



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of St. Clair County, Missouri

The Office of the State Auditor contracted for an audit of St. Clair County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name.

Nicole R. Galloway, CPA
State Auditor

December 2021
Report No. 2021-129

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



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OSCEOLA, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

County Commission
St. Clair County
Osceola, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the St. Clair County (the County), Missouri, which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of cash receipts, disbursements and changes in cash and investment balances-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2021, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

St. Louis, Missouri
December 7, 2021

FINANCIAL STATEMENTS

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 4,360,613	\$ 4,514,807	\$ (4,344,967)	\$ 4,530,453
Special Road and Bridge Fund	494,777	1,041,227	(991,019)	544,985
Assessment Fund	22,926	147,231	(152,926)	17,231
Law Enforcement Training Fund	18,804	2,845	(1,224)	20,425
Prosecuting Attorney Training Fund	3,904	2,205	(849)	5,260
Recorder's Maintenance Fund	35,344	8,080	(6,825)	36,599
Administrative Costs Fund	2,894	3,261	(5,743)	412
Tax Maintenance Fund	38,564	15,891	(12,840)	41,615
Election Services Fund	11,506	1,391	(1,715)	11,182
Sheriff Drug Fund	53	1	-	54
Sheriff's Revolving Fund	36,812	5,589	(1,033)	41,368
Help America Vote Act Fund	2	22,621	(22,472)	151
Sheriff's 57.280 Fund	40,041	9,304	(9,457)	39,888
Local Emergency Planning Fund	8,653	2,137	(8)	10,782
Emergency Support Fund	2,643	7,036	-	9,679
Deputy Sheriff Salary Fund	-	2,181	(2,181)	-
U.S. Marshall Fed Sharing Fund	8,419	119	-	8,538
Domestic Violence Fund	378	825	(780)	423
Inmate Security Fund	414,508	184,389	(262,599)	336,298
Coronavirus Relief Fund	-	1,111,230	(542,609)	568,621
Law Enforcement Restitution Fund (LERF)	44,194	12,110	-	56,304
Total	<u>\$ 5,545,035</u>	<u>\$ 7,094,480</u>	<u>\$ (6,359,247)</u>	<u>\$ 6,280,268</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	\$ 4,378,138	\$ 4,193,427	\$ (4,210,952)	\$ 4,360,613
Special Road and Bridge Fund	411,097	1,043,971	(960,291)	494,777
Assessment Fund	25,846	129,649	(132,569)	22,926
Law Enforcement Training Fund	14,680	4,123	1	18,804
Prosecuting Attorney Training Fund	3,323	1,481	(900)	3,904
Recorder's Maintenance Fund	43,482	6,926	(15,064)	35,344
Administrative Costs Fund	7,020	1,765	(5,891)	2,894
Tax Maintenance Fund	37,278	14,508	(13,222)	38,564
Election Services Fund	9,720	1,786	-	11,506
Sheriff Drug Fund	52	1	-	53
Sheriff's Revolving Fund	39,084	4,825	(7,097)	36,812
Help America Vote Act Fund	2	-	-	2
Sheriff's 57.280 Fund	34,432	8,866	(3,257)	40,041
Local Emergency Planning Fund	8,530	123	-	8,653
Emergency Support Fund	-	2,643	-	2,643
Deputy Sheriff Salary Fund	-	2,060	(2,060)	-
U.S. Marshall Fed Sharing Fund	8,302	117	-	8,419
Domestic Violence Fund	451	770	(843)	378
Inmate Security Fund	386,890	197,285	(169,667)	414,508
Law Enforcement Restitution Fund (LERF)	29,139	15,055	-	44,194
Total	\$ 5,437,466	\$ 5,629,381	\$ (5,521,812)	\$ 5,545,035

