

ANNUAL FINANCIAL REPORT

**LACLEDE COUNTY, MISSOURI**

For the Years Ended  
December 31, 2017 and 2016

LACLEDE COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

LACLEDE COUNTY, MISSOURI  
List of Elected Officials

*County Commission*

Presiding Commissioner – Danny Rhoades

Eastern Commissioner – Joe Pickering

Western Commissioner – Darrell Pollock

*Other Elected Officials*

Assessor – Julie Rayl-Gilstrap

Circuit Clerk – Wanda Tyre

Collector – Steve Pickering

County Clerk – Glenda Mott

Recorder – Lynn Stowe

Coroner – Steve Murrell

Prosecuting Attorney – Jon Morris

Public Administrator – Karen Guinn

Sheriff – David Millsap

Treasurer – Jean Cook

## **FINANCIAL SECTION**

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## **McBRIDE, LOCK & ASSOCIATES, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

### INDEPENDENT AUDITOR'S REPORT

To the County Commission and  
Officeholders of Laclede County, Missouri

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Laclede County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Comparative Schedules of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements.

#### **Management's Responsibility 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.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 Laclede 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.

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.

### **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” paragraph, the financial statements referred above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Laclede County, Missouri, as of December 31, 2017 and 2016, or the changes in financial position, or cash flows thereof for the years then ended.

### **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 Laclede County, Missouri, as of December 31, 2017 and 2016, 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.

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

In accordance with *Government Auditing Standards*, we also have issued our report dated July 10, 2018, on our consideration of Laclede County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
July 10, 2018

LACLEDE COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2016 AND 2017

Fund	Cash			Cash			Cash December 31, 2017
	January 1, 2016	Receipts 2016	Disbursements 2016	December 31, 2016	Receipts 2017	Disbursements 2017	
General Revenue	\$ 2,154,272	\$ 5,246,376	\$ 5,283,809	\$ 2,116,839	\$ 5,401,410	\$ 5,363,949	\$ 2,154,300
Special Road & Bridge Assessment	793,648	2,389,828	2,260,553	922,923	2,214,515	2,085,595	1,051,843
Emergency Management Enhanced 911	545,610	383,730	406,186	523,154	379,009	425,974	476,189
Law Enforcement Sales Tax	12,818	125,931	106,368	32,381	92,164	105,359	19,186
Capital Improvement	192,136	726,726	528,428	390,434	650,961	634,099	407,296
Health Insurance	61,739	818,330	731,739	148,330	846,416	820,000	174,746
County Development Tax	2,280,384	471,746	169,154	2,582,976	272,663	1,199,977	1,655,662
Election Services	19,730	756,308	759,214	16,824	931,852	899,684	48,992
Law Enforcement Training	2,058,975	2,200,179	2,235,450	2,023,704	2,261,318	3,329,258	955,764
POST Commission	36,310	20,750	14,088	42,972	14,027	7,618	49,381
Sheriff Discretionary	8,550	7,471	10,170	5,851	5,952	11,671	132
Sheriff Revolving CCW	251	3,760	-	4,011	2,828	3,070	3,769
Inmate Security	47,473	24,714	23,881	48,306	36,818	24,810	60,314
Deputy Sheriff Supplemental	111,197	68,996	50,914	129,279	6,676	34,279	101,676
Sheriff Forfeiture	86,991	252,201	324,917	14,275	288,186	262,801	39,660
Prosecuting Attorney Training	14,565	57,591	58,574	13,582	35,814	38,464	10,932
Prosecuting Attorney Admin Handling	838	-	-	838	57,999	51,249	7,588
Recorder Special	5,065	1,884	1,253	5,696	1,527	1,610	5,613
Recorder Tech	228,598	10,759	29,070	210,287	8,574	28,805	190,056
Tax Maintenance	37,234	11,820	11,830	37,224	12,075	19,434	29,865
Shelter Abuse	29,139	6,481	15,618	20,002	6,827	16,967	9,862
County Law Enforcement Restitution	96,600	36,109	36,296	96,413	39,970	25,822	110,561
CDBG/Land Use Planning Grant	847	11,469	-	12,316	9,627	21,300	643
Local Emergency Planning Committee	7,906	9,640	-	17,546	8,993	-	26,539
Prosecuting Attorney Delinquent Tax	-	30,363	30,363	-	-	-	-
Victim Advocate	23,965	-	258	23,707	30	6,603	17,134
Senate Bill 40 Board	16,708	914	10,634	6,988	13,054	1,358	18,684
Total	-	8,784	8,478	306	1,187	1,493	-
	63,463	323,609	320,823	66,249	340,463	329,529	77,183
	<u>\$ 8,935,012</u>	<u>\$ 14,006,469</u>	<u>\$ 13,428,068</u>	<u>\$ 9,513,413</u>	<u>\$ 13,940,935</u>	<u>\$ 15,750,778</u>	<u>\$ 7,703,570</u>

