Annual Comprehensive Financial Report

2023

Year Ended December 31, 2023
ST. CHARLES COUNTY, MISSOURI

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

Prepared by
Tracy A. Bayne  Acting Director of Finance
Allison M. Francis, CPA  Financial Reporting Manager
This page is intentionally blank.
TABLE OF CONTENTS

INTRODUCTORY SECTION

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Letter of Transmittal</td>
<td>1</td>
</tr>
<tr>
<td>GFOA Certificate of Achievement</td>
<td>7</td>
</tr>
<tr>
<td>Organizational Chart</td>
<td>8</td>
</tr>
<tr>
<td>List of Elected and Appointed Officials</td>
<td>9</td>
</tr>
</tbody>
</table>

FINANCIAL SECTION

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Auditor’s Report</td>
<td>11</td>
</tr>
<tr>
<td>Management’s Discussion and Analysis</td>
<td>15</td>
</tr>
<tr>
<td><strong>Basic Financial Statements:</strong></td>
<td></td>
</tr>
<tr>
<td>Government-wide Financial Statements:</td>
<td></td>
</tr>
<tr>
<td>Statement of Net Position</td>
<td>26</td>
</tr>
<tr>
<td>Statement of Activities</td>
<td>27</td>
</tr>
<tr>
<td>Fund Financial Statements:</td>
<td></td>
</tr>
<tr>
<td>Balance Sheet – Governmental Funds</td>
<td>28</td>
</tr>
<tr>
<td>Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position</td>
<td>29</td>
</tr>
<tr>
<td>Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds</td>
<td>30</td>
</tr>
<tr>
<td>Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities</td>
<td>31</td>
</tr>
<tr>
<td>Statements of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>32</td>
</tr>
<tr>
<td>Road and Bridge Fund</td>
<td>36</td>
</tr>
<tr>
<td>Transportation Fund</td>
<td>37</td>
</tr>
<tr>
<td>Parks and Recreation Fund</td>
<td>38</td>
</tr>
<tr>
<td>Opioid Settlement Fund</td>
<td>39</td>
</tr>
<tr>
<td>American Rescue Plan Act Fund</td>
<td>40</td>
</tr>
<tr>
<td>Statement of Net Position – Proprietary Funds and Internal Service Funds</td>
<td>41</td>
</tr>
<tr>
<td>Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds and Internal Service Funds</td>
<td>42</td>
</tr>
<tr>
<td>Statement of Cash Flows – Proprietary Funds and Internal Service Funds</td>
<td>43</td>
</tr>
<tr>
<td>Statement of Fiduciary Net Position – Fiduciary Funds</td>
<td>44</td>
</tr>
<tr>
<td>Statement of Changes in Fiduciary Net Position – Fiduciary Funds</td>
<td>45</td>
</tr>
<tr>
<td>Notes to the Basic Financial Statements</td>
<td>46</td>
</tr>
</tbody>
</table>

**Required Supplementary Information:**

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule of Changes in Net Pension Liability and Investments – LAGERS</td>
<td>74</td>
</tr>
<tr>
<td>Schedule of County Contributions – LAGERS</td>
<td>75</td>
</tr>
<tr>
<td>Schedule of Changes in Total Liability and Related Ratios – OPEB</td>
<td>76</td>
</tr>
</tbody>
</table>

**Combining and Individual Fund Financial Statements and Schedules:**

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Combining Balance Sheet – Nonmajor Governmental Funds</td>
<td>77</td>
</tr>
<tr>
<td>Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds</td>
<td>84</td>
</tr>
<tr>
<td>Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:</td>
<td></td>
</tr>
<tr>
<td>Assessment Fund</td>
<td>91</td>
</tr>
<tr>
<td>Collector Tax Maintenance Fund</td>
<td>92</td>
</tr>
<tr>
<td>Domestic Violence Fund</td>
<td>93</td>
</tr>
<tr>
<td>Recorder’s Fund</td>
<td>94</td>
</tr>
<tr>
<td>Community Assistance Fund</td>
<td>95</td>
</tr>
<tr>
<td>Recorder’s Technology Fund</td>
<td>96</td>
</tr>
<tr>
<td>Humane Donations Fund</td>
<td>97</td>
</tr>
<tr>
<td>Election Authority Fund</td>
<td>98</td>
</tr>
<tr>
<td>Election Maintenance Fund</td>
<td>99</td>
</tr>
<tr>
<td>Election Services Fund</td>
<td>100</td>
</tr>
<tr>
<td>Neighborhood Improvement District Fund</td>
<td>101</td>
</tr>
</tbody>
</table>
This page is intentionally blank.
This page is intentionally blank.
June 28, 2024

To the County Executive, Members of the County Council and Taxpayers of St. Charles County, Missouri

The Annual Comprehensive Financial Report of St. Charles County for the year ended December 31, 2023, is submitted herewith. This report was prepared by the Department of Finance. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County’s financial affairs have been included.

The County is required to undergo an annual single audit in conformity with the provisions of the Uniform Guidance. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and auditor’s reports on the internal control over financial reporting and compliance with applicable laws, regulations, contracts, and grants are provided under separate cover.

CliftonLarsonAllen LLP, Certified Public Accountants, have issued an unmodified opinion on St. Charles County’s financial statements for the year ended December 31, 2023. The independent auditors’ report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditors’ report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

FINANCIAL INFORMATION

ACCOUNTING SYSTEM AND BUDGETARY CONTROL - The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures. The various funds are grouped by type in the financial statements.

In developing and evaluating the County’s accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the evaluation of costs and benefits requires estimates and judgments by management.
All internal control evaluations occur within the above framework. We believe the County’s internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

An annual budget prepared under the modified accrual basis of accounting is adopted by the County Council before January 1 of each fiscal year, in accordance with St. Charles County Home Rule Charter Section 6.204.3 for revenues and expenditures of the Governmental and Proprietary Fund types. The basis of budgetary control is at the department level by class (object of expenditure). Departments may not legally exceed their budgets at the line-item level without Director of Administration approval, and category level (salaries, benefits, operating and capital outlay) without County Council approval. Appropriations lapse at the end of the fiscal year.

As part of the County’s annual budgeting process, long-range fund projections are prepared in several key funds of County Government. These projections are updated annually for the previous year’s actual operating results and look forward for the next five years. This process enables County leadership to more adequately plan for changes in revenue and expense trends on a year-to-year basis and plan for the long-term strength and viability of these key funds.

REPORTING ENTITY AND ITS SERVICES - St. Charles County, Missouri, is a First Class County organized and operating under the Constitution and laws of the State of Missouri. Effective January 1, 1993, the County began operating under a charter that was approved by voters in April 1992. The County’s 558 square miles are situated in Eastern Missouri approximately 25 miles west of the City of St. Louis. The County is located at the intersection of Interstate 70 (east-west) and U.S. 94 (north-south) with the City of St. Charles as the County Seat. According to 2020 census information, St. Charles County population is as follows:

<table>
<thead>
<tr>
<th>City/Town</th>
<th>Population (2020)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Augusta (City)</td>
<td>270</td>
</tr>
<tr>
<td>Cottleville (Town)</td>
<td>5,611</td>
</tr>
<tr>
<td>Dardenne Prairie (Town)</td>
<td>12,743</td>
</tr>
<tr>
<td>Flint Hill (Village)</td>
<td>981</td>
</tr>
<tr>
<td>Foristell (City)</td>
<td>550</td>
</tr>
<tr>
<td>Josephville (Village)</td>
<td>512</td>
</tr>
<tr>
<td>Lake St. Louis (City)</td>
<td>16,707</td>
</tr>
<tr>
<td>New Melle (Village)</td>
<td>541</td>
</tr>
<tr>
<td>O'Fallon (City)</td>
<td>91,316</td>
</tr>
<tr>
<td>Portage Des Sioux (City)</td>
<td>335</td>
</tr>
<tr>
<td>St. Charles (City)</td>
<td>70,493</td>
</tr>
<tr>
<td>St. Paul (Village)</td>
<td>3,005</td>
</tr>
<tr>
<td>St. Peters (City)</td>
<td>57,732</td>
</tr>
<tr>
<td>Weldon Spring (City)</td>
<td>5,326</td>
</tr>
<tr>
<td>Weldon Spring Heights (Town)</td>
<td>93</td>
</tr>
<tr>
<td>Wentzville (City)</td>
<td>44,372</td>
</tr>
<tr>
<td>West Alton</td>
<td>359</td>
</tr>
<tr>
<td>Incorporated Areas</td>
<td>310,946</td>
</tr>
<tr>
<td>Unincorporated Areas</td>
<td>94,316</td>
</tr>
<tr>
<td>TOTAL</td>
<td>405,262</td>
</tr>
</tbody>
</table>

This report includes all County funds. It includes all governmental organizations and activities for which the County is financially accountable and/or holds a majority ownership in accordance with the generally accepted accounting principles established by the Governmental Accounting Standards Board. Additional information is available in the Management’s Discussion and Analysis section located immediately following the auditor’s letter.
The County provides a wide range of services and programs. These include public safety, roads and bridges, health and social services, public improvements, planning and zoning, passive parks, and general administrative services.

**ECONOMIC DEVELOPMENT ACTIVITIES**

**ST. CHARLES COUNTY’S LARGEST EMPLOYERS**

<table>
<thead>
<tr>
<th>Company</th>
<th>Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amazon</td>
<td>5,041</td>
</tr>
<tr>
<td>General Motors Corporation</td>
<td>4,124</td>
</tr>
<tr>
<td>MasterCard Worldwide</td>
<td>3,450</td>
</tr>
<tr>
<td>Fort Zumwalt School District</td>
<td>2,800</td>
</tr>
<tr>
<td>Wentzville School District</td>
<td>2,594</td>
</tr>
<tr>
<td>Francis Howell School District</td>
<td>2,330</td>
</tr>
<tr>
<td>Citigroup</td>
<td>1,858</td>
</tr>
<tr>
<td>SSM</td>
<td>1,547</td>
</tr>
<tr>
<td>St Charles County Government</td>
<td>1,196</td>
</tr>
<tr>
<td>BJC and Progress West</td>
<td>1,123</td>
</tr>
</tbody>
</table>

The 2020 U.S. Census offers a snapshot that shows just how significant St. Charles County has become in Missouri and the St. Louis region. St. Charles County’s population rose to 405,262 residents, a 12.4 percent increase over the 360,485 residents counted in the 2010 census. This places St. Charles County as the third largest county in Missouri behind St. Louis and Jackson counties. St. Charles County’s growth since 2010 is remarkable when compared to others in the St. Louis region – St. Louis County grew 0.5% in total population, while St. Louis City decreased 5.5% in population. With the 2020 Census results, two local cities, O’Fallon and St. Charles, are among the ten largest cities in the state.

This growth reveals a county with a booming residential development that has been a major destination for the continued migration of the St. Louis region’s population in the last decade. Since 2010, St. Charles County has averaged over 4,400 new residents per year and 2,000 new housing units per year. In the last decade, the number of housing units increased over 14 percent, which is much higher than the national average of only 6.7 percent. Additionally, the County has the lowest housing vacancy rate in the State of Missouri, at just 3.9 percent.

St. Charles County, like every other political subdivision in the nation, experienced the impact of the Coronavirus pandemic (COVID-19) in 2020. There are several indications that the economy is continuing to rebound from the effects of the pandemic. Unemployment rates have returned to pre-pandemic levels. As of December 2023, the unemployment rate for St. Charles County was 2.5%, the lowest in the St. Louis region. St. Charles County continues to lead the metro area in new single-family housing permits, issuing 1,449 in 2023. Consumer confidence is strong in St. Charles County and is clearly linked to the having the lowest unemployment rate in the region. This translates into higher sales tax revenues for all local governments.

Cities in St. Charles County continued to win national recognition as desirable communities. In 2023, the City of Cottleville, City of O’Fallon, and City of Lake St. Louis were named as three of Missouri’s safest cities by home security company, Safewise. St. Charles county was ranked as the second healthiest county in the State of Missouri by the Robert Wood Johnson Foundation and the University of Wisconsin Population Health Institute. St. Charles County has been ranked among the top healthiest counties in the State for the last fifteen years. Additionally, four high schools in the Fort Zumwalt School District (Fort Zumwalt West, Fort Zumwalt South, Fort Zumwalt North, Fort Zumwalt East), two high schools in the Francis Howell School District (Francis Howell Central, Francis Howell), and one high school in the Wentzville School District (Liberty) were ranked in the top 25 high schools in Missouri in the *U.S. News and World Report*’s annual list of Best High Schools.
Similar to the County, our communities also experienced growth during the last calendar year. The 2020 Census shows that the City of O’Fallon is the second largest city in the St. Louis region and the seventh largest in Missouri. The community added 11,987 new residents, growing to 91,316 in 2020 from 79,329 in 2010. In total, O’Fallon experienced a 15 percent increase in population from 2010 to 2020.

Payne Family Homes continued construction on the $400 million mixed-use development located on 260 acres in the southern portion of O’Fallon. The plans for the project, called Streets of Caledonia, include 153 acres of residential development and 93 acres of commercial space. The development is expected to fully complete in 2025.

In 2023, the City of O’Fallon approved Clover Development’s plans for the construction of a four-story 124-unit senior living facility. Current plans for the facility include a community room, fireplace lounge, patio, beauty salon, game room, coffee bar, library, and fitness room.

St. Charles City also continues to see expansion in its population and industry based, aided by ongoing development and increased business growth and investment. The City’s current population is 70,493 and remains the third largest city in the region, behind the City of St. Louis and the City of O’Fallon, and the ninth largest city in Missouri. In all, St. Charles City experienced a 7 percent increase in population from 2010 to 2020.

St. Charles City continued the Riverpointe project, which is a 325-acre mixed-use development being built alongside the Missouri River. In 2023, one of the first businesses, Chicken N Pickle, completed construction of their 76,850 square-foot facility on 2.5 acres of riverfront property. The complex includes 11 indoor and outdoor pickleball courts along with multiple dining areas.

Other projects at Riverpointe will continue over the next several years with multiple phases of development planned. Current plans for the sites include office space, housing, restaurants, entertainment venues, and retail space. When complete, the project is expected to provide approximately 4,000 jobs.

St. Peters continues to maintain its status as the third largest city in the County and fourth in the region with its current population at 57,732.

In 2023, Avenue Development announced plans for partnering with Sevi Health to construct a senior housing center in St. Peters. The facility, to be named Viva Bene, will include a wellness hub, fitness center, yoga/meditation room, wellness education, and multiple outdoor spaces. The 195,000 square-foot building will have 161 apartments and is expected to be completed in 2024.

Construction began on the $129 million Lakeside Logistics Center in St Peters. There are five buildings planned for the project that when complete, will include over 1.6 million square feet across 190 acres. The first building is currently under construction. The 490,000 square-foot distribution center will include 51 dock doors, seven drive-in doors, office space, and parking for 490 cars and 134 trailers.

Growth continues at a rapid pace in the City of Wentzville, with the population jumping by more than 15,000 residents to a total of 44,372 according to the 2020 Census results. This represents a 53 percent increase, which is among the highest increases for all cities in Missouri.

Mercy announced plans for a $650 million state-of-the-art hospital in Wentzville near Interstate 64 and Interstate 70. The 483,000 square-foot facility will have 75 beds and would bring hundreds of new construction and healthcare jobs.

In 2023, BayoTech opened its first hydrogen hub. The hub is located in Wentzville and will be the first step towards making hydrogen more accessible to consumers. It will produce 350 tons of hydrogen per year and will help meet the hydrogen
demand in the region.

Population growth and business development continue in the communities of Lake Saint Louis (population 16,707), Dardenne Prairie (population 12,743), Weldon Spring (population 5,326), and Cottleville (population 5,611).

Another indication of how well St. Charles County is developing is by identifying what other credible research sources are reporting. Objective third-party organizations and agencies have provided numerous studies about the strong growth in St. Charles County. In 2023, the County had the highest median household income in the state with $99,596. St. Charles County had a total employment of 135,772 in 2023 with an average weekly wage of $1,057.

MAJOR INITIATIVES

Parks and Recreation – The St. Charles County Parks Department continued development and enhancements of several County parks in 2023. The re-design and development of Kinetic Park in Dardenne Prairie continued in 2023. In 2023, Parks continued construction on the boat ramp at Klondike Park in Augusta. Construction was started on a runway improvement project at the Smartt Field Airport in Portage Des Sioux.

The St. Charles County Parks Department currently has 4,349 acres of parkland in total with 18 parks open for public use and 4 held in reserve for future development. At minimum, 50 percent of the parkland will be maintained in a natural state with each park 100 acres or larger in size. In addition to the development of park resources, the department operates programs and special events for adults and children throughout the year. Underlying these efforts, the foremost goal of the department is to preserve the historical and natural heritage of St. Charles County’s open spaces.

Transportation – A total of $35.6 million Road Board transportation improvements were completed throughout the County in 2023, representing 83 projects. The I-70 Traffic Flow Improvement Project continues with plans to accommodate current and future traffic volumes, to improve safety and increase capacity. Specifically, St. Charles County will be working with the City of O’Fallon to make improvements to the I-70 at Route M and Route K.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Charles County, Missouri for its annual comprehensive financial report for the fiscal year ended December 31, 2022. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such annual comprehensive financial reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. St. Charles County, Missouri has received a Certificate of Achievement for the last twenty-three consecutive years. We believe our current report will meet the new Certificate of Achievement Program requirements and we are submitting it to GFOA to determine its eligibility for another certificate.
ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of many County employees. I want to especially express my appreciation to the Financial Reporting Manager and Finance Department staff for assisting and contributing to its preparation.

Finally, I would like to acknowledge the County Executive, Director of Administration and County Council for their support in planning and conducting the financial operations of the County in a professional and progressive manner.

Sincerely,

Tracy A. Bayne
Acting Director of Finance
Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

St. Charles County Government Missouri

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

December 31, 2022

Christopher P. Morell
Executive Director/CEO
St. Charles County  
County Officials

County Executive  
Steve Ehlmann

County Council Members  
Council Chair – Terry Hollander  
Council Vice-Chair – Dave Hammond

District One – Matt Swanson  
District Two – Joe Brazil  
District Three – Mike Elam  
District Four – Dave Hammond  
District Five – Terry Hollander  
District Six – Nancy Schneider  
District Seven – Tim Baker

Countywide Elected Officials

Election Authority .......................................................... Kurt Bahr  
Recorder of Deeds .......................................................... Mary Dempsey  
County Collector ......................................................... Michelle McBride  
Circuit Clerk ................................................................. Cheryl Crowder  
Prosecuting Attorney ..................................................... Joe McCulloch  
Sheriff ........................................................................... Scott Lewis  
County Assessor .......................................................... Scott Shipman
Appointed Officials

Director of Administration ................................................................. Joann Leykam
Assistant Director of Administration .................................................. Robert Schnur
Assistant Director of Administration .................................................... John Greifzu
County Counselor ................................................................................ Rory O'Sullivan
Chief of Police ..................................................................................... Kurt Frisz
Director of Human Resources ............................................................. Samantha Shadrach
Director of Information Systems ....................................................... Matthew Seeds
Director of Facilities Maintenance ..................................................... Christine Ramsdell
Director of Finance ........................................................................... Tracy Bayne
Registrar ............................................................................................ Brenda Hinton
County Auditor ................................................................................... Brent Statler
Director of Community Development ................................................. Michael Hurlbert
Director of Workforce Development .................................................. Lori Myers
Director of Corrections ....................................................................... Daniel Keen
Public Administrator ........................................................................... Jacquelyn Miller
Family Court Administrator ............................................................... Janelle Walters
Medical Examiner ............................................................................... Dr. Mary Case
Director of Public Health .................................................................... Sara Evers
County Engineer .................................................................................. John Lyons
Director of Emergency Communications ............................................ Jeff Smith
Director of Parks & Recreation ......................................................... Ryan Graham
Director of Communications ............................................................. Kevin Killeen

Circuit Judges

Circuit Judge, Division 1 ....................................................... Judge Brittney Smith
Circuit Judge, Division 2 .......................................................... Judge Deborah Allesi
Circuit Judge, Division 3 ......................................................... Judge Jack Banas
Circuit Judge, Division 4 ......................................................... Judge Michael J. Fagras
Circuit Judge, Division 5 ......................................................... Judge Chris McDonough
Circuit Judge, Division 6 .......................................................... Judge Trisha McCulloch
Circuit Judge, Division 7 ......................................................... Judge Daniel Pelikan
Circuit Judge, Division 8 ......................................................... Judge Erin Burlison
Circuit Judge, Division 9 ......................................................... Judge Jeffrey Sandcork
Circuit Judge, Division 10 ...................................................... Judge Dennis Chassaniol
Circuit Judge, Division 11 ...................................................... Judge Dwayne Johnson
Circuit Judge, Division 12 ...................................................... Judge Matthew Thornhill
Circuit Judge, Division 13 ...................................................... Judge Robert Cornejo
Circuit Judge, Division 14 ...................................................... Judge Lawrence Chrum
Circuit Judge, Division 15 ........................................... Commissioner Anthony Linson
Circuit Judge, Division 16 ...................................................... Judge Vince Johnson

Municipal Judge

Municipal Judge ................................................................. Judge Joel Brett
FINANCIAL SECTION
INDEPENDENT AUDITORS’ REPORT

The County Executive and Members of the County Council
St. Charles County
St. Charles County, Missouri

Report on the Audit of the Financial Statements

Opinions
We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of St. Charles County, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise St. Charles County’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of St. Charles County, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Road and Bridge Fund, Transportation Fund, American Rescue Plan Act Fund, Parks and Recreation Fund and opioid fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Emphasis of Matter
As disclosed in Note 1, St. Charles County implemented the provisions of Governmental Accounting Standards Board Statement No. 96 – Subscription-Based Information Technology Arrangements. The Standard establishes that a subscription-based information technology arrangement results in a right-to-use subscription asset and a corresponding subscription liability. Our opinions are not modified with respect to this matter.
Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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. Charles County’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial 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 St. Charles 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. Charles County’s ability to continue as a going concern for a reasonable period of time.
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Charles County’s basic financial statements. The Combining and Individual Fund Financial Statements and Schedules, as referenced in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors’ report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 28, 2024, on our consideration of St. Charles County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and
other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of St. Charles County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering St. Charles County’s internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

St. Charles County, Missouri
June 28, 2024
Management’s Discussion and Analysis

This section of St. Charles County Government’s annual financial report presents our discussion and analysis of the financial performance during the fiscal year that ended on December 31, 2023. Please read it in conjunction with the transmittal letter at the front of this report and the County’s financial statements, which follow this section.

Financial Highlights

- On a government-wide basis, the assets and deferred outflows of resources of St. Charles County exceeded its liabilities and deferred inflows of resources at the end of the year by approximately $627.9 million. Net position is comprised of: $380.9 million invested in capital assets; $224.9 million restricted for capital projects, debt service and other purposes; $28.1 million unrestricted for governmental purposes; and $(6) million unrestricted and related to the County’s business-type activities.

- The County’s total net position increased approximately $49 million over the course of this year’s operations. Governmental activities increased by approximately $50.7 million, and business-type activities decreased by approximately $3.5 million.

- As of the close of the current fiscal year, the St. Charles County governmental funds reported combined ending fund balances of $206.7 million, an increase of approximately $16.5 million in comparison with the prior year. Approximately 14.9% of this total amount, $30.7 million, is available for spending at the government’s discretion (unassigned fund balance).

- At the end of the current fiscal year, unassigned fund balance for the General Fund was $36.4 million, or 39.7% of total General Fund expenditures.

- Program revenues increased approximately $21.6 million government-wide in 2023. Charges for services increased $215,500 from the prior year primarily due to the Smartt Field Airport transferring to the Parks and Recreation Department in 2023. The Airport had revenues of approximately $433,000 in 2023. Grants and contributions increased $21.4 million primarily due to the County recognizing $15.6 million in American Rescue Plan Act (ARPA) funding in 2023.

- General revenue increased approximately $26.4 million. Taxes increased a total of $10.5 million with property taxes increasing by $2.1 million and sales tax increasing by $8.4 million, a positive sign of a growing economy.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to St. Charles County Government’s basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements present two different views of the County:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the County’s overall financial status.

- The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County’s operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services like community development and public safety were financed in the short term as well as what remains for future spending.
  - Proprietary fund statements offer short and long-term financial information about the activities the government operates like businesses, such as the Family Arena.
Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of summary information that further explains and supports the information in the financial statements. Figure A-1 illustrates how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental funds, proprietary funds and fiduciary funds, each of which are added together and presented in single columns in the basic financial statements.