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actuals	Budget	Actuals	Budget
RECEIPTS				
Charges for Services	\$ 267,220	\$ 318,078	\$ 298,438	\$ 324,800
Interest	80,469	40,000	69,410	25,600
Intergovernmental	3,314,098	3,192,120	3,051,075	3,524,128
Other Revenue	25,969	36,075	39,020	40,675
Grant Revenue	28,041	17,622	8,554	12,597
Property Tax	410,135	399,180	369,802	404,180
Sales Tax	388,875	340,000	357,128	335,000
				-
Total Receipts	4,514,807	4,343,075	4,193,427	4,666,980
DISBURSEMENTS				
Buildings and Grounds	57,133	94,424	71,186	91,701
Circuit Clerk	9,910	13,975	10,842	13,500
Collector	93,226	109,355	103,063	113,124
Coroner	23,222	26,051	22,870	27,055
County Clerk	124,165	144,479	131,427	138,908
County Commission	111,176	116,903	112,611	113,833
Court Administration	8,714	55,450	11,851	43,470
Election	95,375	105,767	41,454	57,898
Emergency Management	5,771	6,628	1,627	6,200
Jail	2,712,689	3,174,305	2,719,247	3,074,158
Juvenile Office	42,763	51,397	43,586	50,035
Mileage and Training	-	300	-	300
Other	-	1,147,218	-	1,150,754
Other General County Government	223,642	170,825	175,308	180,325
Professional Fees	-	3,500	-	3,500
Prosecuting Attorney	163,376	172,431	153,390	156,229
Public Administrator	24,163	27,718	26,093	27,123
Public Defender	3,620	3,620	3,515	3,515
Recorder	81,259	83,632	79,050	80,657
Repairs and Maintenance	-	2,500	-	2,500
Sheriff	515,122	519,665	451,348	499,537
Treasurer	49,641	51,875	52,484	55,500
Total Disbursements	4,344,967	6,082,018	4,210,952	5,889,822
RECEIPTS OVER (UNDER) DISBURSEMENTS	169,840	(1,738,943)	(17,525)	(1,222,842)
Cash and Investments - Beginning of Year	4,360,613	4,360,613	4,378,138	4,378,138
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,530,453</u>	<u>\$ 2,621,670</u>	<u>\$ 4,360,613</u>	<u>\$ 3,155,296</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 264,468	\$ 220,500	\$ 208,540	\$ 230,500
Charges for Services	-	3,000	225	3,000
Interest	10,073	8,000	9,685	6,000
Intergovernmental	130,724	147,000	18,395	171,000
Other Revenue	3,711	3,000	143,031	3,000
Motor Vehicle Tax	632,251	653,000	664,095	648,000
Total Receipts	1,041,227	1,034,500	1,043,971	1,061,500
DISBURSEMENTS				
Advertising	194	250	475	250
Auto Expense	51,633	80,000	77,358	80,000
Computer and Telephone	976	800	829	725
Construction	973	25,000	-	-
Drugs	460	500	505	400
Election	-	-	2,419	2,000
Capital Outlay	243,835	195,000	143,522	170,000
Fringe Benefits	29,790	49,248	33,763	37,000
Utilities	1,227	1,500	1,052	1,500
Insurance	54,259	56,800	50,918	59,150
Materials and Supplies	232,580	246,425	211,013	243,925
Mileage and Training	6,188	7,500	6,289	7,500
Other	2,127	2,500	2,409	2,500
Payroll Taxes	14,884	20,655	18,396	21,500
Pension Expense	389	850	563	850
Repairs and Maintenance	146,622	175,500	158,007	165,500
Salaries and Wages	204,882	270,000	252,773	275,000
Transfer Out	-	-	-	-
Total Disbursements	991,019	1,132,528	960,291	1,067,800
RECEIPTS OVER (UNDER) DISBURSEMENTS	50,208	(98,028)	83,680	(6,300)
Cash and Investments - Beginning of Year	494,777	494,777	411,097	411,097
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 544,985</u>	<u>\$ 396,749</u>	<u>\$ 494,777</u>	<u>\$ 404,797</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ -	\$ 500	\$ 79	\$ -
Interest	783	1,000	796	1,000
Intergovernmental	141,804	160,678	127,114	135,672
Other Revenue	4,644	2,800	1,660	2,800
Total Receipts	<u>147,231</u>	<u>164,978</u>	<u>129,649</u>	<u>139,472</u>
DISBURSEMENTS				
Computer and Telephone	12,228	21,500	10,517	15,000
Capital Outlay	1,954	2,000	583	2,000
Fringe Benefits	12,324	8,120	7,046	6,880
Insurance	4,916	5,060	4,081	4,900
Materials and Supplies	5,940	11,200	4,923	11,200
Mileage and Training	4,071	8,000	4,133	7,500
Other	2,728	1,500	1,129	500
Payroll Taxes	7,423	7,952	6,639	7,343
Pension Expense	271	275	259	275
Professional Fees	-	-	4,602	10,000
Salaries and Wages	101,071	103,278	88,657	95,946
Total Disbursements	<u>152,926</u>	<u>168,885</u>	<u>132,569</u>	<u>161,544</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,695)	(3,907)	(2,920)	(22,072)
Cash and Investments - Beginning of Year	<u>22,926</u>	<u>22,926</u>	<u>25,846</u>	<u>25,846</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 17,231</u>	<u>\$ 19,019</u>	<u>\$ 22,926</u>	<u>\$ 3,774</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,701	\$ 3,500	\$ 2,526	\$ 3,500
Interest	281	(300)	229	(295)
Other Revenue	863	1,750	1,368	-
Total Receipts	<u>2,845</u>	<u>4,950</u>	<u>4,123</u>	<u>3,205</u>
DISBURSEMENTS				
Mileage and Training	<u>1,224</u>	<u>5,100</u>	<u>(1)</u>	<u>5,100</u>
Total Disbursements	<u>1,224</u>	<u>5,100</u>	<u>(1)</u>	<u>5,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,621	(150)	4,124	(1,895)
Cash and Investments - Beginning of Year	<u>18,804</u>	<u>18,804</u>	<u>14,680</u>	<u>14,680</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 20,425</u></u>	<u><u>\$ 18,654</u></u>	<u><u>\$ 18,804</u></u>	<u><u>\$ 12,785</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,142	\$ 1,200	\$ 1,437	\$ 950