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



LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND				
Year Ended December 31,				
	2016		2017	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>RECEIPTS</b>				
Property taxes	\$ 575,000	\$ 580,317	\$ 620,000	\$ 624,252
Sales taxes	1,990,000	2,200,007	2,100,000	2,259,680
Intergovernmental	212,554	977,640	225,904	1,063,787
Charges for services	761,800	678,116	659,600	699,688
Interest	-	-	-	3,491
Other	565,225	83,313	727,025	72,512
Transfers in	726,983	726,983	678,000	678,000
Total Receipts	<u>\$ 4,831,562</u>	<u>\$ 5,246,376</u>	<u>\$ 5,010,529</u>	<u>\$ 5,401,410</u>
<b>DISBURSEMENTS</b>				
County Commission	\$ 120,543	\$ 118,445	\$ 141,366	\$ 118,565
County Clerk	125,725	124,310	128,372	124,105
Elections	138,604	120,940	95,106	41,455
Buildings and grounds	1,016,589	907,288	977,020	761,544
Employee fringe benefits	282,000	244,692	307,000	260,289
Treasurer	64,183	63,193	65,228	63,953
Collector	108,776	105,881	111,157	108,728
Recorder of Deeds	114,489	113,461	116,489	113,384
Circuit Clerk	56,134	51,980	56,959	47,746
Court administration	195,376	125,231	217,746	145,576
Public Administrator	118,510	107,347	116,617	104,629
Sheriff	926,693	862,347	986,209	890,211
Jail	884,130	797,459	936,405	897,149
Prosecuting Attorney	377,643	373,089	392,064	384,084
Coroner	25,162	22,891	26,019	25,072
General County government	347,003	287,404	333,559	279,701
Health and welfare	16,000	14,058	16,000	13,269
Transfers out	932,990	843,793	957,547	984,489
Emergency fund	400,000	-	400,000	-
Total Disbursements	<u>\$ 6,250,550</u>	<u>\$ 5,283,809</u>	<u>\$ 6,380,863</u>	<u>\$ 5,363,949</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (1,418,988)	\$ (37,433)	\$ (1,370,334)	\$ 37,461
CASH, JANUARY 1	<u>2,154,272</u>	<u>2,154,272</u>	<u>2,116,839</u>	<u>2,116,839</u>
CASH, DECEMBER 31	<u>\$ 735,284</u>	<u>\$ 2,116,839</u>	<u>\$ 746,505</u>	<u>\$ 2,154,300</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ 3,500	\$ 4,216	\$ 4,000	\$ 4,463	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	819,600	921,598	856,170	930,656	332,500	374,223	375,000	371,730
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	1,043	-	-	-	801
Other	69,739	214,014	29,000	20,806	8,470	9,507	9,300	6,478
Transfers in	1,250,000	1,250,000	1,257,547	1,257,547	-	-	-	-
Total Receipts	<u>\$ 2,142,839</u>	<u>\$ 2,389,828</u>	<u>\$ 2,146,717</u>	<u>\$ 2,214,515</u>	<u>\$ 340,970</u>	<u>\$ 383,730</u>	<u>\$ 384,300</u>	<u>\$ 379,009</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 625,192	\$ 514,872	\$ 625,192	\$ 491,841	\$ 228,255	\$ 225,453	\$ 232,594	\$ 227,218
Employee fringe benefits	106,262	88,669	106,262	84,176	29,620	28,172	42,000	21,980
Materials and supplies	901,750	698,616	866,250	616,160	31,900	27,508	40,900	31,852
Services and other	283,203	293,967	276,530	240,574	43,200	34,109	79,100	70,623
Capital outlay	503,630	509,438	530,630	516,508	30,000	29,029	10,000	10,865
Construction	45,000	51,324	30,000	16,524	-	-	-	-
Transfers out	151,920	103,667	151,920	119,812	68,370	61,915	70,000	63,436
Total Disbursements	<u>\$ 2,616,957</u>	<u>\$ 2,260,553</u>	<u>\$ 2,586,784</u>	<u>\$ 2,085,595</u>	<u>\$ 431,345</u>	<u>\$ 406,186</u>	<u>\$ 474,594</u>	<u>\$ 425,974</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (474,118)	\$ 129,275	\$ (440,067)	\$ 128,920	\$ (90,375)	\$ (22,456)	\$ (90,294)	\$ (46,965)
CASH, JANUARY 1	<u>793,648</u>	<u>793,648</u>	<u>922,923</u>	<u>922,923</u>	<u>545,610</u>	<u>545,610</u>	<u>523,154</u>	<u>523,154</u>
CASH, DECEMBER 31	<u>\$ 319,530</u>	<u>\$ 922,923</u>	<u>\$ 482,856</u>	<u>\$ 1,051,843</u>	<u>\$ 455,235</u>	<u>\$ 523,154</u>	<u>\$ 432,860</u>	<u>\$ 476,189</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	EMERGENCY MANAGEMENT FUND				ENHANCED 911 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	81,600	49,863	50,408	35,456	-	-	-	-
Charges for services	-	-	-	-	101,952	124,714	-	-
Interest	-	-	-	31	-	-	-	676
Other	-	68	-	77	-	273	-	285
Transfers in	55,000	76,000	56,600	56,600	601,739	601,739	650,000	650,000
Total Receipts	<u>\$ 136,600</u>	<u>\$ 125,931</u>	<u>\$ 107,008</u>	<u>\$ 92,164</u>	<u>\$ 703,691</u>	<u>\$ 726,726</u>	<u>\$ 650,000</u>	<u>\$ 650,961</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 47,788	\$ 47,971	\$ 48,743	\$ 45,347	\$ 330,995	\$ 315,902	\$ 337,615	\$ 338,853
Employee fringe benefits	5,576	4,707	3,700	3,460	31,822	27,557	32,820	27,234
Materials and supplies	14,000	12,700	12,000	12,136	64,000	50,333	80,250	65,101
Services and other	34,755	29,002	30,605	28,327	5,000	3,420	47,786	40,077
Capital outlay	10,100	4,526	8,090	7,400	57,000	56,125	85,788	76,015
Construction	-	-	-	-	-	-	-	-
Transfers out	7,596	7,462	8,040	8,689	106,176	75,091	113,000	86,819
Total Disbursements	<u>\$ 119,815</u>	<u>\$ 106,368</u>	<u>\$ 111,178</u>	<u>\$ 105,359</u>	<u>\$ 594,993</u>	<u>\$ 528,428</u>	<u>\$ 697,259</u>	<u>\$ 634,099</u>
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	\$ 16,785	\$ 19,563	\$ (4,170)	\$ (13,195)	\$ 108,698	\$ 198,298	\$ (47,259)	\$ 16,862
<b>CASH, JANUARY 1</b>								
	<u>12,818</u>	<u>12,818</u>	<u>32,381</u>	<u>32,381</u>	<u>192,136</u>	<u>192,136</u>	<u>390,434</u>	<u>390,434</u>
<b>CASH, DECEMBER 31</b>								
	<u>\$ 29,603</u>	<u>\$ 32,381</u>	<u>\$ 28,211</u>	<u>\$ 19,186</u>	<u>\$ 300,834</u>	<u>\$ 390,434</u>	<u>\$ 343,175</u>	<u>\$ 407,296</u>

