



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Clinton County, Missouri

The Office of the State Auditor contracted for an audit of Clinton 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.

Scott Fitzpatrick
State Auditor

December 2023
Report No. 2023-087



Recommendations in the audit of Clinton County

2021-001	The county must have internal controls in place to ensure compliance with the requirements. We further recommend that the county should establish a policy specifying which records should be retained for payroll related activities which should start from hiring, ongoing employee evaluation, termination and retirement.
2021-002	The county should establish a policy for the review process. Take a close look at your records to confirm that you have indeed made an excess payment. Double-check your receipts, bank statements, or any other records you may have. Get in touch with the vendor or service provider you paid and explain the situation. Request a refund for the excess amount you paid. Be sure to provide evidence of your payment and the excess amount paid.
2021-003	The Collector prepare all required forms as prescribed by state statute.
2021-004	The county ensure compliance with state statutes by adopting a budget for each county fund and by refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.
2021-005	The county should conduct a thorough analysis to understand the root causes of the negative fund balance, including overspending, or unforeseen expenses. Revise the budget to align with the available resources and address the negative balance. Emphasize the importance of timely reconciliation to minimize the risk of errors and discrepancies going unnoticed. Implement a system that ensures reconciliations are performed promptly and discrepancies are investigated and resolved in a timely manner.

CLINTON COUNTY, 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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INTRODUCTORY SECTION

CLINTON COUNTY, MISSOURI
List of Elected Officials 2020-2021

County Commission

Presiding Commissioner	Patrick Clark
Commissioner 1 st District	Gary McCrea (2020)
Commissioner 2 nd District	Jay Bettis (2021) Larry King (2020) Richard Riddell (2021)

Other Elected Officials

Assessor	Cindy Carter
Circuit Clerk, Recorder of Deeds	Susan Davis
Collector	Michele Wells
County Clerk	David Woody
Prosecuting Attorney	Brandi McClain
Public Administrator	Nancy Wingate
Sheriff	Larry Fish
Treasurer	Rita Terwilleger

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Clinton County, Missouri

Unmodified and Adverse Opinion

We have audited the accompanying financial statements of the Clinton County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis as of December 31, 2021 and 2020, and the related Comparative Statement of Receipts, Disbursements and Changes in Cash – Budget and Actual Regulatory Basis for the years then ended, Statements 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, the Statements of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual Regulatory Basis, and Statements of Assets and Liabilities Arising From Cash Transactions – Agency Funds- Regulatory Basis as of December 31, 2021 and 2020 in accordance with the financial reporting provisions of Missouri Law described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for 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 Unmodified and Adverse Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained *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 the Clinton County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT-continued

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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Missouri Law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Clinton County, Missouri's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of Financial Statements

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

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

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

INDEPENDENT AUDITOR'S REPORT-continued

Auditor's Responsibilities for the Audit of Financial Statements-Continued

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

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

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 October 30, 2023, on our consideration of Clinton 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 Clinton County, Missouri's internal control over financial reporting or in compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clinton County, Missouri's internal control over financial reporting and compliance.

CRWilliams & Associates LLC

St. Louis, Missouri

October 30, 2023

BASIC FINANCIAL STATEMENTS

CLINTON COUNTY MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 DECEMBER 31, 2021 and 2020

FUND	Cash and Investments January 1, 2020			Cash and Investments December 31, 2020			Cash and Investments December 31, 2021		
	Receipts 2020	Disbursements 2020	Receipts 2021	Disbursements 2021	Receipts 2021	Disbursements 2021	Receipts 2021	Disbursements 2021	Receipts 2021
General Revenue Fund	\$ 265,280	\$ 2,962,840	\$ 319,850	\$ 3,725,229	\$ 3,182,827	\$ 862,252			
Special Road & Bridge Fund	208,148	2,170,105	2,111,351	266,902	2,297,912	1,932,182			632,632
Assessment Fund	1,213,182	393,507	405,655	1,201,034	413,514	364,454			1,250,094
Capital Improvement Fund	633,440	733,700	468,005	899,135	1,141,568	764,181			1,276,522
Law Enforcement Training Fund	9,659	6,199	8,596	7,262	3,635	4			10,893
P.O.S.T. Fund	2	1,354	1,356	-	1,804	1,804			-
Sheriff's Civil Fees Fund	15,690	46,599	50,811	11,478	39,482	35,284			15,676
Sheriff's Revolving Fund	10,023	18,706	18,543	10,186	23,039	30,670			2,555
Sheriff's Supplemental Grant Fund	1,494	55,997	59,628	(2,137)	61,081	54,678			4,266
Inmate Prisoner Debt Fund	3,071	35,241	34,111	4,201	55,395	41,330			18,266
Prosecuting Attorney Training Fund	6,230	4,157	-	10,387	4,584	10			14,961
Prosecuting Attorney Victim Advocate Fund	300	46,208	45,449	1,059	48,579	46,086			3,552
Prosecuting Attorney Administrative Handling Fund	4,737	1,561	3,669	2,629	2,323	2,342			2,610
Prosecuting Attorney Delinquent Tax Fund	3,056	24	3	3,077	19	4			3,092
Local Emergency Planning Commission Fund	6,065	3,442	2,156	7,351	2,687	3,246			6,792
Law Enforcement Restitution Fund	12,033	3,815	8,675	7,173	5,523	188			12,508
Tax Maintenance Fund	67,112	46,302	17,817	95,597	48,746	43,112			101,231
Election Service Fund	3,480	5,280	979	7,781	7,376	7,027			8,130
Emergency Management Fund	84,970	348,805	189,592	244,183	186,292	152,216			278,259
Health Reimbursement Fund	35,126	616,266	855,913	(204,521)	283,205	78,684			-
Investigative Squad Fund	-	53,262	53,262	-	51,116	60,163			(9,047)
Asset Forfeiture Fund	2,346	16	929	1,433	8	1,441			-
COVID-19 Relief Fund	-	2,399,209	379,865	2,019,344	2,922	2,022,266			-
Senate Bill 40 Fund	606,956	511,967	262,431	856,492	544,800	215,818			1,185,474
American Rescue Plan Act Fund	-	-	-	-	1,984,475	-			1,984,475
Recorder User Tax Fund	7,410	15,923	4,003	19,330	25,121	5			44,446
General Purpose Law Enforcement Fund	7,515	552	2,789	5,278	5,442	3,546			7,174
TOTAL	\$ 3,207,325	\$ 10,481,037	\$ 7,893,858	\$ 5,794,504	\$ 10,965,877	\$ 9,043,568			\$ 7,716,813

CLINTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH – BUDGET AND ACTUAL
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

	GENERAL REVENUE FUND			
	Year Ended December 31,			
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 745,000	\$ 745,749	\$ 736,000	\$ 697,584
Sales taxes	1,067,400	1,052,719	841,800	986,416
Intergovernmental	660,192	416,542	487,383	467,316
Charges for services	645,000	625,249	462,524	615,134
Interest	5,000	5,509	3,800	5,191
Other	725,193	756,261	88,580	68,443
Transfer in	172,282	123,200	95,000	122,756
Total Receipts	4,020,067	3,725,229	2,715,087	2,962,840
DISBURSEMENTS				
County commission	93,172	95,360	93,372	95,423
County clerk	86,200	77,645	87,300	75,257
Elections	35,527	29,733	71,705	67,853
Buildings and grounds	177,687	149,921	169,200	172,670
Employee fringe benefits	523,486	501,714	400,000	416,370
County treasurer	57,361	57,259	56,290	54,467
County collector	97,810	77,201	89,000	90,370
Recorder of deeds	36,829	52,143	36,019	35,315
Circuit clerk	24,200	1,695	26,790	17,062
Court administration	15,250	36	15,250	2,050
Public administrator	57,200	54,445	60,647	54,815
Sheriff	891,844	941,431	805,500	752,956
Jail	274,500	216,431	228,700	227,069
Prosecuting agency	122,884	117,845	128,434	113,541
Juvenile officer	71,377	66,952	69,511	54,433
County coroner	63,776	69,168	51,056	56,402
Transfers out	86,146	81,146	81,585	346,865
Other	618,229	592,702	271,798	275,352
Total Disbursements	3,333,478	3,182,827	2,742,157	2,908,270
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	686,589	542,402	(27,070)	54,570
CASH AND INVESTMENTS, JANUARY 1	319,850	319,850	265,280	265,280
CASH AND INVESTMENTS, DECEMBER 31	\$ 1,006,439	\$ 862,252	\$ 238,210	\$ 319,850

CLINTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH – BUDGET AND ACTUAL
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

SPECIAL ROAD & BRIDGE FUND					
Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Property taxes	\$ 1,136,112	\$ 1,164,771	\$ 1,210,245	\$ 1,126,012	
Sales taxes	-	165,920	-	144,729	
Intergovernmental	940,523	844,178	945,570	792,256	
Charges for services	1,300	-	-	-	
Interest	4,000	6,198	3,000	5,671	
Other	86,200	116,845	15,000	101,437	
Total Receipts	2,168,135	2,297,912	2,173,815	2,170,105	
DISBURSEMENTS					
Salaries	495,000	455,256	1,210,245	451,614	
Employee fringe benefits	197,948	207,465	-	179,160	
Materials and supplies	916,100	798,224	945,570	878,765	
Services and other	270,200	226,929	-	265,932	
Capital outlay	244,240	155,994	3,000	236,458	
Construction	-	-	15,000	-	
Transfers out	104,475	88,314	-	99,422	
Total Disbursements	2,227,963	1,932,182	2,173,815	2,111,351	
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	(59,828)	365,730	-	58,754	
CASH AND INVESTMENTS, JANUARY 1	266,902	266,902	208,148	208,148	
CASH AND INVESTMENTS, DECEMBER 31	\$ 207,074	\$ 632,632	\$ 208,148	\$ 266,902	

CLINTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

		ASSESSMENT FUND Year Ended December 31,			
		2021		2020	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS					
Intergovernmental		\$ 377,300	\$ 378,130	\$ 368,500	\$ 382,682
Interest		6,000	8,065	6,000	10,793
Other		50	27,319	150	32
Total Receipts		<u>383,350</u>	<u>413,514</u>	<u>374,650</u>	<u>393,507</u>
DISBURSEMENTS					
Salaries		147,377	125,117	144,754	126,980
Employee fringe benefits		82,550	58,086	60,900	47,089
Materials and supplies		19,900	17,256	18,900	3,984
Services and other		153,700	122,925	217,603	214,550
Capital outlay		25,000	41,070	25,000	13,052
Total Disbursements		<u>428,527</u>	<u>364,454</u>	<u>467,157</u>	<u>405,655</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS		(45,177)	49,060	(92,507)	(12,148)
CASH AND INVESTMENTS, JANUARY 1		<u>1,201,034</u>	<u>1,201,034</u>	<u>1,213,182</u>	<u>1,213,182</u>
CASH AND INVESTMENTS, DECEMBER 31		<u>\$ 1,155,857</u>	<u>\$ 1,250,094</u>	<u>\$ 1,120,675</u>	<u>\$ 1,201,034</u>

CLINTON COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

CAPITAL IMPROVEMENT FUND

Year Ended December 31,

	2021		2020	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Sales taxes	\$ 716,972	\$ 717,043	\$ 672,411	\$ 672,771
Intergovernmental	418,288	418,288	392,000	55,130
Interest	5,595	6,237	20,000	5,799
Total Receipts	1,140,855	1,141,568	1,084,411	733,700
DISBURSEMENTS				
Materials and supplies	100,000	-	110,000	1,124
Services and other	300,590	294,489	320,000	228,651
Capital outlay	700,000	69,035	500,000	161,044
Construction	455,000	365,772	152,500	53,852
Transfers out	-	34,885	-	23,334
Total Disbursements	1,555,590	764,181	1,082,500	468,005
RECEIPTS OVER (UNDER) DISBURSEMENTS	(414,735)	377,387	1,911	265,695
CASH AND INVESTMENTS, JANUARY 1	877,135	899,135	633,440	633,440
CASH AND INVESTMENTS, DECEMBER 31	\$ 462,400	\$ 1,276,522	\$ 635,351	\$ 899,135

CLINTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

LAW ENFORCEMENT TRAINING FUND							
Year Ended December 31,							
	2021				2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS							
Charges for services	\$ 3,000	\$ 3,580	\$ 3,000	\$ 3,262			
Interest	65	55	3	77			
Other	-	-	-	2,860			
Total Receipts	<u>3,065</u>	<u>3,635</u>	<u>3,003</u>	<u>6,199</u>			
DISBURSEMENTS							
Services and other	1,501	4	12,000	8,596			
Total Disbursements	<u>1,501</u>	<u>4</u>	<u>12,000</u>	<u>8,596</u>			
RECEIPTS OVER (UNDER) DISBURSEMENTS							
	1,564	3,631	(8,997)	(2,397)			
CASH AND INVESTMENTS, JANUARY 1							
	<u>7,262</u>	<u>7,262</u>	<u>9,659</u>	<u>9,659</u>			
CASH AND INVESTMENTS, DECEMBER 31							
	<u>\$ 8,826</u>	<u>\$ 10,893</u>	<u>\$ 662</u>	<u>\$ 7,262</u>			

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

		P.O.S.T FUND Year Ended December 31,			
		2021		2020	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS					
Intergovernmental		\$ 1,810	\$ 1,804	\$ 1,500	\$ 1,354
Interest		-	-	1	-
Total Receipts		<u>1,810</u>	<u>1,804</u>	<u>1,501</u>	<u>1,354</u>
DISBURSEMENTS					
Services and other		1,804	1,804	1,501	1,356
Total Disbursements		<u>1,804</u>	<u>1,804</u>	<u>1,501</u>	<u>1,356</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		6	-	-	(2)
CASH AND INVESTMENTS, JANUARY 1		-	-	2	2
CASH AND INVESTMENTS, DECEMBER 31		\$ 6	\$ -	\$ 2	\$ -

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH – BUDGET AND ACTUAL
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

SHERIFF'S CIVIL FEES FUND						
Year Ended December 31,						
	2021		2020			
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>		
RECEIPTS						
Charges for services	\$ 33,000	\$ 28,680	\$ 18,000	\$ 46,506		
Interest	85	52	60	93		
Other	22,000	10,750	29,000	-		
Total Receipts	55,085	39,482	47,060	46,599		
DISBURSEMENTS						
Services and other	50,000	35,284	57,000	50,811		
Total Disbursements	50,000	35,284	57,000	50,811		
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	5,085	4,198	(9,940)	(4,212)		
CASH AND INVESTMENTS, JANUARY 1	11,478	11,478	15,690	15,690		
CASH AND INVESTMENTS, DECEMBER 31	\$ 16,563	\$ 15,676	\$ 5,750	\$ 11,478		

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH –BUDGET AND ACTUAL
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

SHERIFF'S REVOLVING FUND								
Year Ended December 31,								
	2021			2020			<u>Budget</u>	<u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>		
RECEIPTS								
Charges for services	\$ 20,000	\$ 21,222	\$ 9,000	\$ 17,210				
Interest	70	29	8	78				
Other	1,300	1,788	1,300	1,418				
Transfer in	-	-	-	-				
Total Receipts	<u>21,370</u>	<u>23,039</u>	<u>10,308</u>	<u>18,706</u>				
DISBURSEMENTS								
Services and other	30,000	30,670	20,331	18,543				
Total Disbursements	<u>30,000</u>	<u>30,670</u>	<u>20,331</u>	<u>18,543</u>				
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(8,630)	(7,631)	(10,023)	163				
CASH AND INVESTMENTS, JANUARY 1	<u>10,186</u>	<u>10,186</u>	<u>10,023</u>	<u>10,023</u>				
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,556</u>	<u>\$ 2,555</u>	<u>\$ -</u>	<u>\$ 10,186</u>				

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

SHERIFF'S SUPPLEMENTAL GRANT FUND						
Year Ended December 31,						
	2021		2020			
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>		
RECEIPTS						
Intergovernmental	\$ 70,000	\$ 61,081	\$ 63,000	\$ 55,997		
Other	-	-	-	-		
Total Receipts	70,000	61,081	63,000	55,997		
DISBURSEMENTS						
Salaries	57,000	48,902	56,490	53,021		
Employee fringe benefits	10,000	5,776	8,000	6,607		
Total Disbursements	67,000	54,678	64,490	59,628		
RECEIPTS OVER (UNDER) DISBURSEMENTS						
	3,000	6,403	(1,490)	(3,631)		
CASH AND INVESTMENTS, JANUARY 1	(2,137)	(2,137)	1,494	1,494		
CASH AND INVESTMENTS, DECEMBER 31	\$ 863	\$ 4,266	\$ 4	\$ (2,137)		