Interest	63	50	44	50
Total Receipts	<u>2,205</u>	<u>1,250</u>	<u>1,481</u>	<u>1,000</u>
DISBURSEMENTS				
Mileage and Training	<u>849</u>	<u>1,300</u>	<u>900</u>	<u>1,500</u>
Total Disbursements	<u>849</u>	<u>1,300</u>	<u>900</u>	<u>1,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,356	(50)	581	(500)
Cash and Investments - Beginning of Year	<u>3,904</u>	<u>3,904</u>	<u>3,323</u>	<u>3,323</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 5,260</u></u>	<u><u>\$ 3,854</u></u>	<u><u>\$ 3,904</u></u>	<u><u>\$ 2,823</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder's Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 4,718	\$ 4,092	\$ 3,920	\$ 3,750
Interest	488	500	569	620
Other Revenue	2,874	2,514	2,437	2,200
Total Receipts	<u>8,080</u>	<u>7,106</u>	<u>6,926</u>	<u>6,570</u>
DISBURSEMENTS				
Computer and Telephone	-	500	470	500
Capital Outlay	1,071	5,500	9,344	3,000
Other	26	1,000	57	1,000
Repairs and Maintenance	5,728	7,095	5,193	6,400
Total Disbursements	<u>6,825</u>	<u>14,095</u>	<u>15,064</u>	<u>10,900</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,255	(6,989)	(8,138)	(4,330)
Cash and Investments - Beginning of Year	<u>35,344</u>	<u>35,344</u>	<u>43,482</u>	<u>43,482</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 36,599</u>	<u>\$ 28,355</u>	<u>\$ 35,344</u>	<u>\$ 39,152</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Administrative Costs Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 3,235	\$ 1,800	\$ 1,700	\$ 2,000
Interest	26	75	65	130
Total Receipts	<u>3,261</u>	<u>1,875</u>	<u>1,765</u>	<u>2,130</u>
DISBURSEMENTS				
Fringe Benefits	669	500	476	-
Other	1,771	500	170	500
Payroll Taxes	214	370	201	370
Pension Expense	9	15	9	15
Salaries and Wages	3,080	2,854	5,035	8,022
Total Disbursements	<u>5,743</u>	<u>4,239</u>	<u>5,891</u>	<u>8,907</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,482)	(2,364)	(4,126)	(6,777)
Cash and Investments - Beginning of Year	<u>2,894</u>	<u>2,894</u>	<u>7,020</u>	<u>7,020</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 412</u>	<u>\$ 530</u>	<u>\$ 2,894</u>	<u>\$ 243</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 15,299	\$ 14,000	\$ 13,950	\$ 15,000
Interest	592	550	558	600
Total Receipts	15,891	14,550	14,508	15,600
DISBURSEMENTS				
Computer and Telephone	9,315	14,000	9,000	14,000
Capital Outlay	-	1,000	-	1,000
Mileage and Training	675	1,500	1,072	1,500
Professional Fees	100	3,000	125	3,000
Repairs and Maintenance	2,750	4,500	3,025	4,500
Total Disbursements	12,840	24,000	13,222	24,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,051	(9,450)	1,286	(8,400)
Cash and Investments - Beginning of Year	38,564	38,564	37,278	37,278
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 41,615</u>	<u>\$ 29,114</u>	<u>\$ 38,564</u>	<u>\$ 28,878</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 168	\$ 150	\$ 150	\$ 145
Intergovernmental	1,223	1,600	1,636	750
Total Receipts	1,391	1,750	1,786	895
DISBURSEMENTS				
Mileage and Training	1,715	2,900	-	1,000
Total Disbursements	1,715	2,900	-	1,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(324)	(1,150)	1,786	(105)
Cash and Investments - Beginning of Year	11,506	11,506	9,720	9,720
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 11,182</u>	<u>\$ 10,356</u>	<u>\$ 11,506</u>	<u>\$ 9,615</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Drug Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 1	\$ 1	\$ 1	\$ 1
Total Receipts	1	1	1	1
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1	1	1	1
Cash and Investments - Beginning of Year	53	53	52	52
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 53</u>	<u>\$ 53</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff's Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,025	\$ 3,000	\$ 4,280	\$ 2,500
Interest	564	600	545	550
Total Receipts	<u>5,589</u>	<u>3,600</u>	<u>4,825</u>	<u>3,050</u>
DISBURSEMENTS				
Capital Outlay	-	5,000	5,000	5,000
Mileage and Training	-	1,000	-	1,000
Professional Fees	1,033	2,500	2,097	2,500
Total Disbursements	<u>1,033</u>	<u>8,500</u>	<u>7,097</u>	<u>8,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,556	(4,900)	(2,272)	(5,450)
Cash and Investments - Beginning of Year	<u>36,812</u>	<u>36,812</u>	<u>39,084</u>	<u>39,084</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 41,368</u>	<u>\$ 31,912</u>	<u>\$ 36,812</u>	<u>\$ 33,634</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Help America Vote Act Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 22,472	\$ 22,472	\$ -	\$ -
Interest	149	-	-	1
Total Receipts	22,621	22,472	-	1
DISBURSEMENTS				
Other	22,472	22,472	-	-
Total Disbursements	22,472	22,472	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	149	-	-	1
Cash and Investments - Beginning of Year	2	2	2	2
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 151</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 3</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Sheriff's 57.280 Fund				
