



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

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

The Office of the State Auditor contracted for an audit of St. Clair County's financial statements for the 2 years ended December 31, 2024, 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 McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Scott Fitzpatrick
State Auditor

October 2025
Report No. 2025-064



Recommendations in the contracted audit of St. Clair County

**Sheriff's Office Bank
Reconciliations**

The Sheriff's office implement procedures to ensure that formal bank reconciliations are performed for all bank accounts each month, and that the reconciliations be reviewed and approved by an individual other than the one performing the reconciliation. The Sheriff's office maintain the outstanding check lists from the Turnkey system with the bank reconciliation each month for the Canteen account.

**Sheriff Shop With A Cop
Account Internal Controls**

To strengthen controls, the deputy with other accounting duties should either be removed as an authorized check signer or, as a compensating control for the otherwise incompatible duties, require two signatures on all checks.

ANNUAL FINANCIAL REPORT

ST. CLAIR COUNTY, MISSOURI

For the Years Ended
December 31, 2024 and 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

ST. CLAIR COUNTY, MISSOURI

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INTRODUCTORY SECTION

ST. CLAIR COUNTY, MISSOURI
List of Elected Officials 2023-2024

County Commission

Presiding Commissioner – Robert Salmon

Commissioner, Northern District – Leroy D. Strobe

Commissioner, Southern District – Randy Smith

Other Elected Officials

Assessor – George Lysinger

Circuit Clerk – Karen Hubbard

Collector – Pamela Guffey

County Clerk – Holly Fletcher

Coroner – C. Randy Sheldon

Prosecuting Attorney – Daniel Dysart

Public Administrator – David Knight

Recorder – Amanda (Mandy) Jackson

Sheriff – Lee Hilty

Treasurer – Rhonda Shelby

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of St. Clair County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023 and 2024, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – 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 cash balances of each fund of St. Clair County, Missouri, as of December 31, 2023 and 2024, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as 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 St. Clair County, Missouri, as of December 31, 2023 and 2024, or the changes in financial position thereof for the years then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Clair County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1, the financial statements are prepared by St. Clair County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri law. 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 accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 St. Clair County, Missouri's ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2025, on our consideration of St. Clair County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of St. Clair County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Clair County, Missouri's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 25, 2025

