



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Laclede County, Missouri

The Office of the State Auditor contracted for an audit of Laclede County's financial statements for the year ended December 31, 2021, 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 CR Williams & Associates, LLC, Certified Public Accountants, is attached.

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

Scott Fitzpatrick
State Auditor

March 2023
Report No. 2023-008



Recommendations in the contracted audit of Laclede County

2021-001

On a timely basis, management reviews its financial reports. The management should implement a control that will not allow the personnel to post accounting entries that are not balance nor override the balances by posting an entry of beginning balance anytime of the year. It is also recommended that management reviews its account system at the set-up level with its system vendor. The accounting system should have a control to prevent the personnel to override the beginning balance by posting an entry in the system of the beginning anytime of the year. The accounting system should be designed to being prior year balances completely at the beginning of the next year.

2021-002

The county strictly adheres to the internal budgetary control procedures and the rules established for the State of Missouri.

LACLEDE COUNTY, MISSOURI
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

PREPARED BY:
CRWilliams & Associates LLC
Certified Public Accountants
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LACLEDE COUNTY, MISSOURI

List of Elected Officials 2021

County Commission

Presiding Commissioner
Commissioner, Eastern District
Commissioner, Western District

Randy Angst
Joe Pickering
Darrell Pollock

Other Elected Officials

Assessor
Circuit Clerk
Collector
County Clerk
Coroner
Prosecuting Attorney
Public Administrator
Recorder
Sheriff
Surveyor
Treasurer

Julie Rayl-Gilstrap
Heather Officer
Steve Pickering
Linda Cansler
Steve Murrell
Jon Morris
Annette Charles
Jennifer Raef
David Millsap
Steve Mathis
Kristy Carr

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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Laclede County, Missouri

Unmodified and Adverse Opinion

We have audited the accompanying financial statements of the Laclede County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash - All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash - Regulatory Basis as of December 31, 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the Statement of Receipts, Disbursements and Changes in Cash - All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash - Regulatory Basis as of December 31, 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual Regulatory Basis for the year then ended, in accordance with the financial reporting provisions of Missouri Law described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Unmodified and Adverse Opinions section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2021 or changes in net position and cash flows thereof for the year then ended.

Basis for Unmodified and Adverse Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Laclede County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT- (continued)

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Missouri Law, as described in Note 1. 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.

Responsibilities of Management for the Financial Statements-continued

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Laclede County, Missouri's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

INDEPENDENT AUDITOR'S REPORT- (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Laclede County, Missouri 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Laclede County, Missouri's ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2023, on our consideration of Laclede County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Laclede County, Missouri'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 Laclede County, Missouri's internal control over financial reporting and compliance.

CRWilliams & Associates LLC

St. Louis, Missouri
February 8, 2023

LACLEDE COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS
REGULATORY BASIS YEAR ENDED DECEMBER 31, 2021

Fund	Cash and Cash Equivalents December 31, 2020	Receipts	Disbursements	Cash and Cash Equivalents December 31, 2021
General Revenue	\$ 2,984,861	\$ 6,094,130	\$ 5,735,099	\$ 3,343,892
Special Road & Bridge	712,305	2,738,702	2,574,285	876,722
Assessment	438,479	401,441	400,149	439,771
Enhanced 911	483,093	531,494	700,343	314,244
Law Enforcement Sales Tax	641,431	1,050,750	1,262,000	430,181
Capital Improvement Reserve	2,368,383	756,767	40,800	3,084,350
Health Insurance	89,999	869,243	942,714	16,528
County Development Sales Tax	1,050,796	2,796,282	2,541,932	1,305,146
Emergency Management	71,872	121,946	137,538	56,280
Local Emergency Planning Committee	21,686	2,844	6,384	18,146
Election Services	65,753	10,986	6,437	70,302
Law Enforcement Training	588	3,862	3,000	1,450
Peace Officer Standards Training	441	1,402	1,843	-
Sheriff Discretionary	19,960	21,427	19,770	21,617
Sheriff Revolving	73,940	41,290	30,146	85,084
Inmate Security	150,485	362,169	275,805	236,849
Deputy Sheriff Supplemental	29,041	35,339	51,586	12,794
Prosecuting Attorney Training	8,051	4,499	2,600	9,950
Prosecuting Attorney Admin Handling	111,970	9,641	4,213	117,398
Prosecuting Attorney Delinquent Tax	5,523	503	820	5,206
Victim Advocate	7,377	37,231	43,042	1,566
Recorder Special	13,006	17,697	9,375	21,328
Recorder Tech	4,758	9,047	7,300	6,505
Tax Maintenance	115,219	45,655	47,123	113,751
Collector Supplemental	13,337	6	13,343	-
Shelter Abuse	6,622	7,180	6,000	7,802
County Law Enforcement Restitution	20,817	13,189	19,886	14,120
Law Library	25,724	20,468	17,635	28,557
Drug Treatment Court	-	1,701	190	1,511
CARES	327,595	22,648	350,243	-
American Rescue Plan Act	-	3,473,604	1,471	3,472,133
Senate Bill 40 Board	127,095	346,165	340,905	132,355
Total	<u>\$ 9,990,207.00</u>	<u>\$ 19,849,308.00</u>	<u>\$ 15,593,977.00</u>	<u>\$ 14,245,538.00</u>

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
BUDGET AND ACTUAL GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