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

LACLEDE COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT SALES TAX FUND				CAPITAL IMPROVEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	750,000	818,330	820,000	846,159	-	-	-	-
Intergovernmental	-	-	-	-	170,000	191,746	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	257	-	-	-	2,651
Other	-	-	-	-	67,000	-	-	12
Transfers in	-	-	-	-	280,000	280,000	270,000	270,000
Total Receipts	<u>\$ 750,000</u>	<u>\$ 818,330</u>	<u>\$ 820,000</u>	<u>\$ 846,416</u>	<u>\$ 517,000</u>	<u>\$ 471,746</u>	<u>\$ 270,000</u>	<u>\$ 272,663</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,472
Employee fringe benefits	-	-	-	-	-	-	-	113
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	50,000	-	50,000	50,000	-	-	-	-
Capital outlay	-	-	-	-	440,000	169,154	1,361,496	1,198,392
Construction	-	-	-	-	-	-	-	-
Transfers out	731,739	731,739	770,000	770,000	-	-	-	-
Total Disbursements	<u>\$ 781,739</u>	<u>\$ 731,739</u>	<u>\$ 820,000</u>	<u>\$ 820,000</u>	<u>\$ 440,000</u>	<u>\$ 169,154</u>	<u>\$ 1,361,496</u>	<u>\$ 1,199,977</u>
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	\$ (31,739)	\$ 86,591	\$ -	\$ 26,416	\$ 77,000	\$ 302,592	\$(1,091,496)	\$ (927,314)
CASH, JANUARY 1	<u>61,739</u>	<u>61,739</u>	<u>148,330</u>	<u>148,330</u>	<u>2,280,384</u>	<u>2,280,384</u>	<u>2,582,976</u>	<u>2,582,976</u>
CASH, DECEMBER 31	<u>\$ 30,000</u>	<u>\$ 148,330</u>	<u>\$ 148,330</u>	<u>\$ 174,746</u>	<u>\$ 2,357,384</u>	<u>\$ 2,582,976</u>	<u>\$ 1,491,480</u>	<u>\$ 1,655,662</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HEALTH INSURANCE FUND				COUNTY DEVELOPMENT TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	1,990,000	2,200,179	2,100,000	2,258,915
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	65,000	64,380	65,000	76,066	-	-	-	-
Interest	-	-	-	88	-	-	-	2,403
Other	-	-	-	-	-	-	-	-
Transfers in	867,052	691,928	892,960	855,698	-	-	-	-
Total Receipts	<u>\$ 932,052</u>	<u>\$ 756,308</u>	<u>\$ 957,960</u>	<u>\$ 931,852</u>	<u>\$ 1,990,000</u>	<u>\$ 2,200,179</u>	<u>\$ 2,100,000</u>	<u>\$ 2,261,318</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	932,052	757,269	957,960	897,488	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,000	1,945	10,000	2,196	485,000	368,349	1,820,095	1,566,744
Capital outlay	-	-	-	-	100,000	60,000	200,000	56,514
Construction	-	-	-	-	100,000	81,101	-	-
Transfers out	-	-	-	-	1,964,048	1,726,000	1,706,000	1,706,000
Total Disbursements	<u>\$ 942,052</u>	<u>\$ 759,214</u>	<u>\$ 967,960</u>	<u>\$ 899,684</u>	<u>\$ 2,649,048</u>	<u>\$ 2,235,450</u>	<u>\$ 3,726,095</u>	<u>\$ 3,329,258</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ (10,000)</u>	<u>\$ (2,906)</u>	<u>\$ (10,000)</u>	<u>\$ 32,168</u>	<u>\$ (659,048)</u>	<u>\$ (35,271)</u>	<u>\$ (1,626,095)</u>	<u>\$ (1,067,940)</u>
<b>CASH, JANUARY 1</b>	<u>19,730</u>	<u>19,730</u>	<u>16,824</u>	<u>16,824</u>	<u>2,058,975</u>	<u>2,058,975</u>	<u>2,023,704</u>	<u>2,023,704</u>
<b>CASH, DECEMBER 31</b>	<u>\$ 9,730</u>	<u>\$ 16,824</u>	<u>\$ 6,824</u>	<u>\$ 48,992</u>	<u>\$ 1,399,927</u>	<u>\$ 2,023,704</u>	<u>\$ 397,609</u>	<u>\$ 955,764</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	18,342	9,157	8,000	6,121	-	-	-	-
Charges for services	4,000	8,558	2,200	3,830	9,000	7,471	7,500	5,951
Interest	-	-	-	85	-	-	-	1
Other	2,100	3,035	924	3,991	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 24,442</u>	<u>\$ 20,750</u>	<u>\$ 11,124</u>	<u>\$ 14,027</u>	<u>\$ 9,000</u>	<u>\$ 7,471</u>	<u>\$ 7,500</u>	<u>\$ 5,952</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	41,217	14,088	35,196	7,618	17,550	10,170	13,351	11,671
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 41,217</u>	<u>\$ 14,088</u>	<u>\$ 35,196</u>	<u>\$ 7,618</u>	<u>\$ 17,550</u>	<u>\$ 10,170</u>	<u>\$ 13,351</u>	<u>\$ 11,671</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (16,775)	\$ 6,662	\$ (24,072)	\$ 6,409	\$ (8,550)	\$ (2,699)	\$ (5,851)	\$ (5,719)
CASH, JANUARY 1	<u>36,310</u>	<u>36,310</u>	<u>42,972</u>	<u>42,972</u>	<u>8,550</u>	<u>8,550</u>	<u>5,851</u>	<u>5,851</u>
CASH, DECEMBER 31	<u>\$ 19,535</u>	<u>\$ 42,972</u>	<u>\$ 18,900</u>	<u>\$ 49,381</u>	<u>\$ -</u>	<u>\$ 5,851</u>	<u>\$ -</u>	<u>\$ 132</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	POST COMMISSION FUND				SHERIFF DISCRETIONARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,650	3,760	3,800	2,820	50,000	24,714	50,000	18,400
Interest	-	-	-	8	-	-	-	80
Other	-	-	-	-	-	-	-	18,338
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,650</u>	<u>\$ 3,760</u>	<u>\$ 3,800</u>	<u>\$ 2,828</u>	<u>\$ 50,000</u>	<u>\$ 24,714</u>	<u>\$ 50,000</u>	<u>\$ 36,818</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,901	-	7,811	3,070	97,473	23,881	95,670	24,810
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,901</u>	<u>\$ -</u>	<u>\$ 7,811</u>	<u>\$ 3,070</u>	<u>\$ 97,473</u>	<u>\$ 23,881</u>	<u>\$ 95,670</u>	<u>\$ 24,810</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ (251)</u>	<u>\$ 3,760</u>	<u>\$ (4,011)</u>	<u>\$ (242)</u>	<u>\$ (47,473)</u>	<u>\$ 833</u>	<u>\$ (45,670)</u>	<u>\$ 12,008</u>
<b>CASH, JANUARY 1</b>	<u>251</u>	<u>251</u>	<u>4,011</u>	<u>4,011</u>	<u>47,473</u>	<u>47,473</u>	<u>48,306</u>	<u>48,306</u>
<b>CASH, DECEMBER 31</b>	<u><u>\$ -</u></u>	<u><u>\$ 4,011</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,769</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 48,306</u></u>	<u><u>\$ 2,636</u></u>	<u><u>\$ 60,314</u></u>

