



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Washington County, Missouri

The Office of the State Auditor contracted for an audit of Washington County's financial statements for the 2 years 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 style with a large, stylized "F".

Scott Fitzpatrick
State Auditor

April 2023
Report No. 2023-017



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Washington County

2021-01

Every time the county receives new funds, they should set a formal budget even on interim period. We recommend further that the county needs to monitor its procurement process so that only budgeted items will be incurred and paid.

THE COUNTY OF WASHINGTON POTOSI, MISSOURI
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021 AND 2020

PREPARED BY:
CRWilliams & Associates LLC Certified Public Accountants
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**THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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**THE COUNTY OF WASHINGTON
POTOSI, MISSOURI**

LIST OF ELECTED OFFICIALS 2020-2021

Presiding Commissioner	David Sansegraw
County Clerk	Jeanette Allen
Treasurer	Phyllis Long
Collector of Revenue	Carla Zettler
Assessor	Heather Eckhoff
Recorder of Deeds	Jamie Miner
Sheriff	Zach Jacobsen
Prosecuting Attorney	Joshua Hedgecorth
Circuit Clerk	Ashley Gum
Coroner	Steve Hatfield
Public Administrator	Judy Gillam
Surveyor	Tim Daugherty

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the County Commission and Officeholders
The County of Washington County, Missouri

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Washington County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances- All Governmental Funds – Regulatory Basis , Comparative Statements of Receipts, Disbursements, Changes in Cash and Investment Balances- Budget and Actual – All Governmental Funds- Regulatory Basis and the Statement of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021, and 2020, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, Statement of Receipts, Disbursements and Changes in Cash and Investment Balances- All Governmental Funds – Regulatory Basis , Comparative Statements of Receipts, Disbursements, Changes in Cash and Investment Balances- Budget and Actual – All Governmental Funds- Regulatory Basis and the Statement of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021, and 2020, in accordance with financial reporting provisions of Missouri Law described in Note I.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified 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, and 2020, or changes in net position and cash flows thereof for the years then ended.

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT – continued

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT – continued

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement
- 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 Washington County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Washington County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

INDEPENDENT AUDITOR'S REPORT – continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2023, on our consideration of Washington 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 Washington 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 Washington County, Missouri's internal control over financial reporting and compliance.

CRWilliams & Associates LLC

St. Louis, Missouri

March 27, 2023

FINANCIAL STATEMENTS

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

Fund	Cash and Investment Balances, 01/01/2021	Receipts 2021	Disbursements 2021	Cash and Investment Balances, 12/31/2021
General Revenue Fund	\$ 18,080	\$ 3,612,483	\$ 3,612,394	\$ 18,169
Special Road and Bridge Fund	408,378	3,004,672	3,017,155	395,895
Assessment Fund	228,051	365,527	377,683	215,895
Sheriff L.E.F. Fund	122,553	1,966,166	1,858,416	230,303
Sheriff L.E.T. Fund	1,590	1,398	-	2,988
Prosecuting Attorney Delinquent Fund	18,338	2,939	-	21,277
Prosecuting Attorney Training Fund	8,116	1,285	677	8,724
Prosecuting Attorney Bad Check Fund	42,046	2,537	9,738	34,845
Sheriff's Civil Fund	54,295	26,823	40,422	40,696
Recorder User Fund	60,805	18,728	6,175	73,358
Airport Fund	11,222	51,594	33,189	29,627
Election Service Fund	1,786	3,761	-	5,547
Recorder Technology Fund	18,897	15,745	4,371	30,271
Revolving Loan Fund	734,983	2,654	31	737,606
Economic Development Fund	2,959,879	1,221,304	2,774,077	1,407,106
Building Fund	905,679	251,482	-	1,157,161
Sheriff Revolving Fund	30,528	22,918	6,285	47,161
Senior Citizen Services Fund	91,205	132,387	112,033	111,559
Senate Bill 40 Fund	1,129,918	1,568,186	1,180,323	1,517,781
Rental Property Fund	3,730	10,909	6,325	8,314
Emergency Fund	127,532	204	-	127,736
Sheriff's Inmate Security Fund	1,760	37,185	23,685	15,260
L.E.F. Restitution Fund	17,645	26,288	24,048	19,885
Help America Vote Act Fund	4,762	2,110	-	6,872
Tax Maintenance Fund	21,133	44,450	42,925	22,658
Cares Act Stimulus Fund	16,705	10	16,715	-
American Rescue Plan Act Fund	-	2,404,253	-	2,404,253
Towne Square Park Fund	-	123,639	90	123,549
TOTAL	\$ 7,039,616	\$ 14,921,637	\$ 13,146,757	\$ 8,814,496

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

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

Fund	Cash and Investment Balances, 01/01/2020	Receipts 2020	Disbursements 2020	Cash and Investment Balances, 12/31/2020
General Revenue Fund	\$ 8,875	\$ 4,087,060	\$ 4,077,855	\$ 18,080
Special Road and Bridge Fund	625,669	3,085,916	3,303,207	408,378
Assessment Fund	158,102	383,089	313,140	228,051
Sheriff L.E.F. Fund	2,059	1,879,985	1,759,491	122,553
Sheriff L.E.T. Fund	259	1,331	-	1,590
Prosecuting Attorney Delinquent Fund	16,249	2,089	-	18,338
Prosecuting Attorney Training Fund	7,575	1,112	571	8,116
Prosecuting Attorney Bad Check Fund	48,210	3,715	9,879	42,046
Sheriff's Civil Fund	21,347	37,145	4,197	54,295
Recorder User Fund	49,551	13,478	2,224	60,805
Airport Fund	15,461	34,545	38,784	11,222
Election Service Fund	6,066	968	5,248	1,786
Recorder Technology Fund	14,051	10,539	5,693	18,897
Revolving Loan Fund	717,931	17,052	-	734,983
Economic Development Fund	2,553,743	1,135,417	729,281	2,959,879
Building Fund	633,134	387,578	115,033	905,679
Sheriff Revolving Fund	12,831	22,374	4,677	30,528
Senior Citizen Services Fund	78,504	129,737	117,036	91,205
Senate Bill 40 Fund	881,951	1,396,570	1,148,603	1,129,918
Rental Property Fund	38,845	71,835	106,950	3,730
Emergency Fund	127,015	517	-	127,532
Sheriff's Inmate Security Fund	2,203	41,702	42,145	1,760
L.E.F. Restitution Fund	28,918	22,571	33,844	17,645
Help America Vote Act Fund	2,793	33,430	31,461	4,762
Tax Maintenance Fund	21,220	45,381	45,468	21,133
Cares Act Stimulus Fund	-	2,902,450	2,885,745	16,705
TOTAL	\$ 6,072,562	\$ 15,747,586	\$ 14,780,532	\$ 7,039,616

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

GENERAL REVENUE FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 557,000	\$ 593,704	\$ 568,188	\$ 560,189
Sales Taxes	1,361,750	1,607,922	1,485,607	1,485,607
Intergovernmental Revenues	470,903	491,694	829,188	794,622
Charges for Services	301,400	317,618	329,838	322,192
Interest	1,400	639	2,500	1,447
Other	463,310	439,104	475,150	424,643
Transfers In	537,773	161,802	820,374	498,360
TOTAL RECEIPTS	3,693,536	3,612,483	4,510,845	4,087,060
DISBURSEMENTS				
County Commission	146,800	136,320	136,733	128,386
County Clerk	149,400	152,690	143,368	143,685
Elections	100,091	92,237	195,827	178,582
Buildings and Grounds	477,438	419,377	739,637	452,708
County Treasurer	71,028	73,186	70,470	68,695
County Collector	208,916	180,687	195,323	191,014
Recorder of Deeds	139,121	135,289	128,992	125,540
Circuit Clerk	112,512	92,944	97,044	89,841
Court Administration	24,352	12,154	24,055	16,187
Public Administrator	62,731	57,710	68,182	64,629
Sheriff	290,815	301,434	296,715	310,403
Prosecuting Attorney	405,761	384,376	387,478	373,263
Juvenile Officer	98,450	99,410	98,450	97,860
County Coroner	39,312	31,363	34,054	33,696
Health and Welfare	-	3,705	-	-
Transfers Out	350,631	617,314	374,584	790,287
Other	1,026,962	822,198	1,109,949	1,013,079
TOTAL DISBURSEMENTS	3,704,320	3,612,394	4,100,861	4,077,855
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,784)	89	409,984	9,205
CASH AND INVESTMENT BALANCES, JANUARY 1	18,080	18,080	8,875	8,875
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 7,296	\$ 18,169	\$ 418,859	\$ 18,080

