

Johnson County Commission

Troy A. Matthews
Presiding Commissioner

John L. Marr
Commissioner, Eastern District

Charles Kavanaugh
Commissioner, Western District

Diane Thompson
County Clerk



Johnson County Courthouse
300 N. Holden Street, Suite 203
Warrensburg MO 64093
660-747-2112
www.JoCoCourthouse.com
CountyCommissioners@jocomo.gov

Posted: June 24, 2024 at 5:15 p.m.

ADDENDUM #1: REQUEST FOR BIDS – Independent Audit Services

QUESTIONS AND CLARIFICATIONS SUBMISSION DEADLINE: 1:30 p.m. on Friday, June 21, 2024

BID SUBMITTAL DEADLINE: 2:00 p.m. on Monday, July 1, 2024

This Addendum 1 to the RFQ addresses changes and questions received. The Bidder shall indicate receipt of this Addendum and any previously issued Addenda by signing the form(s) for inclusion with the proposal response. Revisions to pre-existing language are indicated by strike through for deletions or underlining for insertions. Responses are notated in **red**.

CHANGES

Revisions to pre-existing language in, are indicated either by strike through for deletions and underlining for insertions.

No changes were made.

QUESTIONS

Responses are notated in **red**.

1. Please provide direction on how to make a public service request to obtain a copy of the 2022 and 2023 audit reports.
Please email a completed Records Request Form available at <https://www.jococourthouse.com/assets/records-request-form.pdf> to clerk@jocomo.gov
2. Why is the County going out for audit proposals?
The audit is anticipated to cost greater than \$12,000 which requires a procurement process (RSMo. 50.660). Johnson County is in the practice of bidding for an independent outside audit for a one (1) year term with the option to renew for an additional two (2) years.
3. Has your prior audit firm been invited to respond to this RFP? If not, why not?
Yes, the prior audit firm has been invited to respond to this RFP.
4. Have you encountered any difficulties with your audits in prior years? If so, please describe.
No, the County has not encountered any difficulties with our audits in prior years.
5. Were there any instances of known or suspected fraud within the County over the last year?
No, there were not any instances of known or suspected fraud within the County over the last year.

6. What is the overall condition of the accounting records when audit fieldwork begins? Are all accounts reconciled when the audit commences, or are there certain funds or accounts that are reconciled at a later time? If so, which accounts and when is the information provided?
The accounting records are complete overall. All accounts are reconciled at the beginning of the audit field work.
7. Any new debt in 2024? If so, how much and what for?
No new debt is expected in 2024. The Road and Bridge Department has one ongoing lease for equipment with a new lease being signed for a new piece of equipment every year.
8. Any large capital asset projects in 2024? If so, how much and what for?
The County intends to start and possibly complete the following projects in 2024-2025
- Justice Center Re-Roofing – estimated cost \$419,454
 - Business 13 Resurfacing – estimated cost \$4,000,000
 - Courthouse Heating Ventilation and Air Conditioning Engineering – estimated cost \$8,000,000
 - 122 Hout Street Demolition – unknown costs
9. Any significant change to your federal funding? If so, related to what and for how much?
The County received \$10.5 million in American Rescue Plan Act (ARPA) funds that will be spent out by 12/31/2026. The County also has three BRO bridge projects that are in various stages of completion.
10. Does the County use a portal to share work papers with its audit firm? If not, are you open to using such a tool?
The County does not use a portal to share work papers with its audit firm. The County is open to using this kind of tool.
11. How long has audit fieldwork typically lasted? How many auditors were involved in previous years?
Audit fieldwork typically lasts two (2) or three (3) days. There were approximately five (5) auditors involved in previous years.
12. Our fieldwork strategy is typically split into two segments. One segment relates to preliminary audit fieldwork where we gather documents, evaluate internal controls and finalize our audit planning. The other (final) would take place once your financial records are available? Is this a similar structure that your previous auditors have taken? If not – are you opposed to this approach (which we will detail out further in our proposal)? Furthermore – could you provide details on your current auditor’s approach if it is different from ours?
This is a similar structure taken by previous auditors.
13. In relation to #11 – we performed a significant number of our audits remotely for the past three years. We would likely propose to perform your audit using a remote model. Do you have any concerns with such an approach? If so, what are your concerns?
The county does not have any concerns with a remote approach to the audit, in fact, the county prefers a remote approach.
14. If your audit was completed remotely last year – what went well? What improvements would you like to see made to the process?
The majority of the work was completed remotely, however one auditor did do onsite work in the Treasurer’s office as there was too much documentation to make copies of.

15. If your audit was completed onsite entirely last year – what went well? What improvements would you like to see in the process?
Not applicable.
16. How much has the County paid in audit fees for the various segments of the audit for each of the last three audit cycles?
2022: \$32,200 | 2021: \$28,200 | 2020: \$26,500
17. Has the prior auditor charged the County fees outside the scope of the audit in the past several years? If so, what is the nature of this and the amount of fees?
No, the prior auditor has not charged the County fees outside the scope of the audit in the past several years.
18. Does the County have internal control documentation of key accounting cycles (disbursements, payroll, taxes, etc.)? If so, in what format (narratives, flowcharts, other)?
Monthly reports to office holders, Missouri Revised Statutes
19. Does the County utilize a specialist for determining any liabilities?
No, the County does not utilize a specialist for determining liabilities.
20. How does the County maintain their capital assets database (excel, capital asset module, other)? Is it the auditors responsibility to compile annually and maintain?
It is a responsibility of the independent auditor to compile annually and maintain the capital assets database.
21. Does the County typically require assistance in adopting new GASB standards? If so, please describe.
Not applicable, the County operates on cash basis accounting.
22. Are there any major anticipated changes in the County’s operations or organization that will have a significant impact on the audit?
The County will be utilizing unobligated American Rescue Plan Act Funds over the next two (2) years.
23. Have there been any changes in management or accounting staff since last year? Do you anticipate any changes coming up?
There was a retirement and new appointment of the Circuit Clerk and Road and Bridge Supervisor. There have not been any changes in the accounting staff since last year. County Elected Office Holders have a four-year term (some are up for election in 2024, the others will be up for election in 2026), so there could be changes in those positions depending on filings and voters.
24. How many audit journal entries has your auditor proposed for the 2022 and 2023 audits?
Audit journal entries for 2022 will be attached to this addendum as **Appendix A. Audit journal entries for 2023 will be attached to this addendum as **Appendix B**.**
25. Please confirm that the County prepares a complete set of financial statements.
The documents County used for the 2023 Financial Statement are attached to this addendum as **Appendix C.**
26. Please provide a copy of the current management letter.
A copy of the current management letter is attached to this addendum as **Appendix D.**

Appendix A - Audit journal entries for 2022

| Prepared by _____ | | COUNTY OF JOHNSON | | | | JOHNSONCNTY | |
|-------------------|-----------|----------------------------------|---------------------------------------------------------|-----------|-----------|-----------------------------|-----------|
| Reviewed by _____ | | Adjusting Journal Entries | | | | Page 1 05/31/23 05:06 PM | |
| Reference | Type | Date Account Number | Description | Debit | Credit | Net Income Effect | Workpaper |
| BC1 | Adjusting | 12/31/22 | | | | | |
| | | 51-010-1150 | CERTIFICATE OF DEPOSIT | | 41,233.32 | | |
| | | 51-010-4300 | INTEREST INCOME | | 137.60 | | |
| | | 51-010-3998 | WITTB | 39,371.95 | | | |
| | | 51-010-4745 | MISCELLANEOUS | 1,998.97 | | | |
| | | 56-010-1150 | CERTIFICATE OF DEPOSIT | | 19,727.40 | | |
| | | 56-010-3998 | WITTB | 16,754.41 | | | |
| | | 56-010-4300 | INTEREST INCOME | | 28.04 | | |
| | | 56-010-4745 | MISCELLANEOUS | 3,001.03 | | | |
| | | | | | | (4,834.36) | |
| | | | To adjust CD's to detail. | | | | A4 |
| BC2 | Adjusting | 12/31/22 | | | | | |
| | | 92-010-3998 | WITTB | 52.06 | | | |
| | | 92-010-1103 | ESCROW INVESTMENT | | 52.06 | | |
| | | | | | | 0.00 | |
| | | | To adjust cash to detail. | | | | A1 |
| BC3 | Adjusting | 12/31/22 | | | | | |
| | | 49-010-6385 | NID PROJECT PAYMENTS | 3,770.07 | | | |
| | | 49-010-7853 | PAYING AGENT FEE | | 3,770.07 | | |
| | | | | | | 0.00 | |
| | | | To reclassify debt payments to the appropriate account. | | | | J |

Appendix A - Audit journal entries for 2022

| Prepared by _____ | | COUNTY OF JOHNSON | | | | JOHNSONCNTY | |
|-------------------|-----------|----------------------------------|---------------------------------------------------------|-----------|-----------|-----------------------------|-----------|
| Reviewed by _____ | | Adjusting Journal Entries | | | | Page 1 05/31/23 05:06 PM | |
| Reference | Type | Date Account Number | Description | Debit | Credit | Net Income Effect | Workpaper |
| BC1 | Adjusting | 12/31/22 | | | | | |
| | | 51-010-1150 | CERTIFICATE OF DEPOSIT | | 41,233.32 | | |
| | | 51-010-4300 | INTEREST INCOME | | 137.60 | | |
| | | 51-010-3998 | WTTTB | 39,371.95 | | | |
| | | 51-010-4745 | MISCELLANEOUS | 1,998.97 | | | |
| | | 56-010-1150 | CERTIFICATE OF DEPOSIT | | 19,727.40 | | |
| | | 56-010-3998 | WTTTB | 16,754.41 | | | |
| | | 56-010-4300 | INTEREST INCOME | | 28.04 | | |
| | | 56-010-4745 | MISCELLANEOUS | 3,001.03 | | | |
| | | | | | | (4,834.36) | |
| | | | To adjust CD's to detail. | | | | A4 |
| BC2 | Adjusting | 12/31/22 | | | | | |
| | | 92-010-3998 | WTTTB | 52.06 | | | |
| | | 92-010-1103 | ESCROW INVESTMENT | | 52.06 | | |
| | | | | | | 0.00 | |
| | | | To adjust cash to detail. | | | | A1 |
| BC3 | Adjusting | 12/31/22 | | | | | |
| | | 49-010-6385 | NID PROJECT PAYMENTS | 3,770.07 | | | |
| | | 49-010-7853 | PAYING AGENT FEE | | 3,770.07 | | |
| | | | | | | 0.00 | |
| | | | To reclassify debt payments to the appropriate account. | | | | J |

Appendix A - Audit journal entries for 2022

Prepared by _____

COUNTY OF JOHNSON
Adjusting Journal Entries

JOHNSONCNTY

Page 3

Reviewed by _____

05/31/23 05:06 PM

| Reference | Type | Date Account Number | Description | Debit | Credit | Net Income Effect | Workpaper |
|-----------|-----------|---------------------------|-----------------------------------|---------------------|---------------------|----------------------|-----------|
| JEC1 | Adjusting | 12/31/22 | | | | | |
| | | 150-010-1000 | CASH | 37,202.71 | | | |
| | | 150-010-6000 | LAW LIBRARY BOOKS | 14,907.31 | | | |
| | | 150-010-4300 | INTEREST INCOME | | 38.75 | | |
| | | 150-010-5200 | FEES | | 18,739.65 | | |
| | | 150-010-3999 | FUND BALANCE | | 33,331.62 | | |
| | | | | | | 3,871.09 | |
| | | | To record law library cash. | | | | AUP3.1 |
| JEC2 | Adjusting | 12/31/22 | | | | | |
| | | 151-010-1000 | CASH | 65,315.33 | | | |
| | | 151-010-3999 | FUND BALANCE | 139,526.76 | | | |
| | | 151-010-4300 | INTEREST INCOME | | 204,842.09 | | |
| | | | | | | 204,842.09 | |
| | | | To record circuit clerk interest. | | | | AUP2.6 |
| KCAJE1 | Adjusting | 12/31/22 | | | | | |
| | | 500-010-2000 | HEALTH CLAIMS PAYABLE | 123,231.34 | | | |
| | | 500-010-3998 | WTTTB | | 123,231.34 | | |
| | | | | | | 0.00 | |
| | | | To clear WTTTB | | | | |
| PYAJE | Adjusting | 12/31/22 | | | | | |
| | | 500-010-2000 | HEALTH CLAIMS PAYABLE | 56,088.02 | | | |
| | | 500-010-3998 | WTTTB | | 56,088.02 | | |
| | | | | | | 0.00 | |
| | | 500-010- | | | | | |
| | | TOTAL | | <u>1,777,910.52</u> | <u>1,777,910.52</u> | <u>203,939.82</u> | |