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

LACLEDE COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING CCW FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	56,000	68,996	30,000	6,490	-	-	-	-
Interest	-	-	-	186	-	-	-	112
Other	-	-	-	-	220,000	252,201	300,000	260,825
Transfers in	-	-	-	-	-	-	27,249	27,249
Total Receipts	\$ 56,000	\$ 68,996	\$ 30,000	\$ 6,676	\$ 220,000	\$ 252,201	\$ 327,249	\$ 288,186
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	133,214	16,931	154,315	34,279	-	-	-	-
Services and other	-	-	-	-	306,991	324,917	341,524	262,801
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	33,983	33,983	-	-	-	-	-	-
Total Disbursements	\$ 167,197	\$ 50,914	\$ 154,315	\$ 34,279	\$ 306,991	\$ 324,917	\$ 341,524	\$ 262,801
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (111,197)	\$ 18,082	\$ (124,315)	\$ (27,603)	\$ (86,991)	\$ (72,716)	\$ (14,275)	\$ 25,385
CASH, JANUARY 1	111,197	111,197	129,279	129,279	86,991	86,991	14,275	14,275
CASH, DECEMBER 31	\$ -	\$ 129,279	\$ 4,964	\$ 101,676	\$ -	\$ 14,275	\$ -	\$ 39,660

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



LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DEPUTY SHERIFF SUPPLEMENTAL FUND				SHERIFF FORFEITURE FUND			
	Year Ended December 31,							
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	87,857	57,591	92,000	35,802	94,467	-	57,950	57,950
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	12	-	-	-	49
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 87,857</u>	<u>\$ 57,591</u>	<u>\$ 92,000</u>	<u>\$ 35,814</u>	<u>\$ 94,467</u>	<u>\$ -</u>	<u>\$ 57,950</u>	<u>\$ 57,999</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 94,639	\$ 43,032	\$ 95,398	\$ 25,745	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	6,126	3,292	6,126	1,969	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,657	12,250	1,658	10,750	95,305	-	31,539	24,000
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	27,249	27,249
Total Disbursements	<u>\$ 102,422</u>	<u>\$ 58,574</u>	<u>\$ 103,182</u>	<u>\$ 38,464</u>	<u>\$ 95,305</u>	<u>\$ -</u>	<u>\$ 58,788</u>	<u>\$ 51,249</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (14,565)	\$ (983)	\$ (11,182)	\$ (2,650)	\$ (838)	\$ -	\$ (838)	\$ 6,750
CASH, JANUARY 1	<u>14,565</u>	<u>14,565</u>	<u>13,582</u>	<u>13,582</u>	<u>838</u>	<u>838</u>	<u>838</u>	<u>838</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 13,582</u>	<u>\$ 2,400</u>	<u>\$ 10,932</u>	<u>\$ -</u>	<u>\$ 838</u>	<u>\$ -</u>	<u>\$ 7,588</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY ADMIN HANDLING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,000	1,884	1,880	1,519	7,000	10,759	10,000	8,279
Interest	-	-	-	8	-	-	-	295
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,000</u>	<u>\$ 1,884</u>	<u>\$ 1,880</u>	<u>\$ 1,527</u>	<u>\$ 7,000</u>	<u>\$ 10,759</u>	<u>\$ 10,000</u>	<u>\$ 8,574</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,000	1,253	2,000	1,610	207,598	1,070	192,287	805
