



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Phelps County, Missouri

The Office of the State Auditor contracted for an audit of Phelps County's financial statements for the 2 years ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor

April 2024  
Report No. 2024-031



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### Recommendations in the contracted audit of Phelps County

---

2022-001	Annually, county management should perform a reconciliation of the Schedule of Expenditures of Federal Awards (SEFA) to final expenditures.
2022-002	The county implement internal controls to ensure that suspension and debarment assessment are performed during the procurement and contracting phase. In addition, sufficient documentation should be retained to evidence suspension and debarment is performed.

**PHELPS COUNTY  
ROLLA, MISSOURI**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2022 AND 2021**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAAconnect.com](https://CLAAconnect.com)

**PHELPS COUNTY  
ROLLA, MISSOURI  
TABLE OF CONTENTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>3</b>
<b>FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND         INVESTMENT BALANCES – ALL GOVERNMENTAL FUNDS – REGULATORY         BASIS FOR THE YEARS ENDING DECEMBER 31, 2022 AND 2021</b>	<b>6</b>
<b>GOVERNMENTAL FUNDS</b>	
<b>COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,             AND CHANGES IN CASH AND INVESTMENT BALANCES BUDGET             AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY             BASIS FOR THE YEARS ENDING DECEMBER 31, 2022 AND 2021</b>	<b>8</b>
<b>FIDUCIARY FUNDS</b>	
<b>STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH             TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS FOR             THE YEAR ENDING DECEMBER 31, 2022</b>	<b>41</b>
<b>STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH             TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS FOR             THE YEAR ENDING DECEMBER 31, 2021</b>	<b>42</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>43</b>
<b>FEDERAL COMPLIANCE SECTION</b>	
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>55</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>57</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>58</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR         FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER         COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>60</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>63</b>



## INDEPENDENT AUDITORS' REPORT

County Commission  
Phelps County  
Rolla, Missouri

### ***Report on the Audit of the Financial Statements***

#### ***Opinion***

We have audited the accompanying financial statements of Phelps County, Missouri (the County), which comprise the Statement of Receipts, Disbursements, and Changes in Cash and Investment Balances – All Governmental Funds – Regulatory Basis and Statement of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis as of December 31, 2022 and 2021, and the related Comparative Statements of Receipts, Disbursements, and Changes In Cash and Investment Balances – Budget and Actual – All Governmental Funds – Regulatory Basis for the years then ended 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 Statement of Receipts, Disbursements, and Changes in Cash and Investment Balances – All Governmental Funds – Regulatory Basis and Statement of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis of the County as of December 31, 2022 and 2021, and the respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions of Missouri law described in Note 1.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2022 and 2021, or changes in financial position for the years then ended.

#### ***Basis for Opinions***

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

County, 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 opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of 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 the State 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. 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.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental 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 GAAS and *Governmental 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.
- 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 County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

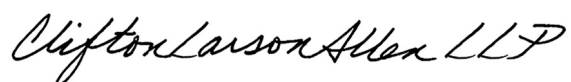
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The 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. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 on the basis of accounting described in Noted 1.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated March 18, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
March 18, 2024

## **FINANCIAL STATEMENTS**



**PHELPS COUNTY  
ROLLA, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2022**

	Cash and Investments January 1, 2022	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
General Revenue Fund	\$ 2,212,701	\$ 5,473,173	\$ (5,708,499)	\$ 1,977,375
Special Road and Bridge Fund	430,881	4,971,646	(4,545,427)	857,100
Road and Bridge Debt Service Fund	132,649	936	-	133,585
Unemployment Fund	85,680	-	(8,568)	77,112
Use Tax Fund	-	-	-	-
Health Department Fund	639,829	1,002,977	(848,186)	794,620
Crisis Intervention Fund	936	1,185	(1,095)	1,026
Special Election Fund	3,874	56,217	(57,355)	2,736
Election Services Fund	27,998	13,475	(4,874)	36,599
Sheriff's Training Fund	54,191	10,080	(23,962)	40,309
Sheriff's Drug Enforcement Fund	1,208,233	53,408	(456,038)	805,603
Sheriff's Civil Fee Fund	123,889	46,389	(17,668)	152,610
Sheriff's Revolving Fund	135,707	7,840	(7,319)	136,228
Law Enforcement Sales Tax Fund	7,605,917	7,650,726	(8,588,336)	6,668,307
Inmate Prisoner Detention Security Fund	199,534	100,475	(49,073)	250,936
Law Enforcement Building Maintenance Fund	362,705	1,074,951	(452,068)	985,588
Law Enforcement Restitution Fund	-	78,386	(78,386)	-
Prosecuting Attorney Drug Enforcement Fund	65,431	225	(51,996)	13,660
Prosecuting Attorney Training Fund	39,153	8,933	-	48,086
Prosecuting Attorney Delinquent Tax Fund	55	-	-	55
Administrative Handling Fund	603	4,138	(3,655)	1,086
Shelter Fund	1,826	10,498	(8,215)	4,109
Recorder User Fee Fund	29,836	23,674	(12,212)	41,298
Senior Companions Fund	432	403,778	(403,679)	531
Assessment Fund	689,731	727,195	(643,596)	773,330
Collector's Tax Maintenance Fund	96,171	56,699	(95,088)	57,782
Public Facilities Authority Fund	660,441	227,065	(277,423)	610,083
Jay White Estate Fund	214,113	523	(1,023)	213,613
Developmentally Disabled Fund	-	497,216	(497,216)	-
SB 40 Fund	746,083	497,351	(314,729)	928,705
COVID-19 Relief Fund	-	-	-	-
ARPA Fund	4,313,351	4,479,749	(2,804,801)	5,988,299
Community Development Block Grant Fund	-	-	-	-
Total	<u>\$ 20,081,950</u>	<u>\$ 27,478,908</u>	<u>\$ (25,960,487)</u>	<u>\$ 21,600,371</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021**