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

INMATE PRISONER DEBT FUND							
Year Ended December 31,							
	2021		2020				
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>			
RECEIPTS							
Charges for services	\$ 27,000	\$ 28,632	\$ 14,000	\$ 13,892			
Interest	50	68	70	57			
Other	30,000	26,695	12,000	21,292			
Total Receipts	57,050	55,395	26,070	35,241			
DISBURSEMENTS							
Services and other	50,000	41,330	29,040	34,111			
Total Disbursements	50,000	41,330	29,040	34,111			
RECEIPTS OVER (UNDER)							
DISBURSEMENTS	7,050	14,065	(2,970)	1,130			
CASH AND INVESTMENTS, JANUARY 1	4,201	4,201	3,071	3,071			
CASH AND INVESTMENTS, DECEMBER 31	\$ 11,251	\$ 18,266	\$ 101	\$ 4,201			

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

PROSECUTING ATTORNEY TRAINING FUND						
Year Ended December 31,						
	2021		2020			
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>		
RECEIPTS						
Charges for services	\$ 3,000	\$ 4,508	\$ 1,000	\$ 4,095		
Interest	50	76	25	62		
Total Receipts	<u>3,050</u>	<u>4,584</u>	<u>1,025</u>	<u>4,157</u>		
DISBURSEMENTS						
Services and other	5,000	10	5,000	-		
Total Disbursements	<u>5,000</u>	<u>10</u>	<u>5,000</u>	<u>-</u>		
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,950)	4,574	(3,975)	4,157		
CASH AND INVESTMENTS, JANUARY 1	<u>10,387</u>	<u>10,387</u>	<u>6,230</u>	<u>6,230</u>		
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,437</u>	<u>\$ 14,961</u>	<u>\$ 2,255</u>	<u>\$ 10,387</u>		

CLINTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH –BUDGET AND ACTUAL
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

PROSECUTING ATTORNEY VICTIM ADVOCATE FUND							
Year Ended December 31,							
	2021		2020				
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>			
RECEIPTS							
Intergovernmental	\$ 46,800	\$ 48,579	\$ 46,474	\$ 46,208			
Interest	-	-	30	-			
Other	-	-	-	-			
Total Receipts	<u>46,800</u>	<u>48,579</u>	<u>46,504</u>	<u>46,208</u>			
DISBURSEMENTS							
Salaries	32,960	32,104	32,960	33,563			
Employee fringe benefits	12,590	12,408	12,590	11,886			
Materials and supplies	750	1,574	750	-			
Services and other	500	-	500	-			
Total Disbursements	<u>46,800</u>	<u>46,086</u>	<u>46,800</u>	<u>45,449</u>			
RECEIPTS OVER (UNDER)							
DISBURSEMENTS	-	2,493	(296)	759			
CASH AND INVESTMENTS, JANUARY 1	<u>1,059</u>	<u>1,059</u>	<u>300</u>	<u>300</u>			
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,059</u>	<u>\$ 3,552</u>	<u>\$ 4</u>	<u>\$ 1,059</u>			

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING FUND					
Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Interest	\$ 21	\$ 11	\$ 21	\$ 19	
Other	6,000	2,312	3,000	1,542	
Total Receipts	6,021	2,323	3,021	1,561	
DISBURSEMENTS					
Services and other	4,000	2,342	4,000	3,669	
Total Disbursements	4,000	2,342	4,000	3,669	
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,021	(19)	(979)	(2,108)	
CASH AND INVESTMENTS, JANUARY 1	2,629	2,629	4,737	4,737	
CASH AND INVESTMENTS, DECEMBER 31	\$ 4,650	\$ 2,610	\$ 3,758	\$ 2,629	

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

PROSECUTING ATTORNEY DELINQUENT TAX FUND					
Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Interest	\$ -	\$ 19	\$ 15	\$ 24	
Total Receipts	<u>-</u>	<u>19</u>	<u>15</u>	<u>24</u>	
DISBURSEMENTS					
Services and other	5	4	-	-	
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>	
Total Disbursements	<u>5</u>	<u>4</u>	<u>-</u>	<u>3</u>	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5)	15	15	21	
CASH AND INVESTMENTS, JANUARY 1	<u>3,077</u>	<u>3,077</u>	<u>3,056</u>	<u>3,056</u>	
CASH AND INVESTMENTS, DECEMBER 31	\$ 3,072	\$ 3,092	\$ 3,071	\$ 3,077	

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

LOCAL EMERGENCY PLANNING COMMISSION FUND						
Year Ended December 31,						
	2021		2020			
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>		
RECEIPTS						
Intergovernmental	\$ 3,000	\$ 2,647	\$ 3,300	\$ 3,393		
Interest	50	40	200	49		
Total Receipts	<u>3,050</u>	<u>2,687</u>	<u>3,500</u>	<u>3,442</u>		
DISBURSEMENTS						
Services and other	3,100	3,246	3,100	2,156		
Total Disbursements	<u>3,100</u>	<u>3,246</u>	<u>3,100</u>	<u>2,156</u>		
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	(50)	(559)	400	1,286		
CASH AND INVESTMENTS, JANUARY 1	<u>7,351</u>	<u>7,351</u>	<u>6,065</u>	<u>6,065</u>		
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,301</u>	<u>\$ 6,792</u>	<u>\$ 6,465</u>	<u>\$ 7,351</u>		

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH –BUDGET AND ACTUAL –
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
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LAW ENFORCEMENT RESTITUTION FUND					
Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Charges for services	\$ -	\$ 5,462	\$ -	\$ 3,751	
Interest	- -	61	70	64	
Other	- -	-	6,000	-	
Total Receipts	<u>- -</u>	<u>5,523</u>	<u>6,070</u>	<u>3,815</u>	
DISBURSEMENTS					
Services and other	6,000	188	14,000	8,675	
Total Disbursements	<u>6,000</u>	<u>188</u>	<u>14,000</u>	<u>8,675</u>	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,000)	5,335	(7,930)	(4,860)	
CASH AND INVESTMENTS, JANUARY 1	<u>7,173</u>	<u>7,173</u>	<u>12,033</u>	<u>12,033</u>	
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,173</u>	<u>\$ 12,508</u>	<u>\$ 4,103</u>	<u>\$ 7,173</u>	

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH – BUDGET AND ACTUAL –
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

TAX MAINTENANCE FUND Year Ended December 31,				
	2021		2020	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Charges for services	\$ -	\$ 48,746	\$ 38,000	\$ 45,742
Interest	- -	- -	275	560
Total Receipts	<u>-</u>	<u>48,746</u>	<u>38,275</u>	<u>46,302</u>
DISBURSEMENTS				
Services and other	48,000	43,112	55,000	17,817
Total Disbursements	<u>48,000</u>	<u>43,112</u>	<u>55,000</u>	<u>17,817</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(48,000)</u>	<u>5,634</u>	<u>(16,725)</u>	<u>28,485</u>
CASH AND INVESTMENTS, JANUARY 1	<u>95,597</u>	<u>95,597</u>	<u>67,112</u>	<u>67,112</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 47,597</u>	<u>\$ 101,231</u>	<u>\$ 50,387</u>	<u>\$ 95,597</u>

CLINTON COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

ELECTION SERVICE FUND					
Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Charges for services	\$ -	\$ 7,311	\$ 4,500	\$ 5,244	
Interest	- 65		60	36	
Total Receipts	-	7,376	4,560	5,280	
DISBURSEMENTS					
Services and other	- -		- -		3
Capital outlay	5,000	7,027	8,000	976	
Total Disbursements	5,000	7,027	8,000	979	
RECEIPTS OVER (UNDER) DISBURSEMENTS					
	(5,000)	349	(3,440)	4,301	
CASH AND INVESTMENTS, JANUARY 1	7,781	7,781	3,480	3,480	
CASH AND INVESTMENTS, DECEMBER 31	\$ 2,781	\$ 8,130	\$ 40	\$ 7,781	

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

EMERGENCY MANAGEMENT FUND Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Intergovernmental	\$ 86,146	\$ -	\$ 81,585	\$ -	
Interest	1,000	1,466	816	1,940	
Other	-	103,680	-	-	
Transfer in	-	81,146	-	346,865	
Total Receipts	<u>87,146</u>	<u>186,292</u>	<u>82,401</u>	<u>348,805</u>	
DISBURSEMENTS					
Services and other	331,329	152,216	167,360	189,592	
Total Disbursements	<u>331,329</u>	<u>152,216</u>	<u>167,360</u>	<u>189,592</u>	
RECEIPTS OVER (UNDER) DISBURSEMENTS					
	(244,183)	34,076	(84,959)	159,213	
CASH AND INVESTMENTS, JANUARY 1	<u>244,183</u>	<u>244,183</u>	<u>84,970</u>	<u>84,970</u>	
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 278,259</u>	<u>\$ 11</u>	<u>\$ 244,183</u>	

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
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HEALTH REIMBURSEMENT FUND						
Year Ended December 31,						
	2021		2020			
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>		
RECEIPTS						
Intergovernmental	\$ 280,132	\$ 283,205	\$ -	\$ 616,266		
Interest	-	-	30	-		
Other	-	-	-	-		
Transfer in	-	-	380,000	-		
Total Receipts	280,132	283,205	380,030	616,266		
DISBURSEMENTS						
Salaries	-	-	-	-		
Employee fringe benefits	75,611	78,684	400,000	855,913		
Materials and supplies	-	-	-	-		
Services and other	-	-	-	-		
Capital outlay	-	-	-	-		
Construction	-	-	-	-		
Transfers out	-	-	-	-		
Total Disbursements	75,611	78,684	400,000	855,913		
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	204,521	204,521	(19,970)	(239,647)		
CASH AND INVESTMENTS, JANUARY 1	(204,521)	(204,521)	35,126	35,126		
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ 15,156	\$ (204,521)		

CLINTON COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

INVESTIGATIVE SQUAD FUND				
Year Ended December 31,				
	2021		2020	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Intergovernmental	\$ 148,053	\$ 51,116	\$ -	\$ 53,262
Total Receipts	<u>148,053</u>	<u>51,116</u>	<u>-</u>	<u>53,262</u>
DISBURSEMENTS				
Salaries	106,665	41,349	-	53,086
Employee fringe benefits	41,388	18,814	-	176
Total Disbursements	<u>148,053</u>	<u>60,163</u>	<u>-</u>	<u>53,262</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(9,047)	-	-
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ (9,047)	\$ -	\$ -

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
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ASSET FORFEITURE FUND				
Year Ended December 31,				
	2021		2020	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Interest	\$ 10	\$ 8	\$ -	\$ 16
Total Receipts	<u>10</u>	<u>8</u>	<u>-</u>	<u>16</u>
DISBURSEMENTS				
Services and other	1,443	1,441	-	929
Total Disbursements	<u>1,443</u>	<u>1,441</u>	<u>-</u>	<u>929</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(1,433)	(1,433)	-	(913)
CASH AND INVESTMENTS, JANUARY 1	<u>1,433</u>	<u>1,433</u>	<u>-</u>	<u>2,346</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,433</u>

CLINTON COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL
REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
YEARS ENDED 2021 AND 2020

		COVID-19 RELIEF FUND Year Ended December 31,			
		2021		2020	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS					
Interest		\$ -	\$ 2,922	\$ -	\$ 7,407
Intergovernmental		-	-	-	2,391,802
Total Receipts		<u>-</u>	<u>2,922</u>	<u>-</u>	<u>2,399,209</u>
DISBURSEMENTS					
Salaries		-	-	-	1,160
Materials and supplies		-	-	-	6,210
Services and other		-	2,022,266	-	372,495
Total Disbursements		<u>-</u>	<u>2,022,266</u>	<u>-</u>	<u>379,865</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		-	(2,019,344)	-	2,019,344
CASH AND INVESTMENTS, JANUARY 1		<u>-</u>	<u>2,019,344</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,019,344</u>

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
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SENATE BILL 40 FUND Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Property taxes	\$ -	\$ 46,717	\$ -	\$ -	
Sales taxes	-	-	-	-	
Intergovernmental	-	257,841	-	208,544	
Charges for services	-	237,833	-	290,773	
Interest	-	2,283	-	6,339	
Other	-	126	-	6,311	
Transfer in	-	-	-	-	
Total Receipts	<u>-</u>	<u>544,800</u>	<u>-</u>	<u>511,967</u>	
DISBURSEMENTS					
Salaries	-	158,296	-	172,893	
Employee fringe benefits	-	16,015	-	16,402	
Materials and supplies	-	19,353	-	42,707	
Services and other	-	22,154	-	30,429	
Total Disbursements	<u>-</u>	<u>215,818</u>	<u>-</u>	<u>262,431</u>	
RECEIPTS OVER (UNDER) DISBURSEMENTS					
	-	328,982	-	249,536	
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>856,492</u>	<u>-</u>	<u>606,956</u>	
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,185,474</u>	<u>\$ -</u>	<u>\$ 856,492</u>	

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
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AMERICAN RESCUE PLAN ACT Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Intergovernmental	\$ -	\$ 1,979,968	\$ -	\$ -	
Interest	- -	4,507	- -	- -	
Total Receipts	<u>- -</u>	<u>1,984,475</u>	<u>- -</u>	<u>- -</u>	
DISBURSEMENTS					
Salaries	- -	- -	- -	- -	
Total Disbursements	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	
RECEIPTS OVER (UNDER) DISBURSEMENTS	- -	1,984,475	- -	- -	
CASH AND INVESTMENTS, JANUARY 1	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ - -</u>	<u>\$ 1,984,475</u>	<u>\$ - -</u>	<u>\$ - -</u>	

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
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RECORDER USER FEE Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Charges for services	- -	13,971	- -	7,466	
Interest	- -	192	- -	83	
Other	- -	10,958	- -	8,374	
Transfer in	- -	- -	- -	- -	
Total Receipts	<u>- -</u>	<u>25,121</u>	<u>- -</u>	<u>15,923</u>	
DISBURSEMENTS					
Services and other	- -	5	- -	4,003	
Total Disbursements	<u>- -</u>	<u>5</u>	<u>- -</u>	<u>4,003</u>	
RECEIPTS OVER (UNDER) DISBURSEMENTS					
	- -	25,116	- -	11,920	
CASH AND INVESTMENTS, JANUARY 1	<u>- -</u>	<u>19,330</u>	<u>- -</u>	<u>7,410</u>	
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ - -</u>	<u>\$ 44,446</u>	<u>\$ - -</u>	<u>\$ 19,330</u>	

CLINTON COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BUDGET AND ACTUAL –
 REGULATORY BASIS – ALL GOVERNMENTAL FUNDS
 YEARS ENDED 2021 AND 2020

GENERAL PURPOSE LAW ENFORCEMENT FUND					
Year Ended December 31,					
	2021		2020		
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
RECEIPTS					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Charges for services	- -	- -	- -	- -	
Interest	- -	36	- -	52	
Other	- -	5,406	- -	500	
Transfer in	- -	- -	- -	- -	
Total Receipts	<u>- -</u>	<u>5,442</u>	<u>- -</u>	<u>552</u>	
DISBURSEMENTS					
Services and other	- -	3,546	- -	2,789	
Total Disbursements	<u>- -</u>	<u>3,546</u>	<u>- -</u>	<u>2,789</u>	
RECEIPTS OVER (UNDER) DISBURSEMENTS		1,896		- (2,237)	
CASH AND INVESTMENTS, JANUARY 1	<u>- -</u>	<u>5,278</u>	<u>- -</u>	<u>7,515</u>	
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ - -</u>	<u>\$ 7,174</u>	<u>\$ - -</u>	<u>\$ 5,278</u>	

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

	ROAD DISTRICT	AMBULANCE	CAP CO	SCHOOL DISTRICT	HEALTH DEPARTMENT	CITIES	SCHOOL TRUST
ASSETS							
Cash and Cash Equivalents	\$ 2,256	\$ 701	\$ 104,876	\$ 20,169	\$ 371	\$ 4,298	\$ 70,624
TOTAL ASSETS	2,256	701	104,876	20,169	371	4,298	70,624

LIABILITIES							
Liabilities	2,256	701	104,876	20,169	371	4,298	70,624
TOTAL LIABILITIES	2,256	701	104,876	20,169	371	4,298	70,624

	SPECIAL ELECTION	SCHOOL BUILDING REVOLVING	SHELTER	ROAD & BRIDGE ESCROW	FIRE DISTRICTS	FEASIBILITY	ESCROW FUND	TOTAL AGENCY FUNDS
ASSETS								
Cash and Cash Equivalents	\$ 5,516	\$ 1,190	\$ 2,888	\$ 117,427	\$ 1,697	\$ 4,485	\$ 1,505	\$ 338,003
TOTAL ASSETS	5,516	1,190	2,888	117,427	1,697	4,485	1,505	\$ 338,003
LIABILITIES								
Liabilities	5,516	1,190	2,888	117,427	1,697	4,485	1,505	338,003
TOTAL LIABILITIES	\$ 5,516	1,190	\$ 2,888	\$ 117,427	\$ 1,697	\$ 4,485	\$ 1,505	\$ 338,003

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

	ROAD DISTRICT	AMBULANCE	CAP CO SCHOOL	SCHOOL DISTRICT	HEALTH DEPARTMENT	CITIES	SCHOOL TRUST
ASSETS							
Cash and Cash Equivalents	\$ 16	\$ 10	\$ 113,780	\$ 285	\$ 5	\$ 50	\$ 7,605
TOTAL ASSETS	\$ 16	\$ 10	\$ 113,780	\$ 285	\$ 5	\$ 50	\$ 7,605

	ROAD DISTRICT	AMBULANCE	CAP CO SCHOOL	SCHOOL DISTRICT	HEALTH DEPARTMENT	CITIES	SCHOOL TRUST
LIABILITIES							
Liabilities	16	10	113,780	285	5	50	7,605
TOTAL LIABILITIES	\$ 16	\$ 10	\$ 113,780	\$ 285	\$ 5	\$ 50	\$ 7,605

	SPECIAL ELECTION	SCHOOL BUILDING REVOLVING	SHELTER	ROAD & BRIDGE ESCROW	FIRE DISTRICTS	DEPUTY SHERIFF	TOTAL AGENCY FUNDS
ASSETS							
Cash and Cash Equivalents	\$ 5,516	\$ 2,203	\$ 1,257	\$ 116,842	\$ 23	\$ 540	\$ 248,132
TOTAL ASSETS	\$ 5,516	\$ 2,203	\$ 1,257	\$ 116,842	\$ 23	\$ 540	\$ 248,132

	SPECIAL ELECTION	SCHOOL BUILDING REVOLVING	SHELTER	ROAD & BRIDGE ESCROW	FIRE DISTRICTS	DEPUTY SHERIFF	TOTAL AGENCY FUNDS
LIABILITIES							
Liabilities	5,516	2,203	1,257	116,842	23	540	248,132
TOTAL LIABILITIES	\$ 5,516	\$ 2,203	\$ 1,257	\$ 116,842	\$ 23	\$ 540	\$ 248,132

CLINTON COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Clinton County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity. The financial statements also include the A.R. and Eleanor Alexander Memorial Fund which is controlled by the Senate Bill 40 Board.

Certain elected County officials, particularly the Collector and Treasurer, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

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 governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of the results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

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.

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund. There are governmental funds that have not adopted a budget. These funds are Investigative Squad Fund for 2020, Asset Forfeiture Fund for 2020, Covid-19 Relief Fund for 2021 and 2020, Senate Bill 40 Fund for 2021 and 2020, American Rescue Plan Act for 2021, Recorder User Tax Fund for 2021 and 2020 and General Purpose Law Enforcement Fund for 2021 and 2020.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

D. Budgets and Budgetary Accounting-continued

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2021	2020
General Revenue Fund	N/A	✓
Sheriff's Revolving Fund	✓	N/A
Inmate Prisoner Debt Fund	N/A	✓
Prosecuting Attorney Delinquent Tax Fund	✓	N/A
Local Emergency Planning Commission Fund	✓	N/A
Election Service Fund	✓	N/A
Emergency Management Fund	N/A	✓
Health Reimbursement Fund	N/A	✓

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

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

	2021	2020
Real Estate	231,134,419	207,649,239
Personal Property	72,498,800	61,929,070
Railroad and Utilities	49,871,885	51,883,046
Total	<u>353,505,104</u>	<u>321,411,355</u>

For calendar years 2021 and 2020, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2021	2020
General Revenue	0.2455	0.2701
Common Road District	0.2651	0.2805
Special Road & Bridge	0.3362	0.3500
Senate Bill 40 Board	0.0899	0.0927

The Special Road & Bridge Fund receives both the Common Road District and Special Road & Bridge levies. The County also receives 20% of taxes levied and collected by the Cameron and Plattsburg Special Road Districts.

F. Cash Deposits and Investments

Deposit and cash equivalents are stated at cost, which approximates the market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. 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 and cash equivalent and investment balances are presented in Note 2.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

G. Interfund Activity

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

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

FUND	2020		2021	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	122,756	346,865	123,200	81,146
Special Road & Bridge Fund	-	99,422	-	88,314
Capital Improvement Fund	-	23,334	-	34,885
Emergency Management Fund	346,865	-	81,146	-
Total	469,621	469,621	204,346	204,346

NOTE 2 – CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021 and 2020, the carrying amounts of the County's deposits were \$8,054,815 and \$6,042,635, respectively, and the bank balances were \$8,332,603 and \$6,536,238, respectively. Of the bank balances, \$754,144 for December 31, 2021 and \$756,950 for December 31, 2020, were covered by federal depository insurance. The remainder of the balances at December 31, 2021 and December 31, 2020 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

The County's cash balance is maintained in deposit accounts in local financial institutions. These institutions provide FDIC coverage of \$250,000 per depositor. The Organization considers short-term cash investments with a majority of three months or less to be cash equivalents.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 2 – CASH AND INVESTMENTS-continued

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.

NOTE 3 – COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1. Plan Description

Clinton County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute under Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 3 – COUNTY EMPLOYEES’ RETIREMENT PLANS-continued

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, www.molagers.org.

2. Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3. Funding Policy

Full-time employees of Clinton County contribute 4% of their gross compensation to LAGERS. The June 30th statutorily required contribution rates were 1.4% and 2.2% (General), and 4.1% and 3.1% (Police), of annual covered payroll in 2021 and 2020, respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2021 and 2020, the County contributed \$29,851 and \$37,186 to LAGERS.

B. County Employees’ Retirement Fund (CERF)

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

1. Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

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

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 3 – COUNTY EMPLOYEES’ RETIREMENT PLANS-continued

B. County Employees’ Retirement Fund (CERF)-continued

2. Pension Benefits

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

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632- 2373, or by the following website, www.mocerf.org.

3. Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2021 and 2020, the County collected and remitted to CERF employee withholdings and fees collected of \$11,277 and \$5,239, respectively, for the years then ended.

C. 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 contributed \$3,395 and \$3,669, respectively, for the years ended December 31, 2021 and 2020.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 4 – POST EMPLOYMENT BENEFITS

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

NOTE 5 – CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees accrued vacation time as follows: one week per year after one year of continuous service; two weeks per year after two years of continuous service; three weeks per year after 10 years of continuous service; and four weeks per year after 20 years of continuous service. Vacation time must be used during the anniversary year in which it is earned, with the exception of Sheriff's Department employees, who are allowed to carryover up to 200 hours. Full-time employees accrue 10 days of sick leave per year, and up to 10 days may be carried over from one year to the next, up to a maximum of 20 days. Employees are compensated for unused vacation time at termination but are not compensated for unused sick time.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

The County was not involved in pending litigation as of December 31, 2021. The extent of the liability, if any, cannot be determined at this time.

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 6 – RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The County maintains general liability, public officials' errors and omissions and employment-related liability coverage through commercial insurance companies with limits of \$4,000,000 aggregate, and \$2,000,000 per occurrence.

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

NOTE 7 – LONG-TERM DEBT

The County entered into a loan with the Missouri Department of Natural Resources on November 6, 2008, for \$183,820 to finance various energy savings projects. The loan will be repaid with semi-annual payments of \$9,664 through August 1, 2020, and one payment of \$1,377 on February 1, 2021, which includes interest of 4.15%.

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	18,687	640	19,327
2021	1,349	28	1,377
	<u>20,036</u>	<u>668</u>	<u>20,704</u>

On July 18, 2017, the County entered into a six-year, \$51,878 capital lease through Farmers State Bank to purchase a transport van for the Sheriff's Department. The lease is to be paid in monthly payments of \$788, ending July 20, 2023, including interest of 3%.

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	8,613	845	9,458
2021	8,875	583	9,458
2022	9,145	313	9,458
2023	5,463	55	5,518
	<u>32,096</u>	<u>1,796</u>	<u>33,892</u>

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 7 – LONG-TERM DEBT-continued

On November 28, 2017, the County entered into a \$121,000 capital lease through John Deere Financial to purchase a motor grader for the Road & Bridge Department. The lease calls for two payments of \$64,044 to be paid February 2, 2019 and 2020, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2020	<u>61,845</u>	2,199	64,044
	<u>61,845</u>	<u>2,199</u>	<u>64,044</u>

On March 2, 2017, the County entered into a three-year, \$27,303 capital lease through Goppert Bank to purchase a 2015 Ford for the Sheriff's Department. The lease is to be paid in monthly payments of \$800, ending March 1, 2020, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2020	<u>2,386</u>	14	2,400
	<u>2,386</u>	<u>14</u>	<u>2,400</u>

On February 28, 2017, the County entered into a three-year, \$21,564 capital lease through Goppert Bank to purchase a 2015 Ford for the Sheriff's Department. The lease is to be paid in monthly payments of \$632, ending February 29, 2020, including interest of 3.5%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2020	<u>1,258</u>	5	1,263
	<u>1,258</u>	<u>5</u>	<u>1,263</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

Description	Balance 12/31/2020	Additions	Payment	Balance 12/31/2021	Interest
2010 Motor Grader	41,062	-	(41,062)	-	1,460
Transport Van	23,483	-	(8,875)	13,608	583
MO DNR Loan	1,350	-	(1,350)	-	28
	<u>65,895</u>	<u>-</u>	<u>(51,287)</u>	<u>13,608</u>	<u>2,071</u>

CLINTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2020

NOTE 7 – LONG-TERM DEBT-continued

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payment	Balance 12/31/2020	Interest
2010 Motor Grader	80,712	-	(39,650)	41,062	1,460
2011 Motor Grader	61,845	-	(61,845)	-	2,199
2015 Ford (1 of 2)	1,258	-	(1,258)	-	5
2015 Ford (2 of 2)	2,326	-	(2,326)	-	14
2016 Ford	1,546	-	(1,546)	-	7
Transport Van	32,096	-	(8,613)	23,483	845
MO DNR Loan	20,037	-	(18,687)	1,350	640
	<u>199,820</u>	<u>-</u>	<u>(133,925)</u>	<u>66,895</u>	<u>5,170</u>

NOTE 8 – 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 October 30, 2023, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statement

COMPLIANCE SECTION

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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 Commissioner
Clinton 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 Clinton County, Missouri, as of and for the years ended December 31, 2021 and 2020, and the related notes to financial statements, which collectively comprise the Clinton County, Missouri's basic financial statements, which collectively comprise the Clinton County, Missouri's basic financial statements and have issued our report thereon dated October 30, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clinton 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 Clinton County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Clinton County, Missouri's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-003 and 2021-005.

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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* -
Continued**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clinton County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2021-004.

Clinton County, Missouri's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Clinton County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Clinton 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
October 30, 2023

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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 Commissioner
Clinton County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Clinton County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Clinton County, Missouri's major federal programs for the year ended December 31, 2021 and 2020. Clinton County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

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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-
Continued

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

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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-**
Continued

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
October 30, 2023

CLINTON COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Total Federal Expenditures	Amount sent to Subrecipients
21.019	DEPARTMENT OF THE TREASURY Direct programs: Coronavirus Relief Fund	N/A	376,983	-
97.042	DEPARTMENT OF PUBLIC SAFETY Direct programs: Emergency Management Performance Grants	N/A	7,733	-
TOTAL			<u>376,983</u>	<u>-</u>

See notes to Schedule of Expenditures of Federal Awards

CLINTON COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Total Federal Expenditures	Amount sent to Subrecipients
21.019	DEPARTMENT OF THE TREASURY Direct programs: Coronavirus Relief Fund	N/A	2,022,267	865,221
TOTAL			<u>2,022,267</u>	<u>865,221</u>

See notes to Schedule of Expenditures of Federal Awards

CLINTON COUNTY, MISSOURI
NOTES SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of Clinton County, Missouri under programs of the federal government for the year 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 (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule only presents 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.

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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The entity has elected not to use the ten (10) percent de minimis indirect cost rate as allowed under the Uniform Guidance.

4. Subrecipients

During the year ended December 31, 2021 and 2020, the County provided \$865,221 and \$0, respectively in federal awards to subrecipients such as Schools, Cities and Ambulance Districts under Federal Assistance Listing Number 21.019.

5. Donated Personal Protective Equipment (PPE)-(Unaudited)

The County received donated face masks, hand sanitizer, protective gloves and disinfectant wipes from the State of Missouri during 2021 and 2020.

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

I. SUMMARY OF AUDITOR'S RESULT

A. Financial Statements

1. Type of Auditor's report issued: Unmodified and Adverse
2. Internal control over financial reporting:

a. Material Weakness(es) identified?	2021	Yes <u> </u>	No <u> </u>
	2020	Yes <u> </u>	No <u> </u>
b. Significant deficiency(ies) identified?	2021	Yes <u> </u>	No <u> </u>
	2020	Yes <u> </u>	No <u> </u>
3. Noncompliance material to financial statements noted?	2021	Yes <u> </u>	No <u> </u>
	2020	Yes <u> </u>	No <u> </u>

B. Federal Awards

1. Internal control over major federal programs:

a. Material Weakness(es) identified?	2021	Yes <u> </u>	No <u> </u>
	2020	Yes <u> </u>	No <u> </u>

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

2. Type of auditor's report issued on compliance for Major program:

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 No
 2020 Yes No

4. Identification of Major Federal Program

<u>Name of Federal Program or Cluster Title</u>	ALN Number	Expenditures
Coronavirus Relief Fund	21.019	2020: \$ 376,983
Coronavirus Relief Fund	21.019	2021: \$2,022,267

5. Dollar threshold used to distinguish between type A and Type B programs \$750,000
6. Auditee qualified as a low-risk auditee

2021 Yes No
 2020 Yes No

**CLINTON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTION COSTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

II. FINANCIAL STATEMENT FINDINGS

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2021-001 – PERSONNEL FILES MAINTENANCE

Criteria: The preparation and retention of all types of corporate records and documents, and the direct and indirect costs related thereto, are matters requiring periodic review and evaluation. Good internal control dictates that it is imperative to review the adoption of procedures and evaluate recordkeeping requirements and the adherence thereto on a periodic basis (such as every one or two years).

Condition:

During our audit of the financial statement, we noted the following:

- Out of 40 personnel files selected for testing, The County failed to provide 2 I-9 form and 1 W4 form. (Repeated findings 2017-004)

Cause of Condition: Internal control policy and procedures were not followed nor was payroll activity properly monitored by those charged with governance.

Potential Effect of Condition: The absence of complete personnel files and approval of pay rate increases puts the organization at risk for failure to operate in accordance with laws and regulations governing the local governments. Because internal controls in place are not followed, this could result in material misstatements, fraud or misreporting of payroll expenditures as well as payroll-related taxes.

Recommendation: The County must have internal controls in place to ensure compliance with the requirements. We further recommend that the County should establish a policy specifying which records should be retained for payroll related activities which should start from hiring, ongoing employee evaluation, termination and retirement.

Management Response: The County Clerk's office takes these very seriously. The office has established a checklist for each employee to make sure that records are in employee files and maintained. The implementation of new pay rate forms will ensure compliance with laws and regulations governing our local government. Some of the records that were selected could not be found and were for employees that had left County employment since 2020 or 2021. Records are in order going forward. The County Clerk's office experienced a major turnover of employees, including the County Clerk himself in 2019. We will utilize the audit recommendations from 2017 to create the necessary controls that were not implemented by the previous administration. Internal controls and procedures will be followed and tracked going forward.

**CLINTON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTION COSTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2021-002 – INACCURATE AND EXCESS PAYMENT OF CONTRACT AMOUNT

Criteria: A strong internal control system can help ensure the accuracy of financial transactions and reporting, which is essential for the effective management of an organization's finances. The following are ways in which a strong internal control system can help address accuracy problems.

- Segregation of duties: A strong internal control system should ensure that no single employee has complete control over a financial transaction from start to finish. This reduces the risk of errors or fraud going undetected.
- Approval and authorization: Internal controls should require approvals and authorizations at various stages of financial transactions. This ensures that all transactions are authorized by the appropriate individuals and are in accordance with company policies.
- Record keeping and documentation: Accurate record-keeping is crucial for maintaining accurate financial records. A strong internal control system should ensure that all financial transactions are properly documented and recorded in a timely and accurate manner.
- Reconciliation: Reconciliation of accounts, such as bank accounts and accounts receivable, is an important internal control measure to detect errors or discrepancies.
- Monitoring and review: Regular monitoring and review of financial transactions and reports can help detect errors or irregularities. This can be done through internal audits or by implementing other monitoring processes.

Condition: During our test of internal control on expenditures, we noted one disbursement in excess of the payment required in the contract.