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	28,000	28,000	28,000	28,000
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 1,253</u>	<u>\$ 2,000</u>	<u>\$ 1,610</u>	<u>\$ 235,598</u>	<u>\$ 29,070</u>	<u>\$ 220,287</u>	<u>\$ 28,805</u>
<b>RECEIPTS OVER (UNDER)</b>								
<b>DISBURSEMENTS</b>	\$ -	\$ 631	\$ (120)	\$ (83)	\$ (228,598)	\$ (18,311)	\$ (210,287)	\$ (20,231)
<b>CASH, JANUARY 1</b>	<u>5,065</u>	<u>5,065</u>	<u>5,696</u>	<u>5,696</u>	<u>228,598</u>	<u>228,598</u>	<u>210,287</u>	<u>210,287</u>
<b>CASH, DECEMBER 31</b>	<u>\$ 5,065</u>	<u>\$ 5,696</u>	<u>\$ 5,576</u>	<u>\$ 5,613</u>	<u>\$ -</u>	<u>\$ 210,287</u>	<u>\$ -</u>	<u>\$ 190,056</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER SPECIAL FUND				RECORDER TECH FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	14,500	11,820	12,550	12,017	7,000	6,481	6,882	6,814
Interest	-	-	-	58	-	-	-	13
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 14,500</u>	<u>\$ 11,820</u>	<u>\$ 12,550</u>	<u>\$ 12,075</u>	<u>\$ 7,000</u>	<u>\$ 6,481</u>	<u>\$ 6,882</u>	<u>\$ 6,827</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	10,500	10,313	950	942	1,500	1,500	5,000	4,957
Services and other	2,300	1,517	19,600	18,492	15,248	14,118	12,348	12,010
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 12,800</u>	<u>\$ 11,830</u>	<u>\$ 20,550</u>	<u>\$ 19,434</u>	<u>\$ 16,748</u>	<u>\$ 15,618</u>	<u>\$ 17,348</u>	<u>\$ 16,967</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,700	\$ (10)	\$ (8,000)	\$ (7,359)	\$ (9,748)	\$ (9,137)	\$ (10,466)	\$ (10,140)
CASH, JANUARY 1	<u>37,234</u>	<u>37,234</u>	<u>37,224</u>	<u>37,224</u>	<u>29,139</u>	<u>29,139</u>	<u>20,002</u>	<u>20,002</u>
CASH, DECEMBER 31	<u>\$ 38,934</u>	<u>\$ 37,224</u>	<u>\$ 29,224</u>	<u>\$ 29,865</u>	<u>\$ 19,391</u>	<u>\$ 20,002</u>	<u>\$ 9,536</u>	<u>\$ 9,862</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	TAX MAINTENANCE FUND				SHELTER ABUSE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	35,000	36,109	35,000	39,742	11,800	11,469	11,500	9,615
Interest	-	-	-	228	-	-	-	12
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 35,000</u>	<u>\$ 36,109</u>	<u>\$ 35,000</u>	<u>\$ 39,970</u>	<u>\$ 11,800</u>	<u>\$ 11,469</u>	<u>\$ 11,500</u>	<u>\$ 9,627</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	35,000	21,296	32,000	25,822	-	-	-	-
Services and other	-	-	3,000	-	11,800	-	22,000	21,300
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	15,000	15,000	5,000	-	-	-	-	-
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 36,296</u>	<u>\$ 40,000</u>	<u>\$ 25,822</u>	<u>\$ 11,800</u>	<u>\$ -</u>	<u>\$ 22,000</u>	<u>\$ 21,300</u>
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	\$ (15,000)	\$ (187)	\$ (5,000)	\$ 14,148	\$ -	\$ 11,469	\$ (10,500)	\$ (11,673)
CASH, JANUARY 1	<u>96,600</u>	<u>96,600</u>	<u>96,413</u>	<u>96,413</u>	<u>847</u>	<u>847</u>	<u>12,316</u>	<u>12,316</u>
CASH, DECEMBER 31	<u>\$ 81,600</u>	<u>\$ 96,413</u>	<u>\$ 91,413</u>	<u>\$ 110,561</u>	<u>\$ 847</u>	<u>\$ 12,316</u>	<u>\$ 1,816</u>	<u>\$ 643</u>