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

SPECIAL ROAD AND BRIDGE FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 702,000	\$ 738,196	\$ 677,182	\$ 722,640
Sales Taxes	1,070,800	1,249,540	1,010,264	1,150,488
Intergovernmental Revenues	627,000	647,093	635,907	615,191
Interest	2,000	1,208	15,000	4,141
Other	496,834	368,635	564,344	593,456
TOTAL RECEIPTS	2,898,634	3,004,672	2,902,697	3,085,916
DISBURSEMENTS				
Salaries	815,003	717,454	844,075	769,019
Employee Fringe Benefits	264,136	273,056	261,500	231,905
Materials and Supplies	196,800	207,661	290,200	168,421
Insurance	37,657	38,136	40,500	41,399
Road and Bridge Materials	1,064,095	1,211,335	840,556	757,652
Equipment Repairs	115,000	101,348	180,000	94,538
Equipment Rentals	-	-	2,500	-
Equipment Purchases	250,000	120,992	418,215	195,667
Other	26,150	23,312	324,312	18,470
Construction	379,125	103,459	134,396	804,293
Debt Service	70,000	107,988	59,000	69,194
Transfers Out	89,046	112,414	132,256	152,649
TOTAL DISBURSEMENTS	3,307,012	3,017,155	3,527,510	3,303,207
RECEIPTS OVER (UNDER) DISBURSEMENTS	(408,378)	(12,483)	(624,813)	(217,291)
CASH AND INVESTMENT BALANCES, JANUARY 1	408,378	408,378	625,670	625,669
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 395,895	\$ 857	\$ 408,378

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

ASSESSMENT FUND					
	2021		2020		
	BUDGET	ACTUAL	BUDGET	ACTUAL	
RECEIPTS					
Intergovernmental Revenues	\$ 238,000	\$ 277,038	\$ 235,000	\$ 264,823	
Charges for Services	10,000	10,249	5,000	18,784	
Interest	1,000	448	1,200	1,247	
Other	67,000	77,792	60,000	74,282	
Transfers In	-	-	23,953	23,953	
TOTAL RECEIPTS	316,000	365,527	325,153	383,089	
DISBURSEMENTS					
Salaries	271,600	206,854	256,170	201,477	
Employee Fringe Benefits	65,317	45,402	45,719	39,657	
Office Supplies	10,000	4,612	7,000	4,888	
Equipment	30,000	14,029	6,000	968	
Mileage/Training	10,300	3,898	13,000	4,059	
Field Review	15,000	6,878	18,000	7,596	
Mapping Contract	10,000	4,965	12,000	8,590	
Computer Expense	30,000	13,191	50,253	27,270	
Printing Cost	24,000	12,607	24,000	12,983	
Postage Machine	1,700	1,323	700	619	
Copy Machine Lease	2,000	-	2,000	-	
Aerial Photography	67,000	62,826	26,000	1,500	
Transfers Out	-	-	-	-	
Services and Other	6,857	1,098	22,413	3,533	
TOTAL DISBURSEMENTS	543,774	377,683	483,255	313,140	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(227,774)	(12,156)	(158,102)	69,949	
CASH AND INVESTMENT BALANCES, JANUARY 1	228,051	228,051	158,102	158,102	
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 277	\$ 215,895	\$ -	\$ 228,051	

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

SHERIFF L.E.F. FUND					
	2021		2020		
	BUDGET	ACTUAL	BUDGET	ACTUAL	
RECEIPTS					
Sales Taxes	\$ 951,000	\$ 1,109,049	\$ 905,000	\$ 1,029,228	
Intergovernmental Revenues	462,235	424,598	326,255	338,068	
Charges for Services	2,000	2,764	2,700	1,879	
Interest	-	119	600	68	
Other	81,900	68,622	163,010	85,652	
Transfers In	350,631	361,014	471,387	425,090	
TOTAL RECEIPTS	1,847,766	1,966,166	1,868,952	1,879,985	
DISBURSEMENTS					
Salaries	1,084,683	1,008,764	1,048,416	1,051,418	
Employee Fringe Benefits	399,997	351,422	320,574	309,874	
Uniform Allowance	16,000	14,596	14,500	15,675	
Supplies	35,549	25,914	36,824	21,943	
Equipment	15,000	17,527	12,000	11,770	
Fuel and Maintenance	159,000	194,317	165,000	152,155	
Insurance	94,090	94,090	51,795	51,795	
Prisoner Expenses	140,000	133,094	140,000	126,387	
Grants	22,000	13,040	78,902	15,691	
Dues and Conferences	3,000	5,121	3,000	2,727	
Other	1,000	531	-	56	
TOTAL DISBURSEMENTS	1,970,319	1,858,416	1,871,011	1,759,491	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(122,553)	107,750	(2,059)	120,494	
CASH AND INVESTMENT BALANCES, JANUARY 1	122,553	122,553	2,059	2,059	
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 230,303	\$ -	\$ 122,553	

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

SHERIFF L.E.T. FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 1,350	\$ 1,394	\$ 1,700	\$ 1,329
Interest	-	4	20	2
TOTAL RECEIPTS	1,350	1,398	1,720	1,331
DISBURSEMENTS				
Training	2,940	-	1,500	-
TOTAL DISBURSEMENTS	2,940	-	1,500	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,590)	1,398	220	1,331
CASH AND INVESTMENT BALANCES, JANUARY 1	1,590	1,590	259	259
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 2,988	\$ 479	\$ 1,590

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

	PROSECUTING ATTORNEY DELINQUENT FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental Revenues	\$ 1,500	\$ 2,906	\$ 1,000	\$ 2,021
Interest	300	33	300	68
TOTAL RECEIPTS	1,800	2,939	1,300	2,089
DISBURSEMENTS				
Mileage and Meals	1,200	-	1,200	-
TOTAL DISBURSEMENTS	1,200	-	1,200	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	600	2,939	100	2,089
CASH AND INVESTMENT BALANCES, JANUARY 1	18,338	18,338	16,249	16,249
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 18,938	\$ 21,277	\$ 16,349	\$ 18,338

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

	PROSECUTING ATTORNEY TRAINING FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 1,271	1,271	500	1,080
Interest	100	\$ 14	\$ 100	\$ 32
TOTAL RECEIPTS	<u>1,371</u>	<u>1,285</u>	<u>600</u>	<u>1,112</u>
DISBURSEMENTS				
Prosecuting Attorney	<u>771</u>	<u>677</u>	<u>571</u>	<u>571</u>
TOTAL DISBURSEMENTS	<u>771</u>	<u>677</u>	<u>571</u>	<u>571</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	600	608	29	541
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>8,116</u>	<u>8,116</u>	<u>7,575</u>	<u>7,575</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 8,716</u>	<u>\$ 8,724</u>	<u>\$ 7,604</u>	<u>\$ 8,116</u>