Figure A-2 summarizes the major features of the County’s financial statements, including the portion of the County government they represent and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

| Major Features of St. Charles County’s Government-wide and Fund Financial Statements |
| --- | --- | --- | --- |
| Government-wide Statements | Governmental Funds | Proprietary Funds | Fiduciary Funds |
| **Scope** | Entire County government (except fiduciary funds) and component units | The activities of the County, which are not proprietary or fiduciary, such as courts and parks | Activities the County operates similar to private businesses: the airport and Family Arena | Instances in which the County is the trustee or agent for someone else’s resources, such as County Collector |
| **Required financial statements** | -Statement of net position | -Balance Sheet | -Statement of net position | -Statement of fiduciary net position |
|  | -Statement of activities | -Statement of revenues, expenditures, and changes in fund balance | -Statement of revenues, expenses and changes in net position | -Statement of changes in fiduciary net position |
| **Accounting basis and measurement focus** | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus | Accrual accounting and economic resources focus | Accrual accounting and economic resources focus |
| **Type of asset/liability information** | All assets and liabilities, both financial and capital, and short-term and long-term | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included | All assets and liabilities, both financial and capital, and short-term and long-term | All assets and liabilities, both short-term and long-term; the County’s funds do not currently contain capital assets, although this is allowed |
| **Type of inflow/outflow information** | All revenues and expenses during year, regardless of when cash is received or paid | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter | All revenues and expenses during year, regardless of when cash is received or paid | All revenues and expenses during year, regardless of when cash is received or paid |
**Government-wide Statements**

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County’s net position and how it has changed. Net position – the difference between the County’s assets and deferred outflows, and liabilities and deferred inflows – is one way to measure the County’s financial health.

- Over time, increases or decreases in the County’s net position are an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the County, you should consider additional non-financial factors, such as changes in the County’s property tax base or the condition of the County’s infrastructure.

The government-wide financial statements of the County are divided into two categories:

- Governmental activities – Most of the County’s basic services are included, such as administration, government operations, state and federal functions, health and human services, community development, courts, public safety, public works and parks and recreation.

- Business-type activities – The County charges fees to customers to help cover the costs of certain services it provides. The County Airport and Family Arena are included.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the County’s most significant funds – not the County as a whole. Funds are accounting devices that the County uses to track specific sources of funding and spending for particular purposes.

- Some funds are required by statute, grant agreements and bond covenants.

- The County Council establishes other funds by ordinance to control and manage money for particular purposes, such as the internal service fund – fleet management and risk management.

The County has three types of funds:

- Governmental funds – Most of the County’s basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash have flowed in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs. Because this information does not encompass the additional longer-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them. Governmental funds include general, special revenue, debt service and capital projects funds.

- Proprietary funds – Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information.

  - In fact, the County’s enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows.
The County uses two internal service funds (the other type of proprietary fund) to report activities that provide supplies and services for the County’s other activities – including Fleet Management and Risk Management.

Fiduciary funds – The County is the trustee, or fiduciary, for monies that are collected or retained for others in an agency capacity. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County’s fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. The activities are excluded from the County’s government-wide financial statements because the County cannot use these assets to finance its operations.

Financial Analysis of the County as a Whole

Net position – The following table reflects the condensed statements of net position as of December 31, 2023.

Table A-1

<table>
<thead>
<tr>
<th>St. Charles County Government’s Net Position</th>
<th>Governmental activities</th>
<th>Business-type activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current and other assets</td>
<td>340,820,746</td>
<td>347,522,093</td>
<td>688,342,839</td>
</tr>
<tr>
<td>Capital assets</td>
<td>397,198,718</td>
<td>378,145,523</td>
<td>775,344,241</td>
</tr>
<tr>
<td>Total assets</td>
<td>738,019,464</td>
<td>725,667,616</td>
<td>1,463,687,080</td>
</tr>
<tr>
<td>Deferred outflows of resources</td>
<td>15,353,069</td>
<td>4,094,930</td>
<td>19,448,000</td>
</tr>
<tr>
<td>Total deferred outflows</td>
<td>15,353,069</td>
<td>4,094,930</td>
<td>19,448,000</td>
</tr>
<tr>
<td>Long-term debt outstanding</td>
<td>38,489,227</td>
<td>37,049,934</td>
<td>75,539,161</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>81,084,467</td>
<td>104,387,292</td>
<td>185,471,759</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>119,573,694</td>
<td>141,437,226</td>
<td>260,970,920</td>
</tr>
<tr>
<td>Deferred inflows of resources</td>
<td>4,523,242</td>
<td>12,077,698</td>
<td>16,600,940</td>
</tr>
<tr>
<td>Total deferred inflows</td>
<td>4,523,242</td>
<td>12,077,698</td>
<td>16,600,940</td>
</tr>
<tr>
<td>Net position:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>376,590,324</td>
<td>354,919,808</td>
<td>731,510,132</td>
</tr>
<tr>
<td>Restricted</td>
<td>224,586,336</td>
<td>199,209,535</td>
<td>423,795,861</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>28,098,937</td>
<td>22,118,279</td>
<td>50,217,216</td>
</tr>
<tr>
<td>Total net position</td>
<td>629,275,597</td>
<td>576,247,622</td>
<td>1,205,523,219</td>
</tr>
</tbody>
</table>

As seen in Table A-1, the County’s total assets and deferred outflows of $756.2 million include $351.2 million in current and other assets and deferred outflows and $405 million in capital assets. Capital assets increased during the fiscal year by $13 million, the majority of which relates to the Parks Department’s purchase of the National Equestrian Center along with other ongoing park development projects including the re-design of Kinetic Park and the addition of a boat ramp at Klondike Park. The County also started a renovation of the Justice Center in 2023.

The County’s total liabilities and deferred inflows of $128.3 million include $9.9 million due in the next year, $28.7 million that is not due or payable in the next fiscal year and $89.7 million in other liabilities. The decrease in long-term obligations is a result of the debt payments made during the fiscal year.

Total net position of approximately $627.9 million is comprised of $380.9 million net investment in capital assets; $224.9 million restricted for capital projects, debt service, and other purposes; $28.1 million unrestricted for governmental purposes and $(6) million unrestricted and related to business-type activities. Overall, the net position of the County’s governmental activities increased approximately $52.5 million. Although the investment in capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
Changes in net position – The County’s combined net position increased by approximately $49.4 million during 2023 as a result of the activity shown in Table A-2.

Table A-2

St. Charles County Government’s Changes in Net Position

<table>
<thead>
<tr>
<th>Governmental activities</th>
<th>Business-type activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2023</td>
<td>2022</td>
</tr>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$25,430,729</td>
<td>$24,348,118</td>
</tr>
<tr>
<td>Operating grants</td>
<td>67,857,954</td>
<td>42,169,870</td>
</tr>
<tr>
<td>Capital grants</td>
<td>7,764,470</td>
<td>11,978,350</td>
</tr>
<tr>
<td>General revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property tax</td>
<td>29,779,741</td>
<td>27,701,817</td>
</tr>
<tr>
<td>Sales tax</td>
<td>149,284,684</td>
<td>140,863,806</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>7,764,470</td>
<td>11,978,350</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>5,929,094</td>
<td>5,116,341</td>
</tr>
<tr>
<td>Gain/(loss) capital assets</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>295,802,938</td>
<td>246,865,860</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>3,908,460</td>
<td>4,073,585</td>
</tr>
<tr>
<td>Government Operations</td>
<td>42,991,929</td>
<td>25,988,150</td>
</tr>
<tr>
<td>State Functions</td>
<td>9,267,875</td>
<td>9,101,984</td>
</tr>
<tr>
<td>Community Health &amp; Env</td>
<td>12,780,534</td>
<td>11,118,752</td>
</tr>
<tr>
<td>Court Functions</td>
<td>15,818,034</td>
<td>13,587,648</td>
</tr>
<tr>
<td>Public Safety</td>
<td>66,744,944</td>
<td>56,384,788</td>
</tr>
<tr>
<td>Public Works</td>
<td>67,980,408</td>
<td>64,607,475</td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>15,753,042</td>
<td>10,925,462</td>
</tr>
<tr>
<td>Interest on Long-term Debt</td>
<td>664,043</td>
<td>539,737</td>
</tr>
<tr>
<td>Family Arena</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Airport</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>245,136,565</td>
<td>204,838,066</td>
</tr>
<tr>
<td>Increase (decrease) in net position before transfers</td>
<td>50,666,373</td>
<td>42,027,794</td>
</tr>
<tr>
<td>Transfers</td>
<td>1,852,691</td>
<td>(3,232,752)</td>
</tr>
<tr>
<td>Increase (decrease) in net position</td>
<td>52,519,064</td>
<td>38,795,042</td>
</tr>
<tr>
<td>Prior period adjustment</td>
<td>508,911</td>
<td>35,752</td>
</tr>
<tr>
<td>Restated Beg Net Position</td>
<td>576,756,533</td>
<td>537,452,580</td>
</tr>
<tr>
<td>Ending Net Position</td>
<td>$629,275,597</td>
<td>$576,247,622</td>
</tr>
</tbody>
</table>

For the year ended December 31, 2023, government-wide revenues totaled $303.5 million. As seen in Figure A-3 on the following page, the largest revenue source for the County is sales tax, which during 2023 equaled $149.3 million or 49.2% of total revenues. St. Charles County has a .75% sales tax to fund general governmental activities, a .5% sales tax that funds transportation activity, a .2% sales tax for capital improvement projects, and a .1% sales tax for regional park activities.

The second largest revenue source for the County is operating grants and contributions equaling $67.9 million in 2023. This category includes all grants and contributions received by the County that are restricted for program operating expenses. Included in this category are grants received by Community Health and Environment, the Circuit Court, the Police Department, the Assessor, and the Election Authority. The increase from the prior year is largely due to the $15.6 million in ARPA funding recognized in 2023.
In 2023, the cost of all programs and services for St. Charles County increased by 18.1% to a total of $254.5 million. These expenses cover a range of services including public works, public safety, government operations, court functions, community development and business-type activities. As Figure A-4 illustrates, 26.7% of all expenses in 2023 is related to Public Works while 26.2% is related to Public Safety. The business-type activities for the County accounted for another 3.7% of total expenses.
Governmental Activities

Revenues for St. Charles County’s governmental activities total $295.8 million, of which approximately 50.5% is sales tax, 22.9% is operating grants, 10.1% is property tax, and 8.6% is charges for services. Expenses for the County’s governmental activities totaled $244.8 million. These charges, net of transfers, result in an increase in net position for 2023 of $52.9 million.

Sales tax revenues increased at a rate of 6% from 2022. This growth is a positive indication that the economy is continuing to grow.

Governmental operating and capital grant revenues increased by 39.7% from 2022. This is largely due to the County recognizing $15.6 million of ARPA funding in 2023.

Charges for governmental services increased by 4.4% from 2022. This is primarily due to increased court fees collected by the Circuit Court. Additionally, there was a $1.3 million dollar increase to the Collector and Assessor commissions and fees that was a result of the increased property tax revenues.

In 2023, property tax revenues increased by 7.5% from 2022. 2023 was a reassessment year, so this increase is due to an increase in assessed property values.

Actual interest earned in 2023 increased substantially over 2022 as the result of significantly higher interest rates realized on County cash reserves. Investment earnings reported in 2023 also reflect a substantial increase due to the higher 2023 investment yields and a reduction in the required mark-to-market adjustment applied to the County investment portfolio in 2022 which was caused by the rapid rise in market interest rates in 2022 through July 2023. Actual interest earned in 2023 was $8,343,428 compared to $3,476,701 in 2022. The 2023 mark-to-market adjustment decreased by $1,294,817. Portfolio assets are not relied upon for operational cash requirements and are typically held to maturity or until called. Table A-3 presents the last five years’ investment earnings activity.

<table>
<thead>
<tr>
<th>Year</th>
<th>Actual Interest Earned</th>
<th>Mark-to-Market Adjustment</th>
<th>Investment Earnings (Loss) Reported</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$8,343,428</td>
<td>$1,294,817</td>
<td>$9,638,245</td>
</tr>
<tr>
<td>2022</td>
<td>3,476,701</td>
<td>(6,902,964)</td>
<td>(5,426,263)</td>
</tr>
<tr>
<td>2021</td>
<td>1,057,247</td>
<td>(1,145,233)</td>
<td>(87,986)</td>
</tr>
<tr>
<td>2020</td>
<td>2,158,916</td>
<td>370,969</td>
<td>2,529,885</td>
</tr>
<tr>
<td>2019</td>
<td>2,901,958</td>
<td>1,193,987</td>
<td>4,095,945</td>
</tr>
</tbody>
</table>

The County began receiving Opioid Settlement funds from national litigation against certain opioid manufacturers and distributors in 2022. The settlement payments will continue over the next 15 years totaling approximately $22.4 million. The County has received $2.8 million as of 2023. These funds will be maintained in separate funds from the General Fund and will be appropriated in future years to help with opioid remediation efforts according to the spending requirements within the settlement documents.

Figure A-5 presents the expenses and revenues for each of the County’s programs. The 2023 program expenses of $244.8 million were partially offset by $25.4 million in revenue for charges for services while another $56.1 million was covered by grants and contributions. The remaining cost of $163.3 million related to governmental programs was paid for by the County with taxes, interest income and miscellaneous revenues.
Business-type Activities

Revenues for St. Charles County’s business-type activities total $7.7 million, comprised primarily of charges for services. Expenses for the County’s business-type activities total $9.4 million. These charges, along with transfers out of $1.9 million, result in a decrease in net position for 2023 of approximately $3.5 million.

The Family Arena generated $7.7 million in revenue through charges for services in 2023. In addition, transfers in of $3.4 million were included to cover debt service payments and for capital asset contributions. The 2023 program expenses for the Family Arena totaled $9.4 million, resulting in an increase in net position of approximately $1.8 million. This is primarily due to an increase in venue rental fees, parking revenue, and suite rentals. This is a good indicator that the Arena is continuing to recover from the effects of the pandemic.

In 2023, the Airport became a park within the Parks and Recreation department. The Airport Fund was closed, and all balances were transferred to the Parks and Recreation Fund in the governmental activities. As a result, the Airport fund reported program expenses of $38,320, a loss on disposal of assets of $5.2 million, and a transfer out of $54,621.

Financial Analysis of the County’s Funds

As previously mentioned, St. Charles County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the County’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County’s financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.
As of the close of the current year, the St. Charles County governmental funds reported combined ending fund balances of $206.7 million, an increase of approximately $16.5 million in comparison with the prior year. Approximately 14.9% of this total amount, $30.7 million, constitutes unassigned fund balance, which is available for spending at the County’s discretion. The remainder of the fund balance is designated nonspendable or restricted to indicate that it is not available for new spending or is to be used for specific purposes.

The ending fund balance of the County’s General Fund decreased $3.1 million to $36.4 million, which is approximately 39.7% of the 2023 General Fund expenditures. The decrease to fund balance is a result of a decrease in grant revenues. As the demand of COVID testing and contact tracing has lessened, so has the related Health Department grant revenue. Additionally, the Recorder fee revenue decreased $356,000 as the housing market slowed down in 2023.

Approximately 39.7% of the governmental fund balance is attributed to the Transportation Fund which totaled $82 million at the end of 2023. This fund receives sales tax monies dedicated to the construction and improvement of roads and bridges which often span several years from start to finish. In 2023, either-three road and bridge improvement projects with $35.6 million in expenditures were incurred, resulting in a net decrease in fund balance of $5 million.

The Parks and Recreation Fund has 13% of the governmental fund balance, totaling $26.8 million at the end of 2023. This fund receives sales tax monies dedicated to the acquisition and development of park land. These projects are started once the funding is collected and often span several years from start to finish. Several park projects were incomplete at the end of 2023 causing the fund balance to reflect unspent, but committed, revenues. The projects include the construction of a boat ramp at Klondike Park, the re-design of Kinetic Park, and the construction of a maintenance shed at the Park at New Melle Lakes.

An additional 6.9% of the governmental fund balance belongs to the Road and Bridge Fund, which totaled $14.2 million at the end of 2023. This fund receives property tax monies dedicated to maintaining County roads and bridges. In 2023, the fund balance increased $2.3 million, which is largely due to an increase in spending on concrete slab replacements and asphalt overlay projects.

Proprietary Funds – St. Charles County’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position in the Family Arena Fund at the end of 2023 amounted to approximately $(5.5) million and zero for the Airport. The total decrease in net position for both funds was $3.5 million. This decrease is due to the Airport balances transferring to the Parks and Recreation fund in 2023.

General Fund Budgetary Highlights

Over the course of the year, the County Council amended the budget several times. Supplemental appropriations made during 2023 were as follows:

<table>
<thead>
<tr>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>$235,980</td>
</tr>
</tbody>
</table>

The General Fund’s supplemental appropriations were related to unexpected grant funding in the Environmental Health and Police Departments.

At the close of 2023, the General Fund expenditures were $18.4 million under budget. Of this total, $9.2 million was in the salary and fringe benefit category. High turnover rates in the Corrections and Facilities department left budget dollars unspent. Additionally, the deferred compensation match benefit was budgeted for all eligible employees even though many do not enroll in the program. The 2023 operating expenditures ended the year $2.3 million under budget. The Community Development and Public Health departments used less professional services than expected and the Office of Public Information spent less on special project mailings than anticipated. Finally, $6.6 million that was budgeted for emergency reserves was not needed in 2023.
Capital Asset and Debt Administration

Capital Assets – St. Charles County’s investment in capital assets for its governmental and business-type activities as of December 31, 2023, amounts to $405 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, and road infrastructure. The total increase in the County’s investment in capital assets for 2023 was 3.3% (a 5.0% increase for governmental activities and a 43.8% decrease for business-type activities).

Table A-4

<table>
<thead>
<tr>
<th></th>
<th>Governmental activities</th>
<th>Business-type activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2023</td>
<td>2022</td>
<td>2023</td>
</tr>
<tr>
<td>Land</td>
<td>$ 92,709,919</td>
<td>$ 90,891,932</td>
<td>$ -</td>
</tr>
<tr>
<td>Construction in</td>
<td>35,008,671</td>
<td>25,689,635</td>
<td>471,889</td>
</tr>
<tr>
<td>progress</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and</td>
<td>125,823,257</td>
<td>123,572,491</td>
<td>6,952,322</td>
</tr>
<tr>
<td>improvements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>18,239,053</td>
<td>17,927,622</td>
<td>330,735</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>120,309,348</td>
<td>119,442,648</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$ 397,198,718</td>
<td>$ 378,145,523</td>
<td>$ 7,754,946</td>
</tr>
</tbody>
</table>

This year’s major capital asset additions included:

- Road Board improvements of approximately $35.7 million approved for county-wide road construction projects from the special revenue-transportation fund.
- Renovations to the Justice Center, Municipal Courts Building, and improvements to security at multiple County buildings.
- Continued design and development of multiple County parks, including Kinetic Park, Spring Bend Park, and Dardenne Creek Blueway.

See Note VII of the financial statements for more detailed information.

Long-term Debt - The County had $22.6 million in bonds outstanding at the end of 2023.

See Note XI of the financial statements for more detailed information.

Economic Factors and Next Year’s Budgets and Rates

- The transitional retail economy has impacted the County’s operations to the extent that tax revenue growth has slowed in comparison to prior years. The economy is making a recovery, but future year estimates are conservative in nature. Sales taxes, which total 55.8% of the County’s revenues have experienced annual increases of 6.9% in 2014, 4% in 2015, 3.8% in 2016, 2.5% in 2017, 3.6% in 2018, 4.9% in 2019, 7.8% in 2020, 9.7% in 2021, and 11.5% in 2022. 2023 experienced an increase of 6.0%. The 2024 budget estimates a 2.0% increase in sales tax revenues.

- The 2024 budget was prepared with property tax rates: $.0000 for General Fund, $.1743 for Road and Bridge Fund, and $.0335 for Dispatch and Alarm functions in the Emergency Communication Systems Fund.

- General Fund revenues for 2024 budget reflect little change from those of 2023.

- Salaries were increased for eligible employees by an average of 4.23% in 2014, 3.02% in 2015, 8.5% in 2016, 1% in 2017, 3% in 2018, 3% in 2019, no salary increase in 2020, 4% in 2021, 7% in 2022, and 13.4% in 2023. The 2024 budget includes an average salary increase of 5.06%.
Contacting the County’s Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County’s finances and to demonstrate the County’s accountability for the monies it receives. If you have questions about this report or need additional financial information, contact the St. Charles County Finance Department, 201 North Second Street, Room 541, St. Charles, MO 63301.
Basic Financial Statements
## St. Charles County Government
### Statement of Net Position
#### December 31, 2023

### ASSETS

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash and investments</strong></td>
<td><strong>225,095,097</strong></td>
<td><strong>$ 121,110</strong></td>
</tr>
<tr>
<td><strong>Receivables:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td><strong>2,447,582</strong></td>
<td></td>
</tr>
<tr>
<td>Accounts</td>
<td><strong>2,060,022</strong></td>
<td><strong>98,937</strong></td>
</tr>
<tr>
<td>Other</td>
<td><strong>19,650,622</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Due from:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td><strong>32,393,828</strong></td>
<td></td>
</tr>
<tr>
<td>Others</td>
<td><strong>28,554,283</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Internal balances</strong></td>
<td><strong>5,702,368</strong></td>
<td><strong>(5,702,368)</strong></td>
</tr>
<tr>
<td><strong>Prepaid expenses</strong></td>
<td><strong>597,772</strong></td>
<td><strong>35,839</strong></td>
</tr>
<tr>
<td><strong>Inventories</strong></td>
<td><strong>98,772</strong></td>
<td></td>
</tr>
<tr>
<td>Lease receivable</td>
<td><strong>58,904</strong></td>
<td></td>
</tr>
<tr>
<td>Accrued interest receivable</td>
<td><strong>24,582</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Other assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td><strong>242,494</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Noncurrent assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lease receivable</td>
<td><strong>2,125,175</strong></td>
<td></td>
</tr>
<tr>
<td>Net pension asset</td>
<td><strong>21,769,245</strong></td>
<td><strong>314,127</strong></td>
</tr>
<tr>
<td>Land and construction in progress</td>
<td><strong>127,718,590</strong></td>
<td><strong>471,889</strong></td>
</tr>
<tr>
<td>Other capital assets, net of depreciation</td>
<td><strong>269,460,128</strong></td>
<td><strong>7,283,057</strong></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>738,019,464</strong></td>
<td><strong>2,622,591</strong></td>
</tr>
</tbody>
</table>

### DEFERRED OUTFLOWS OF RESOURCES

| Pension related items   | **14,661,794**          | **195,411** | **14,857,205** |
| Other post-employment benefit related items | **691,275** | **10,287** | **701,562** |
| **Total deferred outflows of resources** | **15,353,069** | **205,698** | **15,558,767** |

### LIABILITIES

| Accounts payable        | **19,508,454**          | **312,418** | **19,820,872** |
| Tourism tax payable     | -                       | **25,907** | **25,907** |
| Retainage payable       | **709,892**             | -           | **709,892** |
| Escrow releases payable | **884,925**             | -           | **884,925** |
| Payroll accrual         | **1,841,988**           | **52,191** | **1,894,179** |
| Due to others           | **846,564**             | -           | **846,564** |
| Accrued interest payable| **256,303**             | **22,899** | **279,202** |
| Unearned revenues       | **56,870,497**          | **95,385** | **56,965,882** |
| Refundable deposits     | **165,844**             | -           | **165,844** |
| **Noncurrent liabilities:** |                          |       |       |
| Due within one year     | **7,392,030**           | **2,499,495** | **9,891,525** |
| Due in more than one year | **27,765,175** | **927,125** | **28,692,300** |
| Other post employment benefit liability | **3,332,022** | **3,81,604** | **3,332,022** |
| **Total liabilities**   | **119,573,694**         | **3,985,002** | **123,558,696** |

### DEFERRED INFLOWS OF RESOURCES

| Deferred gain on refunding | - | **169,830** | **169,830** |
| Pension related items     | **1,900,520**           | **31,190** | **1,931,710** |
| Other post-employment benefit related items | **492,753** | **7,332** | **500,085** |
| Lease related items       | **2,129,969**           | -           | **2,129,969** |
| **Total deferred inflows of resources** | **4,523,242** | **208,352** | **4,731,594** |

### NET POSITION

Net investment in capital assets | **376,590,324** | **4,305,973** | **380,896,297** |