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 8,720	\$ 10,000	\$ 8,323	\$ 7,500
Interest	584	500	543	345
Total Receipts	<u>9,304</u>	<u>10,500</u>	<u>8,866</u>	<u>7,845</u>
DISBURSEMENTS				
Capital Outlay	2,176	8,500	-	4,500
Materials and Supplies	7,281	7,500	3,257	7,000
Mileage and Training	-	5,000	-	5,000
Total Disbursements	<u>9,457</u>	<u>21,000</u>	<u>3,257</u>	<u>16,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(153)	(10,500)	5,609	(8,655)
Cash and Investments - Beginning of Year	<u>40,041</u>	<u>40,041</u>	<u>34,432</u>	<u>34,432</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 39,888</u>	<u>\$ 29,541</u>	<u>\$ 40,041</u>	<u>\$ 25,777</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Local Emergency Planning Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 136	\$ 130	\$ 123	\$ 130
Other Revenue	2,001	-	-	2,000
Total Receipts	<u>2,137</u>	<u>130</u>	<u>123</u>	<u>2,130</u>
DISBURSEMENTS				
Mileage and Training	-	1,000	-	1,400
Other	8	1,000	-	1,100
Total Disbursements	<u>8</u>	<u>2,000</u>	<u>-</u>	<u>2,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,129	(1,870)	123	(370)
Cash and Investments - Beginning of Year	<u>8,653</u>	<u>8,653</u>	<u>8,530</u>	<u>8,530</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 10,782</u></u>	<u><u>\$ 6,783</u></u>	<u><u>\$ 8,653</u></u>	<u><u>\$ 8,160</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Emergency Support Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other	\$ 7,036	\$ 5,000	\$ 2,643	\$ -
Total Receipts	7,036	5,000	2,643	-
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,036	5,000	2,643	-
Cash and Investments - Beginning of Year	2,643	2,643	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 9,679</u>	<u>\$ 7,643</u>	<u>\$ 2,643</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Deputy Sheriff Salary Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,180	\$ 2,400	\$ 2,060	\$ 2,400
Interest	1	1	-	1
Total Receipts	2,181	2,401	2,060	2,401
DISBURSEMENTS				
Other	2,181	2,400	2,060	2,400
Total Disbursements	2,181	2,400	2,060	2,400
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1	-	1
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	U.S. Marshall Fed Sharing Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 119	\$ -	\$ 117	\$ -
Total Receipts	119	-	117	-
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	119	-	117	-
Cash and Investments - Beginning of Year	8,419	8,419	8,302	8,302
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 8,538</u>	<u>\$ 8,419</u>	<u>\$ 8,419</u>	<u>\$ 8,302</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Domestic Violence Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 822	\$ 825	\$ 767	\$ 695
Interest	3	5	3	5
Total Receipts	<u>825</u>	<u>830</u>	<u>770</u>	<u>700</u>
DISBURSEMENTS				
Other	<u>780</u>	<u>850</u>	<u>843</u>	<u>750</u>
Total Disbursements	<u>780</u>	<u>850</u>	<u>843</u>	<u>750</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	45	(20)	(73)	(50)
Cash and Investments - Beginning of Year	<u>378</u>	<u>378</u>	<u>451</u>	<u>451</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 423</u></u>	<u><u>\$ 358</u></u>	<u><u>\$ 378</u></u>	<u><u>\$ 401</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 138,464	\$ 215,000	\$ 197,285	\$ 180,500
Other Revenue	45,925	-	-	-
Total Receipts	<u>184,389</u>	<u>215,000</u>	<u>197,285</u>	<u>180,500</u>
DISBURSEMENTS				
Auto Expense	63,983	70,000	23,351	75,000
Capital Outlay	198,616	220,000	146,316	168,000
Total Disbursements	<u>262,599</u>	<u>290,000</u>	<u>169,667</u>	<u>243,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(78,210)	(75,000)	27,618	(62,500)
Cash and Investments - Beginning of Year	<u>414,508</u>	<u>414,508</u>	<u>386,890</u>	<u>386,890</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 336,298</u></u>	<u><u>\$ 339,508</u></u>	<u><u>\$ 414,508</u></u>	<u><u>\$ 324,390</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Coronavirus Relief Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Grant Revenue	\$ 1,111,230	\$ 1,102,456	\$ -	\$ -
Total Receipts	1,111,230	1,102,456	-	-
DISBURSEMENTS				
CARES Disbursements	542,609	1,102,456	-	-
Total Disbursements	542,609	1,102,456	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	568,621	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 568,621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Restitution Fund (LERF)			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 11,401	\$ 28,500	\$ 14,535	\$ 16,000
Interest	709	450	520	400
Total Receipts	<u>12,110</u>	<u>28,950</u>	<u>15,055</u>	<u>16,400</u>
DISBURSEMENTS				
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	12,110	28,950	15,055	(13,600)
Cash and Investments - Beginning of Year	<u>44,194</u>	<u>44,194</u>	<u>29,139</u>	<u>29,139</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 56,304</u></u>	<u><u>\$ 73,144</u></u>	<u><u>\$ 44,194</u></u>	<u><u>\$ 15,539</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH
TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