General Revenue Fund		
	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 2,984,861	\$ 2,984,861
REVENUES		
PROPERTY TAX	731,000	593,245
SALES TAX	2,500,000	2,791,330
INTERGOVERNMENTAL REVENUES	218,079	295,682
CHARGES FOR SERVICES	742,724	721,916
INTEREST	11,000	9,311
OTHER	682,050	783,230
TRANSFERS IN	862,977	899,416
TOTAL REVENUES	<u>5,747,830</u>	<u>6,094,130</u>
TOTAL FUNDS AVAILABLE	<u>8,732,691</u>	<u>9,078,991</u>
EXPENDITURES		
COUNTY COMMISSION	152,976	146,869
COUNTY CLERK	136,883	116,690
ELECTIONS	57,346	37,991
BUILDING AND GROUNDS	889,384	820,190
EMPLOYEE FRINGE BENEFITS	1,036,635	359,754
COUNTY TREASURER	67,089	58,680
COUNTY COLLECTOR	120,035	112,643
RECORDER OF DEEDS	131,005	126,582
CIRCUIT CLERK	58,112	47,241
COURT ADMINISTRATION	200,263	125,439
PUBLIC ADMINISTRATOR	93,006	83,234
SHERIFF	1,225,613	1,085,932
JAIL	1,080,278	950,788
PROSECUTING ATTORNEY	412,990	397,556
COUNTY CORONER	26,117	25,741
HEALTH AND WELFARE	32,000	34,805
TRANSFER OUT	343,452	859,331
EMERGENCY FUND	400,000	-
OTHER	409,092	345,633
TOTAL EXPENDITURES	<u>6,872,276</u>	<u>5,735,099</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(1,124,446)</u>	<u>359,031</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 1,860,415</u></u>	<u><u>\$ 3,343,892</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Special Road and Bridge Fund		Assessment Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 712,305	\$ 712,305	\$ 438,479	\$ 438,479
REVENUES				
PROPERTY TAX	4,000	5,119	-	-
INTERGOVERNMENTAL REVENUES	888,820	1,003,129	427,000	391,231
INTEREST	3,200	1,531	2,200	1,332
OTHER	4,700	35,471	4,100	8,878
TRANSFERS IN	1,693,452	1,693,452	-	-
TOTAL REVENUES	2,594,172	2,738,702	433,300	401,441
TOTAL FUNDS AVAILABLE	3,306,477	3,451,007	871,779	839,920
EXPENDITURES				
SALARIES	724,248	686,654	255,530	228,742
EMPLOYEE FRINGE BENEFITS	108,826	86,865	40,760	21,509
MATERIALS & SUPPLIES	710,500	564,575	43,100	35,911
SERVICES & OTHER	209,230	197,220	94,449	60,437
CAPITAL OUTLAY	610,000	588,756	-	-
CONSTRUCTION	289,325	307,694	-	-
TRANSFER OUT	175,000	142,521	82,000	53,550
TOTAL EXPENDITURES	2,827,129	2,574,285	515,839	400,149
RECEIPTS OVER (UNDER) DISBURSEMENTS	(232,957)	164,417	(82,539)	1,292
CASH AVAILABLE DECEMBER 31	\$ 479,348	\$ 876,722	\$ 355,940	\$ 439,771

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Enhanced 911 Fund		Law Enforcement Sales Tax Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 483,093	\$ 483,093	\$ 641,431	\$ 641,431
REVENUES				
SALES TAX	-	-	944,000	1,048,802
INTEREST	1,617	1,313	1,500	1,948
OTHER	33,500	30,181	-	-
TRANSFERS IN	500,000	500,000	-	-
TOTAL REVENUES	535,117	531,494	945,500	1,050,750
TOTAL FUNDS AVAILABLE	1,018,210	1,014,587	1,586,931	1,692,181
EXPENDITURES				
SALARIES	435,640	386,041	-	-
EMPLOYEE FRINGE BENEFITS	40,726	31,005	-	-
MATERIALS & SUPPLIES	34,500	18,501	-	-
SERVICES & OTHER	197,500	189,113	12,000	12,000
TRANSFER OUT	125,000	75,683	1,250,000	1,250,000
TOTAL EXPENDITURES	833,366	700,343	1,262,000	1,262,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(298,249)	(168,849)	(316,500)	(211,250)
CASH AVAILABLE DECEMBER 31	\$ 184,844	\$ 314,244	\$ 324,931	\$ 430,181

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Capital Improvement Reserve Fund		Health Insurance Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 2,368,383	\$ 2,368,383	\$ 89,999	\$ 89,999
REVENUES				
CHARGES FOR SERVICES	-	-	65,000	60,376
INTEREST	9,200	6,065	700	465
OTHER	30	702	-	-
TRANSFERS IN	750,000	750,000	1,099,200	808,402
TOTAL REVENUES	<u>759,230</u>	<u>756,767</u>	<u>1,164,900</u>	<u>869,243</u>
TOTAL FUNDS AVAILABLE	<u>3,127,613</u>	<u>3,125,150</u>	<u>1,254,899</u>	<u>959,242</u>
EXPENDITURES				
EMPLOYEE FRINGE BENEFITS	-	-	1,174,200	942,714
SERVICES & OTHER	200,000	40,800	-	-
TOTAL EXPENDITURES	<u>200,000</u>	<u>40,800</u>	<u>1,174,200</u>	<u>942,714</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>559,230</u>	<u>715,967</u>	<u>(9,300)</u>	<u>(73,471)</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 2,927,613</u></u>	<u><u>\$ 3,084,350</u></u>	<u><u>\$ 80,699</u></u>	<u><u>\$ 16,528</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	County Development Sales Tax Fund		Emergency Management Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 1,050,796	\$ 1,050,796	\$ 71,872	\$ 71,872
REVENUES				
SALES TAX	2,500,000	2,789,888	-	-
INTERGOVERNMENTAL REVENUES	-	-	74,056	45,721
INTEREST	5,900	4,218	-	225
OTHER	-	2,176	-	-
TRANSFERS IN	-	-	76,000	76,000
TOTAL REVENUES	2,505,900	2,796,282	150,056	121,946
TOTAL FUNDS AVAILABLE	3,556,696	3,847,078	221,928	193,818
EXPENDITURES				
SALARIES	-	-	77,751	76,635
EMPLOYEE FRINGE BENEFITS	-	-	7,639	7,042
MATERIALS & SUPPLIES	-	-	18,750	10,431
SERVICES & OTHER	421,500	265,932	19,054	27,243
TRANSFER OUT	2,351,000	2,276,000	17,200	16,187
TOTAL EXPENDITURES	2,772,500	2,541,932	140,394	137,538
RECEIPTS OVER (UNDER) DISBURSEMENTS	(266,600)	254,350	9,662	(15,592)
CASH AVAILABLE DECEMBER 31	\$ 784,196	\$ 1,305,146	\$ 81,534	\$ 56,280

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS

For the year ended December 31, 2021

	Local Emergency Planning Committee Fund		Election Services Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 21,686	\$ 21,686	\$ 65,753	\$ 65,753
REVENUES				
INTERGOVERNMENTAL REVENUES	4,500	2,799	-	-
CHARGES FOR SERVICES	-	-	1,000	2,793
INTEREST	180	45	200	175
OTHER	-	-	7,317	4,858
TRANSFERS IN	-	-	-	3,160
TOTAL REVENUES	4,680	2,844	8,517	10,986
TOTAL FUNDS AVAILABLE	26,366	24,530	74,269	76,739
EXPENDITURES				
SERVICES & OTHER	17,000	6,384	30,817	6,437
TOTAL EXPENDITURES	17,000	6,384	30,817	6,437
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,320)	(3,540)	(22,300)	4,549
CASH AVAILABLE DECEMBER 31	\$ 9,366	\$ 18,146	\$ 43,453	\$ 70,302

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Law Enforcement Training Fund		Peace Officer Standards Training Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 588	\$ 588	\$ 441	\$ 441
REVENUES				
CHARGES FOR SERVICES	3,100	3,859	2,000	1,401
INTEREST	5	3	4	1
TOTAL REVENUES	<u>3,105</u>	<u>3,862</u>	<u>2,004</u>	<u>1,402</u>
TOTAL FUNDS AVAILABLE	<u>3,693</u>	<u>4,450</u>	<u>2,445</u>	<u>1,843</u>
EXPENDITURES				
SHERIFF	-	-	2,000	1,843
SERVICES & OTHER	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,000</u>	<u>3,000</u>	<u>2,000</u>	<u>1,843</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>105</u>	<u>862</u>	<u>4</u>	<u>(441)</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 693</u></u>	<u><u>\$ 1,450</u></u>	<u><u>\$ 445</u></u>	<u><u>\$ -</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Sheriff Discretionary Fund		Sheriff Revolving Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 19,960	\$ 19,960	\$ 73,940	\$ 73,940
REVENUES				
CHARGES FOR SERVICES	18,000	21,370	35,000	41,070
INTEREST	90	57	315	220
TOTAL REVENUES	<u>18,090</u>	<u>21,427</u>	<u>35,315</u>	<u>41,290</u>
TOTAL FUNDS AVAILABLE	<u>38,050</u>	<u>41,387</u>	<u>109,255</u>	<u>115,230</u>
EXPENDITURES				
SERVICES & OTHER	<u>25,500</u>	<u>19,770</u>	<u>33,500</u>	<u>30,146</u>
TOTAL EXPENDITURES	<u>25,500</u>	<u>19,770</u>	<u>33,500</u>	<u>30,146</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(7,410)</u>	<u>1,657</u>	<u>1,815</u>	<u>11,144</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 12,550</u></u>	<u><u>\$ 21,617</u></u>	<u><u>\$ 75,755</u></u>	<u><u>\$ 85,084</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Inmate Security Fund		Deputy Sheriff Supplemental Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 150,485	\$ 150,485	\$ 29,041	\$ 29,041
REVENUES				
INTERGOVERNMENTAL REVENUES	-	-	35,000	35,296
CHARGES FOR SERVICES	348,350	352,791	-	-
INTEREST	1,359	442	112	43
OTHER	-	8,936	-	-
TOTAL REVENUES	349,709	362,169	35,112	35,339
TOTAL FUNDS AVAILABLE	500,194	512,654	64,153	64,380
EXPENDITURES				
SALARIES	-	-	30,000	23,141
EMPLOYEE FRINGE BENEFITS	-	-	2,300	1,854
SERVICES & OTHER	337,000	275,805	12,000	7,691
TRANSFER OUT	-	-	18,900	18,900
TOTAL EXPENDITURES	337,000	275,805	63,200	51,586
RECEIPTS OVER (UNDER) DISBURSEMENTS	12,709	86,364	(28,088)	(16,247)
CASH AVAILABLE DECEMBER 31	\$ 163,194	\$ 236,849	\$ 953	\$ 12,794

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Prosecuting Attorney Training Fund		Prosecuting Attorney Admin Handling Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 8,051	\$ 8,051	\$ 111,970	\$ 111,970
REVENUES				
INTERGOVERNMENTAL REVENUES	-	-	-	-
CHARGES FOR SERVICES	3,557	4,477	7,200	9,347
INTEREST	24	22	300	294
TOTAL REVENUES	<u>3,581</u>	<u>4,499</u>	<u>7,500</u>	<u>9,641</u>
TOTAL FUNDS AVAILABLE	<u>11,632</u>	<u>12,550</u>	<u>119,470</u>	<u>121,611</u>
EXPENDITURES				
SERVICES & OTHER	2,429	2,600	119,468	1,713
TRANSFER OUT	-	-	-	2,500
TOTAL EXPENDITURES	<u>2,429</u>	<u>2,600</u>	<u>119,468</u>	<u>4,213</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>1,152</u>	<u>1,899</u>	<u>(111,968)</u>	<u>5,428</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 9,203</u></u>	<u><u>\$ 9,950</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 117,398</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS

For the year ended December 31, 2021

	Prosecuting Attorney Delinquent Tax Fund		Victim Advocate Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 5,523	\$ 5,523	\$ 7,377	\$ 7,377
REVENUES				
INTERGOVERNMENTAL REVENUES	-	-	38,600	34,717
INTEREST	16	13	-	14
OTHER	400	490	-	-
TRANSFERS IN	-	-	-	2,500
TOTAL REVENUES	416	503	38,600	37,231
TOTAL FUNDS AVAILABLE	5,939	6,026	45,977	44,608
EXPENDITURES				
SALARIES	-	-	31,044	32,275
EMPLOYEE FRINGE BENEFITS	-	-	3,200	2,542
MATERIALS & SUPPLIES	-	-	1,650	271
SERVICES & OTHER	5,939	820	1,000	212
TRANSFER OUT	-	-	8,588	7,742
TOTAL EXPENDITURES	5,939	820	45,482	43,042
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,524)	(317)	(6,882)	(5,811)
CASH AVAILABLE DECEMBER 31	\$ -	\$ 5,206	\$ 495	\$ 1,566

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Recorder Special Fund		Recorder Tech Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 13,006	\$ 13,006	\$ 4,758	\$ 4,758
REVENUES				
CHARGES FOR SERVICES	14,100	17,655	7,000	9,028
INTEREST	75	42	25	19
TOTAL REVENUES	<u>14,175</u>	<u>17,697</u>	<u>7,025</u>	<u>9,047</u>
TOTAL FUNDS AVAILABLE	<u>27,181</u>	<u>30,703</u>	<u>11,783</u>	<u>13,805</u>
EXPENDITURES				
MATERIALS & SUPPLIES	19,000	4,375	7,395	7,252
SERVICES & OTHER	-	5,000	745	48
TOTAL EXPENDITURES	<u>19,000</u>	<u>9,375</u>	<u>8,140</u>	<u>7,300</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(4,825)</u>	<u>8,322</u>	<u>(1,115)</u>	<u>1,747</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 8,181</u></u>	<u><u>\$ 21,328</u></u>	<u><u>\$ 3,643</u></u>	<u><u>\$ 6,505</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Tax Maintenance Fund		Collector Supplemental Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 115,219	\$ 115,219	\$ 13,337	\$ 13,337
REVENUES				
CHARGES FOR SERVICES	46,000	45,353	-	-
INTEREST	500	302	-	6
TOTAL REVENUES	<u>46,500</u>	<u>45,655</u>	<u>-</u>	<u>6</u>
TOTAL FUNDS AVAILABLE	<u>161,719</u>	<u>160,874</u>	<u>13,337</u>	<u>13,343</u>
EXPENDITURES				
SALARIES	-	-	-	321
EMPLOYEE FRINGE BENEFITS	-	-	-	45
SERVICES & OTHER	50,000	47,123	-	-
TRANSFER OUT	-	-	13,337	12,977
TOTAL EXPENDITURES	<u>50,000</u>	<u>47,123</u>	<u>13,337</u>	<u>13,343</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(3,500)</u>	<u>(1,468)</u>	<u>(13,337)</u>	<u>(13,337)</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 111,719</u></u>	<u><u>\$ 113,751</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Shelter Abuse Fund		County Law Enforcement Restitution Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 6,622	\$ 6,622	\$ 20,817	\$ 20,817
REVENUES				
INTERGOVERNMENTAL REVENUES	-	-	12,000	13,143
CHARGES FOR SERVICES	6,000	7,155	-	-
INTEREST	80	24	70	46
OTHER	-	1	-	-
TOTAL REVENUES	<u>6,080</u>	<u>7,180</u>	<u>12,070</u>	<u>13,189</u>
TOTAL FUNDS AVAILABLE	<u>12,702</u>	<u>13,802</u>	<u>32,887</u>	<u>34,006</u>
EXPENDITURES				
SERVICES & OTHER	<u>6,000</u>	<u>6,000</u>	<u>23,000</u>	<u>19,886</u>
TOTAL EXPENDITURES	<u>6,000</u>	<u>6,000</u>	<u>23,000</u>	<u>19,886</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>80</u>	<u>1,180</u>	<u>(10,930)</u>	<u>(6,697)</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 6,702</u></u>	<u><u>\$ 7,802</u></u>	<u><u>\$ 9,887</u></u>	<u><u>\$ 14,120</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Law Library Fund		Drug Treatment Court Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 25,724	\$ 25,724	\$ -	\$ -
REVENUES				
CHARGES FOR SERVICES	20,000	20,015	2,400	1,700
INTEREST	-	-	-	1
OTHER	-	453	-	-
TOTAL REVENUES	<u>20,000</u>	<u>20,468</u>	<u>2,400</u>	<u>1,701</u>
TOTAL FUNDS AVAILABLE	<u>45,724</u>	<u>46,192</u>	<u>2,400</u>	<u>1,701</u>
EXPENDITURES				
SERVICES & OTHER	<u>18,000</u>	<u>17,635</u>	<u>2,400</u>	<u>190</u>
TOTAL EXPENDITURES	<u>18,000</u>	<u>17,635</u>	<u>2,400</u>	<u>190</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	<u>2,000</u>	<u>2,833</u>	<u>-</u>	<u>1,511</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 27,724</u></u>	<u><u>\$ 28,557</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,511</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BUDGET AND ACTUAL
GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	CARES Fund		American Rescue Plan Act Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 327,595	\$ 327,595	\$ -	\$ -
REVENUES				
INTERGOVERNMENTAL REVENUES	-	-	3,469,387	3,469,387
INTEREST	5,000	588	-	4,217
OTHER	-	3,160	-	-
TRANSFERS IN	18,900	18,900	-	-
TOTAL REVENUES	23,900	22,648	3,469,387	3,473,604
TOTAL FUNDS AVAILABLE	351,495	350,243	3,469,387	3,473,604
EXPENDITURES				
SERVICES & OTHER	-	313,804	3,469,387	1,471
TRANSFER OUT	-	36,439	-	-
OTHER	351,495	-	-	-
TOTAL EXPENDITURES	351,495	350,243	3,469,387	1,471
RECEIPTS OVER (UNDER) DISBURSEMENTS	(327,595)	(327,595)	-	3,472,133
CASH AVAILABLE DECEMBER 31	\$ -	\$ -	\$ -	\$ 3,472,133

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
BUDGET AND ACTUAL GOVERNMENTAL FUND
REGULATORY BASIS
For the year ended December 31, 2021