Restricted for:
- American Rescue Plan Act | **3,924,402** | - | **3,924,402** |
- Assessment | **13,027,693** | - | **13,027,693** |
- Capital Projects | **4,845,639** | - | **4,845,639** |
- Drug Enforcement | **1,290,616** | - | **1,290,616** |
- Educational Assistance | **2,469,601** | - | **2,469,601** |
- Emergency Communications | **8,998,617** | - | **8,998,617** |
- Neighborhood Improvement | **1,899,817** | - | **1,899,817** |
- Parks and Recreation | **29,507,116** | - | **29,507,116** |
- Recorders | **1,438,338** | - | **1,438,338** |
- Road and Bridge | **15,118,705** | - | **15,118,705** |
- Substance abuse recovery | **22,210,939** | - | **22,210,939** |
- Transportation | **84,253,113** | - | **84,253,113** |
- Net pension asset | **21,769,245** | **314,127** | **22,083,372** |
- Other | **13,832,495** | - | **13,832,495** |
- Unrestricted | **28,098,937** | **(5,985,165)** | **22,113,772** |
| **Total net position** | **$ 629,275,597** | **$ (1,365,065)** | **$ 627,910,532** |

The notes to financial statements are an integral part of this statement.
### St. Charles County Government
### Statement of Activities
### For the Year Ended December 31, 2023

#### Functions/Programs

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary government:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>$3,908,460</td>
<td>$27,335</td>
<td>$42,335</td>
<td>-</td>
<td>$(3,838,790)</td>
<td>$-</td>
<td>$(3,838,790)</td>
</tr>
<tr>
<td>Government Operations</td>
<td>42,991,929</td>
<td>352,128</td>
<td>15,838,016</td>
<td>-</td>
<td>(26,801,785)</td>
<td>-</td>
<td>(26,801,785)</td>
</tr>
<tr>
<td>State Functions</td>
<td>9,267,875</td>
<td>12,967,839</td>
<td>6,065,480</td>
<td>-</td>
<td>9,785,444</td>
<td>-</td>
<td>9,785,444</td>
</tr>
<tr>
<td>Community Health &amp; the Environment</td>
<td>9,227,296</td>
<td>2,082,712</td>
<td>3,511,896</td>
<td>-</td>
<td>(3,632,688)</td>
<td>-</td>
<td>(3,632,688)</td>
</tr>
<tr>
<td>Community Development</td>
<td>12,780,534</td>
<td>2,555,224</td>
<td>8,995,151</td>
<td>-</td>
<td>(1,230,159)</td>
<td>-</td>
<td>(1,230,159)</td>
</tr>
<tr>
<td>Court Functions</td>
<td>15,818,034</td>
<td>4,213,193</td>
<td>1,360,237</td>
<td>-</td>
<td>(10,244,604)</td>
<td>-</td>
<td>(10,244,604)</td>
</tr>
<tr>
<td>Public Safety:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>25,833,964</td>
<td>155,569</td>
<td>1,322,002</td>
<td>271,190</td>
<td>(24,085,203)</td>
<td>-</td>
<td>(24,085,203)</td>
</tr>
<tr>
<td>Sheriff</td>
<td>5,747,145</td>
<td>259,673</td>
<td>194,764</td>
<td>-</td>
<td>(5,292,708)</td>
<td>-</td>
<td>(5,292,708)</td>
</tr>
<tr>
<td>Corrections</td>
<td>20,549,011</td>
<td>130,844</td>
<td>1,597,485</td>
<td>-</td>
<td>(18,820,682)</td>
<td>-</td>
<td>(18,820,682)</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>14,614,824</td>
<td>1,396,369</td>
<td>22,468,553</td>
<td>-</td>
<td>9,250,098</td>
<td>-</td>
<td>9,250,098</td>
</tr>
<tr>
<td>Public Works</td>
<td>67,980,408</td>
<td>130,361</td>
<td>6,418,631</td>
<td>6,872,236</td>
<td>(54,559,180)</td>
<td>-</td>
<td>(54,559,180)</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>15,753,042</td>
<td>1,139,482</td>
<td>43,404</td>
<td>621,044</td>
<td>(13,949,112)</td>
<td>-</td>
<td>(13,949,112)</td>
</tr>
<tr>
<td>Interest on Long-term Debt</td>
<td>664,043</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(664,043)</td>
<td>-</td>
<td>(664,043)</td>
</tr>
<tr>
<td>Total governmental activities</td>
<td>245,136,565</td>
<td>25,430,729</td>
<td>67,857,954</td>
<td>7,764,470</td>
<td>(144,083,412)</td>
<td>-</td>
<td>(144,083,412)</td>
</tr>
<tr>
<td><strong>Business-type activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Family Arena</td>
<td>9,354,558</td>
<td>7,728,335</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1,626,223)</td>
<td>(1,626,223)</td>
</tr>
<tr>
<td>Airport</td>
<td>38,320</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(38,320)</td>
<td>(38,320)</td>
<td>(38,320)</td>
</tr>
<tr>
<td>Total business-type activities</td>
<td>9,392,878</td>
<td>7,728,335</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1,664,543)</td>
<td>(1,664,543)</td>
</tr>
<tr>
<td><strong>Total primary government</strong></td>
<td>$254,529,443</td>
<td>$33,159,064</td>
<td>$67,857,954</td>
<td>$7,764,470</td>
<td>$(144,083,412)</td>
<td>$(1,664,543)</td>
<td>$(145,747,955)</td>
</tr>
</tbody>
</table>

#### General revenues:

- **Taxes:**
  - Property taxes, levied: $29,779,741
  - Sales tax: $149,284,684
  - Investment earnings: $9,638,245
  - Miscellaneous: $5,929,094
  - Gain (loss) on sale of capital assets: $118,021

- **Special item - Transfer of operations:** $5,265,858

- **Transfers:** $3,413,167

- **Total general revenues, special items, and transfers:** $196,602,476

- **Change in net position:** $52,519,064

- **Net position - beginning:** $576,247,622

- **Adjustment to net position - prior period items:** $508,911

- **Net position - restated beginning:** $576,756,533

- **Net position - ending:** $629,275,597

The notes to financial statements are an integral part of this statement.
<table>
<thead>
<tr>
<th>Assets</th>
<th>General Fund</th>
<th>Road and Bridge</th>
<th>Transportation</th>
<th>Parks and Recreation</th>
<th>Opioid Settlement</th>
<th>American Rescue Plan Act</th>
<th>Total Nonmajor Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$9,020,054</td>
<td>$4,770,661</td>
<td>$82,325,057</td>
<td>$24,496,710</td>
<td>$2,652,095</td>
<td>$62,269,984</td>
<td>$36,433,915</td>
<td>$221,968,476</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>345</td>
<td>2,050,974</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>396,263</td>
<td>2,447,582</td>
</tr>
<tr>
<td>Accounts</td>
<td>583,702</td>
<td>41,081</td>
<td>-</td>
<td>43,711</td>
<td>-</td>
<td>1,391,527</td>
<td>2,060,021</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>90,780</td>
<td>-</td>
<td>-</td>
<td>19,559,842</td>
<td>-</td>
<td>-</td>
<td>19,650,622</td>
<td></td>
</tr>
<tr>
<td>Due from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other funds</td>
<td>10,674,611</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,674,611</td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td>11,628,896</td>
<td>-</td>
<td>9,791,372</td>
<td>6,508,488</td>
<td>-</td>
<td>4,465,072</td>
<td>32,393,828</td>
<td></td>
</tr>
<tr>
<td>Others</td>
<td>9,472,847</td>
<td>9,271,147</td>
<td>-</td>
<td>27,945</td>
<td>-</td>
<td>9,782,344</td>
<td>28,554,283</td>
<td></td>
</tr>
<tr>
<td>Lease receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,124,825</td>
<td>-</td>
<td>-</td>
<td>2,184,079</td>
<td></td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>242,494</td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>$41,471,235</td>
<td>$16,133,863</td>
<td>$92,116,429</td>
<td>$33,201,679</td>
<td>$22,211,937</td>
<td>$62,269,984</td>
<td>$52,770,869</td>
<td>$320,175,996</td>
</tr>
</tbody>
</table>

| Liabilities | | | | | | | | |
| Accounts payable | $1,831,970 | $756,927 | $7,663,525 | $2,872,533 | - | $1,689,463 | $4,500,363 | $19,314,781 |
| Retainage payable | - | - | 111,094 | 267,856 | - | 119,220 | 211,722 | 709,892 |
| Escrow releases payable | 786,693 | 98,232 | - | - | - | - | 884,925 |
| Accrued payroll | 1,366,351 | 159,769 | 8,697 | 105,704 | 998 | 30,028 | 166,469 | 1,838,016 |
| Due to others | 843,172 | - | - | - | - | 3,932 | 846,564 |
| Due to other funds | - | - | - | - | - | 5,636,736 | 5,636,736 |
| Refundable deposits | 573 | 230 | 60,000 | 165,041 | - | - | 165,644 |
| Unearned revenue | 197 | - | - | 283,429 | - | 56,506,871 | 56,870,497 |
| Total liabilities | $4,828,956 | $1,015,158 | $7,963,316 | $3,694,563 | $998 | $58,345,582 | $10,518,882 | $86,267,255 |

| Deferred inflows of resources | | | | | | | | |
| Unavailable revenue-property taxes | $344 | $937,927 | - | - | - | - | 183,322 | $1,121,593 |
| Unavailable revenue-special assessments | - | - | - | - | - | - | 1,264,196 | 1,264,196 |
| Unavailable revenue-grants and other | 289,375 | - | 2,206,025 | 621,044 | 19,559,842 | 40,466 | 22,716,752 |
| Lease related items | - | - | 2,073,131 | - | - | 56,838 | 2,129,969 |
| Total deferred inflows of resources | $289,719 | $937,927 | $2,206,025 | $2,684,175 | $19,559,842 | - | 1,534,822 | 27,222,510 |

| Fund balances | | | | | | | | |
| Restricted | - | 14,180,778 | 82,047,088 | 26,812,941 | 2,651,097 | 3,924,402 | 46,322,162 | 175,938,468 |
| Unassigned | 36,352,560 | - | - | - | - | - | 5,604,797 | 30,747,763 |
| Total fund balances | 36,352,560 | 14,180,778 | 82,047,088 | 26,812,941 | 2,651,097 | 3,924,402 | 40,717,365 | 206,686,231 |
| Total liabilities and fund balances | $41,471,235 | $16,133,863 | $92,116,429 | $33,201,679 | $22,211,937 | $62,269,984 | $52,770,869 | $320,175,996 |

The notes to financial statements are an integral part of this statement.
Amounts reported for governmental activities in the statement of net position are different because:

- **Total fund balances - governmental funds** $206,686,231
- Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 392,090,248
- Right-to-use assets used in governmental activities are not financial resources and therefore are not reported in the funds. 5,108,470
- Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds. 25,092,541
- The net pension asset reported in governmental activities is not a financial resource and therefore is not reported in the funds. 21,723,969
- The net other post employment benefit obligations payable reported in the governmental activities is not a financial resource and therefore is not reported in the funds. (3,324,876)
- Certain deferred outflows and inflows of resources represent a consumption or acquisition of net position in a future period and therefore are not reported in the funds:
  - Pension related inflows (1,896,024)
  - Pension related outflows 14,633,630
  - Other post employment benefit related inflows (491,696)
  - Other post employment benefit related outflows 689,793
- Internal service funds are used by management to charge the costs of fleet and risk management to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 1,658,206
- Interest accrued on long-term debt is recorded as a liability in the statement of net position. (256,303)
- Interest accrued on lease receivables is recorded as an asset in the statement of net position. 24,582
- Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (32,463,174)
- **Net position of governmental activities** $629,275,597

The notes to the basic financial statements are an integral part of this statement.
<table>
<thead>
<tr>
<th>Fund</th>
<th>General Fund</th>
<th>Road and Bridge</th>
<th>Transportation</th>
<th>Parks and Recreation</th>
<th>Opioid Settlement</th>
<th>American Rescue Plan Act</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$58,931,450</td>
<td>$23,972,898</td>
<td>$38,875,077</td>
<td>$29,019,971</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$28,202,175</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>21,284,352</td>
<td>130,195</td>
<td>-</td>
<td>1,139,482</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,911,074</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>8,376,120</td>
<td>6,794,956</td>
<td>8,846,185</td>
<td>43,404</td>
<td>818,540</td>
<td>15,622,880</td>
<td>17,300,944</td>
<td>57,803,029</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>1,483,679</td>
<td>4,134</td>
<td>3,028,247</td>
<td>569,938</td>
<td>(68,866)</td>
<td>2,728,564</td>
<td>1,762,508</td>
<td>9,545,312</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,280,916</td>
<td>133,556</td>
<td>52,992</td>
<td>454,202</td>
<td>-</td>
<td>-</td>
<td>3,990,855</td>
<td>5,912,521</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>91,356,417</td>
<td>31,072,947</td>
<td>50,802,501</td>
<td>31,226,997</td>
<td>749,674</td>
<td>18,351,444</td>
<td>58,167,556</td>
<td>281,727,536</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>1,727,912</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,063,031</td>
<td>3,790,943</td>
</tr>
<tr>
<td>Government Operations</td>
<td>17,101,893</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,640,362</td>
<td>995,816</td>
<td>28,738,071</td>
</tr>
<tr>
<td>State Functions</td>
<td>3,368,804</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,355,902</td>
<td>9,724,706</td>
<td>19,080,608</td>
</tr>
<tr>
<td>Community Health &amp; the Environment</td>
<td>8,879,067</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,364</td>
<td>8,902,431</td>
<td>92,181,936</td>
</tr>
<tr>
<td>Community Development</td>
<td>3,440,397</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>9,198,682</td>
<td>12,639,079</td>
<td>14,177,761</td>
</tr>
<tr>
<td>Court Functions</td>
<td>11,763,102</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,333,547</td>
<td>14,096,649</td>
<td>26,430,191</td>
</tr>
<tr>
<td>Public Safety:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>23,611,356</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,611,356</td>
<td></td>
</tr>
<tr>
<td>Sheriff</td>
<td>4,880,683</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,880,683</td>
<td></td>
</tr>
<tr>
<td>Corrections</td>
<td>16,569,267</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,543,839</td>
<td>19,113,106</td>
<td>38,657,045</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>17,640</td>
<td>10,880,790</td>
<td>12,565,530</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>31,336,582</td>
<td>831,468</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>60</td>
<td>32,168,110</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,974,904</td>
<td>-</td>
<td>-</td>
<td>1,289,884</td>
<td>10,264,788</td>
</tr>
<tr>
<td>Debt service:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,707</td>
<td>-</td>
<td>-</td>
<td>4,516,206</td>
<td>4,539,912</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,572</td>
<td>-</td>
<td>-</td>
<td>946,844</td>
<td>950,416</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>131,504</td>
<td>2,337,686</td>
<td>35,683,865</td>
<td>16,231,861</td>
<td>-</td>
<td>4,982,518</td>
<td>16,564,036</td>
<td>75,931,470</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>91,473,985</td>
<td>33,674,268</td>
<td>36,515,333</td>
<td>25,234,044</td>
<td>17,640</td>
<td>15,622,880</td>
<td>57,712,000</td>
<td>260,250,150</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td>(117,568)</td>
<td>(2,601,321)</td>
<td>14,287,168</td>
<td>5,992,953</td>
<td>732,034</td>
<td>2,728,564</td>
<td>455,556</td>
<td>21,477,386</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>3,711,185</td>
<td>5,057,606</td>
<td>3,715</td>
<td>2,033,232</td>
<td>1,974,410</td>
<td>175,849</td>
<td>3,328,420</td>
<td>16,284,417</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(6,710,300)</td>
<td>(261,463)</td>
<td>(5,008,300)</td>
<td>(1,404,089)</td>
<td>(55,347)</td>
<td>-</td>
<td>(8,504,879)</td>
<td>(21,944,378)</td>
</tr>
<tr>
<td>Sale of capital assets</td>
<td>-</td>
<td>55,200</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>100,990</td>
<td>156,190</td>
</tr>
<tr>
<td>Leases (as lessee)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>509,540</td>
<td>509,540</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>(2,999,115)</td>
<td>4,851,343</td>
<td>(5,004,585)</td>
<td>629,143</td>
<td>1,919,063</td>
<td>175,849</td>
<td>(4,585,929)</td>
<td>(4,994,231)</td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(3,116,683)</td>
<td>2,250,022</td>
<td>9,282,583</td>
<td>6,622,096</td>
<td>2,651,097</td>
<td>2,904,413</td>
<td>(4,110,373)</td>
<td>16,483,155</td>
</tr>
<tr>
<td><strong>Fund balances - beginning</strong></td>
<td>$39,469,243</td>
<td>$11,930,756</td>
<td>$72,764,505</td>
<td>$20,190,845</td>
<td>$-</td>
<td>$1,019,989</td>
<td>$44,827,738</td>
<td>$190,203,076</td>
</tr>
<tr>
<td><strong>Fund balances - ending</strong></td>
<td>$36,352,560</td>
<td>$14,180,778</td>
<td>$82,047,088</td>
<td>$26,812,941</td>
<td>$2,651,097</td>
<td>$3,924,402</td>
<td>$40,717,365</td>
<td>$206,686,231</td>
</tr>
</tbody>
</table>

The notes to financial statements are an integral part of this statement.
Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - total governmental funds $ 16,483,155

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays and donated assets which are over the capitalization threshold ($30,061,375) exceeded depreciation ($20,668,523) in the current period. 9,392,852

A transfer of capital assets from business-type activities to governmental activities is not reported in the governmental funds but is reported as an interfund transfer in governmental activities. 5,211,237

Governmental funds report right-of-use leased assets as expenditures. However, in the statement of activities, the cost of those assets is amortized over the term of the related lease on a straight-line basis. (1,949,573)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net assets. (38,169)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 17,270,559

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 4,779,037

Some expenditures reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:
- Decrease in accrued interest payable 47,248
- Increase in accrued compensated absences (1,004,773)
- Change in net pension asset and related deferred outflows and deferred inflows 1,386,142
- Change in net other post employment benefit liability and related deferred outflows and deferred inflows (34,006)

The internal service funds are used by management to charge the costs of fleet and risk management, to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. 975,355

Change in net position of governmental activities $ 52,519,064

The notes to the basic financial statements are an integral part of this statement.
### St. Charles County Government

**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**General Fund**

**For the Year Ended December 31, 2023**

#### Budgeted Amounts

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td>190,000</td>
<td>190,000</td>
<td>208,710</td>
<td>18,710</td>
</tr>
<tr>
<td>Property delinquent</td>
<td>10,000</td>
<td>10,000</td>
<td>437</td>
<td>(9,563)</td>
</tr>
<tr>
<td>Sales</td>
<td>59,050,244</td>
<td>59,050,244</td>
<td>58,722,294</td>
<td>(327,950)</td>
</tr>
<tr>
<td>Interest and penalties</td>
<td>-</td>
<td>-</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>18,673,465</td>
<td>18,673,465</td>
<td>21,284,352</td>
<td>2,610,887</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>9,475,280</td>
<td>9,714,260</td>
<td>8,376,120</td>
<td>(1,335,140)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>1,483,579</td>
<td>1,483,579</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,184,582</td>
<td>1,184,582</td>
<td>1,280,916</td>
<td>96,334</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>88,583,571</td>
<td>88,819,551</td>
<td>91,356,417</td>
<td>2,536,866</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ADMINISTRATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Executive</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>933,825</td>
<td>933,825</td>
<td>926,524</td>
<td>7,301</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>276,108</td>
<td>276,108</td>
<td>261,035</td>
<td>15,073</td>
</tr>
<tr>
<td>Operating</td>
<td>128,540</td>
<td>128,540</td>
<td>88,556</td>
<td>39,984</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,338,473</td>
<td>1,338,473</td>
<td>1,276,115</td>
<td>62,358</td>
</tr>
<tr>
<td>County Council</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>287,702</td>
<td>287,702</td>
<td>285,821</td>
<td>1,881</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>170,684</td>
<td>170,684</td>
<td>147,814</td>
<td>22,870</td>
</tr>
<tr>
<td>Operating</td>
<td>49,700</td>
<td>49,700</td>
<td>18,162</td>
<td>31,538</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>508,086</td>
<td>508,086</td>
<td>451,797</td>
<td>56,289</td>
</tr>
<tr>
<td><strong>GOVERNMENT OPERATIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>County Counselor</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>1,704,908</td>
<td>1,704,908</td>
<td>1,341,160</td>
<td>363,748</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>556,515</td>
<td>556,515</td>
<td>419,240</td>
<td>137,275</td>
</tr>
<tr>
<td>Operating</td>
<td>227,550</td>
<td>227,550</td>
<td>134,625</td>
<td>92,925</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,488,973</td>
<td>2,488,973</td>
<td>1,895,025</td>
<td>593,948</td>
</tr>
<tr>
<td><strong>Human Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>772,889</td>
<td>772,889</td>
<td>737,395</td>
<td>35,494</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>262,279</td>
<td>262,279</td>
<td>241,496</td>
<td>20,783</td>
</tr>
<tr>
<td>Operating</td>
<td>171,760</td>
<td>171,760</td>
<td>76,493</td>
<td>95,267</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,206,928</td>
<td>1,206,928</td>
<td>1,055,384</td>
<td>151,544</td>
</tr>
<tr>
<td><strong>Information Systems</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>3,115,370</td>
<td>3,115,370</td>
<td>2,709,556</td>
<td>405,814</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>1,103,291</td>
<td>1,103,291</td>
<td>878,440</td>
<td>224,851</td>
</tr>
<tr>
<td>Operating</td>
<td>685,962</td>
<td>685,962</td>
<td>671,629</td>
<td>14,333</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,904,623</td>
<td>4,904,623</td>
<td>4,259,625</td>
<td>644,998</td>
</tr>
<tr>
<td><strong>Facilities Maintenance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>2,247,754</td>
<td>2,247,754</td>
<td>1,793,341</td>
<td>454,413</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>998,464</td>
<td>998,464</td>
<td>716,207</td>
<td>282,257</td>
</tr>
<tr>
<td>Operating</td>
<td>2,240,100</td>
<td>2,240,100</td>
<td>2,147,672</td>
<td>92,428</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,486,318</td>
<td>5,486,318</td>
<td>4,657,220</td>
<td>829,098</td>
</tr>
<tr>
<td><strong>Finance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>1,365,162</td>
<td>1,365,162</td>
<td>1,116,110</td>
<td>249,052</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>524,896</td>
<td>524,896</td>
<td>429,712</td>
<td>95,184</td>
</tr>
<tr>
<td>Operating</td>
<td>156,715</td>
<td>156,715</td>
<td>143,806</td>
<td>12,909</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,046,773</td>
<td>2,046,773</td>
<td>1,689,628</td>
<td>357,145</td>
</tr>
<tr>
<td><strong>Office of Public Information</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>776,454</td>
<td>776,454</td>
<td>714,895</td>
<td>61,559</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>310,309</td>
<td>310,309</td>
<td>235,170</td>
<td>75,139</td>
</tr>
<tr>
<td>Operating</td>
<td>190,500</td>
<td>190,500</td>
<td>79,187</td>
<td>111,313</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,277,263</td>
<td>1,277,263</td>
<td>1,029,252</td>
<td>248,011</td>
</tr>
</tbody>
</table>

Continued
## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### County Auditor

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>370,190</td>
<td>370,190</td>
<td>312,159</td>
<td>58,031</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>152,823</td>
<td>152,823</td>
<td>117,732</td>
<td>35,091</td>
</tr>
<tr>
<td>Operating</td>
<td>7,085</td>
<td>7,085</td>
<td>3,620</td>
<td>3,465</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>530,098</td>
<td>530,098</td>
<td>435,511</td>
<td>96,587</td>
</tr>
</tbody>
</table>

### General Expenses

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating</td>
<td>591,375</td>
<td>591,375</td>
<td>446,261</td>
<td>145,114</td>
</tr>
<tr>
<td>Emergency Reserve</td>
<td>9,104,788</td>
<td>8,284,788</td>
<td>1,635,987</td>
<td>6,648,801</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>9,696,163</td>
<td>8,876,163</td>
<td>2,082,248</td>
<td>6,793,915</td>
</tr>
</tbody>
</table>

### STATE FUNCTIONS

#### Election Office

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>712,401</td>
<td>712,401</td>
<td>666,697</td>
<td>45,704</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>279,843</td>
<td>279,843</td>
<td>316,845</td>
<td>25,551</td>
</tr>
<tr>
<td>Operating</td>
<td>65,875</td>
<td>65,875</td>
<td>63,103</td>
<td>2,772</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,058,119</td>
<td>1,058,119</td>
<td>968,841</td>
<td>89,278</td>
</tr>
</tbody>
</table>

#### Recorder of Deeds

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>809,431</td>
<td>809,431</td>
<td>810,947</td>
<td>7,484</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>342,396</td>
<td>342,396</td>
<td>316,845</td>
<td>25,551</td>
</tr>
<tr>
<td>Operating</td>
<td>9,950</td>
<td>9,950</td>
<td>2,353</td>
<td>7,597</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,161,777</td>
<td>1,161,777</td>
<td>1,121,145</td>
<td>40,632</td>
</tr>
</tbody>
</table>