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

LACLEDE COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COUNTY LAW ENFORCEMENT RESTITUTION FUND				CDBG/LAND USE PLANNING GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	4,700	9,640	-	8,955	30,363	30,363	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	38	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,700</u>	<u>\$ 9,640</u>	<u>\$ -</u>	<u>\$ 8,993</u>	<u>\$ 30,363</u>	<u>\$ 30,363</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	7,906	-	17,546	-	30,363	30,363	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,906</u>	<u>\$ -</u>	<u>\$ 17,546</u>	<u>\$ -</u>	<u>\$ 30,363</u>	<u>\$ 30,363</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	\$ (3,206)	\$ 9,640	\$ (17,546)	\$ 8,993	\$ -	\$ -	\$ -	\$ -
CASH, JANUARY 1	<u>7,906</u>	<u>7,906</u>	<u>17,546</u>	<u>17,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 4,700</u>	<u>\$ 17,546</u>	<u>\$ -</u>	<u>\$ 26,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

LACLEDE COUNTY, MISSOURI  
 COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	<u>LOCAL EMERGENCY PLANNING COMMITTEE FUND</u>				<u>PROSECUTING ATTORNEY DELINQUENT TAX FUND</u>			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	4,300	-	-	-	100	914	10,050	13,028
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	30	-	-	-	26
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 100</u>	<u>\$ 914</u>	<u>\$ 10,050</u>	<u>\$ 13,054</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	22,300	258	21,700	6,003	16,808	1,872	7,039	171
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	600	600	-	8,762	-	1,187
Total Disbursements	<u>\$ 22,300</u>	<u>\$ 258</u>	<u>\$ 22,300</u>	<u>\$ 6,603</u>	<u>\$ 16,808</u>	<u>\$ 10,634</u>	<u>\$ 7,039</u>	<u>\$ 1,358</u>
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	\$ (18,000)	\$ (258)	\$ (22,300)	\$ (6,573)	\$ (16,708)	\$ (9,720)	\$ 3,011	\$ 11,696
CASH, JANUARY 1	<u>23,965</u>	<u>23,965</u>	<u>23,707</u>	<u>23,707</u>	<u>16,708</u>	<u>16,708</u>	<u>6,988</u>	<u>6,988</u>
CASH, DECEMBER 31	<u>\$ 5,965</u>	<u>\$ 23,707</u>	<u>\$ 1,407</u>	<u>\$ 17,134</u>	<u>\$ -</u>	<u>\$ 6,988</u>	<u>\$ 9,999</u>	<u>\$ 18,684</u>