ST. CLAIR COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2024

Fund	Cash and Investments January 1, 2023	Receipts 2023	Disbursements 2023	Cash and Investments December 31, 2023	Receipts 2024	Disbursements 2024	Cash and Investments December 31, 2024
General Revenue	\$ 4,108,839	\$ 5,532,161	\$ 5,829,293	\$ 3,811,707	\$ 5,318,764	\$ 5,979,020	\$ 3,151,451
Special Road and Bridge	806,342	1,564,033	1,248,830	1,121,545	1,756,898	1,611,682	1,266,761
Assessment	23,947	199,476	211,798	11,625	221,955	228,290	5,290
Law Enforcement Training	10,442	3,199	4,835	8,806	3,608	2,978	9,436
Prosecuting Attorney Training	8,879	2,988	-	11,867	2,962	-	14,829
Recorder's Maintenance	39,889	7,054	14,428	32,515	8,879	7,256	34,138
Tax Maintenance	41,336	17,346	15,811	42,871	19,840	23,025	39,686
Election Services	12,327	1,292	-	13,619	589	1,495	12,713
Sheriff Drug	4,071	94	-	4,165	176	-	4,341
Sheriff's Revolving	15,857	2,637	4,524	13,970	3,855	3,406	14,419
Sheriff's 57.280	23,375	6,757	11,705	18,427	20,194	6,495	32,126
Local Emergency Planning	10,939	224	148	11,015	481	144	11,352
Inmate Security	456,040	348,645	278,114	526,571	378,900	283,230	622,241
Law Enforcement Restitution	96,161	32,204	-	128,365	30,430	63,229	95,566
Domestic Violence	461	980	923	518	895	-	1,413
911 Emergency Support	25,146	7,472	-	32,618	7,896	-	40,514
Help America Vote Act	14,903	217	14,708	412	11,797	304	11,905
Gallinipper	-	20,069	20,069	-	34,345	34,345	-
American Rescue Plan Act	228,050	1,078,050	580,662	725,438	-	166,004	559,434
Administrative Costs	2,637	921	65	3,493	46,923	13,358	37,058
Fennewald Bridge	-	7,014	7,014	-	30,544	34,088	(3,544)
Federal Lands Access Program Grant	-	1,930	1,930	-	8,105	16,595	(8,490)
National Opioids	-	21,778	-	21,778	36,788	-	58,566
U.S. Marshal Federal Sharing	8,650	199	-	8,849	373	-	9,222
Total	<u>\$ 5,938,291</u>	<u>\$ 8,856,740</u>	<u>\$ 8,244,857</u>	<u>\$ 6,550,174</u>	<u>\$ 7,945,197</u>	<u>\$ 8,474,944</u>	<u>\$ 6,020,427</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 422,600	429,583	\$ 421,800	\$ 431,313
Sales taxes	460,000	454,383	455,000	468,248
Intergovernmental	110,505	458,952	167,289	273,947
Charges for services	4,026,952	3,981,724	3,912,143	3,827,018
Interest	26,000	167,694	168,000	213,122
Other	200,580	11,753	410,725	105,116
Transfers in	68,072	28,072	88,071	-
Total Receipts	<u>\$ 5,314,709</u>	<u>\$ 5,532,161</u>	<u>\$ 5,623,028</u>	<u>\$ 5,318,764</u>
DISBURSEMENTS				
County Commission	\$ 115,757	\$ 112,845	\$ 115,758	\$ 114,752
County Clerk	144,835	108,765	148,900	118,302
Elections	55,709	55,277	106,543	93,560
Buildings and grounds	1,105,118	77,006	1,107,986	81,858
Treasurer	59,309	55,216	55,637	52,954
Collector	128,543	117,547	128,444	116,505
Recorder of Deeds	98,026	96,551	97,269	94,087
Circuit Clerk	17,570	12,134	25,430	16,879
Court administration	50,504	36,864	52,016	37,303
Public Administrator	35,821	32,360	37,811	33,629
Sheriff	625,715	550,056	719,735	564,483
Jail	4,236,243	3,765,897	4,218,623	3,632,094
Prosecuting Attorney	198,162	160,087	206,316	159,646
Juvenile Officer	40,614	34,575	39,590	35,196
County coroner	26,701	28,771	42,349	37,989
Other County Government	449,850	496,516	680,850	651,115
Public Defender	3,113	3,145	3,367	3,367
Emergency Management	11,000	8,958	12,963	9,649
Health & Welfare	55,000	36,723	45,000	57,652
Transfers out	40,000	40,000	68,000	68,000
Emergency fund	159,442	-	168,691	-
Total Disbursements	<u>\$ 7,657,032</u>	<u>\$ 5,829,293</u>	<u>\$ 8,081,278</u>	<u>\$ 5,979,020</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (2,342,323)	\$ (297,132)	\$ (2,458,250)	\$ (660,256)
CASH AND INVESTMENTS, JANUARY 1	<u>4,108,839</u>	<u>4,108,839</u>	<u>3,811,707</u>	<u>3,811,707</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,766,516</u>	<u>\$ 3,811,707</u>	<u>\$ 1,353,457</u>	<u>\$ 3,151,451</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 459,600	\$ 420,783	\$ 338,600	\$ 482,673	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	845,000	1,114,042	1,150,200	1,199,346	37,240	37,221	37,221	25,324