#### County Collector

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>776,816</td>
<td>776,816</td>
<td>720,652</td>
<td>56,164</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>297,620</td>
<td>297,620</td>
<td>245,139</td>
<td>52,481</td>
</tr>
<tr>
<td>Operating</td>
<td>302,730</td>
<td>302,730</td>
<td>313,027</td>
<td>(10,297)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,377,166</td>
<td>1,377,166</td>
<td>1,278,818</td>
<td>98,348</td>
</tr>
</tbody>
</table>

### HEALTH & HUMAN SERVICES

#### Public Health

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>2,898,299</td>
<td>2,898,299</td>
<td>2,291,562</td>
<td>606,737</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>833,474</td>
<td>833,474</td>
<td>711,428</td>
<td>122,046</td>
</tr>
<tr>
<td>Operating</td>
<td>961,866</td>
<td>961,411</td>
<td>350,999</td>
<td>610,412</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>20,000</td>
<td>20,000</td>
<td>5,581</td>
<td>14,419</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,713,659</td>
<td>4,713,184</td>
<td>3,359,570</td>
<td>1,353,614</td>
</tr>
</tbody>
</table>

#### Public Health Preparedness

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>293,670</td>
<td>293,670</td>
<td>197,213</td>
<td>96,457</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>128,119</td>
<td>128,119</td>
<td>65,997</td>
<td>62,122</td>
</tr>
<tr>
<td>Operating</td>
<td>42,570</td>
<td>42,570</td>
<td>20,783</td>
<td>21,787</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>464,359</td>
<td>464,359</td>
<td>283,993</td>
<td>180,366</td>
</tr>
</tbody>
</table>

#### Public Health and Protection

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>866,669</td>
<td>866,669</td>
<td>821,331</td>
<td>45,338</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>365,617</td>
<td>365,617</td>
<td>307,437</td>
<td>58,180</td>
</tr>
<tr>
<td>Operating</td>
<td>170,820</td>
<td>170,820</td>
<td>130,571</td>
<td>40,249</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>160,000</td>
<td>160,000</td>
<td>3,740</td>
<td>156,260</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,403,106</td>
<td>1,563,106</td>
<td>1,263,079</td>
<td>300,027</td>
</tr>
</tbody>
</table>

#### Humane Services

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>1,125,480</td>
<td>1,125,480</td>
<td>1,035,596</td>
<td>89,884</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>501,826</td>
<td>501,826</td>
<td>372,591</td>
<td>129,235</td>
</tr>
<tr>
<td>Operating</td>
<td>303,727</td>
<td>304,202</td>
<td>284,457</td>
<td>19,745</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,931,033</td>
<td>1,931,508</td>
<td>1,692,644</td>
<td>238,864</td>
</tr>
</tbody>
</table>

#### Indigent Program

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating</td>
<td>330,757</td>
<td>330,757</td>
<td>302,939</td>
<td>27,818</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>330,757</td>
<td>330,757</td>
<td>302,939</td>
<td>27,818</td>
</tr>
</tbody>
</table>

#### Medical Examiner

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>1,559,086</td>
<td>1,559,086</td>
<td>1,270,882</td>
<td>288,204</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>605,344</td>
<td>605,344</td>
<td>551,803</td>
<td>53,541</td>
</tr>
<tr>
<td>Operating</td>
<td>247,613</td>
<td>247,613</td>
<td>163,478</td>
<td>84,135</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>15,923</td>
<td>15,923</td>
<td>12,436</td>
<td>3,487</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,427,966</td>
<td>2,427,966</td>
<td>1,998,599</td>
<td>429,367</td>
</tr>
</tbody>
</table>

Continued
## COMMUNITY DEVELOPMENT

### Administration

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>236,507</td>
<td>236,507</td>
<td>179,880</td>
<td>56,627</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>89,349</td>
<td>89,349</td>
<td>70,453</td>
<td>18,896</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>109,200</td>
<td>109,200</td>
<td>88,658</td>
<td>20,542</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>435,056</td>
<td>435,056</td>
<td>338,991</td>
<td>96,065</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Planning

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>479,437</td>
<td>479,437</td>
<td>425,301</td>
<td>54,136</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>191,055</td>
<td>191,055</td>
<td>150,348</td>
<td>40,707</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>481,900</td>
<td>481,900</td>
<td>71,633</td>
<td>410,267</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,152,392</td>
<td>1,152,392</td>
<td>647,282</td>
<td>505,110</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Building Code Enforcement

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>1,155,227</td>
<td>1,155,227</td>
<td>1,074,777</td>
<td>80,450</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>498,731</td>
<td>498,731</td>
<td>437,883</td>
<td>60,848</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>72,000</td>
<td>72,000</td>
<td>37,053</td>
<td>34,947</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,725,958</td>
<td>1,725,958</td>
<td>1,549,713</td>
<td>176,245</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Development Review

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>555,212</td>
<td>555,212</td>
<td>554,679</td>
<td>2,111</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>229,437</td>
<td>229,437</td>
<td>216,787</td>
<td>12,650</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>13,050</td>
<td>13,050</td>
<td>10,739</td>
<td>3,311</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>797,699</td>
<td>797,699</td>
<td>782,205</td>
<td>15,494</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Soil District

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>68,645</td>
<td>68,645</td>
<td>66,510</td>
<td>2,135</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>29,684</td>
<td>29,684</td>
<td>21,696</td>
<td>7,988</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>34,000</td>
<td>34,000</td>
<td>34,000</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>132,329</td>
<td>132,329</td>
<td>122,206</td>
<td>10,123</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### COURT FUNCTIONS

#### Circuit Court

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>229,853</td>
<td>229,853</td>
<td>243,779</td>
<td>(13,926)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>95,009</td>
<td>95,009</td>
<td>81,132</td>
<td>13,877</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>432,800</td>
<td>432,800</td>
<td>389,232</td>
<td>43,568</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>757,662</td>
<td>757,662</td>
<td>714,143</td>
<td>43,519</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Drug Court

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating</strong></td>
<td>10,000</td>
<td>10,000</td>
<td>2,634</td>
<td>7,366</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>10,000</td>
<td>10,000</td>
<td>2,634</td>
<td>7,366</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Court Reporters

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating</strong></td>
<td>12,150</td>
<td>12,150</td>
<td>6,760</td>
<td>5,390</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>12,150</td>
<td>12,150</td>
<td>6,760</td>
<td>5,390</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Family Court

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>2,488,328</td>
<td>2,488,328</td>
<td>2,344,873</td>
<td>143,455</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>983,973</td>
<td>983,973</td>
<td>902,288</td>
<td>81,685</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>139,210</td>
<td>139,210</td>
<td>107,382</td>
<td>31,828</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,611,511</td>
<td>3,611,511</td>
<td>3,354,543</td>
<td>256,968</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Juvenile Detention

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>726,737</td>
<td>726,737</td>
<td>544,496</td>
<td>182,241</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>213,625</td>
<td>213,625</td>
<td>128,757</td>
<td>84,868</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>108,716</td>
<td>108,716</td>
<td>66,443</td>
<td>42,273</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,049,078</td>
<td>1,049,078</td>
<td>739,696</td>
<td>309,382</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Municipal Court

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>485,670</td>
<td>485,670</td>
<td>398,248</td>
<td>87,422</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>165,410</td>
<td>165,410</td>
<td>132,064</td>
<td>33,346</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>39,450</td>
<td>39,450</td>
<td>30,853</td>
<td>8,767</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>690,530</td>
<td>690,530</td>
<td>560,956</td>
<td>129,535</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Public Administrator

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>202,697</td>
<td>202,697</td>
<td>199,924</td>
<td>2,773</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fringe Benefits</strong></td>
<td>63,996</td>
<td>63,996</td>
<td>55,452</td>
<td>8,544</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating</strong></td>
<td>11,195</td>
<td>11,195</td>
<td>8,891</td>
<td>2,304</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>277,888</td>
<td>277,888</td>
<td>264,267</td>
<td>13,621</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Continued
### Prosecuting Attorney

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>4,060,290</td>
<td>4,060,290</td>
<td>3,963,412</td>
<td>96,878</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>1,479,822</td>
<td>1,479,822</td>
<td>1,366,235</td>
<td>113,587</td>
</tr>
<tr>
<td>Operating</td>
<td>149,130</td>
<td>149,130</td>
<td>122,669</td>
<td>26,461</td>
</tr>
<tr>
<td>Total</td>
<td>5,689,242</td>
<td>5,689,242</td>
<td>5,452,316</td>
<td>236,926</td>
</tr>
</tbody>
</table>

### Child Support

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>285,815</td>
<td>285,815</td>
<td>229,855</td>
<td>55,960</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>95,712</td>
<td>95,712</td>
<td>67,258</td>
<td>28,454</td>
</tr>
<tr>
<td>Operating</td>
<td>13,150</td>
<td>13,150</td>
<td>1,783</td>
<td>11,367</td>
</tr>
<tr>
<td>Total</td>
<td>394,677</td>
<td>394,677</td>
<td>298,896</td>
<td>95,781</td>
</tr>
</tbody>
</table>

### Crime Victim's Assistance

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>262,296</td>
<td>262,296</td>
<td>229,855</td>
<td>55,960</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>104,549</td>
<td>104,549</td>
<td>99,234</td>
<td>5,315</td>
</tr>
<tr>
<td>Operating</td>
<td>13,150</td>
<td>13,150</td>
<td>1,783</td>
<td>11,367</td>
</tr>
<tr>
<td>Total</td>
<td>366,845</td>
<td>366,845</td>
<td>368,852</td>
<td>95,781</td>
</tr>
</tbody>
</table>

### PUBLIC SAFETY

#### Police

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>15,756,481</td>
<td>15,801,481</td>
<td>16,033,494</td>
<td>(232,013)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>5,989,335</td>
<td>6,008,673</td>
<td>5,701,014</td>
<td>307,659</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>1,994,784</td>
<td>1,994,784</td>
<td>1,876,848</td>
<td>117,936</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>129,000</td>
<td>139,642</td>
<td>109,747</td>
<td>29,895</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>23,868,600</td>
<td>23,944,580</td>
<td>23,721,103</td>
<td>223,477</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Sheriff

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>3,270,127</td>
<td>3,270,127</td>
<td>3,303,729</td>
<td>(33,602)</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>1,320,782</td>
<td>1,320,782</td>
<td>1,248,264</td>
<td>72,518</td>
</tr>
<tr>
<td>Operating</td>
<td>361,390</td>
<td>361,390</td>
<td>328,690</td>
<td>32,700</td>
</tr>
<tr>
<td>Total</td>
<td>4,952,299</td>
<td>4,952,299</td>
<td>4,880,683</td>
<td>71,616</td>
</tr>
</tbody>
</table>

#### Corrections

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>11,316,071</td>
<td>11,316,071</td>
<td>8,964,035</td>
<td>2,352,036</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>4,416,402</td>
<td>4,416,402</td>
<td>3,229,997</td>
<td>1,186,405</td>
</tr>
<tr>
<td>Operating</td>
<td>3,660,100</td>
<td>4,480,100</td>
<td>4,375,235</td>
<td>104,865</td>
</tr>
<tr>
<td>Total</td>
<td>19,392,573</td>
<td>20,212,573</td>
<td>16,569,267</td>
<td>3,643,306</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>109,668,129</td>
<td>109,904,109</td>
<td>91,473,985</td>
<td>18,430,124</td>
</tr>
</tbody>
</table>

#### Excess (deficiency) of revenues over expenditures

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(21,084,558)</td>
<td>(21,084,558)</td>
<td>(117,568)</td>
<td>(21,893,258)</td>
</tr>
</tbody>
</table>

### OTHER FINANCING SOURCES (USES)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>3,990,279</td>
<td>3,990,279</td>
<td>3,711,185</td>
<td>(279,094)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(4,689,636)</td>
<td>(4,689,636)</td>
<td>(6,710,300)</td>
<td>(2,020,664)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(699,357)</td>
<td>(699,357)</td>
<td>(2,999,115)</td>
<td>(2,299,758)</td>
</tr>
</tbody>
</table>

#### Net change in fund balances

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net change in fund balances</td>
<td>(21,783,915)</td>
<td>(21,783,915)</td>
<td>(3,116,683)</td>
<td>18,667,232</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>30,921,635</td>
<td>30,921,635</td>
<td>39,469,243</td>
<td>8,547,608</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 9,137,720</td>
<td>$ 9,137,720</td>
<td>$ 36,352,560</td>
<td>$ 27,214,840</td>
</tr>
</tbody>
</table>

The notes to financial statements are an integral part of this statement.
### REVENUES

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td>$ 21,000,000</td>
<td>$ 21,000,000</td>
<td>$ 22,298,804</td>
<td>$ 1,298,804</td>
</tr>
<tr>
<td>Property delinquent</td>
<td>1,300,000</td>
<td>1,300,000</td>
<td>1,534,295</td>
<td>234,295</td>
</tr>
<tr>
<td>Interest and penalties</td>
<td>100,000</td>
<td>100,000</td>
<td>139,799</td>
<td>39,799</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>60,000</td>
<td>60,000</td>
<td>130,195</td>
<td>70,195</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>9,607,000</td>
<td>9,607,000</td>
<td>6,794,956</td>
<td>(2,812,044)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>15,000</td>
<td>15,000</td>
<td>133,556</td>
<td>118,556</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>41,342</td>
<td>41,342</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>$ 32,082,000</td>
<td>$ 32,082,000</td>
<td>$ 31,072,947</td>
<td>(1,009,053)</td>
</tr>
</tbody>
</table>

### EXPENDITURES

**Current:**

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>8,259,857</td>
<td>8,259,857</td>
<td>6,770,608</td>
<td>1,489,249</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>3,632,279</td>
<td>3,632,279</td>
<td>2,738,060</td>
<td>894,219</td>
</tr>
<tr>
<td>Operating</td>
<td>25,682,066</td>
<td>25,682,066</td>
<td>21,827,914</td>
<td>3,854,152</td>
</tr>
<tr>
<td>Emergency Reserve</td>
<td>1,114,892</td>
<td>1,114,892</td>
<td>-</td>
<td>1,114,892</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>8,383,282</td>
<td>8,383,282</td>
<td>2,337,686</td>
<td>6,045,596</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>$ 47,072,376</td>
<td>$ 47,072,376</td>
<td>$ 33,674,268</td>
<td>$ 13,398,108</td>
</tr>
</tbody>
</table>

**Excess (deficiency) of revenues over expenditures**

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(14,990,376)</td>
<td>(14,990,376)</td>
<td>(2,601,321)</td>
<td>12,389,055</td>
<td></td>
</tr>
</tbody>
</table>

### OTHER FINANCING SOURCES (USES)

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>5,081,069</td>
<td>5,081,069</td>
<td>5,057,606</td>
<td>(23,463)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(261,463)</td>
<td>(261,463)</td>
<td>(261,463)</td>
<td>-</td>
</tr>
<tr>
<td>Sale of capital assets</td>
<td>-</td>
<td>-</td>
<td>55,200</td>
<td>55,200</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>4,819,606</td>
<td>4,819,606</td>
<td>4,851,343</td>
<td>31,737</td>
</tr>
</tbody>
</table>

**Net change in fund balances**

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(10,170,770)</td>
<td>(10,170,770)</td>
<td>2,250,022</td>
<td>12,420,792</td>
<td></td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>10,456,432</td>
<td>10,456,432</td>
<td>11,930,756</td>
<td>1,474,324</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 285,662</td>
<td>$ 285,662</td>
<td>$ 14,180,778</td>
<td>$ 13,895,116</td>
</tr>
</tbody>
</table>

The notes to financial statements are an integral part of this statement.
St. Charles County Government  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Transportation Fund  
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales tax</td>
<td>$39,366,837</td>
<td>$39,366,837</td>
<td>$38,875,077</td>
<td>$(491,760)</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>18,300,182</td>
<td>18,300,182</td>
<td>8,846,185</td>
<td>$(9,453,997)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>3,028,247</td>
<td>3,028,247</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>52,992</td>
<td>52,992</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>57,667,019</td>
<td>57,667,019</td>
<td>50,802,501</td>
<td>$(6,864,518)</td>
</tr>
</tbody>
</table>

| **EXPENDITURES** |         |       |        |                             |
| Current:         |         |       |        |                             |
| Salaries         | 497,513 | 497,098 | 447,669 | 49,429 |
| Fringe Benefits  | 139,752 | 140,167 | 136,344 | 3,823 |
| Operating        | 253,146 | 253,146 | 247,455 | 5,691 |
| **Total expenditures** | 120,003,021 | 120,003,021 | 36,515,333 | 83,487,688 |
| Excess (deficiency) of revenues over expenditures | (62,336,002) | (62,336,002) | 14,287,168 | 76,623,170 |

| **OTHER FINANCING SOURCES (USES)** |         |       |        |                             |
| Transfers in      | 3,715 | 3,715 | 3,715 | - |
| Transfers out     | (5,028,300) | (5,028,300) | (5,008,300) | 20,000 |
| **Total other financing sources (uses)** | (5,024,585) | (5,024,585) | (5,004,585) | 20,000 |

Net change in fund balances | (67,360,587) | (67,360,587) | 9,282,533 | 76,643,170 |
Fund balances - beginning | 74,681,070 | 74,681,070 | 72,764,505 | (1,916,565) |
Fund balances - ending | **$7,320,483** | **$7,320,483** | **$82,047,088** | **$74,726,605** |

The notes to financial statements are an integral part of this statement.
### St. Charles County Government

**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Parks and Recreation Fund**

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$18,006,000</td>
<td>$18,006,000</td>
<td>$29,019,971</td>
<td>$11,013,971</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>1,038,234</td>
<td>1,038,234</td>
<td>1,139,482</td>
<td>101,248</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>829,000</td>
<td>834,025</td>
<td>43,404</td>
<td>(790,621)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>569,938</td>
<td>569,938</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>170,500</td>
<td>170,500</td>
<td>454,202</td>
<td>283,702</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>20,043,734</td>
<td>20,048,759</td>
<td>31,226,997</td>
<td>11,178,238</td>
</tr>
</tbody>
</table>

| **EXPENDITURES** |          |       |        |                           |
| Current:         |          |       |        |                           |
| Salaries         | 4,791,528 | 4,791,528 | 4,371,845 | 419,683 |
| Fringe Benefits  | 1,896,243 | 1,896,243 | 1,570,146 | 326,097 |
| Operating        | 3,853,420 | 3,853,420 | 3,032,913 | 820,507 |
| Debt Service     | - | - | 27,279 | (27,279) |
| Capital Outlay   | 23,996,266 | 24,001,291 | 16,231,861 | 7,769,430 |
| **Total expenditures** | 34,537,457 | 34,542,482 | 25,234,044 | 9,308,438 |

| Excess (deficiency) of revenues over expenditures | (14,493,723) | (14,493,723) | 5,992,953 | 20,486,676 |

| **OTHER FINANCING SOURCES (USES)** |          |       |        |                           |
| Transfers in      | 1,980,490 | 1,980,490 | 2,033,232 | 52,742 |
| Transfers out     | (1,404,089) | (1,404,089) | (1,404,089) | - |
| **Total other financing sources (uses)** | 576,401 | 576,401 | 629,143 | 52,742 |

| Net change in fund balances | (13,917,322) | (13,917,322) | 6,622,096 | 20,539,418 |
| Fund balances - beginning | 14,772,992 | 14,772,992 | 20,190,845 | 5,417,853 |

| Fund balances - ending | $855,670 | $855,670 | $26,812,941 | $25,957,271 |

The notes to financial statements are an integral part of this statement.
<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ 970,000</td>
<td>$ 970,000</td>
<td>$ 818,540</td>
<td>$ (151,460)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>(68,866)</td>
<td>(68,866)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$ 970,000</td>
<td>$ 970,000</td>
<td>$ 749,674</td>
<td>$ (220,326)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>120,689</td>
<td>120,689</td>
<td>2,537</td>
<td>118,152</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>92,965</td>
<td>92,965</td>
<td>1,070</td>
<td>91,895</td>
</tr>
<tr>
<td>Operating</td>
<td>615,000</td>
<td>615,000</td>
<td>14,033</td>
<td>600,967</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>828,654</td>
<td>828,654</td>
<td>17,640</td>
<td>811,014</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>141,346</td>
<td>141,346</td>
<td>732,034</td>
<td>590,688</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>1,207</td>
<td>1,207</td>
<td>1,974,410</td>
<td>1,973,203</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(97,041)</td>
<td>(97,041)</td>
<td>(55,347)</td>
<td>41,694</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(95,834)</td>
<td>(95,834)</td>
<td>1,919,063</td>
<td>2,014,897</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>45,512</td>
<td>45,512</td>
<td>2,651,097</td>
<td>2,605,585</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 45,512</td>
<td>$ 45,512</td>
<td>$ 2,651,097</td>
<td>$ 2,605,585</td>
</tr>
</tbody>
</table>

The notes to financial statements are an integral part of this statement.
### St. Charles County Government
#### Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
##### American Rescue Plan Act Fund
##### For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$</td>
<td>-</td>
<td>$15,622,880</td>
<td>$13,122,880</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>$2,728,564</td>
<td>$2,728,564</td>
</tr>
<tr>
<td>Total revenues</td>
<td>-</td>
<td>2,500,000</td>
<td>18,351,444</td>
<td>15,851,444</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>1,802,679</td>
<td>1,802,679</td>
<td>1,504,978</td>
<td>297,701</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>731,952</td>
<td>731,952</td>
<td>437,565</td>
<td>294,387</td>
</tr>
<tr>
<td>Operating</td>
<td>14,235,717</td>
<td>14,429,807</td>
<td>8,697,819</td>
<td>5,731,988</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>47,295,106</td>
<td>49,601,016</td>
<td>4,982,518</td>
<td>44,618,498</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>64,065,454</td>
<td>66,565,454</td>
<td>15,622,880</td>
<td>50,942,574</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(64,065,454)</td>
<td>(64,065,454)</td>
<td>2,728,564</td>
<td>66,794,018</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>179,527</td>
<td>179,527</td>
<td>175,849</td>
<td>(3,678)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>179,527</td>
<td>179,527</td>
<td>175,849</td>
<td>(3,678)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(63,885,927)</td>
<td>(63,885,927)</td>
<td>2,904,413</td>
<td>66,790,340</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>74,131,414</td>
<td>74,131,414</td>
<td>1,019,989</td>
<td>(73,111,425)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$10,245,487</td>
<td>$10,245,487</td>
<td>$3,924,402</td>
<td>$6,321,085</td>
</tr>
</tbody>
</table>

The notes to financial statements are an integral part of this statement.
# St. Charles County Government
## Statement of Net Position
### Proprietary Funds
#### December 31, 2023

### Enterprise Funds

#### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Family Arena</th>
<th>Nonmajor</th>
<th>Total Enterprise</th>
<th>Internal Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$121,110</td>
<td>- $121,110</td>
<td>$3,126,621</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>98,937</td>
<td>98,937</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>35,839</td>
<td>- 35,839</td>
<td>597,772</td>
<td></td>
</tr>
<tr>
<td>Inventory</td>
<td>-</td>
<td>- 98,772</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>255,886</td>
<td>-</td>
<td>$3,823,165</td>
<td></td>
</tr>
</tbody>
</table>

#### Noncurrent assets:

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net pension asset</td>
<td>314,127</td>
<td>- 314,127</td>
<td>45,276</td>
<td></td>
</tr>
<tr>
<td>Capital assets not being depreciated</td>
<td>471,889</td>
<td>- 471,889</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital assets, net of depreciation</td>
<td>7,283,057</td>
<td>- 7,283,057</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total noncurrent assets</strong></td>
<td>8,069,073</td>
<td>-</td>
<td>45,276</td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>8,324,959</td>
<td>-</td>
<td>3,868,441</td>
<td></td>
</tr>
</tbody>
</table>

#### DEFERRED OUTFLOWS OF RESOURCES

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension related items</td>
<td>195,411</td>
<td>- 195,411</td>
<td>28,164</td>
<td></td>
</tr>
<tr>
<td>Other post-employment benefit related items</td>
<td>10,287</td>
<td>- 10,287</td>
<td>1,482</td>
<td></td>
</tr>
<tr>
<td><strong>Total deferred outflows of resources</strong></td>
<td>205,698</td>
<td>-</td>
<td>29,646</td>
<td></td>
</tr>
<tr>
<td><strong>Total assets and deferred outflows of resources</strong></td>
<td>8,530,657</td>
<td>-</td>
<td>3,898,087</td>
<td></td>
</tr>
</tbody>
</table>