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

LACLEDE COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	VICTIM ADVOCATE FUND				SENATE BILL 40 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2016		2017		2016		2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 290,005	\$ 323,598	\$ 340,452	\$ 340,452
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	49,831	-	42,710	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	11	11	11
Other	-	22	-	-	-	-	-	-
Transfers in	-	8,762	-	1,187	-	-	-	-
Total Receipts	<u>\$ 49,831</u>	<u>\$ 8,784</u>	<u>\$ 42,710</u>	<u>\$ 1,187</u>	<u>\$ 290,005</u>	<u>\$ 323,609</u>	<u>\$ 340,463</u>	<u>\$ 340,463</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 32,000	\$ 6,207	\$ 23,000	\$ 1,388	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	3,060	443	-	105	-	-	-	-
Materials and supplies	750	67	2,000	-	-	-	-	-
Services and other	1,170	1,761	-	-	341,545	320,823	329,529	329,529
Capital outlay	3,840	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	17,710	-	-	-	-	-
Total Disbursements	<u>\$ 40,820</u>	<u>\$ 8,478</u>	<u>\$ 42,710</u>	<u>\$ 1,493</u>	<u>\$ 341,545</u>	<u>\$ 320,823</u>	<u>\$ 329,529</u>	<u>\$ 329,529</u>
<b>RECEIPTS OVER (UNDER)</b>								
DISBURSEMENTS	\$ 9,011	\$ 306	\$ -	\$ (306)	\$ (51,540)	\$ 2,786	\$ 10,934	\$ 10,934
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>306</u>	<u>306</u>	<u>63,463</u>	<u>63,463</u>	<u>66,249</u>	<u>66,249</u>
CASH, DECEMBER 31	<u>\$ 9,011</u>	<u>\$ 306</u>	<u>\$ 306</u>	<u>\$ -</u>	<u>\$ 11,923</u>	<u>\$ 66,249</u>	<u>\$ 77,183</u>	<u>\$ 77,183</u>

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

LACLEDE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017 and 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

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.
  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.
  10. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Inmate Security Fund in 2016.
- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2017 and 2016, for purposes of taxation were:

	<u>2017</u>	<u>2016</u>
Real Estate	\$ 299,591,040	\$ 293,737,970
Personal Property	110,677,243	105,623,327
Railroad and Utilities	21,041,720	21,087,005
Total	<u>\$ 431,310,003</u>	<u>\$ 420,448,302</u>

For calendar years 2017 and 2016, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2017</u>	<u>2016</u>
General Revenue	\$ 0.1291	\$ 0.1134
Senate Bill 40 Board	0.0676	0.0676

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

#### F. Cash Deposits

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

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" caption. Cash includes demand deposit accounts with local banks.

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, 2017 and 2016, the carrying amounts of the County's deposits were \$7,626,387 and \$9,447,164, respectively, and the bank balances were \$8,113,521 and \$10,042,408, respectively. Of the bank balances, \$250,000 for December 31, 2017 and 2016 were covered by federal depository insurance. The remainder of the balances at December 31, 2017 and December 31, 2016 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.

At December 31, 2017 and 2016, the carrying amounts and bank balances of the Senate Bill 40 Board's deposits were \$77,183 and \$66,249, respectively. The bank balances were entirely covered by federal depository insurance.

At December 31, 2017 and 2016, the County Collector held, in addition to the cash listed above, cash representing collections of property taxes on behalf of various taxing districts in the County. Tax collections on deposit amounted to \$12,796,877 and \$13,128,702 at December 31, 2017 and 2016, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,000 as of December 31, 2017 and 2016. The remainder of the balances at December 31, 2017 and December 31, 2016 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 FUND

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](http://www.mocerf.org).

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. The County has elected not to make contributions on behalf of employees. During 2017 and 2016, the County collected and remitted to CERF employee withholdings and fees collected of \$178,374 and \$167,596, respectively, for the years then ended.

## B. 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 \$11,628 and \$7,752, respectively, for the years ended December 31, 2017 and 2016.

## 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 full-time employees with 3.5 or 4 hours of sick leave per month depending on number of hours worked, up to a maximum of 30 days. Upon termination, employees are not compensated for unused sick leave. Vacation time is accrued for every full-time employee, and accrues at the rate of 35 hours per year up to 120 hours per year depending on length of employment. Vacation time cannot be carried over and must be used by December 31<sup>st</sup> of each calendar year. Employees leaving County service due to resignation, death or termination are compensated for unused vacation leave accrued.

### B. Federal and State Assisted Programs

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

## 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. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member 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

On February 1, 1997, the County issued \$78,000 in Laclede County Limited General Obligation Bonds Series 1997 for the Lake Shores Estates Neighborhood Improvement District. The bonds were paid in varying annual payments ranging from \$2,000 to \$7,000, with interest at 6.5%. The final payment was made on February 8, 2017.