Charges for services	250	-	2,400	-	115,500	118,518	120,500	123,420
Interest	4,400	28,391	28,000	60,409	500	852	500	2,446
Other	55,200	817	-	14,470	4,500	2,885	4,500	2,765
Transfers in	-	-	-	-	40,000	40,000	68,000	68,000
Total Receipts	<u>\$ 1,364,450</u>	<u>\$ 1,564,033</u>	<u>\$ 1,519,200</u>	<u>\$ 1,756,898</u>	<u>\$ 197,740</u>	<u>\$ 199,476</u>	<u>\$ 230,721</u>	<u>\$ 221,955</u>
DISBURSEMENTS								
Salaries	\$ 337,000	\$ 282,994	\$ 405,808	\$ 375,107	\$ 150,834	\$ 148,685	\$ 161,238	\$ 161,476
Employee fringe benefits	81,421	48,256	85,813	60,503	21,238	21,298	24,390	23,383
Materials and supplies	389,925	339,852	428,425	476,953	14,400	12,730	15,600	15,186
Services and other	509,300	300,337	520,800	328,897	7,000	7,114	11,500	10,342
Capital outlay	345,000	249,319	525,000	370,222	24,040	21,971	29,300	17,903
Construction	-	-	-	-	-	-	-	-
Transfers out	-	28,072	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,662,646</u>	<u>\$ 1,248,830</u>	<u>\$ 1,965,846</u>	<u>\$ 1,611,682</u>	<u>\$ 217,512</u>	<u>\$ 211,798</u>	<u>\$ 242,028</u>	<u>\$ 228,290</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (298,196)	\$ 315,203	\$ (446,646)	\$ 145,216	\$ (19,772)	\$ (12,322)	\$ (11,307)	\$ (6,335)
CASH AND INVESTMENTS, JANUARY 1	<u>806,342</u>	<u>806,342</u>	<u>1,121,545</u>	<u>1,121,545</u>	<u>23,947</u>	<u>23,947</u>	<u>11,625</u>	<u>11,625</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 508,146</u>	<u>\$ 1,121,545</u>	<u>\$ 674,899</u>	<u>\$ 1,266,761</u>	<u>\$ 4,175</u>	<u>\$ 11,625</u>	<u>\$ 318</u>	<u>\$ 5,290</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,200	3,032	3,000	3,214	2,282	2,773	2,551	2,962
Interest	10	167	200	394	38	215	38	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,210</u>	<u>\$ 3,199</u>	<u>\$ 3,200</u>	<u>\$ 3,608</u>	<u>\$ 2,320</u>	<u>\$ 2,988</u>	<u>\$ 2,589</u>	<u>\$ 2,962</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,000	4,835	5,000	2,978	1,500	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 4,835</u>	<u>\$ 5,000</u>	<u>\$ 2,978</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,790)	\$ (1,636)	\$ (1,800)	\$ 630	\$ 820	\$ 2,988	\$ 2,589	\$ 2,962
CASH AND INVESTMENTS, JANUARY 1	<u>10,442</u>	<u>10,442</u>	<u>8,806</u>	<u>8,806</u>	<u>8,879</u>	<u>8,879</u>	<u>11,867</u>	<u>11,867</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,652</u>	<u>\$ 8,806</u>	<u>\$ 7,006</u>	<u>\$ 9,436</u>	<u>\$ 9,699</u>	<u>\$ 11,867</u>	<u>\$ 14,456</u>	<u>\$ 14,829</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER'S MAINTENANCE FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	7,017	6,387	6,361	7,481	15,000	16,441	15,000	17,896
Interest	228	667	667	1,398	375	905	1,600	1,944
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,245</u>	<u>\$ 7,054</u>	<u>\$ 7,028</u>	<u>\$ 8,879</u>	<u>\$ 15,375</u>	<u>\$ 17,346</u>	<u>\$ 16,600</u>	<u>\$ 19,840</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	13,000	8,276	10,000	4,581	17,500	121	17,500	4,739
Services and other	7,595	6,152	7,995	2,675	22,000	15,690	27,750	18,286
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,595</u>	<u>\$ 14,428</u>	<u>\$ 17,995</u>	<u>\$ 7,256</u>	<u>\$ 39,500</u>	<u>\$ 15,811</u>	<u>\$ 45,250</u>	<u>\$ 23,025</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (13,350)	\$ (7,374)	\$ (10,967)	\$ 1,623	\$ (24,125)	\$ 1,535	\$ (28,650)	\$ (3,185)
CASH AND INVESTMENTS, JANUARY 1	<u>39,889</u>	<u>39,889</u>	<u>32,515</u>	<u>32,515</u>	<u>41,336</u>	<u>41,336</u>	<u>42,871</u>	<u>42,871</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 26,539</u>	<u>\$ 32,515</u>	<u>\$ 21,548</u>	<u>\$ 34,138</u>	<u>\$ 17,211</u>	<u>\$ 42,871</u>	<u>\$ 14,221</u>	<u>\$ 39,686</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				SHERIFF DRUG FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,700	1,020	3,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	110	272	275	589	-	94	90	176