Appendix B - Audit journal entries for 2023

| Reference | Type | Date Account Number | Description | Debit | Credit | Net Income Effect | Workpaper |
|-----------|-----------|---------------------------|---------------------------|----------|----------|----------------------|-----------|
| BC1 | Adjusting | 12/31/23 | | | | | |
| | | 51-010-1150 | CERTIFICATE OF DEPOSIT | | 959.03 | | |
| | | 51-010-4300 | INTEREST INCOME | | 1,040.97 | | |
| | | 51-010-4745 | MISCELLANEOUS | 2,000.00 | | | |
| | | 56-010-1150 | CERTIFICATE OF DEPOSIT | | 1,859.99 | | |
| | | 56-010-4745 | MISCELLANEOUS | 2,000.00 | | | |
| | | 56-010-4300 | INTEREST INCOME | | 140.01 | | |
| | | | To adjust CD's to detail. | | | (2,819.02) | A4 |

Appendix B - Audit journal entries for 2023

| Prepared by _____ | | COUNTY OF JOHNSON | | | | JOHNSONCNTY | |
|-------------------|-----------|----------------------------------|---------------------------------------|------------|------------|-----------------------------|----------|
| Reviewed by _____ | | Adjusting Journal Entries | | | | Page 2 05/13/24 02:19 PM | |
| Reference | Type | Date Account Number | Description | Debit | Credit | Net Income Effect | Workpage |
| JAC1 | Adjusting | 12/31/23 | | | | | |
| | | 1-081-8300 | TRANSFERS | 7,789.46 | | | |
| | | 1-081-8300 | TRANSFERS | | 11,628.00 | | |
| | | 1-300-7065 | FUEL TRANSFER | | 2,221.00 | | |
| | | 1-081-7065 | FUEL TRANSFER | | 5,568.46 | | |
| | | 1-081-6355 | PUBLIC DEFENDER EXPENSE | 11,628.00 | | | |
| | | 1-020-4241 | COUNTY FORFEITURE PRECEI | 1,102.50 | | | |
| | | 1-050-7500 | PAYROLL EXPENSES (SALARY | 19.72 | | | |
| | | 1-020-5800 | TRANSFERS IN | | 1,122.22 | | |
| | | 2-120-8300 | TRANSFERS | 11,785.50 | | | |
| | | 2-120-7410 | MISCELLANEOUS | | 11,785.50 | | |
| | | 3-010-5800 | TRANSFERS IN | | 850.00 | | |
| | | 3-010-4740 | MAPS & PLAT BOOKS | 850.00 | | | |
| | | 64-010-8300 | TRANSFERS OUT | | 4,883.90 | | |
| | | 64-010-2990 | PAID TO RECIPIENT | 4,883.90 | | | |
| | | 9-060-3998 | WITTB | 150.00 | | | |
| | | 9-060-5800 | TRANSFERS IN | | 73.78 | | |
| | | 9-081-8300 | TRANSFERS | 15,073.78 | | | |
| | | 9-600-7500 | PAYROLL EXPENSES (SALARY | | 15,000.00 | | |
| | | 9-060-4745 | MISCELLANEOUS | | 150.00 | | |
| | | 109-160-7910 | SUPPLIES-COPY, MICROFILM, | | 73.78 | | |
| | | 109-160-8300 | TRANSFERS | 73.78 | | | |
| | | 10-180-4265 | RECORDER OF DEEDS FEES | 15,468.00 | | | |
| | | 10-180-4266 | RECORDERS TECHNOLOGY FI | 26,458.16 | | | |
| | | 10-180-5800 | TRANSFERS IN | | 41,926.16 | | |
| | | 82-081-3998 | WITTB | 3,350.00 | | | |
| | | 82-081-4745 | MISCELLANEOUS | | 3,350.00 | | |
| | | 82-081-4549 | GRANT REVENUE | 15,000.00 | | | |
| | | 82-081-5801 | TRANSFERS | | 15,000.00 | | |
| | | 102-010-5800 | TRANSFERS IN | 222,098.89 | | | |
| | | 102-010-4745 | MISCELLANEOUS | | 222,098.89 | | |
| | | 101-010-3998 | WITTB | 250.00 | | | |
| | | 101-010-4707 | BONDS | | 250.00 | | |
| | | 1-020-4265 | RECORDER OF DEEDS FEES | 222,793.24 | | | |
| | | 1-020-5800 | TRANSFERS IN | | 222,793.24 | | |
| | | 100-010-8300 | TRANSFERS OUT | 322,539.40 | | | |
| | | 100-010-8200 | PAID TO | | 322,539.40 | | |
| | | 44-010-2550 | RECORDERS FEES | 3,580.00 | | | |
| | | 44-010-5800 | TRANSFERS IN | | 3,580.00 | | |
| | | 2-120-7065 | FUEL TRANSFER | | 374,325.75 | | |
| | | 2-120-8300 | TRANSFERS | 374,325.75 | | | |
| | | 9-140-7065 | FUEL TRANSFER | | 1,009.78 | | |
| | | 9-081-8300 | TRANSFERS | 1,009.78 | | | |
| | | 12-010-4265 | RECORDER OF DEEDS FEES | 54,240.00 | | | |
| | | 12-010-5800 | TRANSFERS IN | | 54,240.00 | | |
| | | 18-010-7065 | FUEL TRANSFER | | 1,265.97 | | |
| | | 18-010-8300 | TRANSFERS | 1,265.97 | | | |
| | | 82-190-7065 | FUEL TRANSFER | | 117,302.21 | | |
| | | 82-210-7065 | FUEL TRANSFER | | 50,206.12 | | |
| | | 82-190-8330 | TRANSFER | 167,508.33 | | | |
| | | | To balance transfers. | | | 3,750.00 | i |
| JAC2 | Adjusting | 12/31/23 | | | | | |
| | | 1-081-7410 | MISCELLANEOUS | | 620,493.10 | | |
| | | 1-020-4745 | MISCELLANEOUS | 620,493.10 | | | |
| | | | To reclassify error for 911 sales tax | | | 0.00 | B7.1 |

Appendix B - Audit journal entries for 2023

| Prepared by _____ | | COUNTY OF JOHNSON | | | | JOHNSONCNTY | | |
|-------------------|-----------|----------------------------------|------------------------------------------------|------------|------------|-----------------------------|----------|--|
| Reviewed by _____ | | Adjusting Journal Entries | | | | Page 3 05/13/24 02:19 PM | | |
| Reference | Type | Date Account Number | Description | Debit | Credit | Net Income Effect | Workpage | |
| | | | money received. | | | | | |
| JAC3 | Adjusting | 12/31/23 | | | | | | |
| | | 2-120-4745 | MISCELLANEOUS | 100,000.00 | | | | |
| | | 2-120-5800 | TRANSFERS IN | | 100,000.00 | | | |
| | | | | | | 0.00 | | |
| | | | To reclassify. | | | | B7.2 | |
| JAC4 | Adjusting | 12/31/23 | | | | | | |
| | | 82-190-6820 | VEHICLE PURCHASE | 30,960.50 | | | | |
| | | 82-081-4745 | MISCELLANEOUS | | 30,960.50 | | | |
| | | | | | | 0.00 | | |
| | | | To reclassify for insurance proceeds received. | | | | TB | |
| JC1 | Adjusting | 12/31/23 | | | | | | |
| | | 150-010-1000 | CASH | 38,840.65 | | | | |
| | | 150-010-6000 | LAW LIBRARY BOOKS | 18,961.56 | | | | |
| | | 150-010-4300 | INTEREST INCOME | | 34.50 | | | |
| | | 150-010-5200 | FEES | | 20,565.00 | | | |
| | | 150-010-3999 | FUND BALANCE | | 37,202.71 | | | |
| | | | | | | 1,637.94 | | |
| | | | To record law library cash. | | | | | |
| JC2 | Adjusting | 12/31/23 | | | | | | |
| | | 151-010-1000 | CASH | 59,141.67 | | | | |
| | | 151-010-3999 | FUND BALANCE | 204,842.09 | | | | |
| | | 151-010-4300 | INTEREST INCOME | | 263,983.76 | | | |
| | | | | | | 263,983.76 | | |
| | | | To record circuit clerk interest. | | | | | |
| KCAJE1 | Adjusting | 12/31/23 | | | | | | |
| | | 500-010-3998 | WITTB | 49,553.16 | | | | |
| | | 500-010-2000 | HEALTH CLAIMS PAYABLE | | 49,553.16 | | | |
| | | | | | | 0.00 | | |
| | | | To remove WITTB | | | | | |
| PYAJE | Adjusting | 12/31/23 | | | | | | |
| | | 51-010-1150 | CERTIFICATE OF DEPOSIT | | 41,233.32 | | | |
| | | 51-010-3998 | WITTB | 41,233.32 | | | | |
| | | | | | | 0.00 | | |
| | | | Prior Year Adjusting Entries | | | | | |

Appendix B - Audit journal entries for 2023

| Prepared by _____ | | COUNTY OF JOHNSON | | | | JOHNSONCNTY | |
|-------------------|-----------|----------------------------------|--------------------------------------|--------------|--------------|-----------------------------|-----------|
| Reviewed by _____ | | Adjusting Journal Entries | | | | Page 4 05/13/24 02:19 PM | |
| Reference | Type | Date Account Number | Description | Debit | Credit | Net Income Effect | Workpaper |
| PYAJE | Adjusting | 12/31/23 | | | | | |
| | | 13-160-1110 | TREASURER CITIZENS BANK | 8,073.00 | | | |
| | | 13-160-3998 | WITTB | | 8,073.00 | | |
| | | | Prior Year Adjusting Entries | | | 0.00 | |
| PYAJE | Adjusting | 12/31/23 | | | | | |
| | | 56-010-1150 | CERTIFICATE OF DEPOSIT | | 19,727.40 | | |
| | | 56-010-3998 | WITTB | 19,727.40 | | | |
| | | | Prior Year Adjust Entries | | | 0.00 | |
| PYAJE | Adjusting | 12/31/23 | | | | | |
| | | 92-010-1103 | ESCROW INVESTMENT | | 52.06 | | |
| | | 92-010-3998 | WITTB | 52.06 | | | |
| | | | Prior Year Adjusting Journal Entries | | | 0.00 | |
| PYAJE | Adjusting | 12/31/23 | | | | | |
| | | 500-010-2000 | HEALTH CLAIMS PAYABLE | 123,231.34 | | | |
| | | 500-010-3998 | WITTB | | 123,231.34 | | |
| | | | Prior Year Adjusting Entries | | | 0.00 | |
| | | TOTAL | | 2,802,354.01 | 2,802,354.01 | 266,552.68 | |

FINANCIAL STATEMENT
JOHNSON COUNTY MISSOURI
FOR THE YEAR ENDING DECEMBER 31, 2023
AS COMPILED BY
CHAD DAVIS, AUDITOR

I, CHAD DAVIS, THE DULY AUTHORIZED APPOINTED AGENT, APPOINTED BY THE COUNTY COMMISSION OF JOHNSON COUNTY, STATE OF MISSOURI, TO PREPARE FOR THE PUBLICATION OF THE FINANCIAL STATEMENT AS REQUIRED BY SECTION 50.800 RSMO., HEREBY CERTIFY THAT I HAVE DILIGENTLY CHECKED THE RECORDS OF THE COUNTY AND THAT THE ATTACHED AND FOREGOING IS TO THE BEST OF MY KNOWLEDGE, A COMPLETE AND CORRECT STATEMENT OF EVERY ITEM OF INFORMATION REQUIRED IN SECTION 50.800 RSMO., FOR THE YEAR ENDING DECEMBER 31, 2023. AND ESPECIALLY HAVE I CHECKED EVERY RECEIPT FROM EVERY SOURCE WHATSOEVER AND EVERY DISBURSEMENT OR EXPENDITURE OF EVERY KIND AND TO WHOM AND FOR WHAT EACH DISBURSEMENT OR EXPENDITURE WAS MADE THAT EACH RECEIPT OR REVENUE AND DISBURSEMENT IS ACCURATELY SHOWN.