	County Retirement Fund	A.C. Spec Road District Fund	Chloe Spec Road District Fund	Collins Spec Road District Fund	Hillsdale Spec Road District Fund	L.C. Spec Road District Fund	Osceola Spec Road District Fund
ASSETS							
Cash and Certificates of Deposit	\$ 9,796	\$ 46,593	\$ 5,674	\$ 57,614	\$ 128,790	\$ 28,695	\$ 70,035
Total Assets	<u>\$ 9,796</u>	<u>\$ 46,593</u>	<u>\$ 5,674</u>	<u>\$ 57,614</u>	<u>\$ 128,790</u>	<u>\$ 28,695</u>	<u>\$ 70,035</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 9,796	\$ 46,593	\$ 5,674	\$ 57,614	\$ 128,790	\$ 28,695	\$ 70,035
Total Liabilities	<u>\$ 9,796</u>	<u>\$ 46,593</u>	<u>\$ 5,674</u>	<u>\$ 57,614</u>	<u>\$ 128,790</u>	<u>\$ 28,695</u>	<u>\$ 70,035</u>
FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	<u>\$ 9,796</u>	<u>\$ 46,593</u>	<u>\$ 5,674</u>	<u>\$ 57,614</u>	<u>\$ 128,790</u>	<u>\$ 28,695</u>	<u>\$ 70,035</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH
TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020**