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,810</u>	<u>\$ 1,292</u>	<u>\$ 3,275</u>	<u>\$ 589</u>	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 90</u>	<u>\$ 176</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,600	-	3,000	1,495	1,000	-	2,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,600</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 1,495</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 210	\$ 1,292	\$ 275	\$ (906)	\$ (1,000)	\$ 94	\$ (1,910)	\$ 176
CASH AND INVESTMENTS, JANUARY 1	<u>12,327</u>	<u>12,327</u>	<u>13,619</u>	<u>13,619</u>	<u>4,071</u>	<u>4,071</u>	<u>4,165</u>	<u>4,165</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 12,537</u>	<u>\$ 13,619</u>	<u>\$ 13,894</u>	<u>\$ 12,713</u>	<u>\$ 3,071</u>	<u>\$ 4,165</u>	<u>\$ 2,255</u>	<u>\$ 4,341</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				SHERIFF'S 57.280 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,200	2,340	2,500	3,240	8,500	6,317	8,000	19,109
Interest	200	297	350	615	200	440	500	1,085
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,400</u>	<u>\$ 2,637</u>	<u>\$ 2,850</u>	<u>\$ 3,855</u>	<u>\$ 8,700</u>	<u>\$ 6,757</u>	<u>\$ 8,500</u>	<u>\$ 20,194</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	5,000	880	5,000	-	13,500	3,581	5,000	550
Services and other	4,200	3,644	4,500	3,406	3,500	8,124	9,000	5,945
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,200</u>	<u>\$ 4,524</u>	<u>\$ 9,500</u>	<u>\$ 3,406</u>	<u>\$ 17,000</u>	<u>\$ 11,705</u>	<u>\$ 14,000</u>	<u>\$ 6,495</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (6,800)	\$ (1,887)	\$ (6,650)	\$ 449	\$ (8,300)	\$ (4,948)	\$ (5,500)	\$ 13,699
CASH AND INVESTMENTS, JANUARY 1	<u>15,857</u>	<u>15,857</u>	<u>13,970</u>	<u>13,970</u>	<u>23,375</u>	<u>23,375</u>	<u>18,427</u>	<u>18,427</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,057</u>	<u>\$ 13,970</u>	<u>\$ 7,320</u>	<u>\$ 14,419</u>	<u>\$ 15,075</u>	<u>\$ 18,427</u>	<u>\$ 12,927</u>	<u>\$ 32,126</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PLANNING FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	265,000	348,645	410,000	378,900
Interest	100	224	100	481	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 100</u>	<u>\$ 224</u>	<u>\$ 100</u>	<u>\$ 481</u>	<u>\$ 265,000</u>	<u>\$ 348,645</u>	<u>\$ 410,000</u>	<u>\$ 378,900</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,000	148	2,000	144	219,000	138,456	224,000	183,940
Capital outlay	-	-	-	-	185,000	139,658	185,000	99,290
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 148</u>	<u>\$ 2,000</u>	<u>\$ 144</u>	<u>\$ 404,000</u>	<u>\$ 278,114</u>	<u>\$ 409,000</u>	<u>\$ 283,230</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,900)	\$ 76	\$ (1,900)	\$ 337	\$ (139,000)	\$ 70,531	\$ 1,000	\$ 95,670
CASH AND INVESTMENTS, JANUARY 1	<u>10,939</u>	<u>10,939</u>	<u>11,015</u>	<u>11,015</u>	<u>456,040</u>	<u>456,040</u>	<u>526,571</u>	<u>526,571</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,039</u>	<u>\$ 11,015</u>	<u>\$ 9,115</u>	<u>\$ 11,352</u>	<u>\$ 317,040</u>	<u>\$ 526,571</u>	<u>\$ 527,571</u>	<u>\$ 622,241</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT RESTITUTION FUND				DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	25,000	29,850	30,000	25,783	900	974	1,000	859
Interest	-	2,354	3,500	4,647	2	6	6	36
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 25,000</u>	<u>\$ 32,204</u>	<u>\$ 33,500</u>	<u>\$ 30,430</u>	<u>\$ 902</u>	<u>\$ 980</u>	<u>\$ 1,006</u>	<u>\$ 895</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	20,000	-	60,000	6,500	902	923	925	-
Capital outlay	-	-	-	11,729	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	20,000	-	40,000	45,000	-	-	-	-