DATED THIS 16th DAY OF JANUARY, 2024

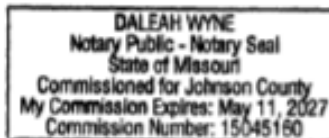


CHAD DAVIS

JOHNSON COUNTY AUDITOR

SUBSCRIBED AND SWORN TO BEFORE ME, A NOTARY PUBLIC IN AND FOR JOHNSON COUNTY, MISSOURI, THIS 16th DAY OF JANUARY, 2024.

NOTARY PUBLIC



Appendix C - 2023 Financial Statement Documents

Statement of Revenues and Disbursements JOHNSON COUNTY, MISSOURI Fiscal Year: 2023

| FUND NAME | Balance 1/1/2023 | Renue | Expenses | Balance 12/31/2023 |
|--------------------------------------|------------------|-----------------|-----------------|--------------------|
| 001 - GENERAL REVENUE | \$4,857,034.30 | \$6,786,668.10 | \$5,570,793.40 | \$6,072,909.00 |
| 002 - ROAD & BRIDGE | \$998,658.99 | \$4,297,583.85 | \$3,522,597.38 | \$1,773,645.46 |
| 003 - ASSESSMENT | \$114,511.58 | \$813,771.58 | \$652,065.84 | \$276,217.30 |
| 004 - OPIOID SETTLEMENT FUND | \$48,345.32 | \$19,968.14 | \$0.00 | \$68,313.46 |
| 005 - LAW ENFORCEMENT TRAINING | \$10,996.91 | \$7,520.11 | \$10,174.31 | \$8,342.71 |
| 006 - BRIDGE CONSTRUCTION | \$659,169.33 | \$1,799,686.49 | \$1,393,371.26 | \$1,065,484.56 |
| 007 - PROSECUTING ATTORNEY TRAINING | \$19,140.25 | \$7,110.70 | \$5,326.43 | \$20,924.52 |
| 008 - PROSECUTING ATT DELINQUENT TAX | \$5,637.76 | \$5.78 | \$81.17 | \$5,562.37 |
| 009 - LAW ENFORCEMENT TAX | \$0.00 | \$1,563,778.97 | \$1,541,470.60 | \$22,308.37 |
| 010 - RECORDER OF DEEDS USER FUND | \$156,147.31 | \$42,103.05 | \$8,520.00 | \$189,730.36 |
| 012 - JOHNSON CO. RETIREMENT FUND | \$1,094.23 | \$434,987.78 | \$436,082.01 | \$0.00 |
| 013 - ADMINISTRATIVE HANDLING COSTS | \$96,617.81 | \$1,067.56 | \$13,717.32 | \$83,968.05 |
| 015 - COLLECTOR TAX MAINTENANCE FUND | \$198,703.00 | \$92,947.72 | \$35,643.47 | \$256,007.25 |
| 016 - JAIL SALES TAX FUND | \$3,146,912.58 | \$1,730,998.31 | \$1,696,677.59 | \$3,181,233.30 |
| 017 - MoSMART SAL SUPPLEMENT | \$14,914.39 | \$11,388.07 | \$9,936.60 | \$16,365.86 |
| 018 - ROAD CONST & MAINT. SALES TAX | \$1,604,661.35 | \$1,874,629.50 | \$1,663,636.44 | \$1,815,654.41 |
| 019 - CITY L.E. TAX DISTRIBUTION FD | \$1.00 | \$1,552,403.21 | \$1,552,382.39 | \$21.82 |
| 020 - TREATMENT COURT RESOURCES | \$22,589.79 | \$0.00 | \$13,263.33 | \$9,326.46 |
| 021 - SAMHSA GRANT | \$0.00 | \$392,343.16 | \$335,372.79 | \$56,970.37 |
| 022 - EMERGENCY FUND | \$290,578.36 | \$50,300.28 | \$0.00 | \$340,878.64 |
| 023 - CARES ACT GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 024 - HMEP (HUMTA) GRANT FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 025 - FUEL FUND | \$176,610.31 | \$722,543.13 | \$781,115.86 | \$118,037.58 |
| 026 - CEPF (LEPC) GRANT | \$12,712.74 | \$4,143.30 | \$791.45 | \$16,064.59 |
| 027 - SCHOOL BLDG REVOLVING | \$0.00 | \$4,650.00 | \$4,650.00 | \$0.00 |
| 028 - ARPA FUNDS | \$10,504,129.47 | \$10,549.85 | \$142,636.59 | \$10,372,042.73 |
| 029 - VILLAGES OF WHITEMAN NID | \$137,640.09 | \$75,591.29 | \$0.00 | \$213,231.38 |
| 030 - CITIES & TOWNS | \$10,857.70 | \$655.22 | \$655.22 | \$10,857.70 |
| 031 - RT & T UTILITIES SCHOOLS | \$0.00 | \$4,519,322.31 | \$4,519,322.31 | \$0.00 |
| 032 - DISTRICT SCHOOLS | \$0.00 | \$39,592,581.39 | \$39,589,948.69 | \$2,632.70 |
| 033 - COUNTY SCHOOL PRINCIPAL | \$93,052.09 | \$358,573.10 | \$324,015.88 | \$127,609.31 |
| 034 - CRIMINAL COST | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 035 - COUNTY LIBRARY | \$0.00 | \$2,353,391.44 | \$2,353,391.44 | \$0.00 |
| 036 - COMMUNITY HEALTH | \$0.00 | \$884,655.66 | \$884,655.66 | \$0.00 |
| 037 - WESTERN MISSOURI MEDICAL CENT. | \$0.00 | \$1,378,627.23 | \$1,378,627.23 | \$0.00 |
| 038 - SHELTERED WORKSHOP | \$0.00 | \$1,058,963.88 | \$1,058,963.88 | \$0.00 |
| 039 - FIRE DISTRICT NO. 1 | \$0.00 | \$2,652,693.52 | \$2,652,693.52 | \$0.00 |
| 040 - FIRE DISTRICT NO.2 | \$0.00 | \$684,264.68 | \$684,264.68 | \$0.00 |
| 041 - CONCORDIA FIRE DISTRICT | \$0.00 | \$16,452.84 | \$16,452.84 | \$0.00 |
| 042 - WATERSHED DISTRICT | \$0.00 | \$172,357.91 | \$172,357.91 | \$0.00 |
| 043 - NE 200 RD GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 044 - ADULT ABUSE CENTER | \$547.57 | \$5,224.17 | \$5,108.18 | \$663.56 |
| 045 - SUBDIVISION ROAD MAINT ESCROW | \$99,207.42 | \$11,785.50 | \$2,588.00 | \$108,404.92 |
| 046 - OVER/PLUS TAX | \$99,257.60 | \$21,484.77 | \$70,171.82 | \$50,570.55 |
| 047 - DEP.SHERIFF SALARY SUPPLEMENT | \$530.05 | \$9,020.58 | \$8,710.58 | \$840.05 |
| 048 - RAINBOW ACRES NID | \$0.29 | \$0.00 | \$0.00 | \$0.29 |
| 049 - FOREST RIDGE NID | \$8,615.66 | \$60,986.65 | \$37,870.43 | \$31,731.88 |
| 050 - GREEN ACRES NID | \$0.19 | \$0.00 | \$0.00 | \$0.19 |
| 051 - SELLERS | \$1,279.73 | \$2,001.58 | \$1,600.00 | \$1,681.31 |
| 052 - COMMUNICATIONS TOWER | \$16,119.11 | \$517.11 | \$0.00 | \$16,636.22 |
| 053 - ELLIOTT | \$2,868.12 | \$2.97 | \$0.00 | \$2,871.09 |
| 054 - WINDSOR AMBULANCE DISTRICT | \$0.00 | \$31,998.61 | \$31,998.61 | \$0.00 |
| 055 - JO. CO. MEMORIAL MONUMENT | \$514.81 | \$0.55 | \$0.00 | \$515.36 |
| 056 - CECIL MEMORIAL CEMETERY | \$999.00 | \$2,002.04 | \$3,000.00 | \$1.04 |
| 057 - HEALTH CODE/REGULATION FUND | \$21,858.28 | \$25,170.04 | \$21,858.28 | \$25,170.04 |
| 058 - COMMUNITY DIVERSION SERVICE GR | \$26,693.05 | \$24,301.08 | \$0.00 | \$50,994.13 |
| 059 - PIONEER TRAILS CDB GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 060 - DRUG EDUCATION FUND | \$775.90 | \$1,591.79 | \$0.00 | \$2,367.69 |
| 061 - LEA CEMETERY FUND | \$1,183.79 | \$0.84 | \$800.00 | \$384.63 |
| 062 - EPA GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Appendix C - 2023 Financial Statement Documents

Statement of Revenues and Disbursements JOHNSON COUNTY, MISSOURI Fiscal Year: 2023

| FUND NAME | Balance 1/1/2023 | Renue | Expenses | Balance 12/31/2023 |
|--------------------------------------|------------------|----------------|----------------|--------------------|
| 063 - HICKORY HILLS CDBG GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 064 - UNCLAIMED FEES FUND | \$5,058.72 | \$250.00 | \$4,930.90 | \$377.82 |
| 065 - HAVA OPERATIONS GRANT | \$1,987.40 | \$0.00 | \$0.00 | \$1,987.40 |
| 066 - PILOT RESERVE ACCOUNT | \$20,728.97 | \$21.41 | \$0.00 | \$20,750.38 |
| 067 - K-9 FUND | \$1,870.08 | \$1.37 | \$886.60 | \$984.85 |
| 068 - COUNTY TRAILS FUND | \$165,837.29 | \$0.00 | \$0.00 | \$165,837.29 |
| 069 - INMATE SECURITY FUND | \$120,022.51 | \$115,307.20 | \$126,892.69 | \$108,437.02 |
| 070 - JO.CO. AMBULANCE DISTRICT | \$0.00 | \$2,592,198.81 | \$2,592,198.81 | \$0.00 |
| 071 - SHERIFF PROJECTS/CALENDAR | \$20,625.38 | \$335.34 | \$1,834.54 | \$19,126.18 |
| 072 - SHERIFF S RESERVE DEPUTY FUND | \$1,938.86 | \$2.01 | \$0.00 | \$1,938.87 |
| 073 - ELECTION SERVICE FUND | \$16,790.50 | \$7,161.58 | \$4,831.07 | \$19,121.01 |
| 074 - SHERIFF S REVOLVING FUND | \$35,669.99 | \$19,223.80 | \$7,281.70 | \$47,612.09 |
| 075 - EMERGENCY SHELTER GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 076 - LLEB GRANT (SBA) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 077 - FOSTER CARE CAMP FUND | \$5.33 | \$0.00 | \$0.00 | \$5.33 |
| 078 - ROAD PAVING USE TAX FUND | \$6,095,850.91 | \$4,341,956.92 | \$827,347.85 | \$9,610,459.98 |
| 079 - WASTE COLLECTION FUND | \$0.00 | \$2,626.37 | \$2,626.37 | \$0.00 |
| 080 - SHERIFF S FORFEITURE FUND | \$12,686.73 | \$78,357.00 | \$80,010.00 | \$11,033.73 |
| 081 - SHERIFF JUSTICE FORFEITURE FD | \$28,809.27 | \$29.77 | \$0.00 | \$28,839.04 |
| 082 - SHERIFF/ JAIL FUND | \$4,550,981.92 | \$4,067,666.82 | \$6,693,645.81 | \$1,925,002.93 |
| 083 - OWTS FUND | \$33,422.63 | \$36,221.76 | \$33,422.63 | \$36,221.76 |
| 084 - PROP A SALES TAX | \$468,452.16 | \$800,027.31 | \$677,926.54 | \$590,552.93 |
| 085 - MoDOT TAP GRANT (Spirit Trail) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 086 - Fed FLAP GRANT (Spirit Trail) | \$344.69 | \$0.00 | \$0.00 | \$344.69 |
| 087 - FED REC TRAIL PROGRAM (DNR) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 088 - EMA CERT FUND | \$1,294.55 | \$0.00 | \$574.00 | \$720.55 |
| 089 - MoDOT COST SHARE GRANT (Trail) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 090 - BURGIN MEMORIAL FUND | \$10,168.88 | \$10.54 | \$0.00 | \$10,179.42 |
| 092 - JUSTICE CENTER LEASE REV. FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 094 - VOTER LIST EFFICIENCY GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 095 - MERC-CONTRACT LABOR | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 097 - MULTIDISCIPLINARY TRAINING | \$278.65 | \$0.00 | \$0.00 | \$278.65 |
| 100 - RECORDER OFFICE FUND | \$27,030.50 | \$383,800.23 | \$382,711.40 | \$28,119.33 |
| 101 - SHERIFF'S TRUST ACCOUNT | \$0.00 | \$398,871.50 | \$399,121.50 | (\$250.00) |
| 102 - SHERIFF'S COMMISSARY FUND | \$112,230.18 | \$224,350.56 | \$136,918.68 | \$199,662.06 |
| 103 - P.A. L.E. RESTITUTION FUND | \$14,662.22 | \$21,277.31 | \$20,054.51 | \$15,885.02 |
| 105 - SHERIFF L.E. RESTITUTION | \$41,646.41 | \$21,289.47 | \$36,307.05 | \$26,628.83 |
| 108 - JOHNSON COUNTY PROPERTIES | \$69,329.73 | \$0.00 | \$0.00 | \$69,329.73 |
| 109 - P.A. CHILD SUPPORT IV D | \$88,886.61 | \$66,866.42 | \$74,489.45 | \$81,263.58 |
| 110 - PROS.ATTY. VOCA GRANT FUND | \$0.00 | \$63,572.04 | \$60,063.26 | \$3,508.78 |
| 113 - FITZGERALD CHILDRENS FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 116 - EMERGENCY FOOD&SHELTER GRNT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 118 - 1-JUV.DET.ALTERNATIVE INITAT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 119 - MT. ZION CEMETERY FUND | \$40,227.88 | \$41.58 | \$0.00 | \$40,269.46 |
| 120 - FLOODPLAIN MANAGEMENT FUND | \$1,831.74 | \$1.90 | \$0.00 | \$1,833.64 |
| 121 - WARRENSBURG EMA FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 131 - 2-JUV ALTERNATIVE TO DETENT | \$38,526.53 | \$0.00 | \$0.00 | \$38,526.53 |
| 500 - JOHNSON COUNTY FUNDS | \$200,880.11 | \$0.00 | \$0.00 | \$200,880.11 |

Appendix C - 2023 Financial Statement Documents

JOHNSON COUNTY VENDOR LISTING 1/1/2023-12/31/2023

| Vendor | Amount | Vendor | Amount |
|------------------------------------------|--------------|------------------------------------|----------------|
| 118 CAKERY | \$441.75 | C.L.I.M.B | \$700.00 |
| 911 CUSTOM | \$2,699.10 | CALIBRE PRESS | \$718.00 |
| AA QUARRY LLC | \$284,928.95 | CALLYO 2009 CORP | \$3,820.00 |
| AARON BROWN | \$704.96 | CAMPBELL CAST FUNERAL HOME | \$600.00 |
| AARON RUCKER | \$100.00 | CAPE GIRARDEAU POLICE DEPARTMENT | \$70.00 |
| ABOTA | \$375.00 | CAPITAL MATERIALS | \$289,905.58 |
| ADAM KING | \$373.68 | CAPITAL MATERIALS LLC | \$40,444.04 |
| ADVANCED CORRECTIONAL HEALTH | \$184,415.26 | CAPITAL ONE | \$7,519.56 |
| AFLAC | \$117,157.89 | CAPITAL ONE TRADE CENTER | \$318.85 |
| AG-POWER INC | \$42,020.65 | CARDIO PARTNERS | \$1,178.56 |
| AIR DESIGN | \$5,493.00 | CAREY AND WISEMAN | \$43,100.00 |
| AIRGAS USA, LLC | \$5,445.12 | CARROT-TOP INDUSTRIES, INC. | \$110.15 |
| ALBRITE CAR WASH | \$16,260.00 | CARY ALTMAN | \$10.91 |
| ALL AROUND TRUCK SALES | \$2,910.00 | CASS COUNTY JUVENILE OFFICE | \$9,088.10 |
| ALL PRO ELECTRICAL TECH | \$39,188.54 | CASS COUNTY TREASURER | \$12.00 |
| ALL SECURE TECHNOLOGIES | \$100.00 | CASSAUNDR HALE | \$398.49 |
| ALLEY CATS | \$1,500.00 | CASSIDY BURWICK | \$130.72 |
| ALRO STEEL CORPORATION | \$171.32 | CATERPILLAR FINANCIAL SERVICES | \$27,787.94 |
| ALTERATIONS & CUSTOM SEWING | \$10,936.23 | CATHLEEN BINDER | \$71.91 |
| AMAZON CAPITAL SERVICES | \$2,932.89 | CCG SAFETY GEAR, LLC | \$8,820.07 |
| AMBER ESAREY | \$74.25 | CENTRAL BANK | \$609,032.47 |
| AMERICAN BAR ASSOCIATION | \$270.00 | CENTRAL JUNK REMOVAL, LLC | \$1,300.00 |
| AMERICAN BOARD OF MEDICOLEGAL DEATH INVE | \$50.00 | CENTRALOGOS | \$205.50 |
| ANDERSON ENGINEERING | \$500.00 | CENTURY LINK | \$289.00 |
| APEX MECHANICAL, LLC | \$25,856.37 | CERTIFIED REPAIR SERVICE | \$3,787.05 |
| APPLIED CONCEPTS, INC | \$347.50 | CHARLIE KAVANAUGH | \$24.24 |
| ARCHIVESOCIAL | \$6,125.40 | CHARTER COMMUNICATIONS | \$44,381.86 |
| ARMAND ADVERTISING | \$503.98 | CHASE JACKSON | \$296.39 |
| ARROW GATES & SECURITY | \$197.60 | CHEMTREC | \$1,000.00 |
| ARROWHEAD SCIENTIFIC, INC | \$338.90 | CHILDREN S MERCY HOSPITAL | \$15,000.00 |
| ASPHALT ZIPPER FACTORY | \$231.44 | CINTAS | \$9,981.74 |
| ASSURED PARTNERS | \$449,981.25 | CINTAS FIRE PROTECTION | \$6,023.26 |
| AT&T MOBILITY | \$3,580.59 | CIRCULATION SERVICES | \$713.09 |
| ATLANTIC SIGNAL | \$3,314.00 | CITY ELECTRIC SUPPLY | \$19,803.78 |
| AUTO ZONE | \$194.17 | CITY OF CENTERVIEW | \$16,983.08 |
| AUTONOMY TODAY LLC | \$2,000.00 | CITY OF CHILHOWEE | \$22,431.91 |
| AWESOME BLOSSOMS | \$242.13 | CITY OF HOLDEN | \$171,150.15 |
| AXON ENTERPRISE, INC | \$15,795.12 | CITY OF KINGSVILLE | \$18,186.41 |
| B & D TRANSMISSION | \$1,993.65 | CITY OF KNOB NOSTER | \$169,124.63 |
| B & J CANVAS | \$740.00 | CITY OF LEETON | \$42,209.30 |
| B E X ENGRAVING CO., INC. | \$2,397.50 | CITY OF WARRENSBURG | \$1,114,395.91 |
| B QUIP EQUIPMENT RENTAL | \$1,731.91 | CITY OF WARRENSBURG/SEWER | \$10,201.24 |
| BABETTE SPROAT | \$181.96 | CJ RADIATORS | \$967.00 |
| BALDWIN & RAIHALA LLC | \$1,800.00 | CK'S COMPANY | \$3,378.35 |
| BANKCARD SERVICES | \$156,545.08 | CLARK HOLDREN | \$2,159.25 |
| BARCO MUNICIPAL PRODUCTS | \$4,501.18 | CLAYTON COURTWAY | \$180.19 |
| BATTERY OUTFITTERS | \$5,335.80 | CLERK OF THE COURT | \$12,726.90 |
| BELKER BANK LOCK | \$222.50 | CLERK OF THE SUPREME COURT | \$2,740.00 |
| BELLY DOWN BBQ | \$2,460.00 | CLIA LABORATORY PROGRAM | \$180.00 |
| BENJAMIN BURCH | \$129.29 | CMW EQUIPMENT | \$1,852.85 |
| BERGKAMP, INC | \$515.06 | CNA SURETY | \$200.00 |
| BETTER IMPACT | \$132.00 | COLONIAL PENN | \$4,218.54 |
| BLACK RAIN ORDINANCE, INC | \$11,698.00 | COMFORT INN | \$347.13 |
| BLACKWATER RESTAURANT | \$96.00 | COMFORT SUITES | \$339.38 |
| BLUE SPRINGS POLICE DEPT | \$85,960.00 | COMPREHENSIVE COUNSELING SOLUTIONS | \$750.00 |
| BOB BARKER COMPANY | \$24,212.48 | COMPUTER INFORMATION CONCEPTS. | \$18,961.30 |
| BOYER RIDGE MANUFACTURING | \$724.71 | CONNIE KNIGHT | \$29.34 |
| BRAD CARPER | \$50.00 | CONSTABLE DARYL L. SMITH, SR | \$80.00 |
| BRIGHTSPEED | \$29,567.39 | CONSTRUCTION TRAILER SPECIALISTS | \$1,044.17 |
| BRISTLE RIDGE PRECISION LLC | \$10,600.00 | CORKY S EQUIPMENT | \$55.00 |
| BROOKS-JEFFREY MARKETING | \$10,695.00 | COUNTY COMMISSIONERS ASSOC. | \$2,100.00 |
| BUD'S FIRE EXTINGUISHER SALES & SERVICE | \$908.00 | COUNTY LINE AUTO PARTS | \$75.00 |
| BURKHART'S NATIVE LUMBER | \$360.00 | COVER & HILTON LAW, LLC | \$2,000.00 |
| BURNWOOD HOMEOWNERS ASSOC. | \$1,200.00 | CRABTREE CO HOMEOWNERS ASSOC | \$900.00 |
| BUSCOMM | \$121.00 | CREATIVE PRODUCT SOURCING, INC | \$3,200.72 |
| C SQUARED EMBROIDERY | \$9,202.25 | CREST RIDGE TIRE & AUTO | \$450.43 |