Cause of Condition: Lack of controls in verifying the accuracy of transactions which lead to overpayments.

Potential Effect of Condition: Excess payments can lead to financial losses for the organization, which can impact its overall financial health. Overpayments can reduce the available cash flow, affecting the ability to make necessary investments or pay other critical expenses.

Recommendation: We recommend that the County should establish a policy for the review process. Take a close look at your records to confirm that you have indeed made an excess payment. Double-check your receipts, bank statements, or any other records you may have. Get in touch with the vendor or service provider you paid and explain the situation. Request a refund for the excess amount you paid. Be sure to provide evidence of your payment and the excess amount paid.

CLINTON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTION COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2021-002 – INACCURATE AND EXCESS PAYMENT OF CONTRACT AMOUNT-continued

Management Response: We take these findings very seriously and have implemented more internal controls and procedures to ensure the accuracy of our records and prevention of excess or under payments. The office has employed qualified staff and now are able to prevent malicious internal threats as found from previous employees. Controls and procedures will be followed rigorously and with integrity. The disbursement that was found in the audit to be an overpayment has since been returned to the County. Steps should be added in the payment process to ensure that payments are processed to the correct account and for the correct amounts before checks are written. Future audits should reflect a substantial change in the findings.

2021-003: COLLECTOR'S ANNUAL SETTLEMENTS (REPEATED 2017-006)

Criteria: Section 139.190, RSMo requires the Collector to submit an annual settlement to the County Commission, and upon examination and approval by the Commission, the annual settlement is to be certified by the Clerk and filed with the Missouri Department of Revenue.

Condition: The Collector submitted a monthly register of tax collections to the Clerk and Treasurer. However, the Collector did not complete Form 205, Collector's Annual Settlement as required for the years ended February 29, 2016, February 28, 2017, February 28, 2018, February 28, 2019, February 29, 2020, February 28, 2021 and February 28, 2022.

Cause: The Collector did not complete annual settlements of account.

Effect: The Collector was not in compliance with state statutes.

Recommendation: We recommend the Collector prepare all required forms as prescribed by state statute.

Management Response: According to the Collector, the Annual Statement was provided to the Commission and the County Clerk.

**CLINTON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTION COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020**

NONCOMPLIANCE

2021-004: BUDGETARY COMPLIANCE (REPEATED 2017-005)

Criteria: 1. Section 50.540 RSMo requires the preparation of a budget for all County funds,
2. Section 50.740, RSMo prohibits expenditures in excess of the approved budget.
3. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.

Condition:

1. The County did not have approved budget for the following funds: Investigative Squad Fund (2020), Asset Forfeiture Fund (2020), Covid-19 Relief Fund (2020 & 2021), Senate Bill 40 Fund (2020 & 2021), American Rescue Plan Act (2021), Recorder User Tax Fund (2021 & 2020) and General Purpose Law Enforcement Fund (2021 & 2020).
2. Actual expenditures exceeded budgeted amounts for the following funds:

	2021	2020
General Revenue Fund	N/A	✓
Sheriff's Revolving Fund	✓	N/A
Inmate Prisoner Debt Fund	N/A	✓
Prosecuting Attorney Delinquent Tax Fund	✓	N/A
Local Emergency Planning Commission Fund	✓	N/A
Election Service Fund	✓	N/A
Emergency Management Fund	N/A	✓
Health Reimbursement Fund	✓	✓

Cause: The County did not prepare formal budgets for all County funds and did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts.

Effect: In order to ensure the integrity of the budgeting process, a budget must be adopted for each County fund and the spending limits should be adhered to.

Recommendation: We recommend the County ensure compliance with state statutes by adopting a budget for each County fund and by refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

**CLINTON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTION COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020**

2021-004: BUDGETARY COMPLIANCE (REPEATED 2017-005)-continued

Management Response: The County has prepared formal budgets for all County funds and have amended properly with a public hearing and a submittal to the State Auditor's office. The County will prepare budgets going forward and amend them properly.

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2021-005: NEGATIVE FUND BALANCE

Condition: There was a negative fund balance on Sheriff's Supplemental Grant Fund(2020), Health Reimbursement Fund(2020) and Investigative Squad Fund(2021).

Criteria: Adequate controls over cash reconciliations are necessary to ensure accurate and reliable financial reporting. Bank reconciliations should be performed in a timely manner, typically on a monthly basis, to identify and resolve discrepancies between the bank's records and the organization's cash accounts. Bank reconciliations should be performed in a timely manner, typically on a monthly basis, to identify and resolve discrepancies between the bank's records and the organization's cash accounts. Any discrepancies identified during the reconciliation process should be promptly investigated and resolved to ensure the integrity of the cash balances and financial reporting.

Cause: The main cause of the negative fund balance was due to timing differences between inflows and outflows, unexpected or unplanned expenses, overspending beyond the approved budget or financial plan, weak financial controls, inadequate budget monitoring, and lack of oversight can contribute to a negative fund balance.

Effect: Negative fund balances will result in reduced or compromised service delivery to constituents or beneficiaries due to budget constraints.

Recommendation: We recommend that the County should conduct a thorough analysis to understand the root causes of the negative fund balance, including overspending, or unforeseen expenses. Revise the budget to align with the available resources and address the negative balance. Emphasize the importance of timely reconciliation to minimize the risk of errors and discrepancies going unnoticed. Implement a system that ensures reconciliations are performed promptly and discrepancies are investigated and resolved in a timely manner.

Management Response: The County did not provide response on this finding.

CLINTON COUNTY, MISSOURI
FOLLOW-UP ON SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020

MATERIAL WEAKNESSES IN INTERNAL CONTROL

2017-001: TREASURER'S BANK RECONCILIATIONS

Criteria: A proper system of internal control requires periodic reconciliations between accounting system and bank records. Additionally, Section 54.150, RSMo requires county treasurers to perform semiannual settlements of account in June and December.

Condition: During the audit period, the Treasurer did not perform reconciliations of the monthly bank statement balances to the balances per the accounting records. Additionally, the Treasurer did not prepare settlements of account during the audit period. Settlements of account for the years ended December 31, 2015, 2016, and 2017 were prepared during audit fieldwork and were not reconciled to year-end bank statements.

Cause: Monthly bank reconciliations and semiannual settlements of account were not performed by the Treasurer during the audit period.

Effect: Not performing timely reconciliations of the accounting records to the bank balances increases the likelihood of misstatements of the County's cash balances whether due to fraud or error.

Recommendation: We recommend the Treasurer immediately begin performing timely reconciliations of the monthly bank statements to the accounting records. We also recommend that the Treasurer complete semi-annual settlements in a timely manner and submit them to the County Commission as required.

County Response: Met with Treasurer. She is working to complete all reconciliations. Currently halfway through 2015. Intends to have completed by the end of the year.

Auditor's Evaluation: Bank statements should be reconciled to the accounting records on a monthly basis going forward. Semi-annual settlements must also be completed as required by state statute.

Status as of December 31, 2021: Resolved.

CLINTON COUNTY, MISSOURI
FOLLOW-UP ON SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2017-002: SENATE BILL 40 BOARD INTERNAL CONTROL

Criteria: A proper system of internal control requires adequate documentation and preservation of financial records and timely completion of reconciliations between the accounting system and bank records

Condition: The Senate Bill 40 Board did not maintain adequate accounting records, including timely bank reconciliations. The December 2017 bank reconciliation was prepared in July 2018. Multiple certificate of deposit interest statements and monthly bank account statements could not be located. Financial records are maintained off-site by the Senate Bill 40 Board president in unindexed plastic storage bins. A budget for 2018 has not been formally adopted by the Board and actual financial information for 2017 was never submitted to the County Clerk for inclusion in the County's budget documents.

Cause: The longtime Senate Bill 40 Board bookkeeper resigned in April 2017, and the Senate Bill 40 Board President has since maintained custody of all financial records. Bank statements are not timely reconciled by the outside accountant.

Effect: The Senate Bill 40 Board has not maintained adequate records to ensure accurate financial statements are timely completed and made available to the public.

Recommendation: We recommend the Senate Bill 40 Board design, implement and maintain internal controls adequate to ensure the timely completion of bank reconciliations, financial statements, and budgets.

County Response: The Senate Bill 40 Board did not provide comments. Auditor's Evaluation: The audit report has been provided to the Senate Bill 40 Board to implement the recommendations.

Auditor's Evaluation: The audit report has been provided to the Senate Bill 40 Board to implement the recommendations.

Status as of December 31, 2021: Resolved.