Total Disbursements	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 63,229</u>	<u>\$ 902</u>	<u>\$ 923</u>	<u>\$ 925</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (15,000)	\$ 32,204	\$ (66,500)	\$ (32,799)	\$ -	\$ 57	\$ 81	\$ 895
CASH AND INVESTMENTS, JANUARY 1	<u>96,161</u>	<u>96,161</u>	<u>128,365</u>	<u>128,365</u>	<u>461</u>	<u>461</u>	<u>518</u>	<u>518</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 81,161</u>	<u>\$ 128,365</u>	<u>\$ 61,865</u>	<u>\$ 95,566</u>	<u>\$ 461</u>	<u>\$ 518</u>	<u>\$ 599</u>	<u>\$ 1,413</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	911 EMERGENCY SUPPORT FUND				HELP AMERICA VOTE ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	7,000	7,472	7,450	7,896	-	-	15,000	11,750
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	25	217	220	47
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,000</u>	<u>\$ 7,472</u>	<u>\$ 7,450</u>	<u>\$ 7,896</u>	<u>\$ 25</u>	<u>\$ 217</u>	<u>\$ 15,220</u>	<u>\$ 11,797</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	14,719	14,708	15,000	304
Capital outlay	30,000	-	30,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 14,719</u>	<u>\$ 14,708</u>	<u>\$ 15,000</u>	<u>\$ 304</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (23,000)	\$ 7,472	\$ (22,550)	\$ 7,896	\$ (14,694)	\$ (14,491)	\$ 220	\$ 11,493
CASH AND INVESTMENTS, JANUARY 1	<u>25,146</u>	<u>25,146</u>	<u>32,618</u>	<u>32,618</u>	<u>14,903</u>	<u>14,903</u>	<u>412</u>	<u>412</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,146</u>	<u>\$ 32,618</u>	<u>\$ 10,068</u>	<u>\$ 40,514</u>	<u>\$ 209</u>	<u>\$ 412</u>	<u>\$ 632</u>	<u>\$ 11,905</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	GALLINIPPER FUND				AMERICAN RESCUE PLAN ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	700,000	20,069	475,000	34,345	912,629	1,078,050	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 700,000</u>	<u>\$ 20,069</u>	<u>\$ 475,000</u>	<u>\$ 34,345</u>	<u>\$ 912,629</u>	<u>\$ 1,078,050</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,125,000	580,662	720,000	166,004
Construction	693,000	20,069	475,000	34,345	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 693,000</u>	<u>\$ 20,069</u>	<u>\$ 475,000</u>	<u>\$ 34,345</u>	<u>\$ 1,125,000</u>	<u>\$ 580,662</u>	<u>\$ 720,000</u>	<u>\$ 166,004</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 7,000	\$ -	\$ -	\$ -	\$ (212,371)	\$ 497,388	\$ (720,000)	\$ (166,004)
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,050</u>	<u>228,050</u>	<u>725,438</u>	<u>725,438</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,679</u>	<u>\$ 725,438</u>	<u>\$ 5,438</u>	<u>\$ 559,434</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ADMINISTRATIVE COSTS FUND				FENNEWALD BRIDGE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	400,000	7,014	320,000	30,544
Charges for services	1,600	854	900	730	-	-	-	-
Interest	10	67	70	1,193	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	40,000	45,000	-	-	-	-
Total Receipts	<u>\$ 1,610</u>	<u>\$ 921</u>	<u>\$ 40,970</u>	<u>\$ 46,923</u>	<u>\$ 400,000</u>	<u>\$ 7,014</u>	<u>\$ 320,000</u>	<u>\$ 30,544</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ 11,000	\$ 11,204	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	2,317	2,124	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500	65	65	30	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	355,000	7,014	318,000	34,088
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ 65</u>	<u>\$ 13,382</u>	<u>\$ 13,358</u>	<u>\$ 355,000</u>	<u>\$ 7,014</u>	<u>\$ 318,000</u>	<u>\$ 34,088</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 1,110	\$ 856	\$ 27,588	\$ 33,565	\$ 45,000	\$ -	\$ 2,000	\$ (3,544)
CASH AND INVESTMENTS, JANUARY 1	<u>2,637</u>	<u>2,637</u>	<u>3,493</u>	<u>3,493</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,747</u>	<u>\$ 3,493</u>	<u>\$ 31,081</u>	<u>\$ 37,058</u>	<u>\$ 45,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ (3,544)</u>