#### LIABILITIES

#### Current liabilities:

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>312,419</td>
<td>- 312,419</td>
<td>193,673</td>
<td></td>
</tr>
<tr>
<td>Sales tax payable</td>
<td>25,907</td>
<td>- 25,907</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bonds payable - current</td>
<td>2,470,000</td>
<td>- 2,470,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Accrued interest payable</td>
<td>22,899</td>
<td>- 22,899</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued payroll</td>
<td>52,191</td>
<td>- 52,191</td>
<td>3,972</td>
<td></td>
</tr>
<tr>
<td>Due to other funds</td>
<td>5,037,875</td>
<td>- 5,037,875</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Insurance claims payable</td>
<td>-</td>
<td>-</td>
<td>1,590,910</td>
<td></td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>95,385</td>
<td>- 95,385</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued compensated absence liability</td>
<td>29,495</td>
<td>- 29,495</td>
<td>2,608</td>
<td></td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>8,046,171</td>
<td>-</td>
<td>1,791,163</td>
<td></td>
</tr>
</tbody>
</table>

#### Noncurrent liabilities:

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance claims payable</td>
<td>-</td>
<td>-</td>
<td>1,090,079</td>
<td></td>
</tr>
<tr>
<td>Accrued compensated absence liability</td>
<td>117,982</td>
<td>- 117,982</td>
<td>10,434</td>
<td></td>
</tr>
<tr>
<td>Special obligation revenue bonds payable</td>
<td>550,000</td>
<td>- 550,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Special obligation bonds payable premium</td>
<td>259,142</td>
<td>- 259,142</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Other post-employment benefit liability</td>
<td>49,582</td>
<td>- 49,582</td>
<td>7,146</td>
<td></td>
</tr>
<tr>
<td><strong>Total noncurrent liabilities</strong></td>
<td>976,706</td>
<td>-</td>
<td>1,107,659</td>
<td></td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>9,022,877</td>
<td>-</td>
<td>2,898,822</td>
<td></td>
</tr>
</tbody>
</table>

#### DEFERRED INFLOWS OF RESOURCES

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gain on refunding</td>
<td>169,830</td>
<td>- 169,830</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Pension related items</td>
<td>31,190</td>
<td>- 31,190</td>
<td>4,496</td>
<td></td>
</tr>
<tr>
<td>Other post-employment benefit related items</td>
<td>7,332</td>
<td>- 7,332</td>
<td>1,057</td>
<td></td>
</tr>
<tr>
<td><strong>Total deferred inflows of resources</strong></td>
<td>208,352</td>
<td>-</td>
<td>5,553</td>
<td></td>
</tr>
<tr>
<td><strong>Total liabilities and deferred inflows of resources</strong></td>
<td>9,231,229</td>
<td>-</td>
<td>2,904,375</td>
<td></td>
</tr>
</tbody>
</table>

#### NET POSITION

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net investment in capital assets</td>
<td>4,305,973</td>
<td>- 4,305,973</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

Restricted for:

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net pension</td>
<td>478,348</td>
<td>- 478,348</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>(5,484,893)</td>
<td>- (5,484,893)</td>
<td>993,712</td>
<td></td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
<td>(700,572)</td>
<td>- (700,572)</td>
<td>993,712</td>
<td></td>
</tr>
</tbody>
</table>

**Difference between business-type adjustments to assets and liabilities** | (664,493)

**Net position of business-type activities** | $ (1,365,065)

---

The notes to financial statements are an integral part of this statement.
### St. Charles County Government

**Statement of Revenues, Expenses, and Changes in Net Position**

**Proprietary Funds**

**December 31, 2023**

<table>
<thead>
<tr>
<th></th>
<th>Major</th>
<th>Nonmajor</th>
<th>Total Enterprise Funds</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Family Arena</td>
<td>Airport</td>
<td>Total Enterprise Funds</td>
<td>Internal Service Funds</td>
</tr>
<tr>
<td><strong>OPERATING REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operations</td>
<td>$ 5,208,140</td>
<td>$ -</td>
<td>$ 5,208,140</td>
<td>$ -</td>
</tr>
<tr>
<td>Food and beverage</td>
<td>1,671,156</td>
<td>-</td>
<td>1,671,156</td>
<td>-</td>
</tr>
<tr>
<td>Parking</td>
<td>597,956</td>
<td>-</td>
<td>597,956</td>
<td>-</td>
</tr>
<tr>
<td>Vehicle rental services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>734,950</td>
</tr>
<tr>
<td>Risk management charges</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>18,816,386</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>251,083</td>
<td>-</td>
<td>251,083</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>7,728,335</td>
<td>-</td>
<td>7,728,335</td>
<td>19,551,336</td>
</tr>
<tr>
<td><strong>OPERATING EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labor and benefits</td>
<td>2,234,014</td>
<td>38,320</td>
<td>2,272,334</td>
<td>205,564</td>
</tr>
<tr>
<td>Cost of goods sold</td>
<td>429,359</td>
<td>-</td>
<td>429,359</td>
<td>-</td>
</tr>
<tr>
<td>General administration</td>
<td>130,194</td>
<td>-</td>
<td>130,194</td>
<td>84,280</td>
</tr>
<tr>
<td>Chemicals</td>
<td>6,807</td>
<td>-</td>
<td>6,807</td>
<td>-</td>
</tr>
<tr>
<td>Professional services</td>
<td>4,417,944</td>
<td>-</td>
<td>4,417,944</td>
<td>-</td>
</tr>
<tr>
<td>Utilities and fuel</td>
<td>564,961</td>
<td>-</td>
<td>564,961</td>
<td>4,842</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>135,899</td>
<td>-</td>
<td>135,899</td>
<td>627,606</td>
</tr>
<tr>
<td>Capital</td>
<td>53,130</td>
<td>-</td>
<td>53,130</td>
<td>-</td>
</tr>
<tr>
<td>Insurance</td>
<td>120,000</td>
<td>-</td>
<td>120,000</td>
<td>20,459,022</td>
</tr>
<tr>
<td>Depreciation</td>
<td>1,314,734</td>
<td>-</td>
<td>1,314,734</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>9,407,042</td>
<td>38,320</td>
<td>9,445,362</td>
<td>21,381,314</td>
</tr>
<tr>
<td>Operating income (loss)</td>
<td>(1,678,707)</td>
<td>(38,320)</td>
<td>(1,717,027)</td>
<td>(1,829,978)</td>
</tr>
<tr>
<td><strong>NONOPERATING REVENUES (EXPENSES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>375,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>92,933</td>
</tr>
<tr>
<td>Gain (Loss) on disposal of assets</td>
<td>-</td>
<td>(5,211,237)</td>
<td>(5,211,237)</td>
<td>-</td>
</tr>
<tr>
<td>Interest expense and fees</td>
<td>88,469</td>
<td>-</td>
<td>88,469</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total nonoperating revenues (expenses)</strong></td>
<td>88,469</td>
<td>(5,211,237)</td>
<td>(5,122,768)</td>
<td>467,933</td>
</tr>
<tr>
<td>Income (loss) before contributions and transfers</td>
<td>(1,590,238)</td>
<td>(5,249,557)</td>
<td>(6,839,795)</td>
<td>(1,362,045)</td>
</tr>
<tr>
<td>Transfers in</td>
<td>3,442,218</td>
<td>-</td>
<td>3,442,218</td>
<td>2,301,415</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(29,051)</td>
<td>(54,621)</td>
<td>(83,672)</td>
<td>-</td>
</tr>
<tr>
<td>Change in net position</td>
<td>1,822,929</td>
<td>(5,304,178)</td>
<td>(3,481,259)</td>
<td>939,370</td>
</tr>
<tr>
<td>Total net position - beginning</td>
<td>(2,523,501)</td>
<td>5,304,178</td>
<td>2,780,677</td>
<td>54,342</td>
</tr>
<tr>
<td>Total net position - ending</td>
<td>(700,572)</td>
<td>-</td>
<td>(700,572)</td>
<td>993,712</td>
</tr>
</tbody>
</table>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds $35,985

Changes in net position of business-type activities $3,517,234

The notes to financial statements are an integral part of this statement.
<table>
<thead>
<tr>
<th>CASH FLOWS FROM OPERATING ACTIVITIES</th>
<th>Major</th>
<th>Nonmajor</th>
<th>Total Enterprise Funds</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash receipts from customers</td>
<td>$7,598,229</td>
<td>$26,854</td>
<td>$7,625,083</td>
<td>$ -</td>
</tr>
<tr>
<td>Cash from interfund services provided</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>19,552,242</td>
</tr>
<tr>
<td>Cash paid to employees</td>
<td>(2,208,738)</td>
<td>-</td>
<td>(2,208,738)</td>
<td>(208,468)</td>
</tr>
<tr>
<td>Cash paid to suppliers</td>
<td>(5,863,585)</td>
<td>(2,288)</td>
<td>(5,865,873)</td>
<td>(21,744,479)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>(474,094)</td>
<td>24,566</td>
<td>(449,528)</td>
<td>(2,400,705)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</th>
<th>Major</th>
<th>Nonmajor</th>
<th>Total Enterprise Funds</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net change in due to/due from other funds</td>
<td>86,509</td>
<td>-</td>
<td>86,509</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from other funds</td>
<td>3,442,218</td>
<td>-</td>
<td>3,442,218</td>
<td>2,301,415</td>
</tr>
<tr>
<td>Transfer to other funds</td>
<td>(29,051)</td>
<td>5,156,616</td>
<td>5,127,565</td>
<td>-</td>
</tr>
<tr>
<td>Net cash provided (used) by noncapital financing activities</td>
<td>3,499,676</td>
<td>5,156,616</td>
<td>8,656,292</td>
<td>2,301,415</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</th>
<th>Major</th>
<th>Nonmajor</th>
<th>Total Enterprise Funds</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of capital assets</td>
<td>(471,889)</td>
<td>-</td>
<td>(471,889)</td>
<td>-</td>
</tr>
<tr>
<td>Contributions received from other governmental agencies</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>375,000</td>
</tr>
<tr>
<td>Principal paid</td>
<td>(2,400,000)</td>
<td>-</td>
<td>(2,400,000)</td>
<td>-</td>
</tr>
<tr>
<td>Interest paid</td>
<td>(162,600)</td>
<td>-</td>
<td>(162,600)</td>
<td>-</td>
</tr>
<tr>
<td>Proceeds from sale of assets</td>
<td>-</td>
<td>(5,211,237)</td>
<td>(5,211,237)</td>
<td>-</td>
</tr>
<tr>
<td>Net cash provided (used) by capital and related financing activities</td>
<td>(3,034,489)</td>
<td>(5,211,237)</td>
<td>(8,245,726)</td>
<td>375,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM INVESTING ACTIVITIES</th>
<th>Major</th>
<th>Nonmajor</th>
<th>Total Enterprise Funds</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest received</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>92,933</td>
</tr>
<tr>
<td>Net cash provided (used) by investing activities</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>92,933</td>
</tr>
<tr>
<td>Net increase (decrease) in cash and cash equivalents</td>
<td>(8,907)</td>
<td>(30,055)</td>
<td>(39,962)</td>
<td>368,643</td>
</tr>
<tr>
<td>Balances - beginning of year</td>
<td>130,017</td>
<td>30,055</td>
<td>160,072</td>
<td>2,757,978</td>
</tr>
<tr>
<td>Balances - end of year</td>
<td>$121,110</td>
<td>-</td>
<td>$121,110</td>
<td>$3,126,621</td>
</tr>
</tbody>
</table>

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

<table>
<thead>
<tr>
<th>Operating Income (Loss)</th>
<th>$ (1,678,707)</th>
<th>$ (38,320)</th>
<th>$ (1,717,027)</th>
<th>$ (1,829,978)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation and amortization expense</td>
<td>1,314,734</td>
<td>-</td>
<td>1,314,734</td>
<td>-</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables</td>
<td>27,686</td>
<td>3,361</td>
<td>31,047</td>
<td>-</td>
</tr>
<tr>
<td>Inventories</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(28,653)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>3,420</td>
<td>-</td>
<td>3,420</td>
<td>3,369</td>
</tr>
<tr>
<td>Due from others</td>
<td>-</td>
<td>28,336</td>
<td>28,336</td>
<td>375,906</td>
</tr>
<tr>
<td>Net pension asset</td>
<td>276,859</td>
<td>89,955</td>
<td>366,814</td>
<td>32,156</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>(8,711)</td>
<td>(2,288)</td>
<td>(10,999)</td>
<td>121,989</td>
</tr>
<tr>
<td>Sales tax payable</td>
<td>9,000</td>
<td>-</td>
<td>9,000</td>
<td>-</td>
</tr>
<tr>
<td>Unearned income</td>
<td>(166,792)</td>
<td>(4,843)</td>
<td>(171,635)</td>
<td>(375,000)</td>
</tr>
<tr>
<td>Insurance claims payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(665,434)</td>
</tr>
<tr>
<td>Accrued compensated absences liability</td>
<td>4,119</td>
<td>(27,430)</td>
<td>(23,311)</td>
<td>1,352</td>
</tr>
<tr>
<td>Accrued payroll liability</td>
<td>16,141</td>
<td>(727)</td>
<td>15,414</td>
<td>746</td>
</tr>
<tr>
<td>Other post employment benefit liability</td>
<td>(3,858)</td>
<td>(8,134)</td>
<td>(11,992)</td>
<td>144</td>
</tr>
<tr>
<td>Changes in deferred inflows and outflows:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net pension asset</td>
<td>(267,848)</td>
<td>(15,773)</td>
<td>(283,621)</td>
<td>(37,246)</td>
</tr>
<tr>
<td>Other post employment benefit liability</td>
<td>(137)</td>
<td>429</td>
<td>292</td>
<td>(56)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>(474,094)</td>
<td>24,566</td>
<td>(449,528)</td>
<td>(2,400,705)</td>
</tr>
</tbody>
</table>

The notes to financial statements are an integral part of this statement.
### St. Charles County Government

#### Statement of Fiduciary Net Position

**December 31, 2023**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Private-Purpose Trust Funds</th>
<th>Custodial Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$144,448</td>
<td>$392,089,846</td>
</tr>
<tr>
<td>Taxes receivable</td>
<td>-</td>
<td>1,309,372</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>-</td>
<td>2,269,307</td>
</tr>
<tr>
<td>Due from others</td>
<td>8,377</td>
<td>13,631,411</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>3,778,206</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>152,825</strong></td>
<td><strong>413,078,142</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$5,035</td>
<td>$2,149,328</td>
</tr>
<tr>
<td>Due to others</td>
<td>-</td>
<td>370,400,428</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>5,035</strong></td>
<td><strong>372,549,756</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET POSITION</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individuals, organizations, and other governments</td>
<td>$114,890</td>
<td>$40,528,386</td>
</tr>
<tr>
<td>Other</td>
<td>32,900</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
<td><strong>$147,790</strong></td>
<td><strong>$40,528,386</strong></td>
</tr>
</tbody>
</table>

The notes to financial statements are an integral part of this statement.
St. Charles County Government
Statement of Changes in Fiduciary Net Position
December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Private-Purpose Trust Funds</th>
<th>Custodial Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADDITIONS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$ 5,781</td>
<td>$ 2,422,560</td>
</tr>
<tr>
<td>Total investment earnings</td>
<td>5,781</td>
<td>2,422,560</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 16,285</td>
<td>$ 814,976,797</td>
</tr>
<tr>
<td>Bond forfeitures</td>
<td>-</td>
<td>95,760</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>-</td>
<td>12,524,143</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>1,634,719</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>300</td>
<td>6,416,758</td>
</tr>
<tr>
<td>Total revenues</td>
<td>16,585</td>
<td>835,648,177</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>22,366</td>
<td>838,070,737</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DEDUCTIONS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$ 37,123</td>
<td>$ 836,746,456</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>-</td>
<td>27,350</td>
</tr>
<tr>
<td>Total deductions</td>
<td>37,123</td>
<td>836,773,806</td>
</tr>
<tr>
<td>Net increase (decrease) in fiduciary net position</td>
<td>(14,757)</td>
<td>1,296,931</td>
</tr>
<tr>
<td>Net Position -- beginning of the year</td>
<td>162,547</td>
<td>39,231,455</td>
</tr>
<tr>
<td>Net Position -- end of the year</td>
<td>$ 147,790</td>
<td>$ 40,528,386</td>
</tr>
</tbody>
</table>

The notes to financial statements are an integral part of this statement.
I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity – St. Charles County (the County) was incorporated in February 1812 and is a first-class unit. The voters of St. Charles County approved a Home Rule Charter as the fundamental law of the County government effective January 1, 1993. The charter was established and adopted for the purpose of securing the benefits of home rule and greater self-determination and perfecting the structure of government to ensure that it is just, orderly, efficient and responsible to the people. Under the charter, a seven-member County Council serves as the legislative body of the government.

Elected officials are responsible for the operations of certain County offices including the Assessor, Collector, Election Authority, Sheriff, Prosecuting Attorney, Recorder's Offices and the Circuit Court with its numerous divisions.

As defined by generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB), the financial reporting entity consists of:

- the primary government;
- other organizations for which the primary government is financially accountable;
- any for-profit corporations of which the primary government holds majority ownership for the purpose of directly facilitating provision of government services; and
- any other organization whose exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

In evaluating the County as a reporting entity, management has addressed all potential component units that may or may not fall within the County’s reporting entity based on the above criteria.

The basic financial statements of the County include financial information of all funds, agencies, boards, and authorities for which the County is financially accountable and/or holds a majority ownership. Also included are all funds, agencies, boards, and authorities whose exclusion would cause the County’s financial statements to be misleading or incomplete.

B. Government-wide and fund financial statements – The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.
I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Measurement focus, basis of accounting, and financial statement presentation – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Custodial funds report only assets and liabilities and are reported using the economic resources measurement. They use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County reports the following major governmental funds:

The General Fund is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Road and Bridge Fund accounts for the Highway Department’s operations. County road and bridge maintenance is primarily funded with property taxes.

The Transportation Fund accounts for the allocation of revenue from a dedicated sales tax and federal grants for road improvements and traffic studies to requesting governmental agencies within the County.

The Parks and Recreation Fund accounts for the Parks and Recreation Department’s operations. A voter-approved use tax provides funding for land acquisition and improvement, maintenance, and parks programs.

The Opioid Settlement Fund accounts for the funds received from the Nationwide Opioid Settlement related to litigation against multiple manufacturers and distributors of opioids.

The American Rescue Plan Act (ARPA) Fund accounts for the federal grant revenues allocated through the American Rescue Plan Act passed by the federal government in March 2021.

The County reports the following major proprietary fund:

The Family Arena Fund accounts for the activities of a 10,000-seat public-use arena. The arena is leased for many events, including professional sports leagues, circus, concerts, and exhibits.
Additionally, the County reports the following fund types:

*Internal Service Funds* account for the fleet management services provided to other departments on a cost reimbursement basis and the self-retained risk management services relating to property, casualty, workers compensation and employee health benefits.

*Fiduciary Funds* account for resources held by the County for the benefit of individuals, private organizations, or other governmental units. Fiduciary funds are not reported in the government-wide financial statements because the resources of these funds are not available to support the County’s own programs. These funds account for the activities of collections for other taxing units by the Collector of Revenue and Circuit Clerk and other custodial operations.

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the statement requires the County to classify and report amounts in the appropriate fund balance classifications. The County’s accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned.

The County reports the following classifications:

*Nonspendable Fund Balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form – such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact – such as a trust that must be retained in perpetuity.

*Restricted Fund Balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by a government itself using its highest level of decision-making authority (ordinance). Committed amounts cannot be used for any other purpose unless the government removes those constraints by taking the same type of action.

*Assigned Fund Balance* – Assigned fund balances are amounts that are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed. Assigned fund balances include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed and (b) amounts in the General Fund that are intended to be used for a specific purpose. The Finance Director authorizes purchase orders that encumber funds.

*Unassigned Fund Balance* – Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. Additionally, any deficit fund balance within the governmental funds is reported as unassigned.

Funds are expended in the following order: Restricted, Committed, Assigned, and Unassigned.
Fund balances for all major and nonmajor governmental funds as of December 31, 2023 are distributed as follows:

<table>
<thead>
<tr>
<th>Restricted for:</th>
<th>General Fund</th>
<th>Road and Bridge</th>
<th>Transportation</th>
<th>Parks and Recreation</th>
<th>Opioid Settlement</th>
<th>American Rescue Plan Act</th>
<th>Nonmajor Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Road and bridge maintenance</td>
<td>$ -</td>
<td>$14,180,778</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 645,621</td>
<td>$ 14,826,399</td>
<td></td>
</tr>
<tr>
<td>Roadway improvements</td>
<td>-</td>
<td>82,047,088</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>-</td>
<td>82,047,088</td>
<td></td>
</tr>
<tr>
<td>Park development</td>
<td>-</td>
<td></td>
<td>26,812,941</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>29,463,038</td>
<td></td>
</tr>
<tr>
<td>Substance abuse recovery</td>
<td>-</td>
<td></td>
<td>26,812,941</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>29,463,038</td>
<td></td>
</tr>
<tr>
<td>Emergency communications</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Economic recovery</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Community redevelopment</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Court purposes</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Election purposes</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Employee education</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Housing services</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Humane services donations</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Law enforcement</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Property assessment</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Prosecuting Attorney purposes</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Recorder of Deeds purposes</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Revenue Collector purposes</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Employee Section 125</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Employee activities</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Capital projects</td>
<td>-</td>
<td></td>
<td>3,924,402</td>
<td>2,651,097</td>
<td>-</td>
<td>-</td>
<td>6,575,499</td>
<td></td>
</tr>
<tr>
<td>Subtotal</td>
<td>-</td>
<td>14,180,778</td>
<td>82,047,088</td>
<td>26,812,941</td>
<td>2,651,097</td>
<td>3,924,402</td>
<td>175,938,468</td>
<td></td>
</tr>
<tr>
<td>Unassigned</td>
<td>36,362,360</td>
<td>14,180,778</td>
<td>82,047,088</td>
<td>26,812,941</td>
<td>2,651,097</td>
<td>3,924,402</td>
<td>30,727,763</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$36,362,360</td>
<td>$14,180,778</td>
<td>$82,047,088</td>
<td>$26,812,941</td>
<td>$2,651,097</td>
<td>$3,924,402</td>
<td>$206,686,231</td>
<td></td>
</tr>
</tbody>
</table>

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Family Arena Fund are facility rentals and food and beverage sales.

Operating expenses for enterprise funds and internal services funds include the costs of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed. The government-wide statement of net position reports $224,900,463 of restricted net position, of which $224,900,463 is restricted by enabling legislation and federal and state grant requirements.

**D. Assets, liabilities, deferred outflows/inflows of resources, and net position or equity**

1. **Deposits and investments** – The County’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.
I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The County’s investment policy allows idle monies to be invested in repurchase agreements, certificates of deposit, commercial paper, and U.S. Treasury and Agency instruments. Investments are reported at fair value. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

2. Receivables and payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of the interfund loans) or “advances to/from other funds” (i.e., the non-current portion of the interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are reported net of fees. The County’s property tax is levied by August 10th of each year based on the assessed value listed as of the prior January 1st for all property located in the County and appropriate taxing districts. Property taxes are due by December 31st, following the levy date, and a lien is placed on the property as of January 1st if the taxes are not paid by the due date. Assessed values are established by the County Assessor subject to review by the Board of Equalization. The assessed value for property located in the County as of December 31, 2023 was $13,325,984,563.

3. Inventories and prepaid items – All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Restricted assets – Certain resources set aside for the repayment of the Neighborhood Improvement District’s special assessment bonds are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

5. Capital assets – Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $10,000 and an estimated useful life greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset’s life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment are recorded at cost in the proprietary funds. Property, plant, and equipment donated to these proprietary fund type operations are recorded at their estimated fair
value at the date of donation. Depreciation is provided on the straight-line method over the estimated useful lives in months, as follows:

<table>
<thead>
<tr>
<th>Major Asset Group</th>
<th>Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings and Building Improvements</td>
<td>360</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>360</td>
</tr>
<tr>
<td>Storage Tanks</td>
<td>300</td>
</tr>
<tr>
<td>Non-building Improvements and Runways</td>
<td>180</td>
</tr>
<tr>
<td>Heavy Equipment</td>
<td>120</td>
</tr>
<tr>
<td>Furniture and Appliances</td>
<td>84</td>
</tr>
<tr>
<td>Electronic/Office Equipment</td>
<td>84</td>
</tr>
<tr>
<td>Law Enforcement Equipment</td>
<td>84</td>
</tr>
<tr>
<td>Vehicles/Boats/Trailers</td>
<td>60</td>
</tr>
<tr>
<td>Computers/Copiers/Printers</td>
<td>60</td>
</tr>
<tr>
<td>Software</td>
<td>36</td>
</tr>
</tbody>
</table>

6. **Compensated absences** – County employees are allowed to carry forward vacation days, sick leave days and compensatory time balances past their anniversary date. In the event of separation from services, a County employee is paid for accumulated vacation days and compensatory time balances but not for sick leave days. All vacation and compensatory time liabilities are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. For governmental activities, compensated absences are generally liquidated by the General Fund.