CLINTON COUNTY, MISSOURI
FOLLOW-UP ON SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2017-003: SHERIFF'S INTERNAL CONTROLS

Criteria: A proper system of internal controls requires adequate custodial control over credit cards, appropriate approval and documentation of purchases, and timely payment to avoid interest and late charges.

Condition: The Sheriff's office opened a credit card account in January 2017, bearing interest at 13.25%, and maintains Visa cards in the custody of the Sheriff and two employees of the Sheriff's office. Credit card statements were occasionally submitted late to the County Clerk for payment and without itemized receipts to accompany the charges. January 2017 and October 2017 credit card statements could not be located. Interest and late fees aggregated \$711 over the 10 months in 2017 for which statements were documented.

Additionally, a Finish Line fuel card is maintained in each of the Sheriff's fleet vehicles for fuel purchases. The cards require an odometer reading entry in order to activate the pump. Odometer readings on the monthly fuel card statements were inconsistent, including instances in which odometer readings decreased between transactions. No reconciliations between statements and actual odometer readings were performed. Fuel purchases were also made with the Visa credit cards issued through Goppert Bank, which lack controls over fuel purchases such as requiring an odometer reading to be entered.

Cause: Receipts and credit card statements were not adequately documented, reviewed and submitted timely for payment.

Effect: Lack of oversight of credit card and fuel card purchases increases the likelihood that cards could be used for inappropriate or unnecessary purchases or for personal use.

Recommendation: We recommend the County adopt and implement a policy to ensure credit card statements are submitted for payment timely and are reconciled to supporting documentation prior to payment. We further recommend the Sheriff implement procedures to review monthly fuel and statements, noting any discrepancies in each vehicle's odometer readings.

County Response: Met with Sheriff Fish and members of his staff. Have implemented procedures to assist with credit card billings. They are looking for other options on credit companies and pay as you go options. They have addressed the fuel account issue with mileages and employer names.

Status as of December 31, 2021: Resolved.

CLINTON COUNTY, MISSOURI
FOLLOW-UP ON SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2017-004: INTERNAL CONTROL OVER EMPLOYEE TIMESHEETS AND PAY

Criteria: A proper system of internal control requires adequate documentation of time worked and rate of pay for each employee and each pay period.

Condition: We tested 30 payroll transactions for propriety and noted no evidence of a timesheet for one employee, discrepancies in the number of hours worked between two employees' timesheets and the payroll register, one timesheet lacking the required employee and supervisor signatures, and three discrepancies between documented pay rates and the pay rates per the payroll register.

Cause: The County's established internal controls over the payroll process were not consistently followed during the audit period or were not sufficiently designed to prevent errors.

Effect: Discrepancies between payroll registers, employee timesheets and documented pay rates could result in employees being paid incorrectly.

Recommendation: We recommend the County implement procedures to ensure that employee's hours worked and rates of pay per payroll registers are accurate and properly supported.

County's Response: All employees turn in timesheets in a timely manner with the exception of the Sheriff's office. They are not always timely.

Auditor's Response: The response does not address the concern. The County should implement procedures to ensure that amounts paid to employees are supported by hours reported on timesheets that are attested to by the employee and supervisor

Status as of December 31, 2021: Resolved.

CLINTON COUNTY, MISSOURI
FOLLOW-UP ON SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020

ITEMS OF NONCOMPLIANCE

2017-005: BUDGETARY COMPLIANCE

Criteria: Section 50.540, RSMo requires the preparation of a budget for all County funds, Section 50.740, RSMo prohibits expenditures in excess of the approved budget.

Condition: Budgets were note prepared for two funds in 2017 and two funds in 2016. Expenditures exceed budgeted appropriations for eight funds in 2017 and four fund in 2016. The detailed list of funds can be found in Notes 1.D.9 and 1.D.10 to the financial statements/

Cause: The County did not prepare formal budgets for all County funds and did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts.

Effect: In order to ensure the integrity of the budgeting process, a budget must be adopted for each County fund and the spending limits should be adhered to.

Recommendation: We recommend the County ensure compliance with state statutes by adopting a budget for each County fund and by refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

County Response: Prior auditors informed us it was not necessary to budget for these.

Auditor's Evaluation: The County should budget for all funds over which it exercises authority. The response does not address the issue regarding approving expenditures in excess of approved budgets. The County should refrain from approving expenditures in excess of approved budgets and amend the budget if necessary.

Status as of December 31, 2021: Unresolved, repeated findings reported as 2021-003.

CLINTON COUNTY, MISSOURI
FOLLOW-UP ON SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021 AND 2020

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2017-006: COLLECTOR'S ANNUAL SETTLEMENTS

Criteria: Section 139.190, RSMo requires the Collector to submit an annual settlement to the County Commission, and upon examination and approval by the Commission, the annual settlement is to be certified by the Clerk and filed with the Missouri Department of Revenue.

Condition: The Collector submitted a monthly register of tax collections to the Clerk and Treasurer. However, the Collector did not complete Form 205, Collector's Annual Settlement as required for the years ended February 29, 2016, February 28, 2017, or February 28, 2018.

Cause: The Collector did not complete annual settlements of account.

Effect: The Collector was not in compliance with state statutes.

Recommendation: We recommend the Collector prepare all required forms as prescribed by state statute.

County Response: Met with Collector. She is currently working to complete and intends to have done by the end of the year.

Auditor's Evaluation: The Collector's Annual Settlements should be completed on an annual basis moving forward as required.

Status as of December 31, 2021: Unresolved, repeated findings reported as 2021-002.

David Woody
Clerk of Clinton County Commissioners
207 North Main - Room 103
Plattsburg, Missouri 64477
(816) 539-3713
Fax (816) 539-3072

October 31, 2023

CR Williams & Associates LLC
Certified Public Accountants
1257 N. Hornsby
St. Louis, Mo 63147

RE: Audit for years ending December 31, 2021 and 2020

I have responses to findings in the audit draft. Please update my responses shown below.

Pg 53 PERSONNEL FILES MAINTENANCE

Response:

The County Clerk's Office takes these findings very seriously. The office has established a checklist for each employee to make sure that records are in employee files and maintained. With the implementation of new pay rate forms will ensure compliance with laws and regulations governing our local government. Some of the records that were selected could not be found and were for employees that had left county employment since 2020 or 2021. Records are in order going forward.

The County Clerk's Office experienced a major turnover of employees, including the County Clerk himself in 2019. We will utilize the audit recommendations from 2017 to create the necessary controls that were not implemented by the previous administration. Internal controls and procedures will be followed and tracked going forward.

Pg. 54 INACCURATE AND EXCESS PAYMENT OF CONTRACT AMOUNT

Response:

We take these findings very seriously and have implemented more internal controls and procedures to ensure the accuracy of our records and prevention of excess or under payments. The office has employed qualified staff and now are able to prevent malicious internal threats as found from previous employees. Controls and procedures will be followed rigorously and with integrity. The disbursement that was found in the audit to be an overpayment has since been returned to the county.

Steps have been added in the payment process to ensure that payments are processed to the correct account and for the correct amounts before checks are written.

Future audits should reflect a substantial change in the findings.

Pg. 56-57 BUDGETARY COMPLIANCE

The county has prepared formal budgets for all county funds and have amended properly with a public hearing and a submittal to the State Auditor's office.

The county will prepare budgets going forward and amend them properly.

Sincerely,



Christine Owen, Chief Deputy Clerk

**CLINTON COUNTY COLLECTOR
MICHELE WELLS
207 N MAIN STREET, RM 114
PLATTSBURG MO 64477-1576
816-539-3726**

June 6, 2023

Dear Auditors of the Clinton County Missouri Audit,

I am responding to the audit findings for the 2022/2023 audit. I was unaware that my Annual Statement had not been sent into the State of Missouri. I had finished the reports that I was delinquent in (2015-2018) and presented them to the Commission and the County Clerk in 2019. Every year since, the Annual Statement was provided to the Commission and the County Clerk. I would ask the Clerk if he had signed it and when he was going to get it back to me. His response was always that he was going to sign it and then he told me later that he had signed it and had mailed it to the State.

I don't know what to do in the future, as I can't make him sign the form. I will go ahead and send the Annual Statement in the future, even if I can't get a signature from the Clerk.

I have since sent the copies of the computer program Form 205 to the State of Missouri.

Sincerely,

Michele Wells
Clinton County Collector of Revenue

**Michele Wells
Collector**

**Vickie Kilgore
Chief Deputy Collector**

**Justin Powell
Deputy Collector**