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	FEDERAL LANDS ACCESS PROGRAM GRANT FUND				NATIONAL OPIOIDS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	1,930	320,000	8,105	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	318	-	1,480
Other	-	-	-	-	-	21,460	-	35,308
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 1,930	\$ 320,000	\$ 8,105	\$ -	\$ 21,778	\$ -	\$ 36,788
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	1,930	320,000	16,595	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ -	\$ 1,930	\$ 320,000	\$ 16,595	\$ -	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ (8,490)	\$ -	\$ 21,778	\$ -	\$ 36,788
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	-	-	21,778	21,778
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ (8,490)	\$ -	\$ 21,778	\$ 21,778	\$ 58,566

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

ST. CLAIR COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

U.S. MARSHAL FEDERAL SHARING FUND				
Year Ended December 31,				
2023		2024		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	199	-	373
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 199</u>	<u>\$ -</u>	<u>\$ 373</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	-	-
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ 199	\$ -	\$ 373
CASH AND INVESTMENTS, JANUARY 1	<u>8,650</u>	<u>8,650</u>	<u>8,849</u>	<u>8,849</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,650</u>	<u>\$ 8,849</u>	<u>\$ 8,849</u>	<u>\$ 9,222</u>

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

ST. CLAIR COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2024

Fund/Account	Cash and Investments January 1, 2023	Receipts 2023	Disbursements 2023	Cash and Investments December 31, 2023	Receipts 2024	Disbursements 2024	Cash and Investments December 31, 2024
Treasurer CERF	\$ 10,790	\$ 221,050	\$ 219,736	\$ 12,104	\$ 228,135	\$ 227,660	\$ 12,579
Treasurer Deputy Sheriff	-	3,241	3,201	40	4,083	3,942	181
Treasurer Special Road Districts	553,841	563,867	405,802	711,906	610,214	605,712	716,408
Treasurer Interest of Common Schools	70,674	1,001,282	999,099	72,857	1,080,763	1,065,009	88,611
Treasurer Library	-	246,647	245,978	669	257,981	258,650	-
Treasurer Cities	-	271,639	268,404	3,235	286,173	289,408	-
Treasurer Health	-	285,683	284,853	830	297,923	298,753	-
Treasurer Surplus Land Tax	67,615	11,988	27,701	51,902	7,174	5,785	53,291
Treasurer Iconium Fire	1	35,219	35,218	2	41,089	41,091	-
Treasurer Unclaimed Fees	925	564	604	885	257	401	741
Treasurer Criminal Costs	-	27,609	27,609	-	265	265	-
Treasurer Hospital #2	-	194,327	194,088	239	195,293	195,532	-
Treasurer County Health	-	1,373	1,373	-	-	-	-
Treasurer Schools	18	5,630,187	5,614,615	15,590	5,880,687	5,896,277	-
Treasurer Super Now Interest	1,401	116,559	100,188	17,772	213,805	214,319	17,258
Treasurer Sac Osage Fire	-	92,900	92,348	552	100,132	100,684	-
Treasurer LAGERS	10,681	139,966	138,872	11,775	153,223	152,792	12,206
Collector Agency	3,924,809	8,342,938	8,313,349	3,954,398	9,264,902	8,633,596	4,585,704
Collector Tax Incentive Funds	42,776	44,974	43,119	44,631	45,044	44,869	44,806
Collector Surtax	30,299	31,811	30,554	31,556	37,781	32,923	36,414
Recorder	-	77,425	77,400	25	79,571	79,571	25
Sheriff Seized Money	34,667	13,963	13,953	34,677	29,191	6,013	57,855
Sheriff Civil Process	2,775	83,927	79,246	7,456	72,053	74,666	4,843
Sheriff Shop With A Cop	832	4,050	3,500	1,382	8,198	5,029	4,551
Sheriff Canteen	275,860	476,112	560,321	191,651	464,723	476,519	179,855
Public Administrator	127,968	275,762	213,592	190,138	431,809	390,429	231,518
Total	<u>\$ 5,155,932</u>	<u>\$ 18,195,063</u>	<u>\$ 17,994,723</u>	<u>\$ 5,356,272</u>	<u>\$ 19,790,469</u>	<u>\$ 19,099,895</u>	<u>\$ 6,046,846</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