Appendix C - 2023 Financial Statement Documents

JOHNSON COUNTY VENDOR LISTING 1/1/2023-12/31/2023

| Vendor | Amount | Vendor | Amount |
|--------------------------------------|--------------|-----------------------------------------|--------------|
| CRISIS SYSTEMS MANAGEMENT, LLC | \$1,725.00 | GARCIA CLINICAL LABORATORY | \$324.00 |
| CULLIGAN WATER | \$8,615.06 | GATOR GRAPHICS | \$4,650.00 |
| CUSTOM TRUCK & EQUIPMENT | \$23,504.33 | GENERAL ELEVATOR & HYDRAULICS | \$6,604.00 |
| D & D TRAILER SALES LLC | \$664.76 | GENERAL PARTS GROUP | \$2,829.56 |
| D & M PLUMBING | \$1,962.60 | GEORGE TAYLOR | \$391.33 |
| DANEE DOUGLAS | \$55.35 | GERDING, KORTE & CHITWOOD | \$30,100.00 |
| DARRIN TOBIAS | \$1,776.59 | GLASS PLUS, LLC | \$1,379.36 |
| DASH MEDICAL GLOVES | \$870.42 | GODFREY'S INDOOR SHOOTING | \$576.00 |
| DAVID PEARSON | \$549.58 | GOVERNMENTOR | \$20,150.00 |
| DAWN MORRIS | \$409.35 | GRACE FISHER | \$354.90 |
| DB PROTECTIVE | \$4,883.90 | GRAINGER | \$1,621.77 |
| DEERE & COMPANY | \$119,625.25 | GREAT RIVERS ASSOCIATES | \$15,005.19 |
| DEFENSE TECHNOLOGY, LLC | \$1,350.00 | GREEN ACRES HOMEOWNERS ASSN. | \$1,350.00 |
| DELMAR R. AND/OR DORTHY M. CORNINE | \$27,550.00 | GREENE COUNTY TREASURER | \$3.00 |
| DENNIS BOLING | \$39,507.00 | GT DISTRIBUTORS-AUSTIN | \$2,724.00 |
| DEPARTMENT OF PUBLIC DEFENSE | \$525.00 | GULF STATES DISTRIBUTORS | \$13,397.00 |
| DEPARTMENT OF PUBLIC SAFETY | \$20.00 | gWORKS | \$496.00 |
| DEREK FOREMAN | \$200.26 | HAMPTON EQUIPMENT INC | \$626.12 |
| DESTRY MCCONNELL | \$167.35 | HANNAH HENSEN | \$50.41 |
| DIAMOND DRUGS, INC | \$32,197.76 | HEATHER REYNOLDS | \$348.01 |
| DIANNA THOMPSON | \$1,307.17 | HEIMAN S | \$1,314.23 |
| DIEHL TIRE CENTER | \$229.95 | HENDERSON PRODUCTS INC | \$69.33 |
| DIGITAL COMPUTER WORKS | \$102,931.80 | HENRY COUNTY SHERIFF'S OFFICE | \$2,700.00 |
| DISH NETWORK | \$2,503.42 | HENRY COUNTY TREASURER | \$15.00 |
| DODGE | \$3,893.70 | HERITAGE CRYSTAL CLEAN | \$3,651.36 |
| DOGWOOD OUTDOORS LLC | \$6,800.00 | HICKORY HILLS | \$3,150.00 |
| DONALD BOWERS | \$39,712.50 | HOBART SERVICE | \$876.31 |
| DONNA TURNER-WITBECK | \$9.55 | HOLDEN IMAGE | \$131.60 |
| DORMAKABA USA, INC | \$4,621.82 | HOLDEN WATER DEPARTMENT | \$728.67 |
| DOUGLAS DODSON | \$320.00 | HOLIDAY SAND & STONE | \$39,069.08 |
| DR PETROLEUM SERVICES | \$568.75 | HOMEWAV, LLC | \$15,064.00 |
| DSG EQUIPMENT AND SUPPLY | \$327.42 | HOUX INVESTMENT PROPERTIES, LLC | \$434.77 |
| E & S ROCK LLC | \$451,202.22 | HUMANADENTAL INS CO | \$2,483.75 |
| EASY ICE, LLC | \$1,018.13 | HURRICANE DITCHER COMPANY, INC | \$164.16 |
| ED. ROEHR SAFETY PRODUCTS | \$56,348.50 | HY VEE ACCOUNTS RECEIVABLE | \$511.46 |
| EDWARD J. RICE CO., INC | \$15,483.84 | IAAO | \$480.00 |
| ELECTION COST FUND | \$11,750.00 | IAN PAGE | \$567.74 |
| ELECTION SYSTEM & | \$76,207.00 | ICOUNTY TECHNOLOGIES, LLC | \$9,120.00 |
| ELECTRONIC CONTRACTING COMPANY | \$476,532.30 | IDLE WILD HOMEOWNERS ASSN | \$750.00 |
| ELECTRONIC OFFICE SYSTEMS, INC | \$2,656.50 | IHS PHARMACY | \$2,458.28 |
| ELEVATOR SAFETY SERVICES, INC. | \$555.00 | IMEG | \$90,825.00 |
| ELITE AUTO REPAIR | \$30,641.66 | INTACT INSURANCE | \$6,489.69 |
| ELKINS SWYERS CO. | \$7,597.33 | INTECH SOFTWARE SOLUTIONS | \$9,980.00 |
| ELLIOTT DATA SYSTEMS, INC | \$1,003.50 | INTOXIMETERS | \$170.75 |
| ELLIS, ELLIS, HAMMOND & JOHNSON | \$25,944.57 | INTRINSIC INTERVENTIONS INC | \$1,993.00 |
| EMMA MADLINE BOKA | \$150.00 | ISABELLA McCLUSKY | \$90.26 |
| ENVELOPE SUPERSTORE | \$6,720.91 | J & A TRAFFIC PRODUCTS | \$5,196.25 |
| EQUIPMENT BLADES INC | \$10,743.23 | JACKSON CO. MEDICAL EXAMINER | \$35,325.00 |
| ESA | \$360.00 | JACKSON COUNTY TREASURER | \$21.00 |
| ESRI | \$2,363.00 | JAEGER S TIRE STORE | \$27,126.72 |
| EVERBRIDGE, INC | \$2,000.00 | JASON MATTER | \$139.70 |
| EVERGY | \$96,207.18 | JASON SHACKLES | \$57.50 |
| EVIDENT, INC | \$272.03 | JEANNIE M. WORLEY | \$472.23 |
| FASTENAL | \$23,841.28 | JEFF IKERD POWERSPORTS | \$92.92 |
| FBI-LEEDA | \$4,770.00 | JEFFERSON CITY MUNICIPAL PARKING GARAGE | \$6.00 |
| FISCHER CONCRETE SERVICE | \$2,204.95 | JEFFERSON COUNTY TREASURER | \$6.00 |
| FNF PETROLEUM | \$142,094.79 | JENNIFER HOWSER | \$73.50 |
| FOLEY INDUSTRIES | \$42,269.86 | JENNIFER PALMER | \$99.55 |
| FORENSIC MEDICAL | \$300.00 | JERRY SHREVE | \$50.00 |
| FOREST RIDGE ROAD MAINTENANCE ASSOC. | \$811.80 | JEVON TRUESDALE | \$1,270.00 |
| FORESTRY SUPPLIERS | \$924.72 | JIM S TIRE SERVICE | \$108,077.06 |
| FRANK RYAN PETERSON | \$12,000.00 | JMI PROPERTIES LLC | \$990.00 |
| FRANKLIN COUNTY TREASURERS OFFICE | \$3.00 | JO CO ECONOMIC DEVELOPMENT | \$61,550.00 |
| FRONTLINE PUBLIC SAFETY SOLUTIONS | \$23,216.25 | JO. COUNTY RECORDER OF DEEDS | \$280.00 |
| G.W. VAN KEPPEL CO. | \$5,790.95 | JOE MACHENS FORD | \$159,965.00 |
| GALL S INC. | \$13,758.07 | JOHN DAMERON | \$86.50 |

Appendix C - 2023 Financial Statement Documents

JOHNSON COUNTY VENDOR LISTING 1/1/2023-12/31/2023

| Vendor | Amount | Vendor | Amount |
|-------------------------------------|-------------|-----------------------------------------|--------------|
| JOHN EDMISTON | \$500.00 | MCKESSON MEDICAL-SURGICAL | \$8,759.50 |
| JOHN MANFORD | \$44.61 | METLIFE | \$106,630.51 |
| JOHN MOORE OIL CO., INC | \$25,083.03 | MFA INCORPORATED | \$246.50 |
| JOHNSON COUNTY AMBULANCE DIST | \$18,000.00 | MFA OIL COMPANY | \$47.50 |
| JOHNSON COUNTY ASSOCIATE CLERK | \$553.10 | MICHAEL L. FOSTER, FABER AND BRAND, LLC | \$507.91 |
| JOHNSON COUNTY BAR ASSOCIATION | \$500.00 | MID-AMERIC TURF & LANDSCAPING | \$394.50 |
| JOHNSON COUNTY EXTENSION | \$74,357.00 | MID-STATES ORGANIZED CRIME | \$200.00 |
| JOHNSON COUNTY FAIR ASSOC | \$150.00 | MIDWEST CARD & ID SOLUTIONS | \$610.00 |
| JOHNSON COUNTY UNITED WAY | \$299.00 | MIDWEST RADAR & EQUIPMENT | \$1,440.00 |
| JOSEPH ABRUZZO | \$4.00 | MIKE COLEMAN | \$320.00 |
| JUVENILE COURT OF CLAY COUNTY | \$3,240.00 | MIKE KEITH INSURANCE, INC. | \$100.00 |
| KARPEL | \$15,150.00 | MIKE'S TRUCK & TIRE SERVICE LLC | \$11,275.50 |
| KC PRESORT | \$12,642.46 | MISSOURI AMERICAN WATER | \$9,273.45 |
| KCMB | \$165.00 | MISSOURI ASSESSORS ASSOC. | \$3,330.00 |
| KEEFE COMMISSARY NETWORK-COMMISSARY | \$93,175.10 | MISSOURI ASSOC. OF COUNTIES | \$7,552.00 |
| KEEFE COMMISSARY -VENDING | \$17,828.43 | MISSOURI CIRCUIT CLERKS ASSOC | \$800.00 |
| KEENAN AGENCY | \$5,979.00 | MISSOURI CO COLLECTORS ASSOC. | \$2,466.83 |
| KELCO SUPPLY COMPANY | \$1,040.00 | MISSOURI DARE OFFICERS ASSN | \$200.00 |
| KELLER FIRE & SAFETY | \$2,641.38 | MISSOURI DEPARTMENT OF PUBLIC SAFETY | \$115.00 |
| KENWORTH | \$38.59 | MISSOURI LAWYERS WEEKLY | \$478.19 |
| KEY HYDRAULICS | \$9,898.26 | MISSOURI MAPPERS ASSOCIATION | \$400.00 |
| KIESLER POLICE SUPPLY | \$1,417.48 | MISSOURI NOTARY SVC & BONDING | \$352.00 |
| KNAPHEIDE TRUCK EQUIP. CO. | \$2,722.05 | MISSOURI RURAL SERVICES | \$497,951.00 |
| KORI CAMPBELL | \$331.31 | MISSOURI SAFETY CENTER | \$12,670.00 |
| KURITA AMERICA INC | \$3,964.89 | MISSOURI SHERIFFS ASSOCIATION | \$20,550.58 |
| KYOCERA DOCUMENT SOLUTIONS | \$384.58 | MISSOURI SHERIFFS UNITED | \$710.00 |
| L & B ELECTRONICS | \$13,757.50 | MISSOURI STATE TROOPERS ASSOC | \$840.00 |
| L & L TERMITE & PEST CONTROL | \$350.00 | MISSOURI TYPEWRITER COMPANY | \$10,579.08 |
| LA POLICE GEAR, INC | \$64.99 | MISSOURI VALLEY SPRAY FOAM LLC | \$11,900.00 |
| LAFAYETTE COUNTY TREASURER | \$3.00 | MITCH MARQUESS | \$24.00 |
| LANCE RANDOLPH | \$165.29 | MITCHELL1 | \$3,300.00 |
| LANCE RIDDLE | \$6,795.00 | MITEL CLOUD SERVICES | \$41,127.32 |
| LASER QUICK PRINTING, LLC | \$607.00 | MJJA | \$1,250.00 |
| LAURIE DONALD | \$244.92 | MO ASSOC OF PUBLIC ADMIN. | \$1,000.00 |
| LAW ENFORCEMENT SYSTEMS, INC | \$290.00 | MO ASSOC. OF COUNTY AUDITORS | \$300.00 |
| LEADS ONLINE | \$4,151.00 | MO ASSOC. OF COUNTY CLERKS | \$550.00 |
| LEE'S TARGETS | \$380.00 | MO CORONERS /MEDICAL EXAM ASSO | \$450.00 |
| LEGALSHIELD | \$1,667.85 | MO COUNTY TREASURER ASSOC | \$600.00 |
| LETTERCRAFT PRINTING | \$4,560.00 | MO DEPT. OF NATURAL RESOURCES | \$1,000.00 |
| LEXIPOL, LLC | \$18,024.26 | MO JUVENILE JUSTICE ASSOC | \$300.00 |
| LEXIS NEXIS | \$550.00 | MO PETROLEUM STORAGE TANK | \$300.00 |
| LEXITAS LEGAL MIDWEST | \$1,567.06 | MO. ASSOC. OF PROSECUTING ATTY | \$1,500.00 |
| LIBERTY NATIONAL | \$23,369.23 | MO. DIV. OF EMPLOY. SECURITY | \$4,411.03 |
| LIFETIME ANIMAL CENTER | \$53.78 | MO. VOCATIONAL ENTERPRISES | \$108.00 |
| LINEAGE | \$4,462.67 | MOORE SERVICE COMPANY | \$2,800.00 |
| LISA TREECE | \$160.34 | MOPS REVOLVING FUND | \$400.00 |
| LOCK AND KEY RENTALS | \$957.00 | MOTOROLA | \$151,654.50 |
| LOEWS-ST LOUIS | \$710.01 | MSHP CJ TECH FUND | \$7,620.00 |
| LOWE S | \$26,791.76 | MSHP- CRIMINAL RECORDS FUND | \$2,779.50 |
| LSQ FUNDING GROUP | \$37,800.10 | MURPHY TRACTOR & EQUIPMENT | \$758,952.00 |
| LUDIVINE BOKA | \$16.31 | NANCY JO JENNINGS | \$160.90 |
| LYNN PEAVEY COMPANY | \$453.18 | NASRO | \$550.00 |
| LYON & LYON ENTERPRISES, INC. | \$2,150.00 | NATALIE TIPPER | \$75.75 |
| MACCEA | \$950.00 | NATIONAL PUBLIC SAFETY INFO | \$159.00 |
| MACON COUNTY SHERIFF'S OFFICE | \$37.00 | NATIONAL SHERIFFS' ASSOCIATION | \$142.00 |
| MALLORY SAFETY AND SUPPLY | \$4,743.54 | NEISHA STRICKLAND | \$299.01 |
| MAPA | \$13,393.90 | NICOLE TETER | \$119.90 |
| MAPLOGIC CORPORATION | \$250.00 | NIGHTWATCH SECURITY & TELEPHON | \$8,992.26 |
| MARC | \$386.99 | NIKKI ALVARES-SOWLES | \$17.00 |
| MARCY ANDERSON | \$772.86 | NOAH HARNESS | \$830.00 |
| MARGARITAVILLE LAKE RESORT | \$11,845.00 | NOC, LLC | \$19,050.00 |
| MARK REYNOLDS | \$2,363.55 | NORTHERN TOOL & EQUIPMENT | \$289.99 |
| MARK'S MOBILE GLASS | \$1,755.00 | NORTHSIDE FEED AND SUPPLY | \$601.65 |
| MASA | \$3,528.00 | NROUTE ENTERPRISES, LLC | \$175,691.09 |
| MATCP | \$2,100.00 | O & M ENTERPRISES INC | \$8,195.95 |
| McCLURE | \$39,751.49 | O REILLY AUTOMOTIVE | \$24,607.04 |