	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021
General Revenue Fund	\$ 1,838,145	\$ 5,220,282	\$ (4,845,726)	\$ 2,212,701
Special Road and Bridge Fund	530,896	3,926,337	(4,026,352)	430,881
Road and Bridge Debt Service Fund	132,468	181	-	132,649
Unemployment Fund	95,205	-	(9,525)	85,680
Use Tax Fund	302,797	378	(303,175)	-
Health Department Fund	415,073	1,128,975	(904,219)	639,829
Crisis Intervention Fund	486	1,250	(800)	936
Special Election Fund	2,848	60,345	(59,319)	3,874
Election Services Fund	21,157	8,692	(1,851)	27,998
Sheriff's Training Fund	63,778	13,058	(22,645)	54,191
Sheriff's Drug Enforcement Fund	1,562,433	48,364	(402,564)	1,208,233
Sheriff's Civil Fee Fund	104,052	37,278	(17,441)	123,889
Sheriff's Revolving Fund	115,325	31,890	(11,508)	135,707
Law Enforcement Sales Tax Fund	7,509,201	6,443,934	(6,347,218)	7,605,917
Inmate Prisoner Detention Security Fund	180,189	89,691	(70,346)	199,534
Law Enforcement Building Maintenance Fund	358,217	26,188	(21,700)	362,705
Law Enforcement Restitution Fund	-	56,283	(56,283)	-
Prosecuting Attorney Drug Enforcement Fund	125,128	568	(60,265)	65,431
Prosecuting Attorney Training Fund	30,490	8,663	-	39,153
Prosecuting Attorney Delinquent Tax Fund	55	-	-	55
Administrative Handling Fund	966	5,936	(6,299)	603
Shelter Fund	3,677	10,711	(12,562)	1,826
Recorder User Fee Fund	15,987	29,485	(15,636)	29,836
Senior Companions Fund	581	399,703	(399,852)	432
Assessment Fund	660,376	683,982	(654,627)	689,731
Collector's Tax Maintenance Fund	89,086	60,579	(53,494)	96,171
Public Facilities Authority Fund	667,300	2,473	(9,332)	660,441
Jay White Estate Fund	216,960	1,023	(3,870)	214,113
Developmentally Disabled Fund	818,094	442,476	(1,260,570)	-
SB 40 Fund	-	816,207	(70,124)	746,083
COVID-19 Relief Fund	657,253	4,604	(661,857)	-
ARPA Fund	-	4,331,769	(18,418)	4,313,351
Community Development Block Grant Fund	19,956	-	(19,956)	-
Total	<u>\$ 16,538,179</u>	<u>\$ 23,891,305</u>	<u>\$ (20,347,534)</u>	<u>\$ 20,081,950</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	General Revenue Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 3,193,769	\$ 3,035,695	\$ 3,054,701	\$ 3,101,255
Charges for Services	908,862	922,320	893,885	849,260
Licenses and Permit	44,031	44,630	45,080	37,600
Interest Income	42,222	24,720	22,352	32,900
Intergovernmental Revenue	515,650	479,062	464,115	467,694
State and Federal Grants	381,038	520,974	394,229	386,539
Prisoner and Court Cost Reimbursements	15,147	4,500	3,509	5,009
Other Revenue	294,143	130,200	113,971	118,093
Transfers In	78,311	190,243	228,440	232,132
Total Receipts	5,473,173	5,352,344	5,220,282	5,230,482
<b>DISBURSEMENTS</b>				
County Commission	214,353	388,611	208,780	369,528
County Clerk	348,774	370,857	313,297	335,616
Elections	197,590	196,276	68,728	115,752
Building and Grounds	593,007	558,102	600,764	602,056
Treasurer	91,689	91,501	86,211	87,576
Collector	259,870	263,683	241,716	250,014
County Administration	27,133	34,500	24,369	34,500
Circuit Clerk	50,191	43,970	52,994	43,970
Recorder of Deeds	194,913	208,256	166,716	193,915
Court Reporter	8,421	13,275	3,956	7,650
Circuit Judges	3,758	7,200	3,748	7,175
Prosecuting Attorney	940,476	1,017,576	947,260	961,660
Juvenile Office	505,134	583,247	510,920	575,488
Coroner	69,964	79,606	115,642	116,917
Courthouse Security	45,551	46,283	237,038	239,632
Extension Council	44,634	46,088	41,731	41,871
Surveyor	10,400	10,400	3,900	10,400
Public Administer	219,134	221,199	200,541	200,334
Public Defender	12,099	12,992	12,060	12,995
Civil Defense	27,843	27,843	27,843	27,343
Miscellaneous	272,382	287,828	261,867	254,686
Transfers Out	1,571,183	1,571,145	715,645	715,645
Total Disbursements	5,708,499	6,080,438	4,845,726	5,204,723
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(235,326)	(728,094)	374,556	25,759
Cash and Investments - Beginning of Year	2,212,701	2,212,701	1,838,145	1,838,145
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,977,375</u>	<u>\$ 1,484,607</u>	<u>\$ 2,212,701</u>	<u>\$ 1,863,904</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Special Road and Bridge Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 2,087,209	\$ 1,988,526	\$ 1,973,963	\$ 2,013,045
Charges for Services	47,785	-	40,116	-
Interest Income	4,009	1,300	1,393	6,371
Intergovernmental Revenue	1,115,666	989,450	971,586	959,320
State and Federal Grants	47,812	558,213	616,386	564,564
Other Revenue	113,221	16,000	20,966	2,689
Transfers In	1,555,944	1,660,000	301,927	402,000
Total Receipts	4,971,646	5,213,489	3,926,337	3,947,989
<b>DISBURSEMENTS</b>				
Salaries and Wages	716,928	815,629	688,713	742,390
Employee Training and Travel	1,615	3,800	849	3,800
Payroll Taxes	41,823	49,949	41,353	45,408
Retirement Contributions	49,912	62,430	54,362	56,293
Employee Benefits	146,570	177,131	149,931	156,364
Worker's Compensation	40,236	48,000	48,768	41,000
Reimbursement to Political Subdivisions	64,472	73,000	71,712	73,000
Operating Expenses	30,075	34,100	29,490	35,300
Professional Services	51,296	50,525	48,652	50,525
Repairs and Maintenance	3,186,990	3,432,713	2,578,104	2,469,713
Capital Expenditures and Equipment Cost	215,020	353,000	312,984	305,000
Other Expenses	490	-	1,434	-
Total Disbursements	4,545,427	5,100,277	4,026,352	3,978,793
RECEIPTS OVER (UNDER) DISBURSEMENTS	426,219	113,212	(100,015)	(30,804)
Cash and Investments - Beginning of Year	430,881	430,881	530,896	530,896
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 857,100</u>	<u>\$ 544,093</u>	<u>\$ 430,881</u>	<u>\$ 500,092</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Road and Bridge Debt Service Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 936	\$ -	\$ 181	\$ 300
Total Receipts	936	-	181	300
<b>DISBURSEMENTS</b>				
Transfers Out	-	100,000	-	100,000
Total Disbursements	-	100,000	-	100,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	936	(100,000)	181	(99,700)
Cash and Investments - Beginning of Year	132,649	132,649	132,468	132,468
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 133,585</u>	<u>\$ 32,649</u>	<u>\$ 132,649</u>	<u>\$ 32,768</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Unemployment Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Total Receipts	-	-	-	-
<b>DISBURSEMENTS</b>				
Worker's Compensation	-	3,000	-	12,000
Transfers Out	8,568	8,568	9,525	9,525
Total Disbursements	8,568	11,568	9,525	21,525
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(8,568)	(11,568)	(9,525)	(21,525)
Cash and Investments - Beginning of Year	85,680	85,680	95,205	95,205
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 77,112</u>	<u>\$ 74,112</u>	<u>\$ 85,680</u>	<u>\$ 73,680</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Use Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ -	\$ 1,248	\$ 378	\$ 1,248
Total Receipts	-	1,248	378	1,248
<b>DISBURSEMENTS</b>				
Transfers Out	-	1,248	303,175	304,045
Total Disbursements	-	1,248	303,175	304,045
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(302,797)	(302,797)
Cash and Investments - Beginning of Year	-	-	302,797	302,797
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Health Department Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 129,999	\$ 128,875	\$ 142,605	\$ 117,000
Interest Income	5,295	672	672	700
Intergovernmental Revenue	271,302	134,660	309,159	137,860
State and Federal Grants	442,533	375,170	327,749	367,000
Other Revenue	16,653	10,236	10,549	78,686
Transfers In	137,195	403,200	338,241	342,050
Total Receipts	1,002,977	1,052,813	1,128,975	1,043,296
<b>DISBURSEMENTS</b>				
Salaries and Wages	542,146	638,045	527,220	590,950
Employee Training and Travel	1,282	2,000	149	3,000
Payroll Taxes	31,502	38,939	35,751	35,399
Retirement Contributions	29,389	51,214	38,318	46,558
Employee Benefits	148,628	188,129	158,859	177,152
Worker's Compensation	2,993	5,507	5,292	5,007
Operating Expenses	4,339	7,800	5,470	15,250
Professional Services	7,439	6,850	6,403	8,600
Repairs and Maintenance	136	250	95	-
Program Expenses	76,467	51,550	67,839	43,400
Computer Expenses	2,755	5,000	3,840	8,000
Capital Expenditures and Equipment Cost	-	1,000	-	1,000
Other Expenses	1,110	2,000	54,983	5,000
Total Disbursements	848,186	998,284	904,219	939,316
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	154,791	54,529	224,756	103,980
Cash and Investments - Beginning of Year	639,829	639,829	415,073	415,073
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 794,620</u>	<u>\$ 694,358</u>	<u>\$ 639,829</u>	<u>\$ 519,053</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Crisis Intervention Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 1,185	\$ 1,250	\$ 1,250	\$ 3,200
Total Receipts	1,185	1,250	1,250	3,200
<b>DISBURSEMENTS</b>				
Salaries and Wages	-	-	-	-
Program Expenses	1,095	1,250	800	3,200
Total Disbursements	1,095	1,250	800	3,200
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	90	-	450	-
Cash and Investments - Beginning of Year	936	936	486	486
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,026</u>	<u>\$ 936</u>	<u>\$ 936</u>	<u>\$ 486</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Special Election Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 56,217	\$ 60,200	\$ 60,345	\$ 54,100
Total Receipts	56,217	60,200	60,345	54,100
<b>DISBURSEMENTS</b>				
Employee Training and Travel	2,173	2,500	2,046	2,500
Operating Expenses	20,795	23,200	2,164	7,100
Professional Services	21,496	27,000	21,182	23,000
Other Expenses	10,404	5,000	33,927	21,500
Transfers Out	2,487	2,500	-	-
Total Disbursements	57,355	60,200	59,319	54,100
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(1,138)	-	1,026	-
Cash and Investments - Beginning of Year	3,874	3,874	2,848	2,848
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 2,736</u>	<u>\$ 3,874</u>	<u>\$ 3,874</u>	<u>\$ 2,848</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Election Services Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 253	\$ -	\$ 29	\$ 100
Intergovernmental Revenue	5,683	11,000	2,215	4,500
State and Federal Grants	7,539	7,539	6,401	7,539
Other Revenue	-	-	47	-
Total Receipts	13,475	18,539	8,692	12,139
<b>DISBURSEMENTS</b>				
Operating Expenses	58	1,000	-	500
Professional Services	1,947	2,000	1,851	-
Repairs and Maintenance	2,125	-	-	2,125
Capital Expenditures and Equipment Cost	-	3,000	-	500
Other Expenses	744	-	-	500
Total Disbursements	4,874	6,000	1,851	3,625
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	8,601	12,539	6,841	8,514
Cash and Investments - Beginning of Year	27,998	27,998	21,157	21,157
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 36,599</u>	<u>\$ 40,537</u>	<u>\$ 27,998</u>	<u>\$ 29,671</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff's Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 7,100	\$ 7,000	\$ 6,915	\$ 7,500
Intergovernmental Revenue	2,980	3,750	3,403	4,000
Other Revenue	-	2,750	2,740	2,750
Total Receipts	10,080	13,500	13,058	14,250
<b>DISBURSEMENTS</b>				
Employee Training and Travel	23,962	25,000	22,645	24,000
Total Disbursements	23,962	25,000	22,645	24,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(13,882)	(11,500)	(9,587)	(9,750)
Cash and Investments - Beginning of Year	54,191	54,191	63,778	63,778
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<b>\$ 40,309</b>	<b>\$ 42,691</b>	<b>\$ 54,191</b>	<b>\$ 54,028</b>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff's Drug Enforcement Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 6,858	\$ 3,500	\$ 1,884	\$ 6,500
State and Federal Grants	-	15,000	-	150,000
Other Revenue	46,550	-	46,480	47,000
Total Receipts	53,408	18,500	48,364	203,500
<b>DISBURSEMENTS</b>				
Employee Training and Travel	1,500	-	500	1,000
Operating Expenses	-	-	794	-
Repairs and Maintenance	8,648	-	10,486	11,000
Program Expenses	-	6,000	2,953	6,000
Computer Expenses	1,000	1,000	134,081	134,707
Capital Expenditures and Equipment Cost	431,570	435,000	250,587	253,867
Other Expenses	13,320	12,000	-	-
Transfers Out	-	-	3,163	-
Total Disbursements	456,038	454,000	402,564	406,574
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(402,630)	(435,500)	(354,200)	(203,074)
Cash and Investments - Beginning of Year	1,208,233	1,208,233	1,562,433	1,562,433
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<b>\$ 805,603</b>	<b>\$ 772,733</b>	<b>\$ 1,208,233</b>	<b>\$ 1,359,359</b>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff's Civil Fee Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 25,467	\$ 24,000	\$ 24,773	\$ 20,500
Interest Income	991	150	155	650
Intergovernmental Revenue	19,931	12,000	12,350	11,000
Total Receipts	<u>46,389</u>	<u>36,150</u>	<u>37,278</u>	<u>32,150</u>
<b>DISBURSEMENTS</b>				
Salaries and Wages	11,510	13,000	12,350	11,500
Operating Expenses	277	4,000	1,336	4,000
Other Expenses	5,881	5,000	3,755	4,000
Total Disbursements	<u>17,668</u>	<u>22,000</u>	<u>17,441</u>	<u>19,500</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	28,721	14,150	19,837	12,650
Cash and Investments - Beginning of Year	<u>123,889</u>	<u>123,889</u>	<u>104,052</u>	<u>104,052</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 152,610</u></u>	<u><u>\$ 138,039</u></u>	<u><u>\$ 123,889</u></u>	<u><u>\$ 116,702</u></u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff's Revolving Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Licenses and Permit	\$ 6,885	\$ 30,000	\$ 31,720	\$ 13,000
Interest Income	955	170	170	400
Total Receipts	<u>7,840</u>	<u>30,170</u>	<u>31,890</u>	<u>13,400</u>
<b>DISBURSEMENTS</b>				
Operating Expenses	-	1,000	450	1,000
Program Expenses	7,319	12,000	11,058	12,000
Total Disbursements	<u>7,319</u>	<u>13,000</u>	<u>11,508</u>	<u>13,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	521	17,170	20,382	400
Cash and Investments - Beginning of Year	<u>135,707</u>	<u>135,707</u>	<u>115,325</u>	<u>115,325</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 136,228</u></u>	<u><u>\$ 152,877</u></u>	<u><u>\$ 135,707</u></u>	<u><u>\$ 115,725</u></u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Sales Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 2,872,872	\$ 2,700,000	\$ 2,709,699	\$ 2,710,000
Charges for Services	336,306	208,000	238,162	238,100
Licenses and Permit	3,860	2,900	2,925	3,000
Interest Income	30,521	18,000	18,363	70,000
Intergovernmental Revenue	43,441	12,000	12,680	12,785
State and Federal Grants	125,722	124,000	124,778	125,000
Prisoner and Court Cost Reimbursements	3,399,614	3,264,460	2,606,359	2,506,000
Other Revenue	104,428	105,969	105,969	95,000
Transfers In	733,962	778,432	624,999	622,845
Total Receipts	7,650,726	7,213,761	6,443,934	6,382,730
<b>DISBURSEMENTS</b>				
Salaries and Wages	3,755,473	3,816,360	3,007,336	3,235,700
Employee Training and Travel	26,456	40,000	31,701	54,200
Payroll Taxes	227,623	218,245	183,978	178,000
Retirement Contributions	306,081	286,553	232,433	229,500
Employee Benefits	590,346	586,966	545,305	584,650
Worker's Compensation	85,029	82,067	90,116	85,000
Reimbursement to Political Subdivisions	138,213	125,000	122,753	145,000
Operating Expenses	483,014	490,500	342,062	386,000
Professional Services	294,867	278,700	269,110	280,150
Repairs and Maintenance	698,950	536,000	373,040	362,600
Capital Expenditures and Equipment Cost	290,040	396,000	394,416	367,100
Other Expenses	55,598	60,400	55,375	50,600
Prisoner, Trial and Court Costs	636,646	716,200	635,461	678,200
Transfers Out	1,000,000	1,064,132	64,132	64,132
Total Disbursements	8,588,336	8,697,123	6,347,218	6,700,832
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(937,610)	(1,483,362)	96,716	(318,102)
Cash and Investments - Beginning of Year	7,605,917	7,605,917	7,509,201	7,509,201
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 6,668,307</u>	<u>\$ 6,122,555</u>	<u>\$ 7,605,917</u>	<u>\$ 7,191,099</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Inmate Prisoner Detention Security Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 21,212	\$ 20,000	\$ 20,044	\$ 23,000
Interest Income	1,608	264	264	650
Other Revenue	77,655	65,000	69,383	69,000
Total Receipts	100,475	85,264	89,691	92,650
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	-	500	256	-
Program Expenses	781	35,000	21,557	55,000
Prisoner, Trial and Court Costs	44,092	46,000	44,333	43,000
Transfers Out	4,200	4,200	4,200	4,200
Total Disbursements	49,073	85,700	70,346	102,200
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	51,402	(436)	19,345	(9,550)
Cash and Investments - Beginning of Year	199,534	199,534	180,189	180,189
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 250,936</u>	<u>\$ 199,098</u>	<u>\$ 199,534</u>	<u>\$ 170,639</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Building Maintenance Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 5,881	\$ 1,100	\$ 1,188	\$ 4,348
Other Revenue	69,070	70,000	-	-
Transfers In	1,000,000	1,025,000	25,000	25,000
Total Receipts	<u>1,074,951</u>	<u>1,096,100</u>	<u>26,188</u>	<u>29,348</u>
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	-	30,000	-	30,000
Capital Expenditures and Equipment Cost	452,068	1,200	21,700	-
Total Disbursements	<u>452,068</u>	<u>31,200</u>	<u>21,700</u>	<u>30,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	622,883	1,064,900	4,488	(652)
Cash and Investments - Beginning of Year	<u>362,705</u>	<u>362,705</u>	<u>358,217</u>	<u>358,217</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 985,588</u></u>	<u><u>\$ 1,427,605</u></u>	<u><u>\$ 362,705</u></u>	<u><u>\$ 357,565</u></u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Restitution Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 78,253	\$ 79,000	\$ 56,269	\$ 67,500
Interest Income	133	15	14	100
Total Receipts	78,386	79,015	56,283	67,600
<b>DISBURSEMENTS</b>				
Transfers Out	78,386	88,358	56,283	56,300
Total Disbursements	78,386	88,358	56,283	56,300
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	(9,343)	-	11,300
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (9,343)</u>	<u>\$ -</u>	<u>\$ 11,300</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Drug Enforcement Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 225	\$ 100	\$ 567	\$ 1,500
State and Federal Grants	-	5,000	-	10,000
Other Revenue	-	-	1	-
Total Receipts	225	5,100	568	11,500
<b>DISBURSEMENTS</b>				
Employee Training and Travel	6,965	5,500	5,858	5,500
Operating Expenses	3,089	5,000	4,355	5,000
Professional Services	10,828	24,000	18,391	28,000
Repairs and Maintenance	22,707	15,000	22,234	18,000
Computer Expenses	5,127	-	5,703	5,000
Capital Expenditures and Equipment Cost	446	6,500	1,106	10,500
Other Expenses	2,834	2,500	2,618	2,500
Total Disbursements	51,996	58,500	60,265	74,500
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(51,771)	(53,400)	(59,697)	(63,000)
Cash and Investments - Beginning of Year	65,431	65,431	125,128	125,128
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 13,660</u>	<u>\$ 12,031</u>	<u>\$ 65,431</u>	<u>\$ 62,128</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 8,933	\$ 8,000	\$ 8,663	\$ 5,000
Total Receipts	8,933	8,000	8,663	5,000
<b>DISBURSEMENTS</b>				
Employee Training and Travel	-	5,000	-	5,000
Total Disbursements	-	5,000	-	5,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	8,933	3,000	8,663	-
Cash and Investments - Beginning of Year	39,153	39,153	30,490	30,490
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 48,086</u>	<u>\$ 42,153</u>	<u>\$ 39,153</u>	<u>\$ 30,490</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