ST. CLAIR COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

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

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

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. The Fennwald Bridge and Federal Lands Access Program Grant Funds had negative actual ending balances in 2024. Both Funds represent grants that are funded on a reimbursement basis with the negative balance representing unreimbursed expenditures at year end.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the Federal Lands Access Program Grant Fund in 2023, and the National Opioids and U.S. Marshal Federal Sharing Funds in 2023 and 2024.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceed budgeted amounts for the Domestic Violence Fund in 2023. Also, the expenditures of the Federal Lands Access Program Grant Fund in 2023 exceeded budgetary authority to the extent that a formal budget was not adopted.

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

The assessed valuations of the tangible taxable property included within the County's boundaries for the calendar years 2024 and 2023 for purposes of taxation were:

	2024	2023
Real Estate	\$ 97,006,100	\$ 93,230,854
Personal Property	38,167,933	38,033,490
Railroad and Utilities	11,446,028	11,155,707
Total	<u>\$ 146,620,061</u>	<u>\$ 142,420,051</u>

For calendar years 2024 and 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2024	2023
General Revenue	0.3208	0.2896
Special Road and Bridge	0.2822	0.2822

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest-bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investments balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and

as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2024, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 3,720,427	\$ 3,980,893	\$ 250,000
Investments	2,300,000	2,300,000	-
Total Governmental Funds	<u>\$ 6,020,427</u>	<u>\$ 6,280,893</u>	<u>\$ 250,000</u>
 Cash and Cash Equivalents	 \$ 5,901,846	 \$ 5,772,207	 \$ 783,973
Investments	145,000	145,000	-
Total Fiduciary Funds	<u>\$ 6,046,846</u>	<u>\$ 5,917,207</u>	<u>\$ 783,973</u>

At December 31, 2023, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 4,250,174	\$ 4,603,806	\$ 250,000
Investments	2,300,000	2,300,000	-
Total Governmental Funds	<u>\$ 6,550,174</u>	<u>\$ 6,903,806</u>	<u>\$ 250,000</u>
 Cash and Cash Equivalents	 \$ 5,211,272	 \$ 5,203,793	 \$ 725,908
Investments	145,000	145,000	-
Total Fiduciary Funds	<u>\$ 5,356,272</u>	<u>\$ 5,348,793</u>	<u>\$ 725,908</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2024 and 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

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

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

2) Pension Benefits

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

3) Funding Policy

Full-time employees of St. Clair County contribute 4% to the pension plan. The June 30th statutorily required contribution rates were .3% (General) for both 2024 and 2023 and 3.2% and 3.4% (Police) of annual covered payroll for 2024 and 2023, respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2024 and 2023, the County contributed \$152,792 and \$138,873 to LAGERS.

B. County Employees' Retirement Fund (CERF)

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

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires

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

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

2) Pension Benefits

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

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

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

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002 is not required to make contributions. The County has elected not to make contributions on behalf of employees in 2023. Beginning in 2024, the County elected to make the 4% contribution on behalf of employees. During 2024 and 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$226,236 and \$219,731, respectively, for the years then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$4,488 and \$3,366, respectively, for the years ended December 31, 2024 and 2023.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides regular full-time employees vacation leave after their probation period is met. However, their leave accrues from their hire date. The vacation time accrues at the rate of four hours per completed month for the first year. Then after the first year vacation time accrues at the rate of 8 hours per month from 1 to 10 years. After 10 years, the vacation time will accrue at the rate of 12 hours per month. The employees may accrue vacation leave up to a maximum of 160 hours. For part-time employees with benefits, vacation leave is credited at a percentage based on the hours worked. An employee with benefits that leaves the County for any reason is compensated for any vacation that was unused up until the date of termination.