	Senate Bill 40 Board Fund	
	BUDGET	ACTUAL
NET CASH AVAILABLE FOR JANUARY 1	\$ 127,095	\$ 127,095
REVENUES		
PROPERTY TAX	378,000	346,161
INTEREST	6	4
TOTAL REVENUES	<u>378,006</u>	<u>346,165</u>
TOTAL FUNDS AVAILABLE	505,101	473,260
EXPENDITURES		
SERVICES & OTHER	<u>495,102</u>	<u>340,905</u>
TOTAL EXPENDITURES	<u>495,102</u>	<u>340,905</u>
RECEIPTS OVER (UNDER)		
DISBURSEMENTS	<u>(117,096)</u>	<u>5,260</u>
CASH AVAILABLE DECEMBER 31	<u><u>\$ 9,999</u></u>	<u><u>\$ 132,355</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
REGULATORY BASIS YEAR ENDED DECEMBER 31, 2021

Fund	Cash and Cash Equivalents December 31, 2020	Receipts	Disbursements	Cash and Cash Equivalents December 31, 2021
Treasurer Special Road Districts	\$ -	\$ 1,680,391	\$ 1,680,391	\$ -
Treasurer School District	-	18,825,984	18,825,984	-
Treasurer Fines	73,811	237,806	227,628	83,989
Treasurer Surplus Land	62,929	39,350	27,771	74,508
Treasurer Senate Bill 40	-	346,161	346,161	-
Treasurer Fire District	-	400,353	400,353	-
Treasurer Unclaimed Fees	2,717	471	2,654	534
Treasurer CERF	-	298,616	298,616	-
Treasurer CID Marketplace	-	7,058	7,058	-
Treasurer Payroll Taxes	5	-	-	5
Treasurer Family Access	-	2,532,650	2,532,650	-
Treasurer Laclede Early Education Program	-	284,263	284,263	-
Public Administrator	1,105,743	1,632,392	1,594,157	1,143,978
County Clerk Special Election	579	73,630	73,718	491
Prosecuting Attorney Restitution	75	164,757	164,832	-
Collector General Revenue	12,654,250	29,982,614	25,491,334	17,145,530
Collector Installment	4,242	359,688	359,344	4,586
Collector Protest	449	146,307	146,754	2
Recorder of Deeds	28,817	313,112	315,498	26,431
Sheriff Inmate	50,966	379,803	382,088	48,681
Sheriff Jail	842	19,656	15,943	4,555
Sheriff Civil	5,947	61,578	58,970	8,555
Sheriff Bond	4	27,298	26,437	865
Total	<u>\$ 13,991,376</u>	<u>\$ 57,813,938</u>	<u>\$ 53,262,604</u>	<u>\$ 18,542,710</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Laclede County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are 11 elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, Surveyor and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

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

The financial statements referred to above include the primary government of Laclede County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental 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 that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Funds - Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County's custodial funds.

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

D. Budgets and Budgetary Accounting - continued

9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Prosecuting Attorney Training Fund in 2021.
- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2021, for purposes of taxation were:

Real Estate	\$ 330,352,720
Personal Property Tax	134,212,606
Railroad and Utilities	<u>25,144,176</u>
Total	<u>\$ 489,709,502</u>

For calendar years 2021, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

General Revenue	\$ 0.0981
Senate Bill 40 Board	0.0671

Receipts classified as property taxes in the Special Road & Bridge Fund were collected from a surtax on commercial property.

F. Cash Deposits and Investments

Deposit and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below 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

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

F. Cash Deposits and Investments – continued

authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Transfers between funds for the year ended December 31, 2021, were as follows:

FUND	TRANSFER IN	TRANSFER OUT
General Revenue	899,416	859,331
Special Road & Bridge	1,693,452	142,521
Assessment	-	53,550
Prosecuting Attorney Admin Handling	-	2,500
Capital Improvement Reserve	750,000	-
County Development Sales Tax	-	2,276,000
Enhanced 911	500,000	75,683
Law Enforcement Sales Tax	-	1,250,000
Health Insurance	808,402	-
Deputy Sheriff Supplemental	-	18,900
Emergency Management	76,000	16,187
Victim Advocate	2,500	7,742
Collector Supplemental	-	12,977
CARES	18,900	36,439
Election Services	3,160	-
TOTALS	4,751,830	4,751,830

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" or "Cash and Investments" captions. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

At December 31, 2021, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Governmental Funds			
Cash and Cash Equivalents	\$ 14,245,538	\$ 14,566,100	\$ 250,000
Total Governmental Funds	<u>\$ 14,245,538</u>	<u>\$ 14,566,100</u>	<u>\$ 250,000</u>
Fiduciary Funds			
Cash and Cash Equivalents	\$ 18,542,710	\$ 17,663,216	\$ -
Total Fiduciary Funds	<u>\$ 18,542,710</u>	<u>\$ 17,663,216</u>	<u>\$ -</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2021 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for investments held by the Public Administrator in non-FDIC insured accounts.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997,

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

3. COUNTY EMPLOYEES' RETIREMENT PLANS-continued

A. County Employees' Retirement Fund (CERF)-continued

1) Plan Description-continued

RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions. The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2021, the County collected and remitted to CERF employee withholdings and fees collected totaling \$231,414 for the year then ended.

B. 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 contributed \$18,975 for the year ended December 31, 2021.

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

3. COUNTY EMPLOYEES' RETIREMENT PLANS-continued

C. Other Retirement Plan

Laclede County has a mandatory 401(a) plan and a voluntary 457(b) plan administered by Empower Retirement. The 401(a) plan consists of a mandatory 0.7% deduction from employees' salaries, and employees may elect to make voluntary contributions under the 457(b) plan. These contributions qualify under the Internal Revenue Code and are tax exempt. For the years ended December 31, 2021 the County collected and remitted 401(a) contributions totaling \$28,524. For the year ended December 31, 2021, the County collected and remitted 457(b) contributions totaling \$76,714.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County has only one COBRA participant as of December 31, 2021.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with 3.5 or 4 hours of sick leave per month depending on the number of hours worked, up to a maximum of 30 days. Upon termination, employees are not compensated for unused sick leave. Vacation time is accrued for every full-time employee and accrues at the rate of 35 hours or 40 hours per year depending on the weekly work schedule, up to 3 weeks per year depending on length of employment. Vacation time cannot be carried over and must be used by December 31st of each calendar year. Employees leaving County service due to resignation, death or termination are compensated for unused vacation leave accrued.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, 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 and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

The County is not involved in pending litigation as of the audit report date.