7. **Long-term obligations** – In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. **Deferred Outflows/Inflows of Resources and Unearned Revenue** – In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County reports Deferred Outflows/Inflows of Resources as follows:

   **Unavailable Revenues** – Unavailable revenue is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues property taxes, special assessments, grants and other. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Unearned revenue arises when resources are received by the County before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the government has a legal claim to the resources, revenue is recognized.

Gain/Loss on Refunding – In the government-wide and proprietary fund financial statements, deferred outflows of resources on refunding represent the difference between the reacquisition price of a refunded bond and its net carrying amount, which is amortized and recognized as a component of interest expense over the remaining life of the old refunded bonds or the new refunding bonds, whichever is shorter.

Pension – In the government-wide and proprietary fund financial statements, deferred outflows of resources related to the pension plans represents the deferral of the County’s contributions subsequent to the measurement date of June 30, 2022, which will be used to reduce the liability in the subsequent period. As well as the net difference between projected and actual earnings on pension plan investments and the difference between expected and actual plan experience, which will be amortized over future periods. Deferred inflows of resources relate to net differences between projected and actual experience, which are amortized over future periods.

Other Post-Employment Benefit Liability – In the government-wide and proprietary fund financial statements, deferred outflows/inflows of resources related to other post-employment benefit plan represents the changes in assumptions, which are amortized over future periods.

9. Pensions – For purposes of measuring the net pension (asset) liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Other Post-Employment Benefit Liability – The County calculates and records a total other post-employment benefit (OPEB) liability in the government-wide and proprietary funds financial statements. The total OPEB liability is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees’ past periods of service. The total OPEB liability is determined through an actuarial valuation. Details related to the County’s postretirement health care benefits provided, OPEB liability and its calculation are provided at Note XII. The liability is typically liquidated by the General Fund, Road and Bridge Fund, Transportation Fund, Parks and Recreation Fund, Emergency Communications Fund, and Capital Projects Fund.

11. Leases

Lessee – The County is a lessee for a noncancellable lease of building. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of $10,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of its useful life or lease term.
Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Lessor** – The County is a lessor for a noncancellable lease of a building. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**12. Subscription-Based Information Technology Arrangements** – The County has entered into contracts granting the County the right to use vendor-provided information technology for various terms under long-term, non-cancelable subscription agreement, referred to as Subscription-Based Information Technology Arrangements (SBITAs). The County has recognized a subscription liability and an intangible right-to-use subscription asset in the government-wide financial statements. The County recognizes SBITA liabilities with an initial, individual value of $100,000 or more.

The County initially measures the subscription liability based on the present value of expected payments throughout the subscription period, reducing it as payments are made. The value of the subscription asset is determined similarly, adjusted for payments and implementation costs, and is amortized over the lesser of its useful life or the subscription term through straight-line amortization.
I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Key considerations in accounting for subscriptions include determining the discount rate for calculating the present value of the subscription payments, establishing the subscription term, and assessing subscription payments. The County generally uses its estimated incremental borrowing rate as the discount rate for SBITAs unless the rate charged is explicitly stated or known. The subscription term includes the period during which the subscription cannot be canceled.

The County monitors changes that might necessitate a reassessment of its subscription agreements. If changes occur that could significantly affect the subscription liability amount, the County will reassess both the subscription asset and liability. Subscription assets are categorized as intangible assets alongside other capital assets, while subscription liabilities are classified with long-term debt in the statement of net position.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.”

The details of this $32,463,174 difference are as follows at December 31, 2023:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special obligation bonds</td>
<td>$18,535,000</td>
</tr>
<tr>
<td>Plus: Premium (to be amortized as interest expense)</td>
<td>1,562,532</td>
</tr>
<tr>
<td>NID bonds</td>
<td>1,050,000</td>
</tr>
<tr>
<td>Accrued compensated absences liability</td>
<td>6,958,015</td>
</tr>
<tr>
<td>Leases</td>
<td>510,862</td>
</tr>
<tr>
<td>Subscription-based information technology arrangements</td>
<td>3,846,765</td>
</tr>
<tr>
<td>Combined adjustment</td>
<td>$32,463,174</td>
</tr>
</tbody>
</table>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances – total government funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation states “the issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” This difference equals $4,779,037.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repayments</td>
<td></td>
</tr>
<tr>
<td>To bond holders</td>
<td>$(2,461,000)</td>
</tr>
<tr>
<td>Leases</td>
<td>$(108,283)</td>
</tr>
<tr>
<td>Subscription-based information technology arrangements</td>
<td>$(1,970,716)</td>
</tr>
<tr>
<td>Amortization</td>
<td></td>
</tr>
<tr>
<td>Bond premium</td>
<td>$(239,038)</td>
</tr>
<tr>
<td>Net Adjustment</td>
<td>$(4,779,037)</td>
</tr>
</tbody>
</table>
III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the special revenue funds for Municipal Court, Corrections Inmate Account, and Law Library. The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- Each department submits its budget request by September 15.
- County Executive and staff review department budget requests.
- County Executive submits recommended budget to County Council by November 1.
- Notice is published of County budget hearing.
- Budget hearings held by County Council.
- County Council adopts budget ordinance by December 31.

The County Council may revise, alter, increase, or decrease items contained in the proposed budget, provided, that in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance less any deficit estimated for the beginning of the budget year. The County Council approves budget transfers and supplemental budget appropriations as required during the year. Departments may not legally exceed their budgets at the line item level without Director of Administration approval and may not exceed budgets at the category level without County Council approval. Supplemental appropriations made during the year were as follows:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$235,980</td>
</tr>
<tr>
<td>Election Authority</td>
<td>56,239</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>5,025</td>
</tr>
<tr>
<td>Drug Enforcement</td>
<td>96,424</td>
</tr>
<tr>
<td>Workforce Development</td>
<td>20,000</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>42,915</td>
</tr>
<tr>
<td>American Rescue Plan Act</td>
<td>2,500,000</td>
</tr>
</tbody>
</table>

Appropriations in all budgeted funds lapse at year end even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., contracts and commitments). Encumbrance accounting is used to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executor contract is expected in the next year) are re-appropriated and become part of the subsequent year’s budget.

B. Excess of expenditures over appropriations

For the year ended December 31, 2023, actual expenditures exceeded those budgeted by $5,662 in the Regional Parks Tax Fund and by $62,778 in the Housing Assistance Program Fund.

C. Deficit fund equity

The following funds have a deficit fund balance or net position balance as of December 31, 2023:

- Coronavirus Relief – ($5,604,797)
- Family Arena – ($700,572) Due to special obligation bonds
IV. DEPOSITS AND INVESTMENTS

At December 31, 2023, the County had the following investments and maturities:

<table>
<thead>
<tr>
<th>INVESTMENTS</th>
<th>Fair Value</th>
<th>Less Than 6 Months</th>
<th>6-12 Months</th>
<th>1-5 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repurchase Agreements:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Department</td>
<td>$7,764,099</td>
<td>$7,764,099</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collector’s Office</td>
<td>23,762,983</td>
<td>23,762,983</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Circuit Clerk</td>
<td>8,640,831</td>
<td>8,640,831</td>
<td></td>
<td></td>
</tr>
<tr>
<td>US Government Agencies:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mortgage Backed Securities</td>
<td>157,049,830</td>
<td>1,691,256</td>
<td>10,437,931</td>
<td>144,920,643</td>
</tr>
<tr>
<td>Municipal Bonds</td>
<td>5,541,916</td>
<td>2,738,432</td>
<td></td>
<td>2,803,484</td>
</tr>
<tr>
<td>US Treasury Bills:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Department</td>
<td>50,909,939</td>
<td>50,909,939</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collector’s Office</td>
<td>250,533,037</td>
<td>250,533,037</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificates of Deposit</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$519,202,635</td>
<td>$361,040,577</td>
<td>$10,437,931</td>
<td>$147,724,127</td>
</tr>
</tbody>
</table>

The County has the following recurring fair value measurements as of December 31, 2023:

- Repurchase agreements are valued using quoted market prices (Level 1 inputs).
- US Government agencies and municipal bonds are valued using a matrix pricing model (Level 2 inputs).

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect their fair value of investments. As a means of limiting its exposure to fair value losses arising from rising interest rates, the investment policy of St. Charles County defines allowable investments as:

- United States Government securities, agencies and instrumentalities, not to exceed sixty months;
- Time deposits in financial institutions located within the County, not to exceed sixty months;
- Banker’s acceptances possessing the highest rating, issued by domestic commercial banks with a branch located within the County, not to exceed sixty months;
- Commercial paper of the highest grade issued by corporations with a branch located within the County, not to exceed six months;
- Repurchase agreements through an institution not to exceed ninety days. The securities that compromise the repurchase agreement must be from the above list of authorized securities.

At December 31, 2023 the County had investments with stated maturities of greater than 60 months, however due to the scheduled timing of principal repayments of these issues, management expects the principal on these investments to be returned in less than 60 months.

Furthermore, the County limits the portion of the total portfolio that may be invested in each of the above categories. US Government securities and agencies are limited to ninety-nine percent while the other types, time deposits, banker’s acceptances, commercial paper and repurchase agreements, are all limited to fifty percent of the total portfolio.

Credit Risk: Credit risk is the risk that an investor or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, the County’s investment policy states:

1. Qualified providers for investment purchases must be a state or federal chartered institution or primary dealer designated by the Federal Reserve Bank.
2. Diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
IV. DEPOSITS AND INVESTMENTS, continued

3. The securities or book entry receipts shall be delivered to the Finance Department for recording and retained by the financial institution, in the County’s name, performing the transaction.

The County’s credit ratings associated with their investments are as follows:

<table>
<thead>
<tr>
<th>Repurchase Agreements:</th>
<th>Fair Value</th>
<th>AAA</th>
<th>AA</th>
<th>A</th>
<th>Not Rated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance Department</td>
<td>$7,764,099</td>
<td>$7,764,099</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Collector’s Office</td>
<td>23,762,983</td>
<td>23,762,983</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Circuit Clerk</td>
<td>8,640,831</td>
<td>8,640,831</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

| US Government Agencies: | Mortgage Backed Securities | 157,049,830 | - | 125,523,490 | - | 31,526,340 | 30% |
| US Treasury Bills:      | Municipal Bonds             | 5,541,916   | - | 3,301,228   | 2,240,688 | - | 1% |

|        | Total | $519,202,635 | $341,610,889 | $128,824,718 | $2,240,688 | $46,526,340 |

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of the County’s investment in a single issuer. The County’s investment policy does not allow for an investment in any one issuer that is in excess of ten percent of the County’s total investments. This limitation only applies to investments in commercial paper, banker’s acceptances and time deposits.

At December 31, 2023, the County Collector’s total investments in repurchase agreements exceeded the County’s policy of 50%; however, these investments are comprised of cash temporarily and exclusively held by the Collector of Revenue for disbursement to other political subdivisions, typically within less than 30 days of receipt and are not in the custody of the political subdivisions, typically within less than 30 days of receipt and are not in the custody of the Finance Department. Therefore, the Collector of Revenue repurchase agreements are not considered part of the County’s investment portfolio by County Administration.

Custodial Credit Risk – Investments: For an investment, the custodial risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments for collateral securities that are in the possession of an outside party. The County’s investment policy requires collateral to be retained at 100% at the financial institution with whom the master repurchase agreement resides. Furthermore, only the following securities are allowable for collateral: bonds or other obligations of the United States or any agency or instrumentality thereof; bonds or other obligations of the State of Missouri with an A rating or better; bonds of St. Charles County; bonds of any city within St. Charles County with an A rating or better; approved registered bonds of any school district within St. Charles County with an A rating or better; a surety bond issued by an insurance company licensed pursuant to the laws of the State of Missouri whose claims paying ability is rated in the highest category by at least one nationally recognized statistical rating agency; and an irrevocable standby letter of credit issued by a Federal Home Loan Bank possessing the highest rating issued by at least one nationally recognized statistical rating agency.

Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. Protection of the County’s deposits is provided by the Federal Deposit Insurance Corporation and eligible securities pledged by the financial institution. As of December 31, 2023, no amount of the County’s bank balance was exposed to custodial credit risk.
V. RECEIVABLES

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. Governmental and proprietary funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At December 31, 2023, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental and proprietary funds were as follows:

<table>
<thead>
<tr>
<th></th>
<th>Property Tax</th>
<th>Special Assessments</th>
<th>Grants and Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ 344</td>
<td>$ -</td>
<td>$ 289,572</td>
</tr>
<tr>
<td>Road and Bridge</td>
<td>937,927</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transportation</td>
<td>-</td>
<td>-</td>
<td>2,286,025</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>-</td>
<td>283,429</td>
<td>2,694,175</td>
</tr>
<tr>
<td>Opioid Settlement</td>
<td>-</td>
<td>-</td>
<td>19,559,842</td>
</tr>
<tr>
<td>American Rescue Plan Act</td>
<td>-</td>
<td>-</td>
<td>56,506,871</td>
</tr>
<tr>
<td>Nonmajor Funds</td>
<td>183,322</td>
<td>1,254,196</td>
<td>97,304</td>
</tr>
<tr>
<td>Family Arena</td>
<td>-</td>
<td>95,385</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 1,121,593</strong></td>
<td><strong>$ 378,814</strong></td>
<td><strong>$ 81,433,789</strong></td>
</tr>
</tbody>
</table>

Receivables at December 31, 2023, for the government’s individual major funds and nonmajor, internal service and fiduciary funds in the aggregate, net the applicable allowances for uncollectible accounts, are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Taxes</th>
<th>Accounts</th>
<th>Inter-Governmental</th>
<th>Leases</th>
<th>Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ 345</td>
<td>583,702</td>
<td>11,628,896</td>
<td>-</td>
<td>9,563,627</td>
</tr>
<tr>
<td>Road and Bridge</td>
<td>2,050,974</td>
<td>41,081</td>
<td>-</td>
<td>-</td>
<td>9,271,147</td>
</tr>
<tr>
<td>Transportation</td>
<td>-</td>
<td>-</td>
<td>9,791,372</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>-</td>
<td>43,711</td>
<td>6,508,488</td>
<td>2,124,825</td>
<td>27,945</td>
</tr>
<tr>
<td>Opioid Settlement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>19,559,842</td>
</tr>
<tr>
<td>Nonmajor Funds</td>
<td>396,263</td>
<td>1,391,527</td>
<td>4,465,072</td>
<td>59,254</td>
<td>9,782,344</td>
</tr>
<tr>
<td>Family Arena</td>
<td>-</td>
<td>98,937</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Hancock Drainage</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,023</td>
</tr>
<tr>
<td>Green’s Bottom Drainage</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,354</td>
</tr>
<tr>
<td>Criminal Inquest Fees</td>
<td>-</td>
<td>-</td>
<td>539,125</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>DDRB</td>
<td>1,309,372</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>13,547,219</td>
</tr>
<tr>
<td>CCRB</td>
<td>-</td>
<td>-</td>
<td>1,730,182</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sanitary Sewer Lateral</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>84,192</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 3,756,954</strong></td>
<td><strong>$ 2,158,955</strong></td>
<td><strong>$ 34,663,135</strong></td>
<td><strong>$ 2,184,079</strong></td>
<td><strong>$ 61,844,693</strong></td>
</tr>
</tbody>
</table>
VI. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund receivable/payable balances as of December 31, 2023, is as follows:

<table>
<thead>
<tr>
<th>Interfund Receivable</th>
<th>Interfund Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$10,674,611</td>
</tr>
<tr>
<td>Special Revenue Funds:</td>
<td></td>
</tr>
<tr>
<td>Nonmajor Governmental</td>
<td>-</td>
</tr>
<tr>
<td>Subtotal Governmental Funds</td>
<td>10,674,611</td>
</tr>
<tr>
<td>Enterprise Funds:</td>
<td></td>
</tr>
<tr>
<td>Family Arena</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$10,674,611</td>
</tr>
</tbody>
</table>

Interfund receivable/payable balances were used due to the fact that several funds owe the General Fund for overdraws of pooled cash.

The composition of interfund transfers as of December 31, 2023, is as follows:

<table>
<thead>
<tr>
<th>Transfers From</th>
<th>Transfers To</th>
<th>Net Transfers</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ 6,710,300</td>
<td>$ 3,711,185</td>
</tr>
<tr>
<td>Special Revenue Funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Road and Bridge</td>
<td>261,463</td>
<td>5,057,606</td>
</tr>
<tr>
<td>Transportation</td>
<td>5,008,300</td>
<td>3,715</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>1,404,089</td>
<td>2,033,232</td>
</tr>
<tr>
<td>American Rescue Plan Act</td>
<td>-</td>
<td>175,849</td>
</tr>
<tr>
<td>Nonmajor Governmental</td>
<td>8,560,226</td>
<td>5,302,830</td>
</tr>
<tr>
<td>Subtotal Governmental Funds</td>
<td>21,944,378</td>
<td>16,284,417</td>
</tr>
<tr>
<td>Enterprise Funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Family Arena</td>
<td>29,051</td>
<td>3,442,218</td>
</tr>
<tr>
<td>Nonmajor Enterprise</td>
<td>54,621</td>
<td>-</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>-</td>
<td>2,301,415</td>
</tr>
<tr>
<td>Total</td>
<td>$ 22,028,050</td>
<td>$ 22,028,050</td>
</tr>
</tbody>
</table>

Interfund transfers were used to move resources from the fund budgeted to collect to the one budgeted to expend them; to provide additional resources for debt service; and to provide funding for certain capital improvement projects.
VII. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, was as follows:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance, as restated</th>
<th>Increases/Transfers</th>
<th>Decreases/Transfers</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital assets not being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land and improvements</td>
<td>$90,891,932</td>
<td>$1,817,987</td>
<td>$-</td>
<td>$92,709,919</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>25,689,635</td>
<td>16,920,842</td>
<td>(7,601,806)</td>
<td>35,008,671</td>
</tr>
<tr>
<td>Total capital assets not being depreciated</td>
<td>116,581,567</td>
<td>18,738,829</td>
<td>(7,601,806)</td>
<td>127,718,590</td>
</tr>
<tr>
<td><strong>Other capital assets:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>201,994,473</td>
<td>11,537,993</td>
<td>-</td>
<td>213,532,466</td>
</tr>
<tr>
<td>Improvements</td>
<td>47,126,686</td>
<td>5,141,692</td>
<td>-</td>
<td>52,268,378</td>
</tr>
<tr>
<td>Equipment</td>
<td>70,237,883</td>
<td>6,111,499</td>
<td>(1,383,068)</td>
<td>74,966,314</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>361,832,122</td>
<td>7,894,220</td>
<td>-</td>
<td>369,726,342</td>
</tr>
<tr>
<td>Right-to-use leased building</td>
<td>631,724</td>
<td>-</td>
<td>-</td>
<td>631,724</td>
</tr>
<tr>
<td>Right-to-use subscription assets</td>
<td>7,257,451</td>
<td>509,540</td>
<td>-</td>
<td>7,766,991</td>
</tr>
<tr>
<td>Total other capital assets at historical cost</td>
<td>689,080,339</td>
<td>31,194,944</td>
<td>(1,383,068)</td>
<td>718,892,215</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>(100,940,811)</td>
<td>(8,865,138)</td>
<td>-</td>
<td>(109,805,949)</td>
</tr>
<tr>
<td>Improvements</td>
<td>(24,607,857)</td>
<td>(5,563,781)</td>
<td>-</td>
<td>(30,171,638)</td>
</tr>
<tr>
<td>Equipment</td>
<td>(52,310,261)</td>
<td>(5,761,899)</td>
<td>1,344,899</td>
<td>(56,727,261)</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>(242,389,474)</td>
<td>(7,027,520)</td>
<td>-</td>
<td>(249,416,994)</td>
</tr>
<tr>
<td>Less accumulated amortization for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Right-to-use leased building</td>
<td>(10,529)</td>
<td>(126,412)</td>
<td>-</td>
<td>(136,941)</td>
</tr>
<tr>
<td>Right-to-use subscription assets</td>
<td>(1,330,143)</td>
<td>(1,823,161)</td>
<td>-</td>
<td>(3,153,304)</td>
</tr>
<tr>
<td>Total accumulated depreciation and amortization</td>
<td>(421,589,075)</td>
<td>(29,167,911)</td>
<td>1,344,899</td>
<td>(449,412,087)</td>
</tr>
<tr>
<td>Total capital assets being depreciated, net</td>
<td>267,491,264</td>
<td>2,027,033</td>
<td>(38,169)</td>
<td>269,480,128</td>
</tr>
<tr>
<td><strong>Governmental activities capital assets, net</strong></td>
<td>$384,072,831</td>
<td>$20,765,862</td>
<td>$7,639,975</td>
<td>$397,198,718</td>
</tr>
<tr>
<td><strong>Business-type activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital assets not being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land and improvements</td>
<td>$171,280</td>
<td>$-</td>
<td>(171,280)</td>
<td>$-</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>96,526</td>
<td>471,889</td>
<td>(96,526)</td>
<td>471,889</td>
</tr>
<tr>
<td>Total capital assets not being depreciated</td>
<td>267,806</td>
<td>471,889</td>
<td>(267,806)</td>
<td>471,889</td>
</tr>
<tr>
<td><strong>Other capital assets:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>39,914,542</td>
<td>-</td>
<td>(6,100,205)</td>
<td>33,814,337</td>
</tr>
<tr>
<td>Improvements</td>
<td>6,495,177</td>
<td>-</td>
<td>(5,126,703)</td>
<td>1,368,474</td>
</tr>
<tr>
<td>Equipment</td>
<td>4,962,074</td>
<td>-</td>
<td>(278,427)</td>
<td>4,683,647</td>
</tr>
<tr>
<td>Total other capital assets at historical cost</td>
<td>51,371,793</td>
<td>-</td>
<td>(11,505,335)</td>
<td>39,866,458</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>(28,623,375)</td>
<td>(1,127,144)</td>
<td>2,680,046</td>
<td>(27,070,473)</td>
</tr>
<tr>
<td>Improvements</td>
<td>(4,719,737)</td>
<td>(55,510)</td>
<td>3,615,231</td>
<td>(1,160,016)</td>
</tr>
<tr>
<td>Equipment</td>
<td>(4,487,459)</td>
<td>(132,081)</td>
<td>266,628</td>
<td>(4,352,912)</td>
</tr>
<tr>
<td>Total accumulated depreciation</td>
<td>(37,830,571)</td>
<td>(1,314,735)</td>
<td>6,561,905</td>
<td>(32,583,401)</td>
</tr>
<tr>
<td>Total capital assets being depreciated, net</td>
<td>13,541,222</td>
<td>(1,314,735)</td>
<td>(4,943,430)</td>
<td>7,283,057</td>
</tr>
<tr>
<td><strong>Business-type activities capital assets, net</strong></td>
<td>$13,809,028</td>
<td>$(842,846)</td>
<td>$(5,211,236)</td>
<td>$7,754,946</td>
</tr>
</tbody>
</table>
VII. CAPITAL ASSETS, continued

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

**Governmental Activities:**

<table>
<thead>
<tr>
<th>Function</th>
<th>Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>$142,279</td>
</tr>
<tr>
<td>Government operations</td>
<td>$2,665,775</td>
</tr>
<tr>
<td>State functions</td>
<td>$67,188</td>
</tr>
<tr>
<td>Health and environmental services</td>
<td>$359,462</td>
</tr>
<tr>
<td>Community development</td>
<td>$131,580</td>
</tr>
<tr>
<td>Court functions</td>
<td>$1,328,460</td>
</tr>
<tr>
<td>Police</td>
<td>$1,032,772</td>
</tr>
<tr>
<td>Sheriff</td>
<td>$508,679</td>
</tr>
<tr>
<td>Corrections</td>
<td>$1,226,813</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>$3,281,196</td>
</tr>
<tr>
<td>Public works</td>
<td>$8,387,501</td>
</tr>
<tr>
<td>Parks and recreation</td>
<td>$3,486,391</td>
</tr>
<tr>
<td><strong>Total depreciation/amortization</strong></td>
<td><strong>$22,618,096</strong></td>
</tr>
</tbody>
</table>

**Business-type activities:**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Family Arena</td>
<td>$1,314,735</td>
</tr>
<tr>
<td><strong>Total depreciation</strong></td>
<td><strong>$1,314,735</strong></td>
</tr>
</tbody>
</table>

VIII. LEASES

**Lease Receivable**

In 2020, the County began leasing one of its buildings to another government. The lease is for five years, and the County will receive monthly payments of $2,900. The County recognized $32,479 in lease revenue and $2,228 in interest revenue during the current year related to this lease. As of December 31, 2023, the County’s receivable for lease payments was $59,254, and the deferred inflow of resources to be recognized over the remaining lease term was $56,838.

Also in 2020, the County began leasing land to a third party. The lease is for 73 years, and the County will receive quarterly payments of $25,000. The County recognized $12,072 in lease revenue and $87,944 in interest revenue during the current year related to this lease. As of December 31, 2023, the County’s receivable for lease payments was $2,015,978, and the deferred inflow of resources to be recognized over the remaining lease term was $1,965,608.

In 2023, the County renewed a ground lease to a third party. The lease is for 5 years, and the County will receive monthly payments of $2,498. The County recognized $15,701 in lease revenue and $5,606 in interest revenue during the current year related to this lease. As of December 31, 2023, the County’s receivable for lease payments was $108,847, and the deferred inflow of resources to be recognized over the remaining lease term was $107,523.

**Lease Liability**

In 2023, the County entered into a five-year lease agreement as lessee for the use of building space for Workforce and Business Development. As of December 31, 2023, the value of the lease liability was $510,862. The County is required to make monthly principal and interest payments of $12,580. The lease has an interest rate of 7.5%. The value of the right-to-use asset as of the end of the current fiscal year was $494,783 and had accumulated amortization of $136,941.

The future principal and interest lease payments as of December 31, 2023 were as follows:
VIII. LEASES, continued

Governmental Activities

<table>
<thead>
<tr>
<th>Year Ending December 31,</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>$116,490</td>
<td>$33,750</td>
<td>$150,240</td>
</tr>
<tr>
<td>2025</td>
<td>125,642</td>
<td>24,541</td>
<td>150,183</td>
</tr>
<tr>
<td>2026</td>
<td>135,398</td>
<td>14,725</td>
<td>150,123</td>
</tr>
<tr>
<td>2027</td>
<td>133,332</td>
<td>4,225</td>
<td>137,557</td>
</tr>
<tr>
<td>Total</td>
<td>$510,862</td>
<td>$77,241</td>
<td>$588,103</td>
</tr>
</tbody>
</table>

IX. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County has entered into several subscription-based information technology arrangements with varying incremental borrowing rates. The net book value of the subscription assets was $4,613,687 at December 31, 2023. Future principal and interest payments as of December 31, 2023 were as follows:

Governmental Activities

<table>
<thead>
<tr>
<th>Year Ending December 31,</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>$1,755,419</td>
<td>$122,158</td>
<td>$1,877,577</td>
</tr>
<tr>
<td>2025</td>
<td>1,075,630</td>
<td>67,024</td>
<td>1,142,654</td>
</tr>
<tr>
<td>2026</td>
<td>610,831</td>
<td>28,705</td>
<td>639,536</td>
</tr>
<tr>
<td>2027</td>
<td>404,885</td>
<td>7,622</td>
<td>412,507</td>
</tr>
<tr>
<td>Total</td>
<td>$3,846,765</td>
<td>$225,509</td>
<td>$4,072,274</td>
</tr>
</tbody>
</table>

X. COMMITMENTS

Construction Commitments

The County has active construction projects as of December 31, 2023. The projects include park development, road construction and energy conservation projects. At year end the County’s commitments with contractors are as follows:

<table>
<thead>
<tr>
<th>Project</th>
<th>Spent-to-Date</th>
<th>Remaining Commitment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Park Development</td>
<td>$10,908,237</td>
<td>$1,202,361</td>
</tr>
<tr>
<td>911 Equipment &amp; Software</td>
<td>1,619,528</td>
<td>652,446</td>
</tr>
<tr>
<td>Road Construction Projects</td>
<td>8,797,728</td>
<td>9,044,240</td>
</tr>
<tr>
<td>Smart Parking Management System</td>
<td>447,736</td>
<td>352,211</td>
</tr>
<tr>
<td>Gateway Green Light Projects</td>
<td>971,050</td>
<td>263,323</td>
</tr>
<tr>
<td>Energy Conservation Assessment Projects</td>
<td>9,031,725</td>
<td>18,497,120</td>
</tr>
<tr>
<td>Justice Center Renovation</td>
<td>1,027,737</td>
<td>4,544,548</td>
</tr>
<tr>
<td>Total</td>
<td>$32,803,741</td>
<td>$34,556,249</td>
</tr>
</tbody>
</table>

At year end, the amount of encumbrances expected to be honored by the County upon performance by the vendor in the next year are as follows:

<table>
<thead>
<tr>
<th>Encumbrance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation</td>
</tr>
<tr>
<td>Parks and Recreation</td>
</tr>
<tr>
<td>Emergency Communications</td>
</tr>
<tr>
<td>Capital Projects &amp; American Rescue Plan Act</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>
XI. LONG-TERM DEBT

Special Assessment Bonds

The County issued $2,941,000 in 2002 at 1.6%, $362,000 in 2003 at 3.25% - 5.25%, $272,000 in 2004 at 1.5%, $795,000 in 2006 at 4.1% - 4.8%, and $2,300,000 in 2009 at 2.5% - 4.375% of Neighborhood Improvement District Bonds to provide funds for the improvements of subdivision streets and sewers.

These bonds will be repaid from amounts levied against the property owners benefited by this construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received. The bonds are payable in equal installments over ten to twenty years. Annual debt service requirements to maturity for special assessment bonds are as follows:

\[
\begin{array}{ccc}
\text{Year ending} & \text{Principal} & \text{Interest} & \text{Total} \\
\text{December 31} & $185,000 & $42,475 & $227,475 \\
2024 & 190,000 & 34,049 & 224,049 \\
2025 & 205,000 & 25,174 & 230,174 \\
2026 & 155,000 & 17,172 & 172,172 \\
2027 & 160,000 & 10,281 & 170,281 \\
2028 & 155,000 & 3,391 & 158,391 \\
2029 & & & \\
\text{Total} & $1,050,000 & $132,542 & $1,182,542 \\
\end{array}
\]

Special Obligation Refunding Bonds – Business-Type Activities

In 2010, the County refunded its 2005 Family Arena certificates of participation with special obligation bonds of $25,640,000 at interest rates of 3.0% - 5.0%. In 2020, the County refunded the remaining 2010 special obligation bonds with special obligation refunding bonds totaling $10,470,000 that bear interest at the rate of 3.0%.

Special obligation refunding bond debt service requirements to maturity are as follows:

\[
\begin{array}{ccc}
\text{Year ending} & \text{Principal} & \text{Interest} & \text{Total} \\
\text{December 31} & $2,470,000 & $90,600 & $2,560,600 \\
2024 & 550,000 & 16,500 & 566,500 \\
2025 & & & \\
\text{Total} & $3,020,000 & $107,100 & $3,127,100 \\
\end{array}
\]

Special Obligation Refunding Bonds – Governmental Activities

In 2010, the County issued $24,805,000 of special obligation bonds to finance the radio communication project to upgrade the emergency radio system for all fire, police, ambulance, and public works jurisdictions. These bonds are payable from the capital improvements sales tax and bear interest rates from 3.0% - 6.166%. In 2020, the County refunded the original bonds with special obligation bonds of $12,340,000 that bear interest at the rate of 3.0%

The County issued $15,165,000 of special obligation bonds in 2017 to finance the construction of a new Emergency Operations Center building. These bonds are payable from the capital improvements sales tax and bear interest rates from 3.0% - 4.0%.
XI. LONG-TERM DEBT, continued

Special obligation refunding bond debt service requirements to maturity are as follows:

<table>
<thead>
<tr>
<th>Year ending December 31</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
</tr>
<tr>
<td>2024</td>
<td>$2,350,000</td>
</tr>
<tr>
<td>2025</td>
<td>2,425,000</td>
</tr>
<tr>
<td>2026</td>
<td>2,510,000</td>
</tr>
<tr>
<td>2027</td>
<td>2,595,000</td>
</tr>
<tr>
<td>2028</td>
<td>2,685,000</td>
</tr>
<tr>
<td>2029-2032</td>
<td>5,970,000</td>
</tr>
<tr>
<td>Total</td>
<td>$18,535,000</td>
</tr>
</tbody>
</table>

Changes in Long-Term Liabilities

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the following totals for governmental activities. At year end $13,042 of internal service funds compensated absences are included in the below amounts. Also, for the governmental activities, insurance claims payable, and compensated absences are generally liquidated by the General Fund.

Long-term liability activity for the year ended December 31, 2023, is as follows:

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Beginning Balance, as restated</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
<th>Amounts Due within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds and notes payable:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special assessment debt with governmental commitment</td>
<td>$1,241,000</td>
<td>$ -</td>
<td>$191,000</td>
<td>$1,050,000</td>
<td>$185,000</td>
</tr>
<tr>
<td>Special obligation bonds</td>
<td>20,805,000</td>
<td>$ -</td>
<td>2,270,000</td>
<td>18,535,000</td>
<td>2,350,000</td>
</tr>
<tr>
<td>Plus/less deferred amounts:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>For issuance premium</td>
<td>1,801,570</td>
<td>$ -</td>
<td>239,038</td>
<td>1,562,532</td>
<td>-</td>
</tr>
<tr>
<td>Total bonds and notes payable</td>
<td>23,847,570</td>
<td>$ -</td>
<td>2,700,038</td>
<td>21,147,532</td>
<td>2,535,000</td>
</tr>
<tr>
<td>Insurance claims payable</td>
<td>3,346,422</td>
<td>17,770,334</td>
<td>18,435,767</td>
<td>2,680,989</td>
<td>1,590,910</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>5,964,932</td>
<td>1,937,897</td>
<td>931,772</td>
<td>6,971,057</td>
<td>1,394,211</td>
</tr>
<tr>
<td>Leases</td>
<td>619,145</td>
<td>$ -</td>
<td>108,283</td>
<td>510,862</td>
<td>116,490</td>
</tr>
<tr>
<td>Subscription-based information technology arrangements</td>
<td>5,307,941</td>
<td>509,540</td>
<td>1,970,716</td>
<td>3,846,765</td>
<td>1,755,419</td>
</tr>
<tr>
<td>Governmental activities long-term liabilities</td>
<td>$39,086,010</td>
<td>$20,217,771</td>
<td>$24,146,576</td>
<td>$35,157,205</td>
<td>$7,392,030</td>
</tr>
<tr>
<td>Business-type activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special obligation bonds</td>
<td>$5,420,000</td>
<td>$ -</td>
<td>$2,400,000</td>
<td>$3,020,000</td>
<td>$2,470,000</td>
</tr>
<tr>
<td>Plus/less deferred amounts:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>For issuance premium</td>
<td>407,224</td>
<td>$ -</td>
<td>148,081</td>
<td>259,143</td>
<td>-</td>
</tr>
<tr>
<td>Total bonds and notes payable</td>
<td>5,827,224</td>
<td>$ -</td>
<td>2,548,081</td>
<td>3,279,143</td>
<td>2,470,000</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>170,788</td>
<td>19,343</td>
<td>42,654</td>
<td>147,477</td>
<td>29,495</td>
</tr>
<tr>
<td>Business-type activities long-term liabilities</td>
<td>$5,998,012</td>
<td>$19,343</td>
<td>$2,590,735</td>
<td>$3,426,620</td>
<td>$2,499,495</td>
</tr>
</tbody>
</table>
XII. EMPLOYEES’ RETIREMENT SYSTEM

A. Plan Description

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

B. Benefits Provided

LAGERS provides retirement, death, and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police) and receive a reduced allowance.

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

C. Employees Covered By Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inactive employees or beneficiaries currently receiving benefits</td>
<td>767</td>
</tr>
<tr>
<td>Inactive employees entitled to but not yet receiving benefits</td>
<td>470</td>
</tr>
<tr>
<td>Active employees</td>
<td>913</td>
</tr>
<tr>
<td>Total</td>
<td>2,150</td>
</tr>
</tbody>
</table>

Contributions – The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 8.8% (General) and 10.5% (Police) of annual covered payroll.

Net Pension (Asset) Liability - The County’s net pension (asset) liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension (asset) liability was
XII. EMPLOYEES’ RETIREMENT SYSTEM, continued

determined by an actuarial valuation as of February 28, 2023. Procedures were used to roll forward
the total pension liability to June 30, 2023.

Actuarial assumptions – The total pension liability in the February 28, 2023 actuarial valuation was
determined using the following actuarial assumptions, applied to all periods included in the
measurement:

| Inflation | 2.75% wage inflation; 2.25% price inflation |
| Salary Increase | 2.75% to 6.75% including wage inflation |
| Investment Rate of Return | 7.00%, net of investment expenses |

The healthy retiree mortality tables, for post-retirement mortality, were the PubG-2010 Retiree
Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement
mortality, were the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-
retirement mortality tables used were the PubS-2010 Employee Mortality Table for males and females.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality
improvement scale to the above-described tables.

The long-term expected rate of return on pension plan investments was determined using a model
method in which the best-estimate ranges of expected future real rates of return (expected returns,
net of investment expenses and inflation) are developed for each major asset class. These ranges
are combined to produce the long-term expected rate of return by weighting the expected future real
rates of return by the target asset allocation percentage and by adding expected inflation. The target
allocation and best estimates of arithmetic real rates of return for each major asset class are
summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Weighted Average Long-Term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alpha</td>
<td>15.00%</td>
<td>3.67%</td>
</tr>
<tr>
<td>Equity</td>
<td>35.00%</td>
<td>4.78%</td>
</tr>
<tr>
<td>Fixed Income</td>
<td>31.00%</td>
<td>1.41%</td>
</tr>
<tr>
<td>Real Assets</td>
<td>36.00%</td>
<td>3.29%</td>
</tr>
<tr>
<td>Strategic Assets</td>
<td>8.00%</td>
<td>5.25%</td>
</tr>
<tr>
<td>Cash/Leverage</td>
<td>-25.00%</td>
<td>-0.29%</td>
</tr>
</tbody>
</table>

Discount rate – The discount rate used to measure the total pension liability is 7.00%. The projection
of cash flows used to determine the discount rate assumes that employer and employee contributions
will be made at the rates agreed upon for employees and the actuarially determined rates for
employers. Based on these assumptions, the pension plan’s fiduciary net position was projected to
be available to pay all projected future benefit payments of current and inactive employees. Therefore,
the long-term expected rate of return on pension plan investments was applied to all periods of
projected benefit payment to determine the total pension liability.
D. Changes in the Net Pension Liability

The following presents the Net Pension (Asset) Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer’s Net Pension (Asset) Liability would be using a discount rate that is 1 percentage point lower 6.00% or one percentage point higher 8.00% than the current rate.

<table>
<thead>
<tr>
<th></th>
<th>Total Pension Liability</th>
<th>Plan Fiduciary Net Position</th>
<th>Net Pension Liability (Asset)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balances as of December 31, 2022</td>
<td>$ 253,515,414</td>
<td>$ 293,424,730</td>
<td>$ (39,909,316)</td>
</tr>
<tr>
<td>Charges for the year:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>5,438,901</td>
<td>-</td>
<td>5,438,901</td>
</tr>
<tr>
<td>Interest</td>
<td>17,527,332</td>
<td>-</td>
<td>17,527,332</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>9,831,394</td>
<td>-</td>
<td>9,831,394</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions – employer</td>
<td>-</td>
<td>6,318,420</td>
<td>(6,318,420)</td>
</tr>
<tr>
<td>Contributions – employee</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net investment income</td>
<td>-</td>
<td>10,291,884</td>
<td>(10,291,884)</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(11,796,337)</td>
<td>(11,796,337)</td>
<td>-</td>
</tr>
<tr>
<td>Administrative expense</td>
<td>-</td>
<td>(302,627)</td>
<td>302,627</td>
</tr>
<tr>
<td>Other (net transfer)</td>
<td>-</td>
<td>(1,335,994)</td>
<td>1,335,994</td>
</tr>
<tr>
<td>Net Changes</td>
<td>21,001,290</td>
<td>3,175,346</td>
<td>17,825,944</td>
</tr>
<tr>
<td>Balances as of December 31, 2023</td>
<td>$ 274,516,704</td>
<td>$ 296,600,076</td>
<td>$ (22,083,372)</td>
</tr>
</tbody>
</table>

**Sensitivity of the net pension (asset) liability to changes in the discount rate** – The following presents the Net Pension (Asset) Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer’s Net Pension (Asset) Liability would be using a discount rate that is 1 percentage point lower 6.00% or one percentage point higher 8.00% than the current rate.

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease (6.00%)</th>
<th>Current Discount Rate (7.00%)</th>
<th>1% Increase (8.00%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net pension liability/(asset)</td>
<td>$ 16,152,598</td>
<td>$ (22,083,372)</td>
<td>$(53,721,084)</td>
</tr>
</tbody>
</table>

E. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2023 the employer recognized government-wide pension expense of ($5,010,381). The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 7,590,396</td>
<td>$ 1,931,710</td>
</tr>
<tr>
<td>Changes in assumptions</td>
<td>-</td>
<td>(1,931,710)</td>
</tr>
<tr>
<td>Net differences between projected and actual earning on pension plan investments</td>
<td>4,002,228</td>
<td>-</td>
</tr>
<tr>
<td>Employer contributions subsequent to the measurement date</td>
<td>3,264,581</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 14,857,205</td>
<td>$ (1,931,710)</td>
</tr>
</tbody>
</table>
XII. EMPLOYEES’ RETIREMENT SYSTEM, continued

The December 31, 2023 balance of $14,857,205 reported as deferred outflows of resources resulting from County contributions subsequent to the measurement date, will be recognized as a reduction of the net pension (asset) liability in the subsequent financial period. Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<table>
<thead>
<tr>
<th>Year ended December 31</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>$ 577,887</td>
<td></td>
</tr>
<tr>
<td>2025</td>
<td>(2,843,348)</td>
<td></td>
</tr>
<tr>
<td>2026</td>
<td>8,684,934</td>
<td></td>
</tr>
<tr>
<td>2027</td>
<td>3,241,441</td>
<td></td>
</tr>
<tr>
<td>2028</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Thereafter</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

XIII. POST-RETIREMENT HEALTH CARE BENEFITS

A. Plan Description

The County’s Other Post-Employment Benefits (OPEB) Plan provides OPEB for certain eligible employees who retire from the County and their dependents. The plan is a single-employer defined benefit OPEB plan that is administered by the County. The benefits and benefit levels are governed by the County policy. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.” The plan does not issue a stand-alone financial report.

B. Benefits Provided

The plan provides an opportunity of medical and dental insurance benefits to eligible retirees and their dependents. In order to be eligible, retirees must be at least age 60 with 5 years of services. Law enforcement personnel are eligible at age 55 with 5 years of service. Retirees who elect to participate must pay 100 percent of the required premium in effect for the current plan year or any subsequent year the premium rates in effect at that time.

Retiree medical contributions effective for 2023 are as follows:

<table>
<thead>
<tr>
<th>Coverage Tier</th>
<th>Health</th>
<th>Basic</th>
<th>Dental</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>$ 813.01</td>
<td>$ 29.80</td>
<td>$ 33.31</td>
</tr>
<tr>
<td>Individual + Spouse</td>
<td>1,534.77</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Individual + Child</td>
<td>1,705.30</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Family</td>
<td>2,422.63</td>
<td>75.79</td>
<td>92.94</td>
</tr>
</tbody>
</table>

C. Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

<table>
<thead>
<tr>
<th>Type of Beneficiary</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inactive employees currently receiving benefits</td>
<td>30</td>
</tr>
<tr>
<td>Active employees</td>
<td>971</td>
</tr>
<tr>
<td>Total</td>
<td>1,001</td>
</tr>
</tbody>
</table>

D. Total OPEB Liability

The County’s total liability of $3,381,604 was measured as of December 31, 2023 and was determined by an actuarial valuation as of January 1, 2023. Procedures were used to roll forward the total OPEB liability to December 31, 2023.
XIII. POST-RETIREMENT HEALTH CARE BENEFITS, continued

Actuarial assumptions and other inputs – The total OPEB liability in the January 1, 2023 actuarial
valuation was determined using the following actuarial assumptions and other inputs, applied to all
periods included in the measurement:

- **Inflation**: 3.00%
- **Salary Increase**: 3.25%
- **Discount Rate**: 4.00%
  - 7.00% for 2023 to 2024, decreasing to an ultimate rate of 4.50% in 2038
- **Healthcare Cost Trend Rates**
- **Actuarial Cost Method**: Entry Age Normal

The discount rate was used based on the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates for general personnel were based on the PubG.H-2010 Mortality Table – General with Mortality Improvement using Scale MP-2020. Mortality rates for law enforcement personnel were based on PubS.H-2010 Mortality Table – Safety with Mortality Improvement using Scale MP-2020.

E. Changes in the Total OPEB Liability

<table>
<thead>
<tr>
<th>Total OPEB Liability</th>
<th>Balance as of December 31, 2022</th>
<th>$ 3,333,439</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for the year:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>181,356</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>136,443</td>
<td></td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>65,760</td>
<td></td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(335,394)</td>
<td></td>
</tr>
<tr>
<td>Net Changes</td>
<td>48,165</td>
<td></td>
</tr>
<tr>
<td>Balance as of December 31, 2023</td>
<td>$ 3,381,604</td>
<td></td>
</tr>
</tbody>
</table>

Impact of changes of benefit terms – There were no changes of benefit terms that significantly impacted the valuation.

Impact of changes in assumptions – The discount rate was changed from the 2022 valuation, which decreased total OPEB liability by $65,760.