Full-time employees will earn 8 hours of paid sick leave per month, after the completion of the probationary period. Each part-time employee will earn a percentage of sick leave based on the hours worked with pay credit monthly. Employees may use up to 3 days per year of their accrued sick leave for personal days. Employees with benefits may accumulate sick leave up to a maximum of 30 days. Upon termination of employment, accumulated sick leave is not reimbursable.

B. Federal and State Assisted Programs

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

6. RISK MANAGEMENT

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

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

7. LONG-TERM DEBT

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

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 103,946	\$ 3,108	\$ 107,054

The following schedule shows changes in long-term debt during the year ended December 31, 2024:

<u>Description</u>	<u>Balance</u> <u>12/31/2023</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/2024</u>	<u>Interest</u> <u>Paid</u>
John Deere Tractors	\$ 204,870	\$ -	\$ (100,924)	\$ 103,946	\$ 6,126

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

<u>Description</u>	<u>Balance</u> <u>12/31/2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/2023</u>	<u>Interest</u> <u>Paid</u>
John Deere Tractors	\$ 302,864	\$ -	\$ (97,994)	\$ 204,870	\$ 9,056

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 25, 2025, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of St. Clair County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023 and 2024, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise St. Clair County, Missouri's basic financial statements and have issued our report thereon dated August 25, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 25, 2025

FINDINGS AND RECOMMENDATIONS

ST. CLAIR COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None noted

ITEMS OF NONCOMPLIANCE

None

ST. CLAIR COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by St. Clair County, Missouri, on the applicable findings in the prior audit report issued for the years ended December 31, 2020 and 2019.

There were no findings noted in the prior audit report.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 25, 2025

To the County Commission
St. Clair County, Missouri

We have audited the regulatory basis financial statements of St. Clair County, Missouri for the years ended December 31, 2023 and 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by St. Clair County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023 and 2024. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 25, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2023 and 2024, we considered St. Clair County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 25, 2025. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Sheriff's Office Bank Reconciliations

For the periods December 2022 through April 2023 we noted that bank reconciliations were not performed on the Sheriff Civil Process account. Since that time, Sheriff's office personnel have manually reconciled the account through the end of December 2024, although it was not clear when the reconciliations were completed. Subsequent to December 2024, the Sheriff's office has automated the accounting for the Civil Process account, using QuickBooks to record transactions and reconcile the monthly bank statements.

We noted the following issues with the bank reconciliations of the Sheriff Canteen account:

- There was a difference of \$1,202 between the bank statement balance and the book balance on the December 2022 bank reconciliation as a result of entering an incorrect bank statement balance into Turnkey. This error was not corrected until the August 2023 bank reconciliation.
- The account was not reconciled for the month of June 2023.
- Outstanding check lists were not available for any of the 24 months of bank reconciliations we reviewed during the audit. Further, these lists could not be retroactively generated from the Turnkey software. Outstanding check lists are a standard part of the reconciliation process and should be maintained with the monthly bank reconciliations.

We recommend that that Sheriff's office implement procedures to ensure that formal bank reconciliations are performed for all bank accounts each month, and that the reconciliations be reviewed and approved by an individual other than the one performing the reconciliation. We also recommend that the Sheriff's office maintain the outstanding check lists from the Turnkey system with the bank reconciliation each month for the Canteen account.

Sheriff Shop With A Cop Account Internal Controls

In reviewing the four Sheriff's office bank accounts, it was noted that for the Shop With A Cop account, check images had only one signature while drafts from the other three bank accounts all had two signatures. It was further noted that one of the four persons who are authorized as a sole signatory on the account is a deputy who also prepares the checks, records the checks in the check register, reconciles the bank account and may be tasked with making purchases. To strengthen controls, the deputy with other accounting duties should either be removed as an authorized check signer or, as a compensating control for the otherwise incompatible duties, require two signatures on all checks.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of St. Clair County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC