u>	<u>624,925</u>	<u>-</u>	<u>1,948,372</u>
<i>Excess (Deficit) of Receipts Over Disbursements</i>	46,372	20,064	603	(928)	(17,598)	-	(624,907)	15,935	(439,021)
<b>Other Financing Sources (Uses)</b>									
Operating transfers in (out)	-	-	-	-	-	(53,206)	624,907	500,000	1,050,902
<i>Excess of Receipts and Other Sources Over Disbursements and Other (Uses)</i>	46,372	20,064	603	(928)	(17,598)	(53,206)	-	515,935	611,881
Fund Balance, January 1	72,683	73,747	39,976	41,772	38,231	53,206	-	712,747	3,104,299
<b>Fund Balance, December 31</b>	<u>\$ 119,055</u>	<u>\$ 93,811</u>	<u>\$ 40,579</u>	<u>\$ 40,844</u>	<u>\$ 20,633</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,228,682</u>	<u>\$ 3,716,180</u>

## **Other Reporting Requirements**



**Independent Auditors' 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***

Christian County Commission  
Christian County  
Ozark, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Missouri, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Christian County, Missouri's basic financial statements, and have issued our report thereon, dated May 17, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Christian County, Missouri's internal control over financial reporting (internal control) as a basis of 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 Christian County, Missouri'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 over financial reporting 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 or significant deficiencies. 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 Christian County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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.

*KPM CPAs, PC*

KPM CPAs, PC  
Springfield, Missouri  
May 17, 2023



## Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Christian County Commission  
Christian County, Missouri  
Ozark, Missouri

### Report on Compliance for Each Major Federal Program

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

We have audited Christian County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Christian County, Missouri's major federal program for the year ended December 31, 2022. Christian County, Missouri's major federal program is identified in the Summary of Audit results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Christian County, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

### ***Auditors' 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 Christian County Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Christian County, Missouri's compliance with the requirements of its 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 Christian County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Christian County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of 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 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 Auditors' 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.

*KPM CPAs, PC*

KPM CPAs, PC  
Springfield, Missouri  
May 17, 2023



# Christian County

## Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Federal Grantor/Pass Through Grantor/Program Title	Assistance Listing Number	Pass-through Grantor's Number/Other Identifying Number	Passed-through to Subrecipients	Federal Expenditures
<b>U.S. Department of Justice</b>				
Missouri Association of Prosecuting Attorneys				
Crime Victim Assistance	16.575	ER130200072	\$ -	\$ 56,469
		ER130220128	-	66,408
		ER130220128-001	-	26,761
			-	149,638
Missouri Department of Public Safety				
Violence Against Women Formula Grant	16.588	2022-VAWA-012	-	80,180
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0223	-	211,233
Direct				
Bullet Proof Vest Partnership Program	16.607	N/A	-	1,664
<b>Total U.S. Department of Justice</b>			-	442,715
<b>U.S. Department of Transportation</b>				
Missouri Department of Transportation Highway Safety Division				
Alcohol Open Container Requirements	20.607	22-154-AL-009	-	4,015
		22-154-AL-010	-	2,403
			-	6,418
Highway Safety Cluster				
State and Community Highway Safety	20.600	20-PT-02-030	-	523
		22-PT-02-007	-	4,876
		23-PT-02-026	-	92
<b>Total Highway Safety Cluster</b>			-	5,491
Missouri Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	BRO-B022(09)	-	175,333
<b>Total U.S. Department of Transportation</b>			-	187,242
<b>U.S. Department of Homeland Security</b>				
State Emergency Management Agency				
Emergency Management Performance Grants	97.042	EMK-2020-EP-00004-SL30	-	21,100
		EMK-2021-EP-00006-029	-	32,157
		EMK-2022-EP-00004-027	-	35,319
<b>Total U.S. Department of Homeland Security</b>			-	88,576
<b>U.S. Department of Health and Human Services</b>				
Missouri Department of Social Services				
Child Support Enforcement	93.563	ER10220C019	-	677
<b>Total U.S. Department of Health and Human Services</b>			-	677

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

# Christian County

## Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Grantor's Number/Other Identifying Number</u>	<u>Passed-through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>Executive Office of the President</b>				
Missouri Department of Public Safety				
High Intensity Drug Trafficking Areas Program	95.001	G20MW0001A	-	676
		G21MW0001A	-	1,529
		G22MW0001A	-	23,622
<b>Total Executive Office of the President</b>			-	<u>25,827</u>
<b>U.S. Department of the Treasury</b>				
Direct				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,411,807
<b>Total U.S. Department of the Treasury</b>			-	<u>1,411,807</u>
<b>U.S. Department of Agriculture</b>				
Direct				
Schools and Roads - Grants to States	10.665	N/A	-	79,371
<b>Total U.S. Department of Agriculture</b>			-	<u>79,371</u>
<b>U.S. Department of the Interior</b>				
Direct				
Payment in Lieu of Taxes	15.226	N/A	-	121,315
National Forest Acquired Lands	15.438	N/A	-	80,438
<b>Total U.S. Department of the Interior</b>			-	<u>201,753</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ -</u>	<u>\$ 2,437,968</u>

N/A - Not Applicable

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

# Christian County

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

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## 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Christian County, Missouri, for the year ended December 31, 2022, and it is presented on the modified cash basis of accounting as described below. 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 Christian County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Christian County.

## 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting which is described in Note 1 to the County's financial statements. 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. Christian County elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

## 3. Subrecipients

The County did not provide funds to subrecipients in the current year.

# Christian County

## Schedule of Findings and Questioned Costs

Year Ended December 31, 2022

### Section I: Summary of Audit Results

Financial Statements	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with the modified cash basis of accounting:	Unmodified
Internal Control over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor’s report issued on compliance for the major federal program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No
Identification of major federal program:	
<b>Assistance Listing Number</b>	<b>Name of Federal Program or Cluster</b>
21.027	COVID 19 – Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

### Section II: Financial Statement Findings

None

### Section III: Federal Award Findings and Questioned Costs

None

# Christian County

## Summary Schedule of Prior Audit Findings

Year Ended December 31, 2022

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There were no prior audit findings.