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. RISK MANAGEMENT

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

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. 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.

7. LONG-TERM DEBT

On December 18, 2018, the County entered into a 36-month lease purchase agreement for a Caterpillar backhoe for use by the Road and Bridge Department. The lease is to be paid in three annual payments of \$15,310 which includes interest of 4.55%. and one final payment of \$69,900 if the County opts to purchase the equipment. The County did not opt to purchase the equipment at the end of the term and returned the equipment to the lessor. There is no existing balance for this lease agreement as of December 31, 2021.

8. OPERATING LEASES

The County leases a mailing machine and certain pieces of Road and Bridge equipment. The mailing machine lease is paid in monthly installments through November 2022; Road and Bridge equipment is leased through Caterpillar Financial Services and paid in annual installments, which begin at lease commencement.

As of December 31, 2021, the County had the following commitments under operating leases:

- A. 63 month lease for a mailing machine through November 15, 2022, with monthly payments of \$448;
- B. 36 month lease for Grader #31 through July 2, 2022, with annual payments of \$34,927;
- C. 36 month lease for Grader #32 through July 2, 2022, with annual payments of \$34,927;
- D. 36 month lease for Grader #44 through January 29, 2023, with annual payments of \$34,900;
- E. 36 month lease for Grader #42 through June 4, 2023, with annual payments of \$35,900;
- F. 36 month lease for Grader #43 through June 4, 2023, with annual payments of \$35,900;
- G. 36 month lease for Grader #45 through August 2024, with annual payments of \$37,267;
- H. 36 month lease for Grader #46 through September 2021, with final payments of \$29,950;
- I. 36 month lease for Grader #47 through August 2024, with annual payments of \$37,267;

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

8. OPERATING LEASES- continued

Future minimum payments under these operating leases are as follows:

Year	Amount
2022	256,016
2023	181,234
2024	74,534

9. CAPITAL LEASE

In September 2021, the County entered into a four-year lease-purchase agreement with First State Community Bank for \$502,830 at 1.99% interest to acquire dump trucks and other machinery for the Road and Bridge Department, with annual payments of \$132,115 beginning in September 2022 and ending in September 2025 as scheduled below:

Year Ending December 31	Principal	Interest	Total
2022	\$ 121,970	\$ 10,145	\$ 132,115
2023	124,431	7,648	132,079
2024	126,927	5,188	132,115
2025	129,502	2,613	132,115

10. RELATED PARTIES

Bailey's TV Radio Shack a company owned by the Presiding Commissioner received payments from the County of \$61.47 for the year ended December 31, 2021, for purchases of radio equipment. Greg Cheek, a company owned by the County Purchasing Agent's husband received payments totaling \$515.56 for the year ended December 31, 2021 for the purchase and installation of Plexiglas partitions in the County Courthouse and various Courthouse maintenance items.

11. PROPERTY TAX ABATEMENTS

As of December 31, 2021, the County has entered into property tax abatement agreements with local businesses under the Missouri Urban Development Corporation Law, established under Section 353.110 RSMo, and Missouri Enhanced Enterprise Zone (EEZ) program, established under Section 135.200 - 135.260 RSMo.

LACLEDE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

11. PROPERTY TAX ABATEMENTS-continued

Enhanced Enterprise Zones (EEZs) are established in conjunction with the Missouri Department of Economic Development for the purposes of job creation in areas of poverty, unemployment and general distress, as defined by state law. Qualifying businesses located in the EEZ are entitled to receive local real property tax abatements of up to 100 percent of certain new investment for periods of 10 to 25 years.

Urban redevelopment corporations organized pursuant to Section 353, RSMo, are eligible to receive during the first 10 years of abatement, ad valorem real property taxes are imposed based on the assessed value of the land, exclusive of improvements, in the year prior to the redevelopment corporation's acquisition thereof. Accordingly, during this portion of the abatement period, additional payments in lieu of taxes will be required to limit the effective level of abatement to 50%. Pursuant to Section 353.110.2, RSMo., during years 11 through 20 of the abatement period, ad valorem real property taxes can be imposed based on 50% of the true value of the land and improvements so no additional payments in lieu of taxes will be required to achieve 50% abatement. Section 353 abatements are utilized by the City of Lebanon to encourage redevelopment in areas designated as blighted, as defined by state law.

For the tax years ended December 31, 2021, real property with an assessed value of \$1,827,834 was not subject to property tax assessments.

12. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through February 8, 2023, the date the financial statements were available to be issued.

The County believes that there are no subsequent events that need to be disclosed in the financial statements.

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

To the County Commission and
Officeholders of Laclede County, 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 Statement of Receipts, Disbursements and Changes in Cash - All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash - Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual Regulatory Basis of Laclede County, Missouri as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Laclede County, Missouri's basic financial statements and have issued our report thereon dated February 8, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Laclede County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Laclede County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Laclede County, Missouri'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 and 2021-002 that we consider to be significant deficiencies.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Laclede County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* as described in the accompanying schedule of findings and questioned costs as items 2021-002.