On September 7, 2012 the County borrowed \$134,340 from the Missouri Department of Natural Resources to upgrade the courthouse with energy efficient lighting and other items. The loan was paid in varying annual payments ranging from \$6,012 to \$18,143, with interest at 0%. The final payment was made on June 10, 2016.

On August 22, 2011, the County entered into a \$33,180 promissory note with Joseph W. Souza for the Harrill Lane Road Neighborhood Improvement District. The note was paid in annual payments of \$6,636, with interest at 6.75%. The final payment was made on February 10, 2016.

In January 2012, the County entered into a \$3,100,000 capital lease for energy improvements for the County. The lease was paid in semi-annual payments of \$133,881, with interest at 3.01%. The lease was originally scheduled to expire on November 1, 2026, however, the County paid off the balance of the loan on June 28, 2017 with a payment of \$2,271,496, of which \$1,171,496 came from the Capital Improvement Fund and \$1.1 million came from the County Development Tax Fund.

The following schedule shows changes in long-term debt during the year ended December 31, 2016:

Description	Balance	Additions	Payments	Balance	Interest
	12/31/2015			12/31/2016	Paid
Lake Shore Estates NID	\$ 13,000	\$ -	\$ (6,000)	\$ 7,000	\$ 845
DNR Energy Loan	24,155	-	(24,155)	-	-
Harrill Lane Road NID	6,636	-	(6,636)	-	-
US Bank Energy Lease	2,489,099	-	(193,825)	2,295,274	73,937

The following schedule shows changes in long-term debt during the year ended December 31, 2017:

Description	Balance	Additions	Payments	Balance	Interest
	12/31/2016			12/31/2017	Paid
Lake Shore Estates NID	\$ 7,000	\$ -	\$ (7,000)	\$ -	\$ 455
US Bank Energy Lease	2,295,274	-	(2,295,274)	-	110,102

## 8. OPERATING LEASES

The County leases several pieces of Road & Bridge equipment for three years at a time under operating leases through Caterpillar Financial Services. As of December 31, 2017, the County had the following commitments under operating leases:

- A. 48 month lease for Grader #45, with semi-annual payments of \$12,903 through August 1, 2018;
- B. 36 month lease for Grader #46, with annual payments of \$27,789 through March 11, 2018;
- C. 36 month lease for Grader #47, with annual payments of \$30,922 through September 4, 2018;
- D. 36 month lease for Grader #48, with annual payments of \$21,798 through October 26, 2018;
- E. 36 month lease for a backhoe, with annual payments of \$16,508 through December 21, 2018;
- F. 36 month lease for Grader #31, with annual payments of \$27,838 through June 15, 2019;
- G. 36 month lease for Grader #32, with annual payments of \$27,672 through June 15, 2019;
- H. 36 month lease for Grader #42, with annual payments of \$29,500 through June 2, 2020;
- I. 36 month lease for Grader #43, with annual payments of \$29,500 through June 2, 2020.

The following schedule represents future payments under operating leases:

<u>Year</u>	<u>Amount</u>
2018	\$ 237,334
2019	114,510
2020	59,000

#### 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2017 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through July 10, 2018, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

## **COMPLIANCE SECTION**



## McBRIDE, LOCK & ASSOCIATES, LLC

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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 Laclede County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Laclede County, Missouri as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise Laclede County, Missouri's basic financial statements and have issued our report thereon dated July 10, 2018.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Laclede County, Missouri's internal control over financial reporting (internal control) to determine the 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 Laclede County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Laclede County, Missouri's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Laclede County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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  
July 10, 2018

## **FINDINGS AND RECOMMENDATIONS**

LACLEDE COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None

**ITEMS OF NONCOMPLIANCE**

None

**OTHER MATTERS**

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Comparative Schedules of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2017 and 2016, we considered Laclede 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 July 10, 2018. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

**Recorder Cash Receipts**

As part of our audit, we examined cash receipts that were turned over to the County Treasurer by the Recorder’s office. As part of our testing, we noted that the Recorder’s office uses an electronic receipting system that automatically generates sequentially numbered receipts. For each day that was selected for testing, we examined the listing of receipt or “Invoice” numbers for that day to ensure that receipt numbers issued throughout the day were in sequential order and all number were accounted for. However, we noted three receipt numbers out of the 12 days that were selected for testing that could not be accounted for. The Recorder’s office speculated that in these instances someone may have begun recording a receipt in the system and canceled it before it was completed. The receipting system would not leave a trail of this happening. We recommend that the Recorder’s office ensure that all receipt or “Invoice” numbers are accounted for each day to ensure that deposits into the bank and amounts turned over to the County Treasurer are complete.

LACLEDE 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 follow-up on action taken by Laclede County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2015 and 2014.

2015-001: Documentation of the County's internal controls has not been prepared.

*Status*: This finding is considered to be resolved.

2015-002: There is no formal fraud risk assessment in place.

*Status*: This finding is considered to be resolved.

2015-003: The bank account was not properly reconciled for the Sheriff's inmate account.

*Status*: This finding is considered to be resolved.