	Vista Spec Road District Fund	Interest of Common Schools Fund	Library Fund	Cities Fund	Health Fund	Surplus Land Tax Fund
ASSETS						
Cash and Certificates of Deposit	\$ 291,150	\$ 48,859	\$ 140	\$ 8	\$ 152	\$ 25,568
Total Assets	<u>\$ 291,150</u>	<u>\$ 48,859</u>	<u>\$ 140</u>	<u>\$ 8</u>	<u>\$ 152</u>	<u>\$ 25,568</u>
LIABILITIES AND FUND BALANCES						
Due to Others	\$ 291,150	\$ 48,859	\$ 140	\$ 8	\$ 152	\$ 25,568
Total Liabilities	<u>\$ 291,150</u>	<u>\$ 48,859</u>	<u>\$ 140</u>	<u>\$ 8</u>	<u>\$ 152</u>	<u>\$ 25,568</u>
FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ 291,150</u>	<u>\$ 48,859</u>	<u>\$ 140</u>	<u>\$ 8</u>	<u>\$ 152</u>	<u>\$ 25,568</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH
TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020**

	Iconium Fire District Fund	Unclaimed Fees Fund	Hospital #2 - E.M. Fund	R-3-H School Fund	R-2-S School Fund	C-1 School Fund	R-3-S School Fund
ASSETS							
Cash and Certificates of Deposit	\$ 1	\$ 1,327	\$ 1	\$ 2,524	\$ 21	\$ 29	\$ 69
Total Assets	<u>\$ 1</u>	<u>\$ 1,327</u>	<u>\$ 1</u>	<u>\$ 2,524</u>	<u>\$ 21</u>	<u>\$ 29</u>	<u>\$ 69</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 1	\$ 1,327	\$ 1	\$ 2,524	\$ 21	\$ 29	\$ 69
Total Liabilities	<u>\$ 1</u>	<u>\$ 1,327</u>	<u>\$ 1</u>	<u>\$ 2,524</u>	<u>\$ 21</u>	<u>\$ 29</u>	<u>\$ 69</u>
FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	<u>\$ 1</u>	<u>\$ 1,327</u>	<u>\$ 1</u>	<u>\$ 2,524</u>	<u>\$ 21</u>	<u>\$ 29</u>	<u>\$ 69</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH
TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020**

	Osceola School Fund	Super Now Fund	SAC Osage Fire Protect Dist. Fund	Lagers Fund	Total Agency Funds
ASSETS					
Cash and Certificates of Deposit	\$ 33	\$ 6,911	\$ 2	\$ 8,960	\$ 732,952
Total Assets	<u>\$ 33</u>	<u>\$ 6,911</u>	<u>\$ 2</u>	<u>\$ 8,960</u>	<u>\$ 732,952</u>
LIABILITIES AND FUND BALANCES					
Due to Others	\$ 33	\$ 6,911	\$ 2	\$ 8,960	\$ 732,952
Total Liabilities	<u>\$ 33</u>	<u>\$ 6,911</u>	<u>\$ 2</u>	<u>\$ 8,960</u>	<u>\$ 732,952</u>
FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ 33</u>	<u>\$ 6,911</u>	<u>\$ 2</u>	<u>\$ 8,960</u>	<u>\$ 732,952</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS
DECEMBER 31, 2019**

	County Retirement Fund	A.C. Spec Road District Fund	Chloe Spec Road District Fund	Collins Spec Road District Fund	Hillsdale Spec Road District Fund	L.C. Spec Road District Fund	Osceola Spec Road District Fund
ASSETS							
Cash and Certificates of Deposit	\$ 7,937	\$ 39,899	\$ 18,908	\$ 55,137	\$ 195,650	\$ 13,085	\$ 71,680
Total Assets	<u>\$ 7,937</u>	<u>\$ 39,899</u>	<u>\$ 18,908</u>	<u>\$ 55,137</u>	<u>\$ 195,650</u>	<u>\$ 13,085</u>	<u>\$ 71,680</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 7,937	\$ 39,899	\$ 18,908	\$ 55,137	\$ 195,650	\$ 13,085	\$ 71,680
Total Liabilities	<u>\$ 7,937</u>	<u>\$ 39,899</u>	<u>\$ 18,908</u>	<u>\$ 55,137</u>	<u>\$ 195,650</u>	<u>\$ 13,085</u>	<u>\$ 71,680</u>
FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	<u>\$ 7,937</u>	<u>\$ 39,899</u>	<u>\$ 18,908</u>	<u>\$ 55,137</u>	<u>\$ 195,650</u>	<u>\$ 13,085</u>	<u>\$ 71,680</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS
DECEMBER 31, 2019**

	Vista Spec Road District Fund	Interest of Common Schools Fund	Surplus Land Tax Fund	Unclaimed Fees Fund	Super Now Fund	Lagers Fund	Total Agency Funds
ASSETS							
Cash and Certificates of Deposit	\$ 283,169	\$ 66,350	\$ 48,256	\$ 1,309	\$ 5,594	\$ 7,604	\$ 814,578
Total Assets	<u>\$ 283,169</u>	<u>\$ 66,350</u>	<u>\$ 48,256</u>	<u>\$ 1,309</u>	<u>\$ 5,594</u>	<u>\$ 7,604</u>	<u>\$ 814,578</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 283,169	\$ 66,350	\$ 48,256	\$ 1,309	\$ 5,594	\$ 7,604	\$ 814,578
Total Liabilities	<u>\$ 283,169</u>	<u>\$ 66,350</u>	<u>\$ 48,256</u>	<u>\$ 1,309</u>	<u>\$ 5,594</u>	<u>\$ 7,604</u>	<u>\$ 814,578</u>
FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	<u>\$ 283,169</u>	<u>\$ 66,350</u>	<u>\$ 48,256</u>	<u>\$ 1,309</u>	<u>\$ 5,594</u>	<u>\$ 7,604</u>	<u>\$ 814,578</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

St. Clair County (the County), which is governed by a three-member board of commissioners. There are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

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

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Governmental Fund Types

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

Fiduciary Fund Types

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

C. Basis of Accounting

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

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

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

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

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation, was:

	2020	2019
Real Estate	\$ 90,396,744	\$ 89,134,137
Personal Property	31,366,723	30,760,009
Total	<u>\$ 121,763,467</u>	<u>\$ 119,894,146</u>

During 2020 and 2019, the County Commission approved a \$0.6160 and \$0.6143 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2020	2019
General Revenue	\$ 0.3332	\$ 0.3319
Common Road and Bridge	0.3261	0.3261
Road and Bridge	0.2828	0.2824
Total	<u>\$ 0.9421</u>	<u>\$ 0.9404</u>

F. Cash Deposits and Investments

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

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

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

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2020 and 2019 was insured through the Federal Deposit Insurance Corporation or had pledged collateral.