		Prosecuting Attorney Delinquent Tax Fund			
		2022		2021	
		Actual	Budget	Actual	Budget
RECEIPTS					
Total Receipts		-	-	-	-
DISBURSEMENTS					
Total Disbursements		-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS		-	-	-	-
Cash and Investments - Beginning of Year		55	55	55	55
CASH AND INVESTMENTS - END OF YEAR		\$ 55	\$ 55	\$ 55	\$ 55

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Administrative Handling Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 4,123	\$ 5,300	\$ 5,471	\$ 8,650
Interest Income	10	30	31	20
Other Revenue	5	-	434	-
Total Receipts	4,138	5,330	5,936	8,670
<b>DISBURSEMENTS</b>				
Employee Training and Travel	12	-	-	-
Operating Expenses	-	300	298	-
Repairs and Maintenance	-	100	16	-
Computer Expenses	-	100	90	-
Other Expenses	1,243	2,500	2,295	-
Transfers Out	2,400	2,400	3,600	7,200
Total Disbursements	3,655	5,400	6,299	7,200
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	483	(70)	(363)	1,470
Cash and Investments - Beginning of Year	603	603	966	966
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,086</u>	<u>\$ 533</u>	<u>\$ 603</u>	<u>\$ 2,436</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Shelter Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 10,472	\$ 10,000	\$ 10,696	\$ 12,600
Interest Income	26	5	15	2
Total Receipts	10,498	10,005	10,711	12,602
<b>DISBURSEMENTS</b>				
Program Expenses	8,215	10,000	12,562	12,000
Total Disbursements	8,215	10,000	12,562	12,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	2,283	5	(1,851)	602
Cash and Investments - Beginning of Year	1,826	1,826	3,677	3,677
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 4,109</u>	<u>\$ 1,831</u>	<u>\$ 1,826</u>	<u>\$ 4,279</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Recorder User Fee Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 23,392	\$ 23,818	\$ 29,442	\$ 20,700
Interest Income	282	45	43	97
Total Receipts	23,674	23,863	29,485	20,797
<b>DISBURSEMENTS</b>				
Operating Expenses	624	12,400	12,400	12,400
Repairs and Maintenance	88	3,240	-	-
Computer Expenses	5,931	5,200	-	5,200
Capital Expenditures and Equipment Cost	5,155	-	3,236	3,240
Other Expenses	414	8,000	-	-
Total Disbursements	12,212	28,840	15,636	20,840
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	11,462	(4,977)	13,849	(43)
Cash and Investments - Beginning of Year	29,836	29,836	15,987	15,987
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 41,298</u>	<u>\$ 24,859</u>	<u>\$ 29,836</u>	<u>\$ 15,944</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Senior Companions Fund				
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
State and Federal Grants	\$ 403,778	\$ 404,611	\$ 399,703	\$ 384,149
Total Receipts	403,778	404,611	399,703	384,149
<b>DISBURSEMENTS</b>				
Salaries and Wages	94,535	96,000	91,398	99,000
Payroll Taxes	5,590	5,932	5,702	6,098
Retirement Contributions	6,810	6,600	6,678	6,500
Employee Benefits	11,702	11,729	11,618	11,867
Worker's Compensation	234	240	241	204
Program Expenses	284,808	282,982	284,215	284,480
Total Disbursements	403,679	403,483	399,852	408,149
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	99	1,128	(149)	(24,000)
Cash and Investments - Beginning of Year	432	432	581	581
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 531</u>	<u>\$ 1,560</u>	<u>\$ 432</u>	<u>\$ (23,419)</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Assessment Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 5,180	\$ 1,000	\$ 999	\$ 1,400
Charges for Services	701,042	623,136	584,074	588,033
Other Revenue	20,973	15,000	23,909	15,000
Transfers In	-	75,000	75,000	75,000
Total Receipts	727,195	714,136	683,982	679,433
<b>DISBURSEMENTS</b>				
Salaries and Wages	372,030	391,123	356,802	361,513
Employee Training and Travel	9,931	25,000	8,689	22,000
Payroll Taxes	21,572	22,867	21,824	21,567
Retirement Contributions	28,397	29,555	28,443	28,953
Employee Benefits	73,098	77,388	76,944	82,452
Worker's Compensation	7,565	10,000	9,417	11,090
Operating Expenses	27,482	33,350	32,895	30,750
Professional Services	59,423	58,949	59,726	63,420
Repairs and Maintenance	9,300	16,565	9,393	16,565
Program Expenses	28	5,725	5,703	5,725
Computer Expenses	28,511	36,000	26,949	35,791
Capital Expenditures and Equipment Cost	4,122	7,000	10,399	7,000
Other Expenses	2,137	7,000	7,443	22,000
Total Disbursements	643,596	720,522	654,627	708,826
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	83,599	(6,386)	29,355	(29,393)
Cash and Investments - Beginning of Year	689,731	689,731	660,376	660,376
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 773,330</u>	<u>\$ 683,345</u>	<u>\$ 689,731</u>	<u>\$ 630,983</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Collector's Tax Maintenance Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 677	\$ 132	\$ 132	\$ 500
Charges for Services	55,253	60,500	60,447	52,000
Other Revenue	769	-	-	-
Total Receipts	56,699	60,632	60,579	52,500
<b>DISBURSEMENTS</b>				
Employee Training and Travel	7,151	6,000	3,207	4,500
Operating Expenses	19,150	16,777	4,384	16,477
Professional Services	-	4,000	386	1,500
Repairs and Maintenance	24	500	310	500
Computer Expenses	30,058	22,500	21,099	22,500
Capital Expenditures and Equipment Cost	26,103	27,500	2,346	8,500
Other Expenses	12,602	10,750	6,762	5,000
Transfers Out	-	15,000	15,000	15,000
Total Disbursements	95,088	103,027	53,494	73,977
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(38,389)	(42,395)	7,085	(21,477)
Cash and Investments - Beginning of Year	96,171	96,171	89,086	89,086
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 57,782</u>	<u>\$ 53,776</u>	<u>\$ 96,171</u>	<u>\$ 67,609</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Public Facilities Authority Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 2,115	\$ 2,400	\$ 2,473	\$ 9,332
Transfers In	224,950	225,000	-	-
Total Receipts	227,065	227,400	2,473	9,332
<b>DISBURSEMENTS</b>				
Reimbursement to Political Subdivisions	2,473	2,473	9,332	9,332
Repairs and Maintenance	274,950	275,000	-	29,850
Total Disbursements	277,423	277,473	9,332	39,182
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(50,358)	(50,073)	(6,859)	(29,850)
Cash and Investments - Beginning of Year	660,441	660,441	667,300	667,300
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 610,083</u>	<u>\$ 610,368</u>	<u>\$ 660,441</u>	<u>\$ 637,450</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Jay White Estate Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 523	\$ 1,000	\$ 1,023	\$ 3,870
Total Receipts	523	1,000	1,023	3,870
<b>DISBURSEMENTS</b>				
Reimbursement to Political Subdivisions	1,023	1,023	3,870	3,870
Total Disbursements	1,023	1,023	3,870	3,870
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(500)	(23)	(2,847)	-
Cash and Investments - Beginning of Year	214,113	214,113	216,960	216,960
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 213,613</u>	<u>\$ 214,090</u>	<u>\$ 214,113</u>	<u>\$ 216,960</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Developmentally Disabled Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 496,810	\$ -	\$ 441,391	\$ 459,280
Interest Income	-	3,500	1,085	3,500
Other Revenue	406	-	-	600
Total Receipts	497,216	3,500	442,476	463,380
<b>DISBURSEMENTS</b>				
Professional Services	-	120	69	120
Program Expenses	-	-	444,294	549,920
Transfers Out	497,216	712,000	816,207	712,000
Total Disbursements	497,216	712,120	1,260,570	1,262,040
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	(708,620)	(818,094)	(798,660)
Cash and Investments - Beginning of Year	-	-	818,094	818,094
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (708,620)</u>	<u>\$ -</u>	<u>\$ 19,434</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	SB 40 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 134	\$ -	\$ -	\$ -
Transfers In	497,217	-	816,207	-
Total Receipts	497,351	-	816,207	-
<b>DISBURSEMENTS</b>				
Program Expenses	314,729	-	70,124	-
Total Disbursements	314,729	-	70,124	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	182,622	-	746,083	-
Cash and Investments - Beginning of Year	746,083	746,083	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 928,705</u>	<u>\$ 746,083</u>	<u>\$ 746,083</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	COVID-19 Relief Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ -	\$ 300	\$ 504	\$ 300
Other Revenue	-	-	4,100	-
Total Receipts	-	300	4,604	300
<b>DISBURSEMENTS</b>				
Professional Services	-	652,138	-	652,138
Program Expenses	-	32,415	261,390	32,415
Transfers Out	-	-	400,467	-
Total Disbursements	-	684,553	661,857	684,553
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	(684,253)	(657,253)	(684,253)
Cash and Investments - Beginning of Year	-	-	657,253	657,253
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (684,253)</u>	<u>\$ -</u>	<u>\$ (27,000)</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	ARPA Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 4,479,749	\$ 4,300,000	\$ 4,331,769	\$ -
Total Receipts	4,479,749	4,300,000	4,331,769	-
<b>DISBURSEMENTS</b>				
Professional Services	-	1,750,000	-	18,550
Program Expenses	1,741,663	9,700	-	-
Transfers Out	1,063,138	-	18,418	-
Total Disbursements	2,804,801	1,759,700	18,418	18,550
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,674,948	2,540,300	4,313,351	(18,550)
Cash and Investments - Beginning of Year	4,313,351	4,313,351	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 5,988,299</u>	<u>\$ 6,853,651</u>	<u>\$ 4,313,351</u>	<u>\$ (18,550)</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Community Development Block Grant Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Total Receipts	\$ -	\$ -	\$ -	\$ -
<b>DISBURSEMENTS</b>				
Other Expenses	-	-	19,956	-
Total Disbursements	-	-	19,956	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(19,956)	-
Cash and Investments - Beginning of Year	-	-	19,956	19,956
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,956</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2022**

	Sheriff Civil Asset Forfeiture Fund	Treasurer School Principal Fund	Collector Fund	County Clerk Fees Fund	County Clerk Passport Fund	Treasurer Surplus Tax Fund	Sheriff Civil Fees Fund	Recorder Fund	Sheriff Inmate Security Fund	Prosecuting Attorney Fund	Public Administrator Fund	Total Fiduciary Funds
<b>ASSETS</b>												
Cash and Certificates of Deposit	\$ 43,110	\$ 231,735	\$ 17,679,669	\$ 319	\$ 1,600	\$ 101,929	\$ 5,195	\$ 22,037	\$ 61,671	\$ 2,844	\$ 3,739,208	\$ 21,889,317
Total Assets	<u>\$ 43,110</u>	<u>\$ 231,735</u>	<u>\$ 17,679,669</u>	<u>\$ 319</u>	<u>\$ 1,600</u>	<u>\$ 101,929</u>	<u>\$ 5,195</u>	<u>\$ 22,037</u>	<u>\$ 61,671</u>	<u>\$ 2,844</u>	<u>\$ 3,739,208</u>	<u>\$ 21,889,317</u>
<b>LIABILITIES AND NET POSITION</b>												
Due to Others	\$ 43,110	\$ 231,735	\$ 17,679,669	\$ 319	\$ 1,600	\$ 101,929	\$ 5,195	\$ 22,037	\$ 61,671	\$ 2,844	\$ 3,739,208	\$ 21,889,317
Total Liabilities	<u>\$ 43,110</u>	<u>\$ 231,735</u>	<u>\$ 17,679,669</u>	<u>\$ 319</u>	<u>\$ 1,600</u>	<u>\$ 101,929</u>	<u>\$ 5,195</u>	<u>\$ 22,037</u>	<u>\$ 61,671</u>	<u>\$ 2,844</u>	<u>\$ 3,739,208</u>	<u>\$ 21,889,317</u>
<b>NET POSITION</b>	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Net Position	<u>\$ 43,110</u>	<u>\$ 231,735</u>	<u>\$ 17,679,669</u>	<u>\$ 319</u>	<u>\$ 1,600</u>	<u>\$ 101,929</u>	<u>\$ 5,195</u>	<u>\$ 22,037</u>	<u>\$ 61,671</u>	<u>\$ 2,844</u>	<u>\$ 3,739,208</u>	<u>\$ 21,889,317</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2021**