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

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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YEARS ENDED DECEMBER 31, 2021 AND 2020

PROSECUTING ATTORNEY BAD CHECK FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 3,300	\$ 2,475	\$ 2,800	\$ 3,525
Interest	800	62	800	190
TOTAL RECEIPTS	4,100	2,537	3,600	3,715
DISBURSEMENTS				
Salaries	19,000	9,474	19,000	9,474
Office Supplies	500	-	500	-
Bad Check Collection	-	239	-	-
Other	300	25	300	405
TOTAL DISBURSEMENTS	19,800	9,738	19,800	9,879
RECEIPTS OVER (UNDER) DISBURSEMENTS	(15,700)	(7,201)	(16,200)	(6,164)
CASH AND INVESTMENT BALANCES, JANUARY 1	42,046	42,046	48,210	48,210
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 26,346	\$ 34,845	\$ 32,010	\$ 42,046

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THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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YEARS ENDED DECEMBER 31, 2021 AND 2020

	SHERIFF'S CIVIL FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 40,000	\$ 26,741	\$ 40,000	\$ 37,006
Interest	140	82	300	139
TOTAL RECEIPTS	<u>40,140</u>	<u>26,823</u>	<u>40,300</u>	<u>37,145</u>
DISBURSEMENTS				
Training	30,000	5,285	-	-
Other	64,435	24,137	60,000	197
Transfers Out	-	11,000	-	4,000
TOTAL DISBURSEMENTS	<u>94,435</u>	<u>40,422</u>	<u>60,000</u>	<u>4,197</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(54,295)	(13,599)	(19,700)	32,948
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>54,295</u>	<u>54,295</u>	<u>21,347</u>	<u>21,347</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ -</u>	<u>\$ 40,696</u>	<u>\$ 1,647</u>	<u>\$ 54,295</u>

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THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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YEARS ENDED DECEMBER 31, 2021 AND 2020

RECORDER USER FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 9,500	\$ 18,624	\$ 9,000	\$ 13,268
Interest	-	104	-	210
TOTAL RECEIPTS	9,500	18,728	9,000	13,478
DISBURSEMENTS				
Records Preservation	45,000	4,527	40,000	913
Office Expense	5,000	1,648	5,000	1,311
Computer Maintenance	5,000	-	5,000	-
TOTAL DISBURSEMENTS	55,000	6,175	50,000	2,224
RECEIPTS OVER (UNDER) DISBURSEMENTS	(45,500)	12,553	(41,000)	11,254
CASH AND INVESTMENT BALANCES, JANUARY 1	60,805	60,805	49,551	49,551
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 15,305	\$ 73,358	\$ 8,551	\$ 60,805

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THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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YEARS ENDED DECEMBER 31, 2021 AND 2020

	AIRPORT FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 40,000	\$ 51,594	\$ 40,000	\$ 34,545
TOTAL RECEIPTS	40,000	51,594	40,000	34,545
DISBURSEMENTS				
Credit Card Fees	2,000	1,101	1,700	2,142
Transfers Out	40,000	32,088	40,000	36,642
TOTAL DISBURSEMENTS	42,000	33,189	41,700	38,784
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,000)	18,405	(1,700)	(4,239)
CASH AND INVESTMENT BALANCES, JANUARY 1	11,222	11,222	15,461	15,461
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 9,222	\$ 29,627	\$ 13,761	\$ 11,222

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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ELECTION SERVICE FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental Revenues	\$ 900	\$ 3,756	\$ 4,000	\$ 960
Interest	-	5	-	8
TOTAL RECEIPTS	900	3,761	4,000	968
DISBURSEMENTS				
Polling Place Expense	-	-	10,000	5,248
Other	2,000	-	-	-
TOTAL DISBURSEMENTS	2,000	-	10,000	5,248
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,100)	3,761	(6,000)	(4,280)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,786	1,786	6,066	6,066
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 686	\$ 5,547	\$ 66	\$ 1,786

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THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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	RECORDER TECHNOLOGY FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 169
Charges for Services	7,000	15,706	6,500	10,311
Interest	-	39	-	59
Other	-	-	169	-
TOTAL RECEIPTS	7,000	15,745	6,669	10,539
DISBURSEMENTS				
Records Preservation	10,300	-	1,000	-
Office Expense	500	-	500	-
Equipment	2,000	-	6,869	-
Equipment Maintenance	200	80	3,800	5,693
Other	5,000	4,291	1,000	-
TOTAL DISBURSEMENTS	18,000	4,371	13,169	5,693
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,000)	11,374	(6,500)	4,846
CASH AND INVESTMENT BALANCES, JANUARY 1	18,897	18,897	14,051	14,051
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 7,897	\$ 30,271	\$ 7,551	\$ 18,897

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THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
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	REVOLVING LOAN FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 5,300	\$ 2,654	\$ 1,200	\$ 5,345
Other	11,707	-	11,707	11,707
TOTAL RECEIPTS	17,007	2,654	12,907	17,052
DISBURSEMENTS				
Annual Registration	31	31	-	-
TOTAL DISBURSEMENTS	31	31	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	16,976	2,623	12,907	17,052
CASH AND INVESTMENT BALANCES, JANUARY 1	734,983	734,983	717,931	717,931
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 751,959	\$ 737,606	\$ 730,838	\$ 734,983

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THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2021 AND 2020

	ECONOMIC DEVELOPMENT FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	\$ 905,000	\$ 1,109,050	\$ 905,000	\$ 1,029,228
Interest	10,000	4,254	45,000	10,189
Other	182,047	108,000	157,162	96,000
TOTAL RECEIPTS	1,097,047	1,221,304	1,107,162	1,135,417
DISBURSEMENTS				
Salaries	133,538	133,041	130,228	129,681
Operational Expenses	52,000	70,632	52,200	35,725
Property/Liability Insurance	41,561	41,840	37,000	37,201
Workers Compensation Insurance	3,318	3,318	-	2,124
Water Treatment Plant	50,000	-	15,000	31,787
Airport	25,000	24,623	25,000	15,927
Capital Improvements	830,500	512,759	1,035,500	470,802
Research/Planning	401,009	-	1,550,000	-
Professional Fees	20,000	22,491	20,000	6,034
Midwest Embroidery Building	1,500,000	-	-	-
Real Estate Purchase	200,000	1,112,923	100,000	-
Wash Co. Treatment Plan	-	52,450	-	-
Grants	800,000	800,000	-	-
TOTAL DISBURSEMENTS	4,056,926	2,774,077	2,964,928	729,281
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,959,879)	(1,552,773)	(1,857,766)	406,136
CASH AND INVESTMENT BALANCES, JANUARY 1	2,959,879	2,959,879	2,553,743	2,553,743
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 1,407,106	\$ 695,977	\$ 2,959,879

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THE COUNTY OF WASHINGTON
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BUILDING FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 2,000	\$ 1,482	\$ 10,000	\$ 2,578
Transfers In	-	250,000	-	385,000
TOTAL RECEIPTS	2,000	251,482	10,000	387,578
DISBURSEMENTS				
Transfers Out	289,000	-	95,000	60,000
Real Estate Purchase	-	-	55,033	55,033
TOTAL DISBURSEMENTS	289,000	-	150,033	115,033
RECEIPTS OVER (UNDER) DISBURSEMENTS	(287,000)	251,482	(140,033)	272,545
CASH AND INVESTMENT BALANCES, JANUARY 1	905,679	905,679	633,134	633,134
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 618,679	\$ 1,157,161	\$ 493,101	\$ 905,679

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THE COUNTY OF WASHINGTON
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SHERIFF REVOLVING FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 22,000	\$ 22,850	\$ 14,000	\$ 22,310
Interest	60	68	150	64
TOTAL RECEIPTS	22,060	22,918	14,150	22,374
DISBURSEMENTS				
Supplies	8,500	-	-	365
Transfers Out	-	-	21,000	-
Other	43,500	6,285	2,160	4,312
TOTAL DISBURSEMENTS	52,000	6,285	23,160	4,677
RECEIPTS OVER (UNDER) DISBURSEMENTS	(29,940)	16,633	(9,010)	17,697
CASH AND INVESTMENT BALANCES, JANUARY 1	30,528	30,528	12,831	12,831
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 588	\$ 47,161	\$ 3,821	\$ 30,528

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THE COUNTY OF WASHINGTON
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SENIOR CITIZEN SERVICES FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 94,000	\$ 131,691	\$ 86,000	\$ 129,042
Intergovernmental Revenues	100	440	100	2
Interest	3,000	256	3,000	693
Other	37,000	-	35,000	-
TOTAL RECEIPTS	134,100	132,387	124,100	129,737
DISBURSEMENTS				
Wash Co. Council on Aging	66,000	58,000	65,000	61,000
SMTS	56,000	50,000	55,000	53,000
Newspaper Ad	100	33	100	36
Training	350	-	350	-
Other	3,100	4,000	3,100	3,000
TOTAL DISBURSEMENTS	125,550	112,033	123,550	117,036
RECEIPTS OVER (UNDER) DISBURSEMENTS	8,550	20,354	550	12,701
CASH AND INVESTMENT BALANCES, JANUARY 1	91,205	91,205	78,504	78,504
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 99,755	\$ 111,559	\$ 79,054	\$ 91,205

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	SENATE BILL 40 FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 512,376	\$ 537,923	\$ 496,177	\$ 525,869
Intergovernmental Revenues	4,000	8,849	6,955	5,238
Charges for Services	740,715	992,740	521,675	820,573
Interest	3,100	4,608	4,800	4,538
Other	-	67	-	16,352
Rental Income	24,000	24,000	24,000	24,000
TOTAL RECEIPTS	1,284,191	1,568,186	1,053,607	1,396,570
DISBURSEMENTS				
Training	-	2,358	-	1,586
Salaries and Fringe	693,177	666,204	701,053	629,988
Office Expense	24,640	19,746	24,161	24,432
Insurance	124,640	138,884	123,000	118,342
Legal and Accounting	2,870	5,097	2,435	3,861
Program Expenses	303,741	307,693	341,275	333,579
Building Repairs	8,800	11,161	8,700	8,025
Transportation	21,402	25,648	23,500	24,315
Other	3,725	3,533	3,350	4,475
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	1,182,995	1,180,323	1,227,474	1,148,603
RECEIPTS OVER (UNDER) DISBURSEMENTS	101,196	387,863	(173,867)	247,967
CASH AND INVESTMENT BALANCES, JANUARY 1	1,129,918	1,129,918	881,951	881,951
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 1,231,114	\$ 1,517,781	\$ 708,084	\$ 1,129,918

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RENTAL PROPERTY FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 9,000	\$ 10,900	\$ 12,000	\$ 11,700
Interest	-	9	300	135
Other	-	-	-	-
Transfers In	-	-	60,000	60,000
TOTAL RECEIPTS	9,000	10,909	72,300	71,835
DISBURSEMENTS				
Maintenance and Outlay	-	-	5,150	-
Loan Payment	-	-	101,803	101,800
Other	12,730	6,325	-	5,150
TOTAL DISBURSEMENTS	12,730	6,325	106,953	106,950
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,730)	4,584	(34,653)	(35,115)
CASH AND INVESTMENT BALANCES, JANUARY 1	3,730	3,730	38,845	38,845
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 8,314	\$ 4,192	\$ 3,730

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	EMERGENCY FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 500	\$ 204	\$ 1,500	\$ 517
TOTAL RECEIPTS	500	204	1,500	517
DISBURSEMENTS				
Loan Payment	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	204	1,500	517
CASH AND INVESTMENT BALANCES, JANUARY 1	127,532	127,532	127,015	127,015
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 128,032	\$ 127,736	\$ 128,515	\$ 127,532

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SHERIFF'S INMATE SECURITY FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental Revenues	\$ 57,100	\$ 37,159	\$ 46,080	\$ 41,677
Interest	25	26	150	25
TOTAL RECEIPTS	57,125	37,185	46,230	41,702
DISBURSEMENTS				
Tech Support	1,000	-	-	-
Other	57,000	23,685	2,000	2,389
Transfers Out	-	-	41,825	39,756
TOTAL DISBURSEMENTS	58,000	23,685	43,825	42,145
RECEIPTS OVER (UNDER) DISBURSEMENTS	(875)	13,500	2,405	(443)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,760	1,760	2,203	2,203
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 885	\$ 15,260	\$ 4,608	\$ 1,760

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THE COUNTY OF WASHINGTON
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L.E.F. RESTITUTION FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 20,000	\$ 26,244	\$ 20,000	\$ 22,439
Interest	100	44	-	132
TOTAL RECEIPTS	20,100	26,288	20,000	22,571
DISBURSEMENTS				
Vehicle Expense	11,000	11,000	11,000	11,000
Weapons and Ammunition	8,000	8,000	5,000	4,696
Transfers Out	-	-	-	-
Other	18,745	5,048	18,148	18,148
TOTAL DISBURSEMENTS	37,745	24,048	34,148	33,844
RECEIPTS OVER (UNDER) DISBURSEMENTS	(17,645)	2,240	(14,148)	(11,273)
CASH AND INVESTMENT BALANCES, JANUARY 1	17,645	17,645	28,918	28,918
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 19,885	\$ 14,770	\$ 17,645

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HELP AMERICA VOTE ACT FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 31,461
Charges for Services	2,000	2,100	2,500	1,950
Interest	-	10	-	19
Other	-	-	31,461	-
TOTAL RECEIPTS	2,000	2,110	33,961	33,430
DISBURSEMENTS				
Grant Expenditures	-	-	31,461	31,461
Other	6,762	-	5,000	-
TOTAL DISBURSEMENTS	6,762	-	36,461	31,461
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,762)	2,110	(2,500)	1,969
CASH AND INVESTMENT BALANCES, JANUARY 1	4,762	4,762	2,793	2,793
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 6,872	\$ 293	\$ 4,762

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		TAX MAINTENANCE FUND			
		2021		2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS					
Charges for Services	\$	43,000	\$ 44,405	\$ 43,000	\$ 45,252
Interest		500	45	750	129
TOTAL RECEIPTS		43,500	44,450	43,750	45,381
DISBURSEMENTS					
Other		45,000	42,925	49,000	45,468
TOTAL DISBURSEMENTS		45,000	42,925	49,000	45,468
RECEIPTS OVER (UNDER)		(1,500)	1,525	(5,250)	(87)
DISBURSEMENTS					
CASH AND INVESTMENT BALANCES, JANUARY 1		21,132	21,133	21,220	21,220
CASH AND INVESTMENT BALANCES, DECEMBER 31		\$ 19,632	\$ 22,658	\$ 15,970	\$ 21,133

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

CARES ACT STIMULUS FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental Revenues	\$ -	\$ -	\$ 2,901,323	\$ 2,901,323
Interest	10	10	1,050	1,127
TOTAL RECEIPTS	10	10	2,902,373	2,902,450
DISBURSEMENTS				
Grant Expenditures	16,715	16,715	2,401,323	2,576,676
Transfers Out	-	-	500,000	309,069
TOTAL DISBURSEMENTS	16,715	16,715	2,901,323	2,885,745
RECEIPTS OVER (UNDER) DISBURSEMENTS	(16,705)	(16,705)	1,050	16,705
CASH AND INVESTMENT BALANCES, JANUARY 1	16,705	16,705	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ -	\$ 1,050	\$ 16,705

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

		AMERICAN RESCUE PLAN ACT FUND			
		2021		2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS					
	Intergovernmental Revenues	\$ -	\$ 2,401,756	\$ -	\$ -
	Interest	-	2,497	-	-
	TOTAL RECEIPTS	-	2,404,253	-	-
DISBURSEMENTS					
		-	-	-	-
	TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER)		-	2,404,253	-	-
DISBURSEMENTS					
CASH AND INVESTMENT BALANCES, JANUARY 1		-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31		\$ -	\$ 2,404,253	\$ -	\$ -

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

THE COUNTY OF WASHINGTON
POTOSI, 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, 2021 AND 2020

TOWNE SQUARE PARK FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ -	\$ 91	\$ -	\$ -
Other	-	123,548	-	-
TOTAL RECEIPTS	-	123,639	-	-
DISBURSEMENTS				
Other	-	90	-	-
TOTAL DISBURSEMENTS	-	90	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	123,549	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 123,549	\$ -	\$ -

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

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2021

	DRUG COURT PROGRAM	UNCLAIMED FEES	FINE MONEY	OVERPLUS	SHERIFF EVIDENCE ACT	RECORDER
ASSETS						
Cash and Cash Equivalents	\$ 43,298	\$ 263	\$ 48,790	\$ 414,640	\$ 96,818	\$ 16,238
TOTAL ASSETS	<u>43,298</u>	<u>263</u>	<u>48,790</u>	<u>414,640</u>	<u>96,818</u>	<u>16,238</u>
LIABILITIES AND FUND BALANCES						
Liabilities	43,298	263	48,790	414,640	96,818	16,238
TOTAL LIABILITIES	<u>43,298</u>	<u>263</u>	<u>48,790</u>	<u>414,640</u>	<u>96,818</u>	<u>16,238</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 43,298</u>	<u>\$ 263</u>	<u>\$ 48,790</u>	<u>\$ 414,640</u>	<u>\$ 96,818</u>	<u>\$ 16,238</u>
	SHERIFF EMERGENCY FUND	COLLECTOR	SHERIFF	COUNTY RETIREMENT	SURTAX	TOTAL AGENCY FUNDS
ASSETS						
Cash and Cash Equivalents	\$ 4,101	\$ 8,096,974	\$ 96,818	\$ 2	\$ 6,923	\$ 8,824,865
TOTAL ASSETS	<u>4,101</u>	<u>8,096,974</u>	<u>96,818</u>	<u>2</u>	<u>6,923</u>	<u>8,824,865</u>
LIABILITIES AND FUND BALANCES						
Liabilities	4,101	8,096,974	96,818	2	6,923	8,824,865
TOTAL LIABILITIES	<u>4,101</u>	<u>8,096,974</u>	<u>96,818</u>	<u>2</u>	<u>6,923</u>	<u>8,824,865</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,101</u>	<u>\$ 8,096,974</u>	<u>\$ 96,818</u>	<u>\$ 2</u>	<u>\$ 6,923</u>	<u>\$ 8,824,865</u>

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

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2020

	DRUG COURT PROGRAM	UNCLAIMED FEES	FINE MONEY	OVERPLUS	SHERIFF EVIDENCE ACT	RECORDER
ASSETS						
Cash and Cash Equivalents	\$ 54,533	\$ 66	\$ 42,888	\$ 186,444	\$ 96,664	\$ 17,569
TOTAL ASSETS	<u>54,533</u>	<u>66</u>	<u>42,888</u>	<u>186,444</u>	<u>96,664</u>	<u>17,569</u>
LIABILITIES AND FUND BALANCES						
Liabilities	54,533	66	42,888	186,444	96,664	17,569
TOTAL LIABILITIES	<u>54,533</u>	<u>66</u>	<u>42,888</u>	<u>186,444</u>	<u>96,664</u>	<u>17,569</u>
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 54,533</u>	<u>\$ 66</u>	<u>\$ 42,888</u>	<u>\$ 186,444</u>	<u>\$ 96,664</u>	<u>\$ 17,569</u>
	SHERIFF EMERGENCY FUND	COLLECTOR	SHERIFF	COUNTY RETIREMENT	SURTAX	TOTAL AGENCY FUNDS
ASSETS						
Cash and Cash Equivalents	\$ 4,094	\$ 7,489,098	\$ 96,664	\$ 2	\$ 8,058	\$ 7,996,080
TOTAL ASSETS	<u>4,094</u>	<u>7,489,098</u>	<u>96,664</u>	<u>2</u>	<u>8,058</u>	<u>7,996,080</u>
LIABILITIES AND FUND BALANCES						
Liabilities	4,094	7,489,098	96,664	2	8,058	7,996,080
TOTAL LIABILITIES	<u>4,094</u>	<u>7,489,098</u>	<u>96,664</u>	<u>2</u>	<u>8,058</u>	<u>7,996,080</u>
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,094</u>	<u>\$ 7,489,098</u>	<u>\$ 96,664</u>	<u>\$ 2</u>	<u>\$ 8,058</u>	<u>\$ 7,996,080</u>

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

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Washington, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1813 by an Act of the Missouri Territory. In addition to the three Commissioners, there are eleven elected Constitutional Officers: Assessor, County Clerk, Treasurer, Collector, Circuit Clerk, Sheriff, Coroner, Surveyor, Public Administrator, Recorder and Prosecuting Attorney.

As discussed further in Note I, 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 generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present the County’s financial accountability.

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

The financial statements referred to above include only the primary government of Washington County, Missouri, 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 and Disbursements – 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:

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

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 – 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 similarly 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 officeholders.

C. Basis of Accounting

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

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

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

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

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget 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.
7. 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.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of formal budget is required by law. No budget on American Rescue Plan Act Fund and Towne Square Park Fund as these Funds were newly created in 2021.
10. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2021 and 2020, for purposes of taxation, was:

	<u>2021</u>	<u>2020</u>
Real Estate	\$ 140,109,160	\$ 133,416,960
Personal Property	65,152,480	57,421,951
Railroad and Utilities	<u>84,453,731</u>	<u>81,954,699</u>
	<u>\$ 289,715,371</u>	<u>\$ 272,793,610</u>

During 2021 and 2020, the County Commission approved a \$0.6862 and \$0.6993, respectively, tax levy per \$100 of assessed valuation of tangible taxable property for purposes of County taxation, as follows:

	<u>2021</u>	<u>2020</u>
General Revenue Fund	\$ 0.1910	\$ 0.2012
Special Road and Bridge Fund	0.2590	0.2605
Senior Citizen Services Fund	0.0472	0.0475
Senate Bill 40 Fund	<u>0.1890</u>	<u>0.1901</u>
	<u>\$ 0.6862</u>	<u>\$ 0.6993</u>

F. Cash and Investments

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

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

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

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

II. CASH AND INVESTMENTS

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

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, and 2020, the carrying amount of the County's deposits and investments were \$8,814,496 and \$7,039,616, and the bank balance was \$9,726,212 and \$8,454,584, respectively. The total bank balances as of December 31, 2021, and 2020 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2021, as follows:

Statements of Receipts, Disbursements and Changes in Cash
and Investment Balances

Deposits and cash equivalents	\$	8,714,496
Investments		<u>100,000</u>
Total Governmental Funds	\$	<u>8,814,496</u>

Statement of Assets and Liabilities Arising from Cash
Transactions – Agency Funds:

Deposits	\$	8,824,865
Investments		<u>-</u>
Total Agency Funds		<u>8,824,865</u>
Total Deposits and Investments as of December 31, 2021	\$	<u><u>17,639,361</u></u>

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

II. CASH AND INVESTMENTS (concluded)

The carrying values of deposits and investments at December 31, 2020, are as follows:

Statements of Receipts, Disbursements and Changes in Cash and Investment Balances	
Deposits and cash equivalents	\$ 6,657,116
Investments	382,500
Total Governmental Funds	\$ 7,039,616
Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:	
Deposits	\$ 7,996,080
Investments	-
Total Agency Funds	7,996,080
Total Deposits and Investments as of December 31, 2020	\$ 15,035,696

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2021, and 2020.