Appendix C - 2023 Financial Statement Documents

JOHNSON COUNTY VENDOR LISTING 1/1/2023-12/31/2023

| Vendor | Amount | Vendor | Amount |
|---------------------------------|--------------|------------------------------------|--------------|
| OAK CREEK HOMEOWNERS ASSOC. | \$1,200.00 | SALINE COUNTY TREASURER | \$8.00 |
| OAKSHIRE HOMEOWNERS ASSOC. | \$5,100.00 | SAM, LLC | \$7,200.00 |
| OASIS HOTEL & CONVENTION CENTER | \$1,847.24 | SAWYER'S CUSTOM WOODWORK | \$90.00 |
| OFFEN PETROLEUM | \$523,236.06 | SCHAEFFER MFG CO | \$34,556.88 |
| OFFICE DEPOT | \$2,721.11 | SCOTWOOD INDUSTRIES, INC | \$15,029.60 |
| OFFICE ESSENTIALS | \$708.19 | SDI USA, INC | \$521.00 |
| OFFICE PRODUCTS ALLIANCE | \$623.22 | SECURE TECH SYSTEMS, INC | \$1,921.00 |
| OMNIGO SOFTWARE | \$35,266.89 | SEDALIA STARTER & ALTERNATOR | \$285.00 |
| OPTIMUM FORENSIC SOLUTIONS | \$2,780.00 | SEM APPLICATIONS | \$1,100.00 |
| ORANGE COUNTY CLERK OF COURTS | \$8.50 | SENECCA HILLS HOMEOWNERS ASSOC | \$750.00 |
| OUTBACK TRUCK ACCESSORIES | \$1,688.79 | SERVPRO OF LEE'S SUMMIT | \$2,250.00 |
| OWN, ENGINEERING | \$19,111.82 | SHANE O CONNOR | \$180.59 |
| PACARS | \$17,752.95 | SHED WHEELS LLC | \$250.00 |
| PACK 'N MAIL | \$1,467.46 | SHELTON'S PRINTING | \$93.50 |
| PACKTRACK | \$280.00 | SHERRIE BRANDT | \$51.69 |
| PARTS CITY OF HOLDEN | \$589.97 | SHOW ME LANDFILL | \$413.81 |
| PATRICK EDWARDS | \$12,000.00 | SHRED AMERICA KANSAS CITY | \$1,852.04 |
| PATRIOT SIGNS AND APPAREL | \$6,276.95 | SLEEP INN & SUITES | \$2,205.75 |
| PCS PLUMBING | \$12,682.63 | SMC ELECTRIC | \$87.00 |
| PEGGY DAMERON | \$70.00 | SMITH PAPER & JANITOR SUPPLY | \$46,107.17 |
| PEI | \$50.00 | SOIL & WATER CONSERVATION | \$7,500.00 |
| PENLINK INC | \$999.00 | SOLAR PRO TINT & TUNES | \$50.00 |
| PERFORMANCE AUTOMOTIVE | \$3,772.07 | SONIC LAWN CARE LLC | \$445.00 |
| PERSONNEL EVALUATIONS INC | \$75.00 | SOUTH FORK HOMEOWNERS ASSOC. | \$1,125.00 |
| PETTIS COUNTY TREASURER | \$15.00 | SOUTH HEIGHTS HOME OWNERS ASSO | \$1,650.00 |
| PHELPS COUNTY JAIL | \$500.00 | SOUTHERN HILLS HOMEOWNERS ASSO | \$750.00 |
| PHILLIPS MEDIA GROUP LLC | \$5,350.00 | SOUTHERN HILLS-NORTH | \$225.00 |
| PIONEER TRAILS REGIONAL PLANNI | \$30,824.48 | SOUTHERN UNIFORM & EQUIPMENT | \$34,745.84 |
| PLANET DEPOS | \$256.48 | SPIRE | \$37,500.44 |
| PLUMB SUPPLY COMPANY-WAR | \$343.30 | SPIRITED DESIGNS | \$246.88 |
| POMP'S TIRE SERVICE | \$725.95 | SPRINGFIELD BLUE PRINT | \$2,431.93 |
| POSITIVE PROMOTIONS, INC | \$1,476.25 | SPYDER TECHNOLOGIES, INC | \$200.00 |
| POSTMASTER | \$1,132.00 | ST LOUIS CITY ELECTION BOARD | \$175.00 |
| POWERPLAN | \$108,138.47 | ST. CHARLES CO. TREASURER | \$3.00 |
| PRECISION VAPOR | \$6,586.15 | STAPLES | \$46.99 |
| PREMIER TRUCK GROUP | \$19,114.03 | STAPLES CREDIT PLAN | \$128.15 |
| PRINT LYNX | \$549.27 | STEAMAGIC CARPET CARE | \$1,985.00 |
| PROSHRED | \$1,728.92 | STERICYCLE, INC | \$280.97 |
| PUBLIC WATER DISTRICT #2 | \$15,170.65 | STEVE'S PEST CONTROL, INC | \$2,172.00 |
| PUBLIC WATER SUPPLY DISTRICT #3 | \$146,736.59 | STONEY CREEK HOTEL KANSAS CITY | \$440.00 |
| PURSELL HOLDINGS, LLC | \$336,307.22 | STORMY TAYLOR | \$478.65 |
| QC DETAIL | \$300.00 | STOYKO ENTERPRISES INC. | \$2,600.00 |
| QUADIENT FINANCE USA, INC. | \$30,524.15 | STRATA ARCHITECTURE & PRESERVATIOI | \$32,265.00 |
| QUADIENT LEASING | \$7,761.93 | STREET COP TRAINING | \$225.00 |
| QUARRY BRANCH HOMEOWNERS ASSOC | \$555.00 | SUMMERS PHARMACY | \$4,243.24 |
| QUILL CORPORATION | \$68,433.67 | SUMMIT PIZZA, INC | \$161.22 |
| RACHEL CORBETT | \$395.57 | SUPPORTING HEROES, INC | \$1,910.56 |
| RACHEL HALL | \$20,790.00 | SWEENEY-PHILLIPS & HOLDREN | \$1,200.00 |
| RAINBOW ACRES HOMEOWNERS ASSOC | \$600.00 | SWISHER'S | \$22,889.73 |
| RANAE DONAHO, CCR | \$1,298.00 | SYMBOL ARTS | \$2,476.25 |
| RAND CONSTRUCTION COMPANY | \$698.00 | SYNDICATE ARMORY LLC | \$7,919.76 |
| RANDY WHITE | \$4,331.79 | T & W TIRE (TIRE CENTERS) | \$16,312.31 |
| RAPID ASSAULT TOOLS | \$480.00 | TARPING SYSTEMS, INC | \$1,068.02 |
| RAVE WIRELESS, INC | \$5,750.00 | TAYLOR MADE CATERING | \$1,690.00 |
| RECORDER S ASSOC OF MISSOURI | \$500.00 | TEAM LABORATORY CHEMICAL CORP | \$212,437.50 |
| RECOVERY LIGHTHOUSE, INC | \$287,291.51 | TECHNOLOGY GROUP SOLUTIONS, LLC | \$8,191.76 |
| REDWOOD TOXICOLOGY LAB | \$1,127.50 | TEEPLE INSURANCE AGENCY | \$4,395.00 |
| REED DETAIL SHOP | \$2,685.00 | THE HOLDEN IMAGE | \$76.00 |
| REEVES-WIEDEMAN COMPANY | \$101.14 | THE PRESERVES | \$1,198.50 |
| REPUBLIC SERVICES #468 | \$18,060.57 | THE STANDARD PRESS, INC | \$5,480.80 |
| RESOLUTE INTERPRETING, LLC | \$352.00 | THOMPSON GAS | \$40,184.20 |
| RICOH USA, INC | \$4,033.39 | TIGER CORRECTIONAL SERVICES | \$287,808.56 |
| ROAD BUILDERS | \$7,749.85 | TIP TOP TOWING | \$1,114.54 |
| ROBERT W RUSSELL | \$846.70 | TIPTON SYSTEMS | \$3,493.70 |
| SAFEGUARD | \$905.73 | TODD MILNES | \$62.94 |
| SAFETY KLEEN CORPORATION | \$343.50 | TOMEI O. PEPPARD | \$39,720.00 |

JOHNSON COUNTY VENDOR LISTING 1/1/2023-12/31/2023

| Vendor | Amount |
|-------------------------------------|----------------|
| TOMO DRUG TESTING | \$10,809.50 |
| TOSHIBA FINANCIAL SERVICES | \$7,555.83 |
| TOUCHTONE COMMUNICATIONS | \$87.81 |
| TOWER NETWORK SERVICES INC | \$2,000.00 |
| TRANS UNION RISK & ALTERNATIVE | \$2,017.80 |
| TRAVIS FOSTER | \$128.44 |
| TROTT LAWN AND LANDSCAPING | \$1,909.16 |
| TURNBOW FAMILY DENTAL | \$23,146.40 |
| TURNKEY CORRECTIONS | \$5,359.66 |
| UHC | \$1,239,563.21 |
| ULINE | \$1,423.15 |
| ULRICH SOFTWARE, INC | \$25,000.00 |
| UMB BANK | \$187.00 |
| UNITED FIRST AID SAFETY | \$309.65 |
| UNITED HEALTHCARE INSURANCE CO | \$2,880.00 |
| UNITED HEALTHCARE INSURANCE CO | \$763.11 |
| UNITED HEALTHCARE INSURANCE COMPAN' | \$2,227.50 |
| UNITED RENTALS, INC | \$733.05 |
| US IMAGING | \$2,070.00 |
| VANCE BROS., INC. | \$758,985.82 |
| VERIZON WIRELESS | \$45,368.20 |
| VICKY COLLINS | \$283.74 |
| VIEBROCK SALES, LLC | \$117,442.58 |
| VIKING-CIVES MIDWEST, INC | \$211.00 |
| VILLAGES OF WHITEMAN | \$1,770.00 |
| VON HENGER KENNELS | \$1,500.00 |
| VOYA INSTITUTIONAL TRUST CO. | \$12,266.42 |
| W & S DOOR & WINDOW CO. | \$1,296.26 |
| WARRENSBURG ANIMAL HOSPITAL | \$97.50 |
| WARRENSBURG ANIMAL RESCUE | \$674,106.54 |
| WARRENSBURG AREA AMATEUR | \$800.00 |
| WARRENSBURG AUTO AND TRUCK PARTS | \$44,690.46 |
| WARRENSBURG CEMETERY ASSOC. | \$1,000.00 |
| WARRENSBURG CHAMBER OF | \$5,050.00 |
| WARRENSBURG CHRYSLER | \$16,451.66 |
| WARRENSBURG FORD | \$14,339.16 |
| WARRENSBURG MAIN STREET | \$7,500.00 |
| WARRENSBURG WHOLESALE CARPET | \$728.00 |
| WELLABE/MEDICO CORP | \$1,715.49 |
| WENDI STAFFEY | \$175.21 |
| WEST CENTRAL ASSESSOR ASSOC. | \$50.00 |
| WEST CENTRAL ELECTRIC | \$59,687.46 |
| WESTCHESTER PLAZA | \$16,528.92 |
| WESTLAKE ACE HARDWARE | \$3,093.88 |
| WEX BANK | \$8,045.15 |
| WHITE CONSTRUCTION AND WELDING | \$11,750.00 |
| WHITEMAN AREA LEADERSHIP COUNC | \$5,000.00 |
| WILLIAMS FUNERAL HOME | \$600.00 |
| WINZER | \$6,712.87 |
| WIRED GRAPHICS, LLC | \$694.08 |
| WOODLAND TRAILS HOMEOWNERS | \$600.00 |
| WOODS APPLIANCE SERVICE | \$145.00 |
| WORLD FUEL | \$136,828.66 |
| WYATT FLOYD | \$432.50 |
| ZONAR SYSTEMS | \$954.96 |