	Sheriff Civil Asset Forfeiture Fund	Treasurer School Principal Fund	Collector Fund	County Clerk Fees Fund	County Clerk Passport Fund	Treasurer Surplus Tax Fund	Sheriff Civil Fees Fund	Recorder Fund	Sheriff Inmate Security Fund	Prosecuting Attorney Fund	Public Administrator Fund	Total Fiduciary Funds
<b>ASSETS</b>												
Cash and Certificates of Deposit	\$ 89,729	\$ 233,678	\$ 19,296,093	\$ 406	\$ 1,880	\$ 56,865	\$ 5,282	\$ 27,993	\$ 62,858	\$ 6,583	\$ 2,423,135	\$ 22,204,502
Total Assets	<u>\$ 89,729</u>	<u>\$ 233,678</u>	<u>\$ 19,296,093</u>	<u>\$ 406</u>	<u>\$ 1,880</u>	<u>\$ 56,865</u>	<u>\$ 5,282</u>	<u>\$ 27,993</u>	<u>\$ 62,858</u>	<u>\$ 6,583</u>	<u>\$ 2,423,135</u>	<u>\$ 22,204,502</u>
<b>LIABILITIES AND NET POSITION</b>												
Due to Others	\$ 89,729	\$ 233,678	\$ 19,296,093	\$ 406	\$ 1,880	\$ 56,865	\$ 5,282	\$ 27,993	\$ 62,858	\$ 6,583	\$ 2,423,135	\$ 22,204,502
Total Liabilities	<u>\$ 89,729</u>	<u>\$ 233,678</u>	<u>\$ 19,296,093</u>	<u>\$ 406</u>	<u>\$ 1,880</u>	<u>\$ 56,865</u>	<u>\$ 5,282</u>	<u>\$ 27,993</u>	<u>\$ 62,858</u>	<u>\$ 6,583</u>	<u>\$ 2,423,135</u>	<u>\$ 22,204,502</u>
<b>NET POSITION</b>	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Net Position	<u>\$ 89,729</u>	<u>\$ 233,678</u>	<u>\$ 19,296,093</u>	<u>\$ 406</u>	<u>\$ 1,880</u>	<u>\$ 56,865</u>	<u>\$ 5,282</u>	<u>\$ 27,993</u>	<u>\$ 62,858</u>	<u>\$ 6,583</u>	<u>\$ 2,423,135</u>	<u>\$ 22,204,502</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services.

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

**B. Basis of Presentation**

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

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Fund Types

Custodial 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. Fiduciary funds are accounted for and reported similar to the governmental funds. These funds account for activities of collections for other taxing units by the Collector of Revenue and other fiduciary operations.

**C. Basis of Accounting**

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

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

As a result of the use of 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, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

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

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Budget and Budgetary Accounting**

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

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

See State Compliance Report for findings related to budgetary requirements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Property Taxes**

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2022 and 2021, for purposes of taxation was:

	2022	2021
Real Estate	\$ 527,782,150	\$ 524,368,460
Personal Property	167,198,231	132,341,376
Railroad and Utilities	33,632,724	30,023,423
Total	<u>\$ 728,613,105</u>	<u>\$ 686,733,259</u>

The approved tax levies per \$100 of assessed valuation of tangible taxable property, for the years ending December 31, 2022 and 2021 are as follows:

	2022	2021
General Revenue	\$ 0.0926	\$ 0.0978
Road and Bridge	0.0968	0.0994
Senate Bill 40 Board	0.0686	0.0685
Total	<u>\$ 0.2580</u>	<u>\$ 0.2657</u>

**F. Cash Deposits and Investments**

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, 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 balances are presented in the notes to the financial statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Interfund Transactions**

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

**NOTE 2 DEPOSITS AND INVESTMENTS**

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

**Deposits**

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2022 and 2021 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

**Summary of Carrying Values**

The carrying values of cash and investments in governmental and custodial funds are included in the financial statements at December 31 as follows:

	2022	2021
<b>Cash and Investments for Governmental Funds:</b>		
Cash	\$ 11,895,371	\$ 15,376,950
Investments	9,705,000	4,705,000
Total Governmental Cash and Investments	<u>\$ 21,600,371</u>	<u>\$ 20,081,950</u>
 <b>Cash and Investments for Fiduciary Funds:</b>		
Cash	\$ 21,889,317	\$ 22,204,502
Investments	-	-
Total Fiduciary Cash and Investments	<u>\$ 21,889,317</u>	<u>\$ 22,204,502</u>

**Investment Interest Rate Risk**

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

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 3 LONG-TERM LIABILITIES**

Drawdown Loan

In August 2022 the County entered into an agreement for the purchase of land and construction of a new County law enforcement Center. The loan agreement is delivered as a "drawdown loan." Therefore, as construction costs are incurred the County will draw down loan proceeds to finance land acquisition, construction, and other project costs. The aggregate purchase price is not to exceed \$9,000,000, with \$6,600,000 allocated to the tax-exempt financing and \$2,400,000 allocated to taxable financing. Each draw on the lease will be split ratably between the tax-exempt and the taxable Portions (73.33% to the tax-exempt and 26.67% to the taxable portion). The interest rate on the tax exempt and taxable borrowings is 4.00% and 5.00%, respectively. Total annual debt service payments on the tax exempt and taxable portions are \$887,653 and \$337,656, respectively. Debt service payments on the lease purchase agreement is scheduled to commence in February 2024 and the loan matures in August 2032.

At December 31, 2022, the County had drawn down a total of \$69,070. A schedule of future lease payments for the Drawdown Loan is omitted because the total proceeds drawn down to finance land and construction has not been determined.

Finance Purchases

In August and December 2018, the County entered into four non-cancelable lease agreements for four motor graders, under which the County could purchase the motor graders at the end of the lease agreements. Each agreement calls for seven annual payments of \$25,676 ending in 2024.

The following represents long-term liability balances and activity of the County for the years ending December 31, 2022 and 2021:

	Balance 2021	Additions	Retirement	Balance 2022
Construction Loan	\$ -	\$ 69,070	\$ -	\$ 69,070
Lease Grader	308,112	-	(102,704)	205,408
Total	<u>\$ 308,112</u>	<u>\$ 69,070</u>	<u>\$ (102,704)</u>	<u>\$ 274,478</u>

	Balance 2020	Additions	Retirement	Balance 2021
Construction Loan	\$ -	\$ -	\$ -	\$ -
Lease Grader	410,816	-	(102,704)	308,112
Total	<u>\$ 410,816</u>	<u>\$ -</u>	<u>\$ (102,704)</u>	<u>\$ 308,112</u>

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 3 LONG-TERM LIABILITIES (CONTINUED)**

The following schedule represents future minimum payments under finance purchases:

<u>Year Ending December 31.</u>	<u>Principal Maturities</u>
2023	\$ 102,704
2024	102,704
Total	<u>\$ 205,408</u>

**NOTE 4 INTERFUND TRANSFERS**

Transfers between funds for the years ended December 31 are as follows:

	<u>2022</u>		<u>2021</u>	
	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Special Road and Bridge Fund	\$ 1,555,944	\$ -	\$ 301,927	\$ -
General Revenue Fund	78,311	(1,571,183)	228,440	(715,645)
Unemployment Fund	-	(8,568)	-	(9,525)
Use Tax Fund	-	-	-	(303,175)
Health Department Fund	137,195	-	338,241	-
Special Election Fund	-	(2,488)	-	-
Sheriff's Drug Enforcement Fund	-	-	-	(3,162)
Law Enforcement Sales Tax Fund	733,962	(1,000,000)	624,999	(64,132)
Inmate Prisoner Detention Security Fund	-	(4,200)	-	(4,200)
Law Enforcement Building Maintenance Fund	1,000,000	-	25,000	-
Law Enforcement Restitution Fund	-	(78,386)	-	(56,283)
Administrative Handling Fund	-	(2,400)	-	(3,600)
Assessment Fund	-	-	75,000	-
Collector's Tax Maintenance Fund	-	-	-	(15,000)
Public Facilities Authority Fund	224,950	-	-	-
Developmentally Disabled Fund	-	(497,216)	-	(816,207)
COVID-19 Relief Fund	-	-	-	(400,467)
SB 40 Fund	497,217	-	816,207	-
ARPA Fund	-	(1,063,138)	-	(18,418)
Total	<u>\$ 4,227,579</u>	<u>\$ (4,227,579)</u>	<u>\$ 2,409,814</u>	<u>\$ (2,409,814)</u>

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

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 5    LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)**

**Plan Description**

The County's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Sections 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS' board of trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

**Benefits Provided**

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

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

**Contributions**

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 6.4% (General) and 8.5% (Police) of annual covered payroll.

For the years ended December 31, 2022 and 2021, the County paid \$495,148 and \$446,515 to LAGERS, respectively.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

**Plan Description**

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

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

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

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

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)**

**Contributions**

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

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. The County remitted to CERF \$353,890 and \$365,002, respectively, for the years ended December 31, 2022 and 2021.

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

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

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND**

In accordance with Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,638, respectively, for the years ended December 31, 2022 and 2021.

**NOTE 8 CLAIMS, COMMITMENTS, AND CONTINGENCIES**

**Litigation**

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

**Compensated Absences**

The County provides employees four hours of sick leave per biweekly pay period with no limit on the amount that can be accrued. Upon termination, employees will not be compensated for any unused sick time. Vacation time will accrue at a rate between 10 and 20 days per year depending on length of employment. Beginning in 2010, the vacation carryover into the following years was limited to one year's accrual based on an employee's length of service. However, employees with balances in excess of one year's accrual at the time of adoption in 2010 were allowed to retain those balances. Upon termination, employees will be paid for any unused vacation.

**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.

**NOTE 9 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.



**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 9 RISK MANAGEMENT (CONTINUED)**

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

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a nonprofit 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.

## **FEDERAL COMPLIANCE SECTION**

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	2022 Provided to Subrecipients	2022 Federal Expenditures	2021 Provided to Subrecipients	2021 Federal Expenditures	Total Federal Expenditures
<b>U.S. Department of Agriculture:</b>							
Passed through the Missouri Department of Health and Senior Services:							
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	ERS04521059 ERS04522049	\$ -	\$ 202,463	\$ -	\$ 155,005	\$ 357,468
Passed through the Missouri Office of Administration:							
U.S. Forest Service Campground Patrol	10.704	18-LE-11090500-025	-	5,619	-	12,680	18,299
Passed through the Missouri Highway and Transportation Commission:							
Schools and Roads - Grants to States	10.665	PL-106-393		47,812		33,552	81,364
Total U.S. Department of Agriculture			-	255,894	-	201,237	457,131
<b>U.S. Department of Housing and Urban Development:</b>							
Passed through the Missouri Department of Economic Development:							
Community Development Block Grants/State's Program	14.228	FR-2018-05		-		19,956	19,956
Total U.S. Department of Housing and Urban Development			-	-	-	19,956	19,956
<b>U.S. Department of Interior:</b>							
Direct:							
Federal Forest Payment in Lieu of Taxes	15.226			144,903		142,830	287,733
Total U.S. Department of Interior			-	144,903	-	142,830	287,733
<b>U.S. Department of Justice:</b>							
Passed through the Missouri Department of Public Safety:							
Crime Victim Assistance	16.575			142,444		131,335	273,779
Organized Crime Drug Enforcement Task Force	16.U01	SI-WC-010-13		22,133		20,102	42,235
State Criminal Alien Assistance Program (SCAAP)	16.606	b.a		2,017		9	2,026
Total U.S. Department of Justice			-	166,594	-	151,446	318,040
<b>U.S. Department of Transportation:</b>							
Passed through the Missouri Highway and Transportation Commission:							
Highway Planning and Construction Cluster							
Highway Planning and Construction	20.205	BRO-B081(13) 21-154-AL-058 21-PT-02-053		-		582,833	582,833
National Priority Safety Program (Highway Safety Cluster)	20.616	21-M2HVE-05-034		-		12,484	12,484
Total Highway Planning and Construction Cluster			-	-	-	595,317	595,317
Total U.S. Department of Transportation			-	-	-	595,317	595,317
<b>U.S. Department of the Treasury:</b>							
Passed Through the Missouri State Treasurer:							
COVID19: Coronavirus Relief Fund	21.019	253-02052		-		661,857	661,857
Direct:							
COVID19: Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A		2,804,801		18,418	2,823,219
Total U.S. Department of Treasury			-	2,804,801	-	680,275	3,485,076
<b>U.S. Department of Health and Human Services:</b>							
Passed Through the Missouri Department of Health and Senior Services:							
Injury Prevention and Control Research	93.136	DH200048355		-		6,302	6,302
Immunization Cooperative Agreement	93.268	DH210049864		130,258		59,118	189,376
Epidemiology and Laboratory Capacity for Inf. Dis.	93.323	DH210049196		-		126,500	126,500
Cooperative Agreement for Emergency Response	93.354	DH220050219		70,642		-	70,642
Child Care and Development Block Grant	93.575	DH200048161		9,098		3,078	12,176
Maternal and Child Health Services Block Grant to the States	93.994	DH210048905 Pass-Through		129,704		121,316	251,020

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	2022 Provided to Subrecipients	2022 Federal Expenditures	2021 Provided to Subrecipients	2021 Federal Expenditures	Total Federal Expenditures
Passed Through the Missouri Department of Social Services:							
Child Support Enforcement	93.563	CE924884-02		68,867		58,814	127,681
Total U.S. Department of Treasury			-	408,569	-	375,128	783,697
<b>Corporation for National and Community Service:</b>							
Direct:							
Senior Companions Program (Foster Grandparents/Senior Companions Cluster)	94.016	16SCWM)001		419,516		411,440	830,956
Total Corporation for National and Community Service			-	419,516	-	411,440	830,956
<b>U.S. Department of Homeland Security:</b>							
Passed through the Missouri Department of Public Safety:							
Emergency Management Performance Grants	97.042			7,800		7,800	15,600
Total U.S. Department of Homeland Security			-	7,800	-	7,800	15,600
Total Expenditures of Federal Awards			\$ -	\$ 4,208,077	\$ -	\$ 2,585,429	\$ 6,793,506

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Phelps County MO (the County) under programs of the federal government for the years ended December 31, 2022 and 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of ALN 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

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



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

County Commission  
Phelps County  
Rolla, 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 Phelps County, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise Phelps County's basic financial statements, and have issued our report thereon dated March 18, 2024. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the state of Missouri.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Phelps County'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Phelps County's internal control. Accordingly, we do not express an opinion on the effectiveness of Phelps County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 a certain deficiency in internal controls, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

#### ***Report on Compliance and Other Matters***

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

#### ***Phelps County's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on Phelps County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Phelps County'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.

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

**CliftonLarsonAllen LLP**

St. Louis, Missouri  
March 18, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission  
Phelps County  
Rolla, Missouri

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Phelps County'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 Phelps County's major federal programs for the years ended December 31, 2022 and 2021. Phelps County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Phelps County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2022 and 2021.

***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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

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

***Responsibilities of Management for Compliance***

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



### ***Auditors' 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 Phelps County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *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 Phelps County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Phelps County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Phelps County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Phelps County's internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

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

## Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a material weakness.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Phelps County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Phelps County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

St. Louis, Missouri  
March 18, 2024

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

---

***Section I – Summary of Auditors' Results***

---

**Financial Statements**

1. Type of auditors' report issued: GAAP - Adverse; Regulatory Basis - Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified?   x   yes      \_\_\_\_\_ no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors' report issued on compliance for major federal programs: GAAP - Adverse; Regulatory Basis - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

***Identification of Major Federal Programs***

**Assistance Listing Number**  
21.027

**Name of Federal Program or Cluster**  
COVID-19 Coronavirus State and Local Fiscal Recovery Funds

94.016

Senior Companions Program (Foster Grandparents/Senior Companions Cluster)

Dollar threshold used to distinguish between Type A and Type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        X   no

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

---

***Section II – Financial Statement Findings***

---

**2022-001      SEFA Accuracy**

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Criteria:** Title 2 U.S. *Code of Federal Regulations* Part 200, requires auditees to prepare an accurate SEFA containing awards expended, program title and assistance listing number, award number, name of the Federal agency, and name of the pass-through entity.

**Condition:** When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures, it was noted that the draft schedule of federal expenditures was incorrect and did not reflect actual expenditures but instead was based upon budgeted expenditures.

**Effect:** Federal Expenditures on the SEFA were incorrect.

**Cause:** The County does not have a process to reconcile the SEFA to actual expenditures incurred.

**Repeat Finding:** This is a repeat finding per finding 2020-001.

**Recommendation:** Annually, County management should perform a reconciliation of the SEFA to final expenditures.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

---

***Section III – Federal Award Findings***

---

<b>2022-002</b>	<b>Suspension and Debarment</b>
<b>Federal Agency</b>	U.S. Department of Treasury
<b>Federal Program Name</b>	COVID-19 Coronavirus State and Local Fiscal Recovery Effort
<b>Assistance Listing Number</b>	21.027
<b>Federal Award Identification Number and Year:</b>	N/A
<b>Award Period</b>	2022
<b>Pass-through Entity</b>	n/a
<b>Questioned Costs</b>	None
<b>Type of Finding</b>	Material Weakness in Internal Control over Compliance, Other Matters
<b>Criteria or Specific Requirement</b>	2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. Effective internal controls should include procedures in place to ensure the required certifications for covered contracts and subawards are received, documented, and contracts are not made with a debarred or suspended party.
<b>Condition</b>	During our testing of five covered transactions, we noted all vendors tested did not have proper supporting documentation for suspension and debarment procedures for vendors.
<b>Context</b>	Procurement was direct and material to the Coronavirus State and Local Fiscal Recovery Effort. As a result, a total of five contractors were subject to the suspension and debarment requirements. The County did not perform the suspension and debarment procedures for any of the contracts subject to the suspension and debarment requirements.
<b>Cause</b>	The County has not designed and implemented internal controls to ensure compliance with suspension and debarment requirements outlined.
<b>Effect</b>	Federal funding could be spent on organizations that are suspended or disbarred.

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

<b>Recommendation</b>	We recommend the County implement internal control to ensure that suspension and debarment assessment are performed during the procurement and contracting phase. In addition, sufficient documentation should be retained to evidence suspension and debarment is performed.
<b>Repeat Finding</b>	No
<b>Views of Responsible Officials</b>	There is no disagreement with the audit finding.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**PHELPS COUNTY  
ROLLA, MISSOURI**

**STATE COMPLIANCE**

**YEARS ENDED DECEMBER 31, 2022 AND 2021**



**PHELPS COUNTY  
ROLLA, MISSOURI  
STATE COMPLIANCE  
YEARS ENDED DECEMBER 31, 2022**

<b>Fund Name</b>	<b>Deficit Budget</b>	<b>No Budget</b>	<b>Actual over budget</b>
Sheriff's Drug Enforcement			Actual over budget
Law Enforcement Building Maintenance			Actual over budget
Law Enforcement Restitution	Deficient Budget		
Senior Companions			Actual over budget
Developmentally Disabled	Deficient Budget		
SB 40 Fund		No Budget	
COVID-19 Relief	Deficient Budget		
ARPA Fund			Actual over budget

**PHELPS COUNTY  
ROLLA, MISSOURI  
STATE COMPLIANCE  
YEARS ENDED DECEMBER 31, 2021**

<b>Fund Name</b>	<b>Deficit Budget</b>	<b>No Budget</b>	<b>Actual over budget</b>
Special Road and Bridge			Actual over budget
Special Election			Actual over budget
Shelter			Actual over budget
Senior Companions	Deficient Budget		
SB 40 Fund		No Budget	
COVID-19 Relief	Deficient Budget		
ARPA Fund	Deficient Budget		
Community Development Block Grant		No Budget	

JOEY AUXIER  
PRESIDING COMMISSIONER  
573-458-6121

SHERRY STITES  
COMMISSIONER DISTRICT I  
573-458-6120

GARY W. HICKS  
COMMISSIONER DISTRICT II  
573-458-6122

## **Phelps County Commission**

PHELPS COUNTY COURTHOUSE  
200 NORTH MAIN STREET, SUITE 105  
ROLLA, MISSOURI 65401

Phone: 573-458-6000  
Fax: 573-458-6119

LAURA JOHNSON  
COUNTY CLERK  
573-458-6101

### **PHELPS COUNTY, MISSOURI CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2022**

Phelps County, Missouri respectfully submits the following corrective action plan for the year ended December 31, 2022.

Audit period: January 1, 2022 – December 31, 2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#### **FINDINGS—FINANCIAL STATEMENT AUDIT**

2022-001      SEFA Accuracy

Recommendation: Annually, County management should perform a reconciliation of the SEFA to final expenditures.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end.

Name(s) of the contact person(s) responsible for corrective action: Laura Johnson and Cathy Tipton

Planned completion date for corrective action plan: December 31, 2024

#### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

2022-002      Suspension and Debarment

U.S. Department of Treasury

Recommendation: We recommend the County implement internal controls to ensure that suspension and debarment assessment are performed during the procurement and contracting phase. In addition, sufficient documentation should be retained to evidence suspension and debarment is performed.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

JOEY AUXIER  
PRESIDING COMMISSIONER  
573-458-6121

SHERRY STITES  
COMMISSIONER DISTRICT I  
573-458-6120

GARY W. HICKS  
COMMISSIONER DISTRICT II  
573-458-6122

## **Phelps County Commission**

PHELPS COUNTY COURTHOUSE  
200 NORTH MAIN STREET, SUITE 105  
ROLLA, MISSOURI 65401

Phone: 573-458-6000  
Fax: 573-458-6119

LAURA JOHNSON  
COUNTY CLERK  
573-458-6101

### **PHELPS COUNTY, MISSOURI CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2022**

Action taken in response to finding: The County will review the procurement and contracting process and implement suspension and debarment assessment procedures where necessary.

Name(s) of the contact person(s) responsible for corrective action: Laura Johnson and Cathy Tipton

Planned completion date for corrective action plan: December 31, 2024