Custodial Credit Risk – Investments

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

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.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the years ended December 31, 2021, and 2020.

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

III. LONG-TERM DEBT

Capital Leases

	Balance as of	
	<u>12/31/2021</u>	<u>12/31/2020</u>
Road and Bridge District #1		
The County entered into a capital lease on February 16, 2016, for a 2013 John Deere Loader, through First State Community Bank in the amount of \$87,020, with an interest rate of 2.750%. The balance will be repaid through five annual payments. The County made interest payments during 2021 and 2020 in the amounts of \$514 and \$1,011.	\$ -	\$ 18,374
The County entered into a capital lease on August 16, 2021, for two 2022 Mack Granite Tandem Trucks, through KS State Bank in the amount of \$287,790, with an interest rate of 2.97%. The balance will be repaid through two annual payments. The County has a purchase option price of \$251,704 at the closing date. No interest payments were made during 2021.	287,790	-
The County entered into a capital lease on September 20, 2021, for a 2021 Asphalt Projects, through First State Community Bank in the amount of \$150,120, with an interest rate of 2.50%. The balance will be repaid after six months. The County made no interest payments during 2021.	150,120	-
Sheriff's Office		
The County entered into a capital lease on November 1, 2019, for a Ford Explorer and Ford F-150 Supercrew through First State Community Bank in the amount of \$69,891 with an interest rate of 2.97%. The balance will be repaid through 4 annual payments. The County made interest payments during 2021 and 2020 in the amounts of \$ 549 and \$2,110. The lease was paid off during 2021.	-	53,192
The County entered into a capital lease on June 12, 2018, for five Ford F-150 4X4 Crew Cabs through First State Community Bank in the amount of \$120,558 with an interest rate of 3.40%. The balance will be repaid through 4 annual payments. The County made an interest payment in 2020 of \$3,178. The lease was paid off during 2020.	-	-
The County entered into a capital lease on March 9, 2020, for two Ford F-150 Pick-up Trucks, through First State Community Bank in the amount of \$66,942 with an interest rate of 2.69%. The balance will be repaid through 4 annual payments. The County made an interest payment in 2021 of \$1,826.	50,875	66,942

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

III. LONG-TERM DEBT (continued)

As of December 31, 2021, the unpaid principal balances of the capital leases were as follows:

Description	Account Balance 12/31/2020	Current Year Additions	Current Year Refunding & Payments	Account Balance 12/31/2021	Interest Paid Fiscal Year 2021
Capital Leases	\$ 138,508	\$ 629,580	\$ 87,633	\$ 680,455	\$ 2,888
Total	\$ 138,508	\$ 629,580	\$ 87,633	\$ 680,455	\$ 2,888

The future payments for the capital lease agreements as of December 31, 2021, are as follows:

Year Ended December 31,	Principal	Interest	Total
2022	\$ 272,568	\$ 14,969	\$ 287,537
2023	272,946	10,885	283,831
2024	55,725	3,105	58,830
2025	39,171	1,767	40,938
2026	40,045	893	40,938
	\$ 680,455	\$ 31,619	\$ 712,074

As of December 31, 2020, the unpaid principal balances of the capital leases were as follows:

Description	Account Balance 12/31/2019	Current Year Additions	Current Year Refunding & Payments	Account Balance 12/31/2020	Interest Paid Fiscal Year 2020
Capital Leases	\$ 294,584	\$ 66,942	\$ 223,018	\$ 138,508	\$ 11,588
Total	\$ 294,584	\$ 66,942	\$ 223,018	\$ 138,508	\$ 11,588

The future payments for the capital lease agreements as of December 31, 2020, were as follows:

Year Ended December 31,	Principal	Interest	Total
2021	\$ 51,648	\$ 3,941	\$ 55,589
2022	34,230	2,471	36,701
2023	35,214	1,487	36,701
2024	17,416	476	17,892
	\$ 138,508	\$ 8,375	\$ 146,883

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

IV. OPERATING LEASES

The County entered into an operating lease through Ricoh for copier equipment for the Prosecuting Attorney's office as of September 11, 2017. The lease is effective for 60 months with monthly payments of \$107. During the 2021 and 2020 year, the County made payments totaling \$1,278 and \$1,278.

The County entered into an operating lease through Ricoh for copier equipment for the County Clerk's office as of March 19, 2018. The lease is effective for 60 months with monthly payments of \$103. During the 2021 and 2020 year, the County made payments totaling \$1,234 and \$1,234.

The County entered into an operating lease through Ricoh for copier equipment for the County Collector's office as of May 24, 2016. The lease is effective for 60 months with monthly payments of \$65. During the 2021 and 2020 year, the County made payments totaling \$780 and \$325.

The County entered into an operating lease through Ricoh for copier equipment for the Assessor's office as of December 14, 2015. The lease is effective for 60 months with monthly payments of \$64. During the 2020 year, the County made payments totaling \$765.

The County entered into an operating lease through Ricoh for copier equipment for the Recorder's office as of March 22, 2018. The lease is effective for 60 months with monthly payments of \$100. During the 2021 and 2020 year, the County made payments totaling \$1,201 and \$1,201.

The County entered into an operating lease through Ricoh for copier equipment for the Assessor's office as of April 15, 2021. The lease is effective for 60 months with monthly payments of \$59. During the 2021 year, the County made payments totaling \$472.

The County entered into an operating lease through Canon Financial Services for copier equipment for the Sheriff's Office (Front office and upstairs) as of April 19, 2018. The lease is effective for 36 months with monthly payments of \$218. During the 2021 and 2020 year, the County made payments totaling \$2,619 and \$2,619.

The County entered into an operating lease through Canon Financial Services for copier equipment for the Sheriff's Office (Jail) as of September 13, 2018. The lease is effective for 36 months with monthly payments of \$109. During the 2021 and 2020 year, the County made payments totaling \$1,310 and \$1,310.

The County entered into an operating lease through Canon Financial Services for copier equipment for the Circuit Clerk as of October 30, 2020. The lease is effective for 36 months with monthly payments of \$142. During the 2021 and 2020 year, the County made payments totaling \$1,699 and \$283.

The County entered into an operating lease through Pitney Bowes for a postage meter for the Clerk's office as of June 28, 2016. The lease is effective for 48 months with quarterly payments of \$240. During the 2020 year, the County made payments totaling \$480.

The County entered into an operating lease through John Deere Financial for a Motor Grader for the Road and Bridge office as of July 24, 2017. The lease is effective for 60 months with annual payments of \$17,163. The County has a purchase option price of \$154,889 on July 24, 2022. During the 2021 and 2020 year, the County made payments totaling \$17,163 and \$17,163.

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

IV. OPERATING LEASES (continued)

The County entered into an operating lease through John Deere Financial for a Motor Grader for the Road and Bridge office as of February 26, 2020. The lease is effective for 60 months with annual payments of \$27,125. The County has a purchase option price of \$105,444 on February 26, 2025. During the 2021 and 2020 year, the County made payments totaling \$27,125 and \$27,125.