Employees - 2023 Year End

| | | | |
|-------------------------|-------------|--------------------------|-------------|
| ADAMS, BRIAN D | \$6,983.93 | COLEMAN, MICHAEL E | \$34,332.72 |
| ALTMAN, CARY D | \$11,994.32 | COLLETT, VERNON K | \$42,580.07 |
| ANDERSON, MARCY L | \$30,000.00 | COLLINS, NICOLE M | \$50,052.16 |
| ANDERSON, ROBERT W | \$45,422.49 | COLLINS, VICKY L | \$37,865.55 |
| ANDERSON, TERESA L | \$20,011.69 | COLLINS, ZACHARIAH J | \$53,843.77 |
| ASHE, SALLIE A | \$4,362.52 | CONNELLY, NOLAN J | \$20,409.77 |
| BALDWIN, RYAN | \$37,308.95 | COOSE, CARMEN C | \$41,704.96 |
| BARTLETT, TRACY A | \$40,529.65 | CORBETT, RACHEL | \$55,000.00 |
| BEARCE, BRIAN L | \$6,261.85 | COURTWAY, CLAYTON C | \$51,259.59 |
| BELL, GARY L | \$23,979.84 | COX, QUINCY W | \$603.20 |
| BENNETT, ROBERT E | \$41,356.07 | CRAWFORD, LISA L | \$754.00 |
| BENSON, AILEENAH G | \$2,380.96 | CREWES, CAITLYN C | \$17,012.84 |
| BILBRUCK, MICHAEL L | \$57,364.64 | CURTS, JAMES D | \$14,466.93 |
| BINDER, ALEX M | \$23,210.30 | DALDRUP, PAMELA L | \$52,479.68 |
| BINDER, CATHLEEN M | \$40,075.52 | DAMERON, JOHN E | \$11,294.71 |
| BLAKE, NATASHA L | \$53,427.77 | DAVIES, LAUREN T | \$49,635.27 |
| BOKA, LUDIVINE J | \$25,894.00 | DAVIS, BRITTANY N | \$9,948.55 |
| BOWERS, BLAKE C | \$40,237.71 | DAVIS, CHAD W | \$69,286.00 |
| BOYER, PATRICK W | \$46,123.59 | DEEMER, ALLISON M | \$14,181.54 |
| BRADY, IAN C | \$42,029.20 | DENNEY, PATRICIA J | \$49,697.61 |
| BRANDT, SHERRIE L | \$40,082.69 | DONALD, LAURIE M | \$47,673.60 |
| BROCKHAUS, STEPHANIE L | \$42,769.88 | DRURY, AIMEE D | \$32,724.87 |
| BROOKSHIER, TERRI R | \$37,217.00 | DUENSING, CODY O | \$45,915.00 |
| BROWN, AARON N | \$80,576.76 | EDWARDS, BENNY J | \$6,430.93 |
| BROWN, BRANDON R | \$35,029.09 | ELKINS, STEPHANIE A | \$24,000.00 |
| BUCHANAN, DAITRIEN S.M. | \$37,010.50 | EPPS, JOE A | \$49,671.15 |
| BULLUCK, JOHN L | \$43,886.71 | ERNSBARGER-WAYE, ADELE M | \$2,933.65 |
| BURCH, BENJAMIN D | \$44,599.04 | ESAREY, AMBER L | \$43,610.87 |
| BURTON, JOSEPH | \$52,480.11 | FIERRO IV, RAYMOND A | \$754.00 |
| BURWICK, CASSIDY B | \$24,405.01 | FLASPOHLER, JESSE W | \$41,732.58 |
| CALLAHAN, PENI J | \$30,669.72 | FLOYD, WYATT M | \$29,269.42 |
| CALLAWAY, SAMANTHA N | \$45,495.64 | FOREMAN, DEREK J | \$19,552.25 |
| CATHEY, KIMBERLY D | \$94.25 | FOSTER, TRAVIS | \$46,960.85 |
| CATRON, ABBIGAIL D | \$23,849.21 | FRERKING, ANTHONY W | \$38,466.19 |
| CATTS, RONALD T | \$44,879.71 | GARBER, CARLA K | \$42,444.03 |
| CAVENDER III, JAMES P | \$15,466.91 | GAUCHAT, PAULA S | \$4,508.46 |
| CIRRINCIONE, MICHAEL T | \$8,314.17 | GLADISH, DEBRA J | \$46,499.58 |
| CLINTON, DAYA Z | \$12,718.14 | GOBBER, ANDREW J | \$72,062.73 |
| COATS, TAMARA M | \$42,786.37 | GOODWATER, PAUL R | \$37,334.00 |
| COCHRAN, HANNAH J | \$38,674.98 | GRAY, MICHAEL S | \$41,846.22 |

Employees – 2023 Year End

| | | | |
|----------------------|-------------|-------------------------|-------------|
| GREEN, CODY A | \$46,904.67 | KNIGHT, CONSTANCE D | \$20,314.80 |
| GREEN, TRISTAN M | \$39,707.50 | LAKEY, JAMES K | \$48,311.76 |
| GREENWALT, BRAD L | \$3,204.70 | LAMB, JAMES E | \$32,699.41 |
| GREER, TAMMY R | \$37,997.39 | LANDES, RAIGAN M | \$2,827.50 |
| GUTTING, LONDON M | \$17,377.20 | LANDIS, JOHN F | \$46,202.51 |
| HACKETT, TROI D | \$271.08 | LANSING, LUCAS H.W. | \$32,160.55 |
| HALE, CASSAUNDRAN | \$31,882.60 | LARKIN, VICKY J | \$52.98 |
| HANES, BRENDON M | \$50,572.80 | LEWIS, ANNETTE C | \$41,261.79 |
| HANES, MICHAEL D | \$76,759.00 | LIKCANI, ADRIATIC | \$13,000.08 |
| HARDIN, SUSAN L | \$40,094.08 | LILLARD, SHARON A | \$44,124.40 |
| HARDY, DYLAN L M | \$34,866.76 | LIMBACK, JEREMIAH D | \$47,406.13 |
| HARDY, REBECCA A | \$20,998.66 | LORENZO, MICHAEL J | \$16,437.65 |
| HARKINS, JOHN M | \$40,710.07 | LUDLAM, ANTHONY L | \$57,063.16 |
| HARNESS, NOAH S | \$7,962.24 | LUND, JERI E | \$40,620.24 |
| HEARN, HOPE M | \$5,030.72 | LUTJEN, MARY J | \$28,932.39 |
| HENDERSON, RAE-LYNE | \$42,113.44 | MACINTOSH, CASSIDY A | \$2,131.11 |
| HENLEY, RICHARD L | \$38,835.97 | MAIN, ADRIAN L | \$34,669.27 |
| HENSEN, HANNAH M | \$25,087.17 | MALCOLM, DARLA | \$34,949.20 |
| HIRST, ADRIAN M | \$46,474.77 | MALCOLM, JR., DALE M | \$53,826.08 |
| HOBBS, BRIAN E | \$18,227.61 | MANFORD, JOHN J | \$59,219.38 |
| HOLDREN, CLARK | \$31,855.00 | MARQUESS, MITCHELL L | \$45,344.00 |
| HOLMBERG, NATHAN S | \$40,341.25 | MARR, JOHN L | \$48,841.00 |
| HOLTZCLAW, NATASHA L | \$14,061.60 | MARTIN, GREGORY P | \$54,298.48 |
| HOOVER, ANTHONY A | \$53,243.30 | MARTIN JR., KENNETH D | \$37,877.20 |
| HOWRY, SHAYNE P | \$44,251.61 | MATTER, JASON D | \$60,803.06 |
| HOWSER, JENNIFER L | \$50,357.41 | MATTHEWS, TROY A | \$50,841.00 |
| HUFFSTUTLER, LOGAN N | \$3,677.22 | MCCLUSKEY, ISABELLA A | \$37,981.41 |
| HUGHES, DEVAN M | \$12,330.49 | MCCONNELL, DESTRY D | \$46,740.46 |
| HURT, LAURA L | \$15,915.16 | MCFARLAND, JEF | \$35,378.03 |
| HUSKEY, KAREN L | \$39,339.29 | MCNEIL, CAROL A | \$44,937.07 |
| JACKSON, CHASE R | \$53,780.85 | MEDINA, CHRISTOPHER L | \$50,220.28 |
| JENNINGS, NANCY J | \$69,286.00 | MERRILL, TIMOTHY M | \$47,467.87 |
| JOHNMEYER, DIANA G | \$35,439.86 | MEYER, MICHAEL E | \$33,578.57 |
| JOHNSON, REBECCA | \$39,123.54 | MIFFLIN, SIDNEY W | \$39,484.98 |
| JOHNSON, TODD W | \$43,327.41 | MILLER, LARRY L | \$41,762.40 |
| JORDAN, CHRISTIAN T | \$3,868.67 | MILLER, SAWYER C | \$46,046.98 |
| JURCA, MARTHA | \$7,918.40 | MILNES, TODD C | \$47,597.22 |
| KAVANAUGH, CHARLES M | \$48,841.00 | MOORE, MITCHELL B | \$30,130.40 |
| KING, ADAM H | \$83,000.00 | MORAN-MILLER, FELICIA M | \$28,231.70 |
| KING, GAVIN P | \$2,999.43 | MORRIS, DAWN L | \$74,960.00 |