Laclede County, Missouri's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Laclede County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Laclede County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

CRWilliams & Associates LLC

St. Louis, Missouri
February 8, 2023

LACLEDE COUNTY MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Significant Deficiencies

2021-001: Accounting records are not balance

Condition: The general ledger report of the County is not in balance by a total of \$15,788.04. The discrepancy of the balance is composed of the following funds:

FUND	Amount Debit/(Credit)
General Revenue	\$ (149.08)
County Development Tax	(10,000.00)
Enhanced 911	149.08
Treasurer CID Marketplace	7,058.37
Deputy Sheriff Supplemental	(167.12)
Treasurer Family Access	(7,031.55)
County Clerk Special Election	(5,647.74)
TOTAL	<u>\$ (15,788.04)</u>

Criteria: It is a basic accounting principle that in every financial transaction that the value receives, and the value parted with, known as debit and credit, must be equal. In addition, balance sheet accounts are accounts that are carried forward from one accounting periods to the next accounting periods.

Cause: There is a significant deficiency in the design of the account system used as that it allows personnel to post accounting entries that are not in balance. In addition, instead of rolling forward the ending balance in the prior year as part of the County's financial reporting closing activities, they posted the adjustment any month in current year. The personnel are able to override the beginning balances by posting an entry in the system of the beginning balance anytime of the year.

Effect: This condition will create problems in generating financial reports. The reliability of the information being processed may also be affected because the balances of the accounts, debits and credits are not equal. Because of the ability of the personnel to override the balances by posting an entry in the beginning balance anytime of the year, this could lead to non-detection of error in a timely manner. Such error could be material to the financial statements as a whole.

Recommendation: We recommend that, on a timely basis, management reviews its financial reports. The management should implement a control that will not allow the personnel to post accounting entries that are not balance nor override the balances by posting an entry of beginning balance anytime of the year. It is also recommended that management reviews its account system at the set-up level with its system vendor. The accounting system should have a control to prevent the personnel to override the beginning balance by posting an entry in the system of the beginning balance anytime of the year. The accounting system should be designed to bring prior year balances completely at the beginning of the next year.

LACLEDE COUNTY MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

2021-001: Accounting records are not balance-continued

Management Response: The funds listed as Treasurer CID Marketplace, Deputy Sheriff Supplemental, Additional Settlement, County Developmental Tax, and County Clerk Special Election were only out of debit/credit balance due to an account called retained earnings that shows an amount that was rolling over each year. The amount in this account for these funds has remained the same since about 2017. The funds listed as General Revenue and Enhanced 911 had a payroll deduction that crossed funds. It was fixed at the time (January 2021) by the software provider, and we show both the General Revenue and Enhanced 911 funds to be in balance for 2021. (See attached provided documents showing the ytd debit/credit balances for each fund). Each year the cash balances and operating accounts per fund have always balanced. The unused account called retained earnings was updated in all funds by the software provider in February 2021, and the accounts no longer have a carryover amount.

Significant Deficiencies and noncompliance

2021-002: Budgetary Policies Noncompliance

Condition:

Actual expenditures exceeded budgeted amounts for the Prosecuting Attorney Training Fund

Criteria: In accordance with Chapter 50, RSMo,;

State law prohibits expenditures in excess of approved budget.

Cause:

Overspending was caused by the deficiency of control in monitoring of the expenditures.

Effect: These conditions are violation of the budgetary policies. Overspending will result to misappropriation of assets.

Recommendation: We recommend that the County strictly adheres to the internal budgetary control procedures and the rules established for the State of Missouri.

Management Response:

The Prosecuting Attorney Training Fund did exceed its budgeted amount by \$170.91.

LACLEDE COUNTY MISSOURI
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2021

2020-001 - Internal Control over Fuel Purchases

Condition: Each Sheriff's deputy has in his or her custody a fuel card issued through MFA Oil. These cards are used for refueling police interceptor and transport fleet vehicles belonging to the County. Monthly statements are received by the Sheriff's Department and forwarded to the County Clerk for payment. However, these statements are not reviewed for unauthorized fuel purchases. It was brought to the auditors' attention that the Sheriff's Department terminated one employee when an employee observed improper use of the County fuel card issued by MFA to fill up a personal vehicle.

County's Response: I agree in theory with the findings of the auditor, however, the internal controls suggested would not provide us an audit trail as desired. In addition, the recommendations are manpower extensive to an agency encumbered with a number of required tasks required by statute and overwhelmed with an increase volume of calls for service from citizens. Not to mention the lack of understanding by an auditor that emergency services operate differently than businesses not involved in 24/7 operations. There are too many variables in this job that the auditor doesn't understand in their stale work environment. Comparison audits as recommended will be conducted if we have a suspicion an employee's vehicle mileage in a month's time is above the norm or above standard deviation of fuel normally used by a deputy in their particular assignment. Routine audits will not be conducted by the Sheriff's Office, as they would be time consuming and manpower intensive. However, as we regularly do, we will continue to review the fuel records before submitting the fuel bill to the county. My administration has a demonstrated history of holding people accountable for misuse of county funds, employment time and equipment with our current practices and I find no reason to alter our current practices. On March 1, 2022 we will require the following procedure which should meet the recommendation of the audit without undue restraint on our time. A deputy, or other employee (Detention Officer's often having to drive a vehicle to transport an inmate to the hospital) will enter the car number and mileage when fueling the vehicle. Our current vendor's gas pump screen has a window that allows for mileage to be entered, however, there is no screen for the car number. Despite that limitation the following entry should improve the tracking of fuel. The deputy will enter the car number followed by a period and then the mileage of the car number. Example 20.47750.

Auditor's Evaluation: We requested a sample of the monitoring as indicated in the corrective action plan. The supporting documentation provided indicated that the condition was already corrected.

Status: Cleared



February 8, 2023

This is in response to the draft #3 that was sent to us.

On page 36: Please change the name of the Treasurer Family Access to the correct name Additional Settlement. This is a custodial fund for taxes.

In response to #2021-001

Please replace your Management Response:

The funds listed as Treasurer CID Marketplace, Deputy Sheriff Supplemental, Additional Settlement, County Developmental Tax, and County Clerk Special Election were only out of debit/credit balance due to an account called retained earnings that shows an amount that was rolling over each year. The amount in this account for these funds has remained the same since about 2017.