2021 Future Minimum Payments for Operating Leases:

Year Ending December 31,	Total Minimum Payments
2021	\$ 53,954
2022	32,218
2023	29,355
2024	27,125
	<u>\$ 142,652</u>

2020 Future Minimum Payments for Operating Leases:

Year Ending December 31,	Total Minimum Payments
2022	\$ 32,926
2023	30,063
2024	27,836
2025	708
2026	236
	<u>\$ 91,769</u>

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

V. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2021, and 2020, are as follows:

	2021		2020	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 161,802	\$ 617,314	\$ 498,360	\$ 790,287
Special Road and Bridge Fund	-	112,414	-	152,649
Assessment Fund	-	-	23,953	-
Sheriff L.E.F. Fund	361,014	-	425,090	-
Sheriff's Civil Fund	-	11,000	-	4,000
Airport Fund	-	32,088	-	36,642
Building Fund	250,000	-	385,000	60,000
Rental Property Fund	-	-	60,000	-
Sheriff's Inmate Security Fund	-	-	-	39,756
Cares Act Stimulus Fund	-	-	-	309,069
TOTAL	<u>\$ 772,816</u>	<u>\$ 772,816</u>	<u>\$ 1,392,403</u>	<u>\$ 1,392,403</u>

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

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of 11 members, 9 of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the city of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (continued)

A. Plan Description (continued)

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

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

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2021, and 2020 were \$ 153,605.36 and \$152,907.65, respectively.

VII. 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 no active participants of COBRA as of December 31, 2021 and 2020. Thus, no payments were made for the premiums as of December 31, 2021 and 2020.

VIII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2021, and 2020.

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County has filed charges against the County Collector and her deputy clerk, the former County trustee and the former clerk. The four individuals were charged with stealing from Washington County by receiving cash fees for processing trustee property sales. As of audit report date, there's no determination if restitution can be made or completed.

Compensated Absences

The County provides employees with annual leave. Each employee earns leave based upon his or her term of service with the County earning 72 hours after the first year, 120 hours per year for 2-5 years of service, 144 hours per year for 6-10 years of service, 168 hours per year for 11-15 years of service, 192 hours per year for 16-20 years of service, 216 hours per year for 21-25 years of service, and 240 hours per year after 26 years of service. Annual leave must be used in the year it is earned. Any unused leave time will be forfeited at the end of the calendar year. Any employee with benefits, who has worked for one full year, leaving the County service due to resignation, death or termination, shall be compensated for vacation credit unused to the date of termination.

Employees in the County earn 8 days of sick leave per year, and this can be accrued to an unlimited number. It is not paid to the employee upon separation of employment of the County.

B. 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. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

X. 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. Insurance is obtained from commercial insurance companies. 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 OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

X. RISK MANAGEMENT (continued)

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.

XI. 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 March 27, 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.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

FEDERAL COMPLIANCE SECTION

1257 Hornsby * St. Louis, Missouri 63147

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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
Washington 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 financial statements of the County of Washington ("County") which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances - All Governmental Funds -Regulatory Basis and the Statements of Assets and Liabilities Arising From Cash Transactions – Agency Funds - Regulatory Basis as of December 31, 2021 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash and Investment Balances - Budget and Actual – All Governmental Funds - Regulatory Basis as of and for the year ended December 31, 2021 and 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 27, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington 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 Washington County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* as described in the accompanying schedule of findings and questioned costs as item 2021-01.

Washington County, Missouri's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Washington County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Washington 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
March 27, 2023

1257 Hornsby * St. Louis, Missouri 63147

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

To the County Commission and Officeholders
Washington County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

We have audited County of Washington's ("County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal program for the years ended December 31, 2021 and 2020. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the years ended December 31, 2021 and 2020.

Basis for Opinion on the Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

CRWilliams & Associates LLC

St. Louis, Missouri
March 27, 2023

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021 and 2020

FEDERAL GRANTOR/PASSTHROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL ALN	PASS-THROUGH ENTITY IDENTIFYING	12/31/2021 PROVIDED TO SUBRECIPIENTS	12/31/2021 FEDERAL EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH THE STATE				
Office of Administration:				
Schools and Roads -Grants to States	10.665	N/A	\$ 118,044.38	\$ 185,167.66
<i>Total U.S. Department of Agriculture</i>			118,044.38	185,167.66
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
PASSED THROUGH THE STATE				
Department of Economic Development				
Community Development Block Grants/State's Program	14.228	2019-EM-05	-	40,047.25
<i>Total U.S. Department of Housing and Urban Development</i>			-	40,047.25
U.S. DEPARTMENT OF INTERIOR				
DIRECT PROGRAM				
PILT- Payments in Lieu of Taxes	15.226	N/A	-	142,705.00
PASSED THROUGH THE STATE				
Office of Administration				
National Forest Acquired Lands	15.438	N/A	63,371.18	88,494.90
<i>Total U.S. Department of Interior</i>			63,371.18	231,199.90
U.S. DEPARTMENT OF JUSTICE				
PASSED THROUGH THE STATE				
Missouri Department of Public Safety				
Public Safety Partnership and Community Policing Grants	16.710	2020UMWX0425	-	88,459.20
<i>Total U.S. Department of Justice</i>			-	88,459.20
U.S. DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH STATE				
Missouri Highway and Transportation Commission:				
Highway Planning and Construction	20.205	BRO-B110(11)	-	14,134.31
Total ALN 20.205			-	14,134.31
Airport Improvement Program	20.106	19-060A-1	-	111,366.00
Total ALN 20.106			-	111,366.00
Highway Safety Cluster:				
State and Community Highway Safety-HMV Enforcement	20.600	22-PT-02-047	-	420.92
Total Highway Safety Cluster			-	420.92
PASSED THROUGH UNIVERSITY OF CENTRAL MISSOURI				
Alcohol Open Container Requirements:				
Holiday DWI Enforcement Campaign	20.607	21-154-AL-037	-	916.12
Drive Sober or Get Pulled Over DWI Enforcement Campaign	20.607	21-154-AL-037	-	1,064.68
July 4th DWI Campaign	20.607	20-154-AL-017	-	470.44
St. Patrick's Day DWI Enforcement Campaign	20.607	21-154-AL-037	-	841.84
Total ALN 20.607			-	3,293.08
<i>Total U.S. Department of Transportation</i>			-	129,214.31
U.S. DEPARTMENT OF TREASURY				
PASSED THROUGH THE STATE				
Office of Administration				
Coronavirus Relief Fund	21.019	N/A	-	15,577.60
<i>Total U.S. Department of Treasury</i>			-	15,577.60
Total Expenditures of Federal Awards			\$ 181,415.56	\$ 689,665.92