Summary of Carrying Values

The carrying values of cash and investments in governmental and agency funds included in the financial statements at December 31, 2020 and 2019, as follows:

	2020	2019
Governmental Funds:		
Cash	\$ 4,280,268	\$ 3,520,035
Investments	2,000,000	2,025,000
Total Government Funds	<u>\$ 6,280,268</u>	<u>\$ 5,545,035</u>
	2020	2019
Agency Funds:		
Cash	\$ 587,952	\$ 669,578
Investments	145,000	145,000
Total Agency Funds	<u>\$ 732,952</u>	<u>\$ 814,578</u>

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 3 THE RETIREMENT SYSTEM (LAGERS)

Plan Description

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

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

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

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 0.3% (General) and 3.8% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$119,051 and \$103,141 to LAGERS, respectively.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system. CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

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

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During December 31, 2020 and 2019, the County collected and remitted to CERF, employee contributions of \$94,880 and \$88,684 for the years then ended December 31, 2020 and 2019, respectively.

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

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

The County remitted to CERF \$88,287 and \$77,819 for the years then ended December 31, 2020 and 2019, respectively.

NOTE 5 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$3,366 and \$3,366 for the years ended December 31, 2020 and 2019, respectively.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 LONG-TERM DEBT

In 2020 the County purchased four John Deere Tractors with a total purchase price of \$1,022,320. The County traded-in tractors and received a trade-in allowance of \$418,000. The net purchase price of \$604,320 was financed by John Deere Credit Inc. The financing terms were five years with one annual payment in September of each year at a rate of 2.95%.

The schedule of changes in long-term debt and future maturities for the year ending December 31, 2020 are as follows.

	Balance 2019	Additions	Retirement	Balance 2020	Interest Paid	Principal Due Within One Year
John Deere Tractors	\$ -	\$ 604,320	\$ (107,050)	\$ 497,270	\$ -	\$ 99,257

	Principal	Interest	Total
2021	\$ 99,257	\$ 7,793	\$ 107,050
2022	95,149	11,901	107,050
2023	97,994	9,056	107,050
2024	100,924	6,126	107,050
2025	103,946	3,108	107,054
	<u>\$ 497,270</u>	<u>\$ 37,984</u>	<u>\$ 535,254</u>

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

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

B. Compensated Absences

The County provides regular full-time employees vacation leave after their probation period is met. However, their leave accrues from their hire date. The vacation time accrues at the rate of four hours per completed month for the first year. Then after the first year vacation time accrues at the rate of 8 hours per month from 1 to 10 years. After 10 years, the vacation time will accrue at the rate of 12 hours per month. The employees may accrue vacation leave up to a maximum of 160 hours. For part-time employees with benefits, vacation leave is credited at a percentage based on the hours worked. An employee with benefits that leaves the County for any reason is compensated for any vacation that was unused up until the date of termination. Full-time employees will earn 8 hours of paid sick leave per month, after the completion of the probationary period. Each part-time employee will earn a percentage of sick leave based on the hours worked with pay credit monthly. Employees may use up to 3 days per year of their accrued sick leave for personal days. Employees with benefits may accumulate sick leave with up to a maximum of 30 days. Upon termination of employment, accumulated sick leave is not reimbursable.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 RISK MANAGEMENT

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

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

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

NOTE 9 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.



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

County Commission
St. Clair County
Osceola, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of St. Clair County, Missouri (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated December 7, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

Internal Control Over Financial Reporting

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

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

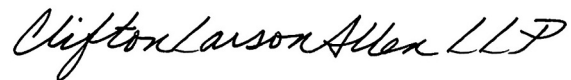
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
December 7, 2021

STATE COMPLIANCE SECTION

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2020, actual expenditures exceeded budgeted for the Administrative Costs Fund.
- B. For the year ended December 31, 2019, actual expenditures exceeded budgeted for the Records Maintenance and Domestic Violence Funds.