The funds listed as General Revenue and Enhanced 911 had a payroll deduction that crossed funds. It was fixed at the time (January, 2021) by the software provider, and we show both the General Revenue and Enhanced 911 funds to be in balance for 2021. (see attached provided documents showing the ytd debit/credit balances for each fund)

Each year the cash balances and operating accounts per fund have always balanced. The unused account called retained earnings was updated in all funds by the software provider in February, 2021, and the accounts no longer have a carry over amount.

In response to #2021-002

1. The Drug Treatment Court Fund budget began in June, 2021. At that time the new fund was created through due process, and sent to the Mo. Auditor's Office. We have provided information on your finding before, and now you will also find being sent to you acknowledgement from the Mo. Auditor's Office that:

A budget was created and submitted properly showing expected revenues of \$2,400.00 and expected expenditures of \$2,400, and therefore there is no validity in your noncompliance finding.

2. The Prosecuting Attorney Training Fund did exceed it's budgeted amount by \$170.91.

These are my official management responses, please update your draft copy.

Linda Cansler
Laclede County Clerk

GLHISTRP Wed Feb 8, 2023 10:44 AM
07.01.21

Laclede County
GENERAL LEDGER HISTORY REPORT
FROM 1/2021 TO 12/2021

OPER: RS

PAGE 635

ACCOUNT NUMBER JOB/PO ACCOUNT TITLE (FISCAL 1/2021 TO 12/2021) NET CHANGE
JOURNAL DATE PERIOD ACCT NO NAME INVOICE NO CHECK NO REFERENCE DEBITS CREDITS ENDING BAL

01-99-8905			27th Payroll					.00		
GL3742	7/14/21	7/21				27th Payroll		913.50		
GL3742	7/14/21	7/21				27th Payroll		49.05		
GL3742	7/14/21	7/21				27th Payroll		683.22		
GL3742	7/14/21	7/21				27th Payroll		1,848.42		
GL3742	7/14/21	7/21				27th Payroll		874.67		
GL3742	7/14/21	7/21				27th Payroll		2,261.97		
GL3742	7/14/21	7/21				27th Payroll		33,614.97		
GL3742	7/14/21	7/21				27th Payroll		5,042.23		
GL3742	7/14/21	7/21				27th Payroll		557.14		
GL3742	7/14/21	7/21				27th Payroll		24,216.52		
GL3742	7/14/21	7/21				27th Payroll		426.20		
GL3742	7/14/21	7/21				27th Payroll		5,589.76		
GL3742	7/14/21	7/21				27th Payroll		4,397.05		
GL3742	7/14/21	7/21				27th Payroll		4,278.46		
GL3742	7/14/21	7/21				27th Payroll		550.37		
GL3742	7/14/21	7/21				27th Payroll		1,540.00		
GL3742	7/14/21	7/21				27th Payroll		189.95		
					BUDGET	118,000.00				
					ENCUMBERED	.00				
					AVAILABLE	7,606.40	110,393.60	.00	110,393.60	

01-99-8906			CARES Fund Closing					.00		
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01-99-9997			INACTIVE REVENUE					.00		
------------	--	--	------------------	--	--	--	--	-----	--	--

01-99-9998			INACTIVE EXPENSE					.00		
------------	--	--	------------------	--	--	--	--	-----	--	--

01-99-9999			PROFIT HANDLER					.00		
AP1435	1/14/21	1/21	115641 HOSTED SERVICE 290921	1	111485	Phones December		1,777.06		
AP1435	1/14/21	1/21	115641 HOSTED SERVICE 287010	1	111485	Phones Nov. 202		1,788.39		
AP1435	1/14/21	1/21	594 KONE INC 962099770	1	111486	MAINT CONTRACT		400.00		
AP1435	1/14/21	1/21	115694 SHO-ME TECHNOL 056964	1	111495	Internet 1/2022		471.22		
AP1435	1/14/21	1/21	895 VERIZON WIRELE 9895880345	1	111498	S/O 1/22 stm 24		920.23		
							.00	5,356.90	5,356.90-	

GL3837	12/31/21	12/21				YEAR END ADJ.	277,249.44			
							277,249.44	.00	271,892.54	
					BUDGET	.00				
					ENCUMBERED	.00				
					AVAILABLE	271,892.54-	277,249.44	5,356.90	271,892.54	

REPORT TOTALS

TOTAL DEBITS / CREDITS

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15,953,030.86	15,953,030.86
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GLHISTRP Wed Feb 8, 2023 10:52 AM
07.01.21

Laclede County

OPER: RS

PAGE 75

GENERAL LEDGER HISTORY REPORT

FROM 1/2021 TO 12/2021

(FISCAL 1/2021 TO 12/2021)

ACCOUNT NUMBER	JOB/PO ACCOUNT TITLE	INVOICE NO	CHECK NO	REFERENCE	DEBITS	CREDITS	NET CHANGE
JOURNAL DATE PERIOD ACCT NO NAME							ENDING BAL

25-99-5634	911 Recording				.00		
		BUDGET	4,500.00				
		ENCUMBERED	.00				
		AVAILABLE	361.37		4,138.63	.00	4,138.63

25-99-8905	27th Payroll				.00		
GL3742 7/14/21 7/21			27th Payroll		16,563.68		
GL3743 7/14/21 7/21			27th Payroll		424.26		
		BUDGET	15,354.72				
		ENCUMBERED	.00				
		AVAILABLE	1,633.22-		16,987.94	.00	16,987.94

25-99-9998	INACTIVE EXPENSE				.00		
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25-99-9999	PROFIT HANDLER				.00		
GL3837 12/31/21 12/21			YEAR END ADJ.			179,750.26	
		BUDGET	.00				
		ENCUMBERED	.00				
		AVAILABLE	179,750.26		.00	179,750.26	179,750.26-

REPORT TOTALS

TOTAL DEBITS / CREDITS

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1,858,153.09 1,858,153.09