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021 and 2020

FEDERAL GRANTOR/PASSTHROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL ALN	PASS-THROUGH ENTITY IDENTIFYING	12/31/2020 PROVIDED TO SUBRECIPIENTS	12/31/2020 FEDERAL EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH THE STATE				
Office of Administration:				
Schools and Roads -Grants to States	10.665	N/A	\$ 126,846.18	\$ 198,974.40
DIRECT PROGRAM				
State & Private Forestry Hazardous Fuel Reduction Program	10.697	19-DG-11420000-271	-	50,654.54
<i>Total U.S. Department of Agriculture</i>			126,846.18	249,628.94
U.S. DEPARTMENT OF INTERIOR				
DIRECT PROGRAM				
PILT- Payments in Lieu of Taxes	15.226	N/A	-	133,755.00
PASSED THROUGH THE STATE				
Office of Administration				
National Forest Acquired Lands	15.438	N/A	77,242.70	102,990.27
<i>Total U.S. Department of Interior</i>			77,242.70	236,745.27
U.S. DEPARTMENT OF JUSTICE				
PASSED THROUGH THE STATE				
Missouri Department of Public Safety				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-LLEBG-083	-	2,053.60
<i>Total U.S. Department of Justice</i>			-	2,053.60
U.S. DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH STATE				
Missouri Highway and Transportation Commission:				
Highway Planning and Construction	20.205	BRO-B110(11)	-	47,181.46
Highway Planning and Construction	20.205	FLAP WASH 657 (1)	-	1,394.59
Highway Planning and Construction	20.205	FLAP WASH CR (1)	-	281,527.32
Total ALN 20.205			-	330,103.37
Airport Improvement Program -FAA Masterplan	20.106	19-060A-1	-	5,805.00
Airport Improvement Program -FAA Masterplan	20.106	13-060A-1	-	7,181.00
Airport Improvement Program	20.106	19-060A-1	-	164,805.00
Airport Improvement Program - CARES	20.106	20-077B-2	-	14,280.00
Total ALN 20.106			-	192,071.00
Federal Aviation Administration Centers of Excellence	20.109	19-060A-1	-	196,997.00
Highway Safety Cluster:				
State and Community Highway Safety-HMV Enforcement	20.600	20-PT-02-086	-	1,757.96
Total Highway Safety Cluster			-	1,757.96
PASSED THROUGH UNIVERSITY OF CENTRAL MISSOURI				
Alcohol Open Container Requirements:				
Drive Sober or Get Pulled Over Enforcement Campaign	20.607	20-154-AL-017	-	891.36
July 4th DWI Campaign	20.607	20-154-AL-017	-	148.56
PASSED THROUGH MISSOURI HIGHWAY SAFETY AND TRAFFIC DIVISION				
DWI saturation Enforcement	20.607	20-154-AL-093	-	1,559.88
Total ALN 20.607			-	2,599.80
<i>Total U.S. Department of Transportation</i>			-	723,529.13
U.S. DEPARTMENT OF TREASURY				
PASSED THROUGH THE STATE				
Office of Administration				
Coronavirus Relief Fund	21.019	N/A	-	2,885,745.40
<i>Total U.S. Department of Treasury</i>			-	2,885,745.40
ELECTION ASSISTANCE COMMISSION				
PASSED THROUGH STATE				
Office of the Secretary State				
CARES Act-Help America Vote Act Election Security Grants	90.404	N/A	-	26,217.23
Help America Vote Act Election Security Grants (Covid Funds)	90.404	BRP 696	-	733.15
<i>Total Election Assistance Commission</i>			-	26,950.38
Total Expenditures of Federal Awards			\$ 204,088.88	\$ 4,124,652.72

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021 and 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the County of Washington under programs of the federal government for the years ended December 31, 2021, and 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

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

NOTE 4 – SUB-RECIPIENTS

The County provided federal awards to sub-recipients during the years ended December 31, 2021 and 2020. The sub-recipients are as follows:

Program Title	Subrecipient	Federal ALN	Amount Provided to Subrecipient	
			2021	2020
Schools and Roads -Grants to States	Potosi R-3 SD	10.665	\$ 42,901.04	\$ 46,099.89
Schools and Roads -Grants to States	Valley R-6 SD	10.665	55,073.82	59,180.31
Schools and Roads -Grants to States	Bourbon CR-1 SD	10.665	20,069.52	21,565.98
National Forest Acquired Lands	Potosi R-3 SD	15.438	23,031.08	28,072.43
National Forest Acquired Lands	Valley R-6 SD	15.438	29,565.93	36,037.72
National Forest Acquired Lands	Bourbon CR-1 SD	15.438	10,774.17	13,132.55
Total Provided to Subrecipients			\$ 181,415.56	\$ 204,088.88

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified Opinion
2. Internal control over financial reporting:
 - a. Material weakness(es) identified?

2021	___	Yes	<u>X</u>	No
2020	___	Yes	<u>X</u>	No
 - b. Significant deficiency(ies) identified?

2021	___	Yes	<u>X</u>	No
2020	___	Yes	<u>X</u>	No
3. Noncompliance material to financial statements noted?

2021	___	Yes	<u>X</u>	No
2020	___	Yes	<u>X</u>	No

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified?

2021	___	Yes	<u>X</u>	No
2020	___	Yes	<u>X</u>	No
 - b. Significant deficiency(ies) identified?

2021	___	Yes	<u>X</u>	No
2020	___	Yes	<u>X</u>	No
2. Type of auditor's report issued on compliance for major federal programs:

2021	- Unmodified			
2020	- Unmodified			
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

2021	___	Yes	<u>X</u>	No
2020	___	Yes	<u>X</u>	No

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

I. SUMMARY OF AUDITOR'S RESULTS (continued)

B. Federal Awards (continued)

4. Identification of major federal programs:

Year	Assistance Listing Number(s)	Name of Federal Program or Cluster
2020/2021	21.019	Coronavirus Relief Fund

5. Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

6. Auditee qualified as low-risk auditee? 2021 ☐ Yes ☒ No

2020 ☐ Yes ☒ No

II. FINANCIAL STATEMENT FINDINGS

2021-01: NO FORMAL BUDGET SET FOR SOME FUNDS

Condition: The County has no budget on Towne Square Park Fund and American Rescue Plan Act Fund.

Criteria: In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund. Adoption of a formal budget is required by law.

Cause: These funds were newly created in 2021. Thus, formal budgets were scheduled to be set in January 2022.

Effect: This condition is a violation of the budgetary policies. This violation will lead to overspending of funds.

Recommendation: We recommend that every time the County receives new funds, they should set a formal budget even on interim period. We recommend further that the County needs to monitor its procurement process so that only budgeted items will be incurred and paid.

Management's Response: The budget for the Towne Square Park Fund for 2021 and 2022 is provided. This fund contains no tax-payer funds. It is a fund holding patron donations that will be used to complete the Towne Square Project. The budget for American Rescue Plan Act Fund for 2022 is provided. The budget lists the funds deposited in 2021. The budget for American Rescue Plan Act Fund was created when guidelines were made clear to the counties. Washington did not spend any of the American Rescue Plan Act Fund until a budget was created.

Auditor's Evaluation: The response is appropriate to correct the concern.

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS
ENDED DECEMBER 31, 2021 AND 2020

There were no Federal Award Findings and Questioned Costs for the years ended December 31, 2021 and 2020.

THE COUNTY OF WASHINGTON
POTOSI, MISSOURI
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the years ended December 31, 2019, and 2018.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs noted for the years ended December 31, 2019, and 2018.



DOUG SHORT
COMMISSIONER
1ST DISTRICT

WASHINGTON COUNTY COMMISSION

102 North Missouri Street
Potosi, Missouri 63664
(573) 438-4346
FAX (573) 438-4038

DAVE SANSEGRAW
PRESIDING COMMISSIONER



CODY BRINLEY
COMMISSIONER
2ND DISTRICT

March 27, 2023

CR Williams Associates, LLC
1257 Hornsby Avenue, Suite 2FN
St. Louis, Missouri 63147

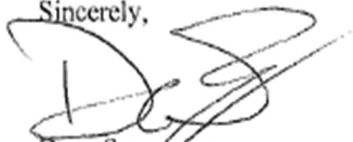
Re: Washington County, Missouri Audit – Years Ending December 31, 2021 and 2020

Please consider this correspondence to be Washington County's formal response to Finding
2021-01: NO FORMAL BUDGET SET FOR SOME FUNDS.

The budget for the Towne Square Park Fund for 2021 and 2022 was provided. This fund contains no tax-payer funds. It is a fund holding patron donations that will be used to complete the Towne Square Park Project. The budget for the American Rescue Plan Act Fund for 2022 is provided. The budget lists the funds deposited in 2021. The budget for the American Rescue Plan Act fund was created when guidelines were made clear to the counties. Washington County did not spend any of the American Rescue Plan Act Fund until a budget was created.

Please let us know if you have any questions or if further documentation will be required.

Sincerely,



Dave Sansegraw
Presiding Commissioner