Appendix C - 2023 Financial Statement Documents

Employees – 2023 Year End

| | | | |
|---------------------------|--------------|------------------------|-------------|
| MORRISON, DAVID E | \$34,540.19 | SAVALA-JACKSON, SAGE N | \$36,285.44 |
| MORRISON, RICK L | \$50,755.20 | SCHELL, NICHOLAS D | \$23,855.26 |
| MUNSTERMAN, SCOTT W | \$91,874.67 | SCHILDKNECHT, RYAN A | \$1,729.54 |
| OCONNOR, KENNETH S | \$53,777.56 | SCHNELL, TIMOTHY | \$55,200.80 |
| O'CONNOR, AIDAN C | \$7,491.11 | SCHOUTEN, BILL L | \$49,257.60 |
| OLIVER, DYLAN J | \$25,826.43 | SCHWALM, ALINA L | \$25,199.31 |
| PAGE, IAN K | \$75,000.00 | SECUNDE, MEAGAN E | \$21,629.07 |
| PALMER, JENNIFER B | \$46,180.74 | SHACKLES, JASON A | \$66,562.00 |
| PARKS, DANA L | \$48,570.51 | SHIELDS, RICHARD M | \$37,942.55 |
| PARSONS, JEFFREY D | \$68,355.62 | SIMS, SHARI R | \$2,496.00 |
| PEARSON, DAVID A | \$81,000.00 | SMITH, BRUCE E | \$2,591.52 |
| PICKARD, JAMES D | \$10,633.52 | SMITH, JULIANNE M | \$12,337.33 |
| PICKETT, PAUL R | \$42,630.89 | SMITH, LAURA A | \$69,286.00 |
| PINE, DALTON W | \$29,531.93 | SMITH, NATHAN G | \$10,861.31 |
| PLUMMER, TROY L | \$35,802.67 | SMITH, ZACHARY T | \$26,372.70 |
| POWERS, JENNIFER L | \$45,571.60 | SPROAT, BABETTE L | \$43,085.75 |
| PURCELL, MARYPAT J | \$46,176.00 | STAFFEY, WENDI R | \$46,592.95 |
| PYLE, JENNIFER L | \$39,929.99 | STAMPER, TONY G | \$49,314.78 |
| QUILLEN, CALEB S | \$16,926.43 | STEINKAMP, NICHOLAS J | \$4,535.23 |
| RANDOLPH, LANCE L | \$38,792.75 | STEWART, DALE S | \$10,820.74 |
| RANKIN, LINDSAY M | \$46,550.40 | STONE, JR, RANDY D | \$4,680.37 |
| RESER, HELEN C | \$25,469.90 | STRICKLAND, NEISHA | \$48,000.00 |
| REYNOLDS, HEATHER D | \$69,286.00 | SUMMITT, DANIEL F | \$39,454.68 |
| REYNOLDS, JARROD R | \$49,257.60 | SUTTEN, LAKEISHA I | \$39,183.54 |
| REYNOLDS, JASON R | \$47,038.22 | TAGUE, STEVEN M | \$39,928.82 |
| REYNOLDS, ROBERT M | \$69,286.00 | TATE, GAVIN D | \$19,726.89 |
| REYNOLDS-MONTEZ, EMILIE F | \$6,842.56 | TAWZER, TABITHA L | \$42,977.76 |
| RICHARDS, DAVID | \$26,691.63 | TAYLOR, STORMY R | \$69,286.00 |
| RINEHART, TRAVIS J | \$47,683.59 | TAYLOR, WILLIAM G | \$48,718.51 |
| RING, BRIAN L | \$44,017.44 | TEMPEL, HARLAND E | \$17,783.67 |
| ROBERTS, DORA L | \$19,459.48 | TETER, NICOLE L | \$42,003.79 |
| ROBINSON, THOMAS W | \$31,668.64 | THOMPSON, DIANNA L | \$69,286.00 |
| ROMERO, SAVANNAH M | \$5,106.34 | THOMPSON, KIMBERLY A | \$8,334.37 |
| ROMI, BRADLEY J.B. | \$47,423.11 | TOBIAS, DARRIN W | \$36,120.84 |
| RUSSELL, DAVID A | \$10,415.13 | TREECE, LISA R | \$51,830.14 |
| RUSSELL, JENNIFER R | \$39,667.00 | TRIPLETT, PEYTON H | \$32,513.07 |
| RUSSELL, ROBERT W | \$153,124.45 | TRIPP, ANTHONY R | \$11,678.90 |
| SALLE, RICHARD O | \$46,334.22 | TUROWSKI, CHELSEA M | \$39,407.39 |
| SALMONS, LEONARD A | \$33,032.31 | TYE, JAMES D | \$57,105.60 |
| SANNER, SHARON D | \$42,503.33 | WALTON, TAYLOR A | \$44,392.50 |
| WARDELL, CASSI L | \$28,552.81 | WHITAKER, VICTOR D | \$38,616.31 |
| WAREHAM, WILLIAM R | \$50,841.15 | WILSON, KARLA G | \$2,436.70 |
| WATERMAN, HENRIETTA S | \$40,337.93 | WYNE, DALEAH R | \$50,872.76 |
| WEAVER, ERIC R | \$46,345.65 | YOUNG, JULIE A | \$30,927.74 |
| WELHOFF, SCOTT E | \$38,929.71 | YOUNG, MIKAEL A | \$30,444.30 |
| WHATLEY, HOLLY C | \$13,452.06 | YOUNG, STEVEN W | \$35,016.58 |

Appendix C - 2023 Financial Statement Documents

Johnson County Districts Tax Rates

| FUND | RATE |
|-----------------------------------------|--------|
| JOHNSON COUNTY GENERAL REVENUE | 0.1085 |
| JOHNSON COUNTY ROAD & BRIDGE | 0.2363 |
| TRAILS REGIONAL LIBRARY | 0.2562 |
| COMMUNITY HEALTH SERVICES | 0.0963 |
| WESTERN MISSOURI MEDICAL CENTER | 0.1497 |
| JOHNSON COUNTY BOARD OF SERVICES | 0.1156 |
| JOHNSON COUNTY FIRE PROTECTION DISTRICT | 0.7849 |
| FIRE DISTRICT II | 0.3523 |
| CONCORDIA FIRE DISTRICT | 0.2890 |
| CONCORDIA AMBULANCE | 0.2965 |
| BLACKWATER WATERSHED | 0.2412 |
| WINDSOR AMBULANCE DISTRICT | 0.3832 |
| SURTAX ON COMMERCIAL | 0.2700 |
| STATE FAIR COMMUNITY COLLEGE | 0.3972 |
| JOHNSON COUNTY AMBULANCE | 0.2890 |
| METROPOLITAN COMMUNITY COLLEGE | 0.0178 |

A. THE TOTAL VALUATION OF JOHNSON COUNTY FOR THE PURPOSES OF TAXATION:
 \$809,582,468.00

B. MAXIMUM CONSTITUTIONAL RATE PERMITTED FOR COUNTY REVENUE FUND: 0.50

C. RATE LEVIED BY COUNTY COMMISSION FOR COUNTY REVENUE FUND: 0.1085

D. MAXIMUM CONSTITUTIONAL RATE PERMITTED FOR SPECIAL ROAD AND BRIDGE: 0.35

E. RATE LEVIED BY COUNTY COMMISSION FOR SPECIAL ROAD AND BRIDGE FUND: 0.2363

F. DELINQUENT TAXES OUTSTANDING FOR ALL YEAR'S COUNTY REVENUE FUND: \$82,863.70



November 16, 2023

723 Main St.
Boonville, MO 65233
(660) 882-7000
Fax: (660) 882-7765
www.gkccpas.com

Presiding and Associate Commissioners
County of Johnson
300 N. Holden
Johnson County Courthouse
Warrensburg, MO 64093

Dear Commissioners:

We appreciate your confidence in Gerding, Korte & Chitwood, P.C. and are pleased to confirm our understanding of the services we are to provide Johnson County, Missouri (the “County”) for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the County as of and for the year ended December 31, 2023.

We have also been engaged to report on supplementary information other than Required Supplementary Information that accompanies the County’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS) and will provide an opinion on it in relation to the financial statements as a whole:

1. Agency Fund Financial Statements;
2. Private Purpose Trust Financial Statements;
3. Non-Major Fund Combining Financial Statements;
4. Budgetary Schedules – Major Funds.

PARTNERS

Joseph E. Chitwood
Travis W. Hundley
Jeffrey A. Chitwood
Amy L. Watson
Benjamin E. Carrier

PARTNERS EMERITI

Robert A. Gerding
Fred W. Korte, Jr.

Appendix D – Current Management Letter

In connection with our audit of the basic financial statements, we will read the following 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 audit report.

1. Schedule of Funding Progress.

- It is expected that the auditor will be provided the final version of all documents comprising the annual report, including other information, prior to the date of the auditor's report so that required audit procedures can be completed prior to the issuance of the auditor's report.
- If obtaining the final version of these documents is not possible prior to the date of the auditor's report, that the documents will be provided as soon as practicable, and that the entity will not issue the annual report prior to providing them to the auditor.
- If the documents are provided after the date of the auditor's report, the audit reports may need to be restated, if there is a material misstatement.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting; and report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the County and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

In connection with our audit of the basic financial statements, we will read the following 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 audit report.

1. Schedule of Funding Progress.

- It is expected that the auditor will be provided the final version of all documents comprising the annual report, including other information, prior to the date of the auditor's report so that required audit procedures can be completed prior to the issuance of the auditor's report.
- If obtaining the final version of these documents is not possible prior to the date of the auditor's report, that the documents will be provided as soon as practicable, and that the entity will not issue the annual report prior to providing them to the auditor.
- If the documents are provided after the date of the auditor's report, the audit reports may need to be restated, if there is a material misstatement.

Appendix D – Current Management Letter

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting; and report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the County and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Appendix D – Current Management Letter

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition
- Internal controls not formally documented

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the County in conformity with the modified cash basis of accounting and propose audit adjustments, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Appendix D – Current Management Letter

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Agreed-Upon Procedures

We will apply the agreed-upon-procedures which you have specified as listed in the attached Exhibit A.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Exhibit A either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures described in Exhibit A, we will describe any restrictions on the performance of the procedures in our respective report or will not issue a report as a result of this specific engagement.

Appendix D – Current Management Letter

Because the agreed-upon procedures listed in Exhibit A do not constitute an audit made in accordance with *Government Auditing Standards*, we will not express an opinion on any of the items specified in Exhibit A. In addition, we have no obligation to perform any procedures beyond those listed in Exhibit A.

We will submit a report summarizing the procedures performed and the results of those procedures. The report is intended solely for the use of the County. It should not be used by any parties who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Our report will also contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Engagement Administration, Fees, and Other

We understand that your employees will perform the following procedures for us:

- Document internal control procedures for our review and consideration.
- Type all confirmation letters.
- Assist us in tracking down any exceptions noted in the returned confirmation letters.
- Pull all invoices selected in our test selection, and subsequently refile those invoices.
- Pull all other items in our test selections and subsequently refile those items.
- Perform detailed account analysis as directed by our staff.

We will provide copies of our reports in person to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

In the interest of facilitating our services to the County, we may communicate by facsimile transmission or send electronic mail over the internet. Such communications may include information that is confidential to your entity. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these electronic devices during this engagement.

The audit documentation for this engagement is the property of Gerding, Korte & Chitwood and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gerding, Korte & Chitwood personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Appendix D – Current Management Letter

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement. The balance of our engagement file, other than the financial statement, which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

Jeff Chitwood is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our standard hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we become obligated to pay any judgment or similar award, agree to pay any amount in settlement, and/or incur any costs as a result of any inaccurate or incomplete information that you provide to us during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless against such obligations, agreements, and/or costs.

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and that you will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the County of Cooper, State of Missouri, by the American Arbitration Association, according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to Missouri law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Our gross fee will be \$31,000. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

The proposed fee does not include a Uniform Guidance Audit, which is required if expenditures of federal awards exceed \$750,000. If a Uniform Guidance Audit is required, additional time will be necessary and we will discuss it with you and arrive at a new mutually agreeable fee. The additional fee to conduct a Uniform Guidance Audit would not exceed \$3,000.

The proposed fee does not include additional audit work that would be required for any new debt or debt refunding. The additional time required would be billed at our standard rates.

Our fees for consultation during the year will be based upon the hourly rate of the person performing the services. Our rates vary among our staff, but generally our partners charge from \$250 to \$300 per hour and our staff rates range from \$100 to \$200 per hour. There will be no charge for infrequent, insignificant contact throughout the year.

Appendix D – Current Management Letter

Over the past several years the Governmental Accounting Standards Board and the General Accounting Office of the Federal Government have issued numerous regulations affecting the conduct of governmental audits; the proposed fee as listed above includes the impact of these changes to date. There may be additional regulations during the term of this proposal that are not anticipated. We will discuss new regulations, if any, with the Administrator to determine if additional audit fees are necessary to comply with such new regulations.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to management and those charged with governance of the County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the County is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the County of Johnson, Missouri, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

EXHIBIT A

As applicable, for each officeholder and department that received and disbursed funds:

- a) For a selected month:

For each bank account, review the bank reconciliation for accuracy and completeness.

Trace amounts from the officeholder’s monthly report to their registers.

Agree payments as noted on the monthly report to the bank statement where cleared.

Examine safekeeping receipts for adequacy of collateral.

- b) Discuss the recommendations made in the prior year’s management letter with the office holder and document any changes in accounting procedures.

- c) Select three transactions from source documents, recalculate the total fee charged and the distribution, and trace to their detail registers.

END OF ADDENDUM 1

This addendum shall become a part of the RFB and should be returned with any submitted proposal with handwritten signature.

Company

Signature

Printed Name

Date

Title