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.00%) or 1 percentage point higher (5.00%) than the current discount rate:

<table>
<thead>
<tr>
<th>Discount Rate</th>
<th>Total OPEB Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>(3.00%)</td>
<td>$ 3,605,050</td>
</tr>
<tr>
<td>(4.00%)</td>
<td>$ 3,381,604</td>
</tr>
<tr>
<td>(5.00%)</td>
<td>$ 3,175,345</td>
</tr>
</tbody>
</table>

Sensitivity of the total OPEB liability to changes in healthcare cost trend rates – The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (4.50%
XIII. POST-RETIREMENT HEALTH CARE BENEFITS, continued

decreasing to 3.5%) or 1 percentage point higher (6.50% decreasing to 5.50%) than the current healthcare cost trend rates:

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease (4.50% decreasing to 3.50%)</th>
<th>Current Healthcare Cost Trend Rates (5.50% decreasing to 4.50%)</th>
<th>1% Increase (6.50% decreasing to 5.50%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total OPEB liability</td>
<td>$ 3,105,003</td>
<td>$ 3,381,604</td>
<td>$ 3,702,859</td>
</tr>
</tbody>
</table>

F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2023, the County recognized OPEB expense of $357,789. At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in assumptions</td>
<td>$ 140,103</td>
<td>$ 64,165</td>
</tr>
<tr>
<td>Net differences between projected and actual earnings on OPEB plan investments</td>
<td>561,459</td>
<td>435,920</td>
</tr>
<tr>
<td></td>
<td>$ 701,562</td>
<td>$ 500,085</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<table>
<thead>
<tr>
<th>Year ended December 31:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2024</td>
</tr>
<tr>
<td></td>
<td>$ 39,990</td>
</tr>
<tr>
<td>2025</td>
<td>39,990</td>
</tr>
<tr>
<td>2026</td>
<td>39,990</td>
</tr>
<tr>
<td>2027</td>
<td>39,874</td>
</tr>
<tr>
<td>2028</td>
<td>35,555</td>
</tr>
<tr>
<td>Thereafter</td>
<td>6,978</td>
</tr>
</tbody>
</table>

XIV. SELF-INSURANCE

The County is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In order to obtain insurance at a cost that is considered economically justifiable, the County purchases insurance under a protected self-insurance program. The health insurance policy commences January 1, and the remaining policies commence May 1 each year.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claim liabilities are calculated considering the effects of inflation, recent claims, settlement trends including frequency and amount of pay-out and other economic and social factors. At December 31, 2023, the total estimated liability of incurred but unpaid claims was $2,680,989.
XIV. SELF-INSURANCE, continued

Changes in the self-insured claims liabilities at December 31, 2023 and 2022 were as follows:

<table>
<thead>
<tr>
<th></th>
<th>General Liability and Property</th>
<th>Workers’ Compensation</th>
<th>Medical Insurance</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance – December 31, 2021</td>
<td>$815,751</td>
<td>$1,170,329</td>
<td>$824,014</td>
<td>$2,810,094</td>
</tr>
<tr>
<td>Add: Current Year Claims And Changes In Estimate</td>
<td>345,078</td>
<td>895,259</td>
<td>18,590,730</td>
<td>19,831,067</td>
</tr>
<tr>
<td>Less: Claim Payments</td>
<td>630,018</td>
<td>970,807</td>
<td>17,693,913</td>
<td>19,294,738</td>
</tr>
<tr>
<td>Balance – December 31, 2022</td>
<td>530,811</td>
<td>1,094,781</td>
<td>1,720,831</td>
<td>3,346,423</td>
</tr>
<tr>
<td>Add: Current Year Claims And Changes In Estimate</td>
<td>669,138</td>
<td>730,135</td>
<td>16,371,060</td>
<td>17,770,333</td>
</tr>
<tr>
<td>Less: Claim Payments</td>
<td>741,558</td>
<td>920,708</td>
<td>16,773,501</td>
<td>18,435,767</td>
</tr>
<tr>
<td>Balance – December 31, 2023</td>
<td>$458,391</td>
<td>$904,208</td>
<td>$1,318,390</td>
<td>$2,680,989</td>
</tr>
</tbody>
</table>

Under the program, the County provides the following coverage at December 31, 2023:

<table>
<thead>
<tr>
<th>Policy</th>
<th>Self-Insured Retention per Occurrence</th>
<th>Maximum Annual Aggregate Loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>All lines Public Entity</td>
<td>$250,000</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>Aggregate includes Auto &amp; General Liability, Public Officials, and Employee Benefitted Professional Liability</td>
<td>$100,000</td>
<td>$350,000,000</td>
</tr>
<tr>
<td>Building, Contents, Earthquake, Flood, Business Interruption, EDP Equipment</td>
<td>$750,000</td>
<td>Statutory</td>
</tr>
<tr>
<td>Excess Workers Compensation</td>
<td>$275,000</td>
<td>Unlimited</td>
</tr>
</tbody>
</table>

The County’s commercial insurance covers all claims in excess of the self-insurance limits shown above and all other risks of loss. The County reports all claims paid in an internal service fund and allocates premiums to the applicable funds. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

XV. TAX ABATEMENTS

As of December 31, 2023, St. Charles County is subject to the following real property tax abatement programs initiated by cities within the county:

<table>
<thead>
<tr>
<th>Property Tax Abatements</th>
<th>Road and Bridge</th>
<th>Dispatch and Alarm</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Property Chapter 100 RSMo:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City of O’Fallon</td>
<td>$15,299</td>
<td>$2,940</td>
</tr>
<tr>
<td>City of Wentzville</td>
<td>250,429</td>
<td>48,132</td>
</tr>
<tr>
<td>City of St. Charles</td>
<td>36,612</td>
<td>7,037</td>
</tr>
<tr>
<td>City of St. Peters</td>
<td>216,526</td>
<td>41,616</td>
</tr>
<tr>
<td>Real Property Chapter 353 RSMo:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City of Weldon Spring</td>
<td>1,859</td>
<td>357</td>
</tr>
<tr>
<td>City of Wentzville</td>
<td>13,563</td>
<td>2,607</td>
</tr>
<tr>
<td>City of St. Peters</td>
<td>5,830</td>
<td>1,120</td>
</tr>
<tr>
<td>City of Dardenne Prairie</td>
<td>4,487</td>
<td>861</td>
</tr>
<tr>
<td>Total</td>
<td>$544,605</td>
<td>$104,670</td>
</tr>
</tbody>
</table>

71
XVI. PRIOR PERIOD ADJUSTMENTS

In 2023, the County implemented GASB Statement No. 96 “Subscription-Based Information Technology Arrangements”. The implementation of this standard requires the reporting of certain subscription-based information technology assets and liabilities which were previously not reported. As a result, the following statements have been restated for the year ended December 31, 2023:

Government-wide financial statements:

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net position at December 31, 2022</td>
<td>$ 576,247,622</td>
</tr>
<tr>
<td>Addition of net position as calculated pursuant to GASB 96</td>
<td>508,911</td>
</tr>
<tr>
<td>Net position at December 31, 2022, restated</td>
<td>$ 576,756,533</td>
</tr>
</tbody>
</table>

XVII. TRANSFER OF OPERATIONS

Effective January 1, 2023, the St. Charles County Regional Airport – Smartt Field, was transferred to the Parks and Recreation Department. This transfer will allow the Parks Department to provide additional programing at the Airport and provide potential opportunities for growth to better serve the residents of the County.

The Airport was previously reported in a separate enterprise fund. As a result of the transfer, the assets and liabilities of the Airport Fund were transferred to the Parks and Recreation Fund at carrying value. The table below summarizes the assets, liabilities, and net position that were transferred.

<table>
<thead>
<tr>
<th>Carrying Value</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transferred Assets</td>
<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$30,055</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>3,361</td>
</tr>
<tr>
<td>Due from others</td>
<td>28,336</td>
</tr>
<tr>
<td>Total current assets</td>
<td>61,752</td>
</tr>
<tr>
<td>Noncurrent assets:</td>
<td></td>
</tr>
<tr>
<td>Capital assets, not being depreciated</td>
<td>267,806</td>
</tr>
<tr>
<td>Capital assets, net of depreciation</td>
<td>4,943,431</td>
</tr>
<tr>
<td>Total noncurrent assets</td>
<td>5,211,237</td>
</tr>
<tr>
<td>Total transferred assets</td>
<td>$5,272,989</td>
</tr>
<tr>
<td>Transferred Liabilities</td>
<td></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$2,288</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>4,843</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>7,131</td>
</tr>
<tr>
<td>Total transferred liabilities</td>
<td>$7,131</td>
</tr>
<tr>
<td>Net position of transferred operations</td>
<td>$5,265,858</td>
</tr>
</tbody>
</table>

XVIII. CONTINGENCIES

Litigation

There are several pending lawsuits in which the county is involved. The County Attorney estimates that the potential claims against the county, not covered by insurance, resulting from such litigation, would not materially affect the financial statements of the County.
XVIII. CONTINGENCIES, continued

Federal Grants

Under the terms of Federal grants, periodic audits are required, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. It is the opinion of management that such reimbursements, if any, will not have a material effect on the county’s financial position.

XIX. SUBSEQUENT EVENTS

The County issued $32,750,000 of special obligation bonds on February 21, 2024. The bond proceeds will be used to complete renovations at the Justice Center and Family Arena.
## Total Pension Liability

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Pension Liability</td>
<td>$5,438,901</td>
<td>$5,277,704</td>
<td>$5,456,697</td>
<td>$5,258,754</td>
<td>$5,054,791</td>
<td>$5,002,915</td>
<td>$4,800,745</td>
<td>$4,549,189</td>
<td>$4,347,071</td>
</tr>
<tr>
<td>Interest on the total pension liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change of benefit terms</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Difference between expected and actual experience</td>
<td>9,831,394</td>
<td>5,653,696</td>
<td>(11,483,332)</td>
<td>4,675,326</td>
<td>2,298,475</td>
<td>(2,187,586)</td>
<td>4,174,528</td>
<td>749,433</td>
<td>451,790</td>
</tr>
<tr>
<td>Change of assumptions</td>
<td>(11,796,337)</td>
<td>(10,746,833)</td>
<td>(9,357,792)</td>
<td>(9,418,855)</td>
<td>(8,540,278)</td>
<td>(7,200,255)</td>
<td>(6,926,666)</td>
<td>(5,369,994)</td>
<td>(5,071,575)</td>
</tr>
<tr>
<td>Change of plan fiduciary net position</td>
<td>21,001,290</td>
<td>16,581,742</td>
<td>(2,868,180)</td>
<td>16,552,628</td>
<td>13,868,921</td>
<td>9,992,434</td>
<td>15,317,959</td>
<td>18,807,140</td>
<td>10,893,270</td>
</tr>
<tr>
<td>Total pension liability - beginning</td>
<td>253,515,414</td>
<td>236,933,672</td>
<td>239,801,852</td>
<td>223,249,224</td>
<td>209,380,303</td>
<td>199,387,869</td>
<td>184,069,910</td>
<td>165,262,770</td>
<td>154,369,500</td>
</tr>
<tr>
<td>Total pension liability - ending</td>
<td>$274,516,704</td>
<td>$253,515,414</td>
<td>$236,933,672</td>
<td>$239,801,852</td>
<td>$223,249,224</td>
<td>$209,380,303</td>
<td>$199,387,869</td>
<td>$184,069,910</td>
<td>$165,262,770</td>
</tr>
</tbody>
</table>

## Plan Fiduciary Net Position

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions-employer</td>
<td>$6,318,420</td>
<td>$6,207,215</td>
<td>$6,354,985</td>
<td>$5,977,684</td>
<td>$6,018,802</td>
<td>$5,872,512</td>
<td>$5,407,419</td>
<td>$5,156,568</td>
<td>$5,198,842</td>
</tr>
<tr>
<td>Contributions-employee</td>
<td>-</td>
<td>-</td>
<td>18,431</td>
<td>-</td>
<td>41,330</td>
<td>9,674</td>
<td>14,023</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net investment income</td>
<td>10,291,884</td>
<td>210,686</td>
<td>64,421,957</td>
<td>3,693,586</td>
<td>14,999,092</td>
<td>21,999,075</td>
<td>21,950,426</td>
<td>(421,586)</td>
<td>3,452,991</td>
</tr>
<tr>
<td>Net investment income</td>
<td>10,291,884</td>
<td>210,686</td>
<td>64,421,957</td>
<td>3,693,586</td>
<td>14,999,092</td>
<td>21,999,075</td>
<td>21,950,426</td>
<td>(421,586)</td>
<td>3,452,991</td>
</tr>
<tr>
<td>Benefit payments, including refunds</td>
<td>(11,796,337)</td>
<td>(10,746,833)</td>
<td>(9,357,792)</td>
<td>(9,418,855)</td>
<td>(8,540,278)</td>
<td>(7,200,255)</td>
<td>(6,926,666)</td>
<td>(5,369,994)</td>
<td>(5,071,575)</td>
</tr>
<tr>
<td>Net change in plan fiduciary net position</td>
<td>3,175,346</td>
<td>(902,856)</td>
<td>60,344,823</td>
<td>(784,366)</td>
<td>12,603,704</td>
<td>23,308,188</td>
<td>20,702,608</td>
<td>(894,038)</td>
<td>5,365,874</td>
</tr>
<tr>
<td>Plan fiduciary net position - beginning</td>
<td>293,424,730</td>
<td>293,924,730</td>
<td>239,801,852</td>
<td>223,249,224</td>
<td>198,855,239</td>
<td>179,152,631</td>
<td>180,046,669</td>
<td>174,660,795</td>
<td>180,546,669</td>
</tr>
<tr>
<td>Plan fiduciary net position - ending</td>
<td>$296,600,076</td>
<td>$293,424,730</td>
<td>$293,924,730</td>
<td>$239,801,852</td>
<td>$223,163,427</td>
<td>$198,855,239</td>
<td>$179,152,631</td>
<td>$180,046,669</td>
<td>$174,660,795</td>
</tr>
</tbody>
</table>

## Employer's Net Pension Liability (Asset)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer's net pension liability (asset)</td>
<td>$22,083,372</td>
<td>(39,909,316)</td>
<td>(58,393,914)</td>
<td>$4,819,089</td>
<td>(12,517,907)</td>
<td>$13,783,124</td>
<td>$467,370</td>
<td>$4,917,279</td>
<td>$14,783,899</td>
</tr>
</tbody>
</table>

## Notes to schedule:

Amounts presented for the year-end were determined as of June 30, the measurement date.
ST. CHARLES COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions
LAGERS (General and Police Divisions)
Last Ten Fiscal Years

Notes to Schedule of Contributions

Valuation date: February 28, 2023

Notes: The roll-forward of total pension liability from February 28, 2023 to June 30, 2023 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method
Entry age normal and modified terminal funding

Amortization method
Level percentage of payroll, closed

<table>
<thead>
<tr>
<th>Year ended December 31</th>
<th>Actuarial Determined Contribution</th>
<th>Actual Contribution</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Actual Contribution as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>5,075,840</td>
<td>5,075,843</td>
<td>(3)</td>
<td>50,476,447</td>
<td>10.06</td>
</tr>
<tr>
<td>2016</td>
<td>5,207,148</td>
<td>5,207,150</td>
<td>(2)</td>
<td>55,029,358</td>
<td>9.46</td>
</tr>
<tr>
<td>2017</td>
<td>5,610,758</td>
<td>5,610,756</td>
<td>2</td>
<td>54,973,915</td>
<td>10.21</td>
</tr>
<tr>
<td>2018</td>
<td>6,137,261</td>
<td>6,137,260</td>
<td>1</td>
<td>56,220,353</td>
<td>10.92</td>
</tr>
<tr>
<td>2019</td>
<td>5,900,896</td>
<td>5,900,893</td>
<td>3</td>
<td>57,909,724</td>
<td>10.19</td>
</tr>
<tr>
<td>2020</td>
<td>6,228,900</td>
<td>6,228,904</td>
<td>(4)</td>
<td>59,002,916</td>
<td>10.56</td>
</tr>
<tr>
<td>2021</td>
<td>6,669,676</td>
<td>6,629,036</td>
<td>40,640</td>
<td>58,539,804</td>
<td>11.32</td>
</tr>
<tr>
<td>2022</td>
<td>5,835,038</td>
<td>5,835,039</td>
<td>(1)</td>
<td>60,948,049</td>
<td>9.57</td>
</tr>
<tr>
<td>2023</td>
<td>6,460,932</td>
<td>6,460,932</td>
<td>0</td>
<td>69,948,583</td>
<td>9.24</td>
</tr>
</tbody>
</table>

Remaining amortization period
Multiple bases from 11 to 15 years

Asset valuation method
5-year smoothed fair value; 20% corridor

Inflation
2.75% wage inflation; 2.25% price inflation

Salary increases
2.75% to 6.75% including wage inflation

Investment rate of return
7.00%, net of investment expenses

Retirement age
Experience-based table of rates that are specific to the type of eligibility condition.

Mortality
The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

Other Information:
None
## Schedule of Changes in Total OPEB Liability and Related Ratios
### Last Six Fiscal Years

<table>
<thead>
<tr>
<th></th>
<th>December 31, 2023</th>
<th>December 31, 2022</th>
<th>December 31, 2021</th>
<th>December 31, 2020</th>
<th>December 31, 2019</th>
<th>December 31, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total OPEB Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>$181,356</td>
<td>$237,996</td>
<td>$224,432</td>
<td>$185,769</td>
<td>$145,470</td>
<td>$137,069</td>
</tr>
<tr>
<td>Interest on the total OPEB liability</td>
<td>136,443</td>
<td>73,405</td>
<td>64,642</td>
<td>95,541</td>
<td>105,592</td>
<td>100,406</td>
</tr>
<tr>
<td>Difference between expected and actual experience</td>
<td>-</td>
<td>177,413</td>
<td>-</td>
<td>(111,486)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>65,760</td>
<td>(273,250)</td>
<td>(81,373)</td>
<td>519,364</td>
<td>70,652</td>
<td>(50,859)</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(335,394)</td>
<td>(289,167)</td>
<td>(299,979)</td>
<td>(241,175)</td>
<td>(345,028)</td>
<td>(343,193)</td>
</tr>
<tr>
<td>Other changes</td>
<td>65,760</td>
<td>(273,250)</td>
<td>(81,373)</td>
<td>519,364</td>
<td>70,652</td>
<td>(50,859)</td>
</tr>
<tr>
<td><strong>Net change in total OPEB liability</strong></td>
<td>48,165</td>
<td>(73,603)</td>
<td>(92,278)</td>
<td>448,013</td>
<td>(22,087)</td>
<td>(95,389)</td>
</tr>
<tr>
<td>Covered-employee payroll</td>
<td>$63,803,849</td>
<td>$61,844,879</td>
<td>$58,439,828</td>
<td>$56,609,504</td>
<td>$59,205,002</td>
<td>$53,608,834</td>
</tr>
<tr>
<td>Total OPEB liability as a percentage of covered-employee payroll</td>
<td>5.30%</td>
<td>5.39%</td>
<td>5.83%</td>
<td>6.18%</td>
<td>5.15%</td>
<td>5.73%</td>
</tr>
</tbody>
</table>

### Notes to schedule:
Information for prior five years is not available; amounts presented for the year-end were determined as of June 30, the measurement date.

No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4, to pay related benefits.
## St. Charles County Government

### Combining Balance Sheet

#### Nonmajor Govermental Funds

**December 31, 2023**

### ASSETS

<table>
<thead>
<tr>
<th>Source</th>
<th>Assessment</th>
<th>Collector Tax Maintenance</th>
<th>Domestic Violence</th>
<th>Recorder's Technology</th>
<th>Community Assistance</th>
<th>Humane Donations</th>
<th>Election Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash and investments</strong></td>
<td>$ 8,088,411</td>
<td>$ 591,561</td>
<td>$ 42,287</td>
<td>$ 1,438,338</td>
<td>$ 17,887</td>
<td>$ 1,847,231</td>
<td>$ 194,581</td>
</tr>
<tr>
<td><strong>Receivables:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td>11,354</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Others</td>
<td>4,986,709</td>
<td>20,222</td>
<td>6</td>
<td>2,798</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$ 13,086,474</td>
<td>$ 611,783</td>
<td>$ 42,293</td>
<td>$ 1,438,338</td>
<td>$ 20,685</td>
<td>$ 1,847,231</td>
<td>$ 194,581</td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th>Source</th>
<th>Assessment</th>
<th>Collector Tax Maintenance</th>
<th>Domestic Violence</th>
<th>Recorder's Technology</th>
<th>Community Assistance</th>
<th>Humane Donations</th>
<th>Election Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accounts payable</strong></td>
<td>$ 2,158</td>
<td>$ 8,823</td>
<td>-</td>
<td>-</td>
<td>$ 10,000</td>
<td>$ 11,845</td>
<td>-</td>
</tr>
<tr>
<td>Retainage payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued payroll</td>
<td>56,623</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to others</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>58,781</td>
<td>8,823</td>
<td>-</td>
<td>-</td>
<td>10,000</td>
<td>11,845</td>
<td>-</td>
</tr>
</tbody>
</table>

### DEFERRED INFLOWS OF RESOURCES

<table>
<thead>
<tr>
<th>Source</th>
<th>Assessment</th>
<th>Collector Tax Maintenance</th>
<th>Domestic Violence</th>
<th>Recorder's Technology</th>
<th>Community Assistance</th>
<th>Humane Donations</th>
<th>Election Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unavailable revenue-property taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Unavailable revenue-special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unavailable revenue-grants and other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease related items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total deferred inflows of resources</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total liabilities and deferred inflows of resources</strong></td>
<td>58,781</td>
<td>8,823</td>
<td>-</td>
<td>-</td>
<td>10,000</td>
<td>11,845</td>
<td>-</td>
</tr>
</tbody>
</table>

### FUND BALANCES (DEFICITS)

<table>
<thead>
<tr>
<th>Source</th>
<th>Assessment</th>
<th>Collector Tax Maintenance</th>
<th>Domestic Violence</th>
<th>Recorder's Technology</th>
<th>Community Assistance</th>
<th>Humane Donations</th>
<th>Election Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>13,027,693</td>
<td>602,960</td>
<td>42,293</td>
<td>1,438,338</td>
<td>10,685</td>
<td>1,835,386</td>
<td>194,581</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total fund balances (deficits)</td>
<td>13,027,693</td>
<td>602,960</td>
<td>42,293</td>
<td>1,438,338</td>
<td>10,685</td>
<td>1,835,386</td>
<td>194,581</td>
</tr>
<tr>
<td><strong>Total liabilities and fund balances (deficits)</strong></td>
<td>$ 13,086,474</td>
<td>$ 611,783</td>
<td>$ 42,293</td>
<td>$ 1,438,338</td>
<td>$ 20,685</td>
<td>$ 1,847,231</td>
<td>$ 194,581</td>
</tr>
</tbody>
</table>

continued
### St. Charles County Government
### Combining Balance Sheet - continued
### Nonmajor Govermental Funds
### December 31, 2023

#### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Election Maintenance</th>
<th>Election Services</th>
<th>Neighborhood Improvement District</th>
<th>Regional Parks Tax</th>
<th>Educational Assistance</th>
<th>Prosecuting Attorney Training</th>
<th>Prosecuting Attorney Contingency</th>
<th>Family Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$682,934</td>
<td>$803,610</td>
<td>$183,600</td>
<td>$396,227</td>
<td>$2,226,500</td>
<td>$16,590</td>
<td>$2,500</td>
<td>$451,323</td>
</tr>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts</td>
<td>-</td>
<td>-</td>
<td>1,254,196</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others</td>
<td>-</td>
<td></td>
<td>219,527</td>
<td>-</td>
<td>243,101</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td>-</td>
<td>-</td>
<td>242,494</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total assets</td>
<td>$682,934</td>
<td>$803,610</td>
<td>$1,899,817</td>
<td>$991,196</td>
<td>$2,469,601</td>
<td>$16,590</td>
<td>$2,500</td>
<td>$472,960</td>
</tr>
</tbody>
</table>

#### LIABILITIES

<table>
<thead>
<tr>
<th></th>
<th>Election Maintenance</th>
<th>Election Services</th>
<th>Neighborhood Improvement District</th>
<th>Regional Parks Tax</th>
<th>Educational Assistance</th>
<th>Prosecuting Attorney Training</th>
<th>Prosecuting Attorney Contingency</th>
<th>Family Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Retainage payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued payroll</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to others</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>-</td>
<td>-</td>
<td>641,038</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,333</td>
</tr>
</tbody>
</table>

#### DEFERRED INFLOWS OF RESOURCES

<table>
<thead>
<tr>
<th></th>
<th>Election Maintenance</th>
<th>Election Services</th>
<th>Neighborhood Improvement District</th>
<th>Regional Parks Tax</th>
<th>Educational Assistance</th>
<th>Prosecuting Attorney Training</th>
<th>Prosecuting Attorney Contingency</th>
<th>Family Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unavailable revenue-property taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unavailable revenue-special assessments</td>
<td>-</td>
<td>-</td>
<td>1,254,196</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unavailable revenue-grants and other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease related items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>-</td>
<td>-</td>
<td>1,254,196</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities and deferred inflows of resources</td>
<td>-</td>
<td>-</td>
<td>1,254,196</td>
<td>641,038</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,333</td>
</tr>
</tbody>
</table>

#### FUND BALANCES (DEFICITS)

<table>
<thead>
<tr>
<th></th>
<th>682,934</th>
<th>799,392</th>
<th>645,621</th>
<th>350,158</th>
<th>2,469,601</th>
<th>16,590</th>
<th>2,500</th>
<th>471,627</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>682,934</td>
<td>799,392</td>
<td>645,621</td>
<td>350,158</td>
<td>2,469,601</td>
<td>16,590</td>
<td>2,500</td>
<td>471,627</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total fund balances (deficits)</td>
<td>682,934</td>
<td>799,392</td>
<td>645,621</td>
<td>350,158</td>
<td>2,469,601</td>
<td>16,590</td>
<td>2,500</td>
<td>471,627</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>682,934</th>
<th>803,610</th>
<th>1,899,817</th>
<th>991,196</th>
<th>2,469,601</th>
<th>16,590</th>
<th>2,500</th>
<th>472,960</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total liabilities and fund balances (deficits)</td>
<td>682,934</td>
<td>803,610</td>
<td>1,899,817</td>
<td>991,196</td>
<td>2,469,601</td>
<td>16,590</td>
<td>2,500</td>
<td>472,960</td>
</tr>
</tbody>
</table>

continued
### St. Charles County Government
Combining Balance Sheet - continued
Nonmajor Governmental Funds
December 31, 2023

**ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Prosecuting Attorney Tax</th>
<th>Administrative Handling Cost</th>
<th>Circuit Clerk Supply</th>
<th>Circuit Clerk Garnishment Fee</th>
<th>Treatment Court Supply</th>
<th>Circuit Clerk Late Payment</th>
<th>Prosecuting Attorney Drug Enforcement</th>
<th>Circuit Clerk Overpayment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$ 2,296</td>
<td>$ 52,771</td>
<td>$ 206,122</td>
<td>$ 345,770</td>
<td>$ 1,028,420</td>
<td>$ 47,640</td>
<td>$ 286,976</td>
<td>$ 12,026</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lease receivable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>$ 2,296</td>
<td>$ 52,771</td>
<td>$ 235,074</td>
<td>$ 345,770</td>
<td>$ 1,030,633</td>
<td>$ 47,640</td>
<td>$ 286,976</td>
<td>$ 12,026</td>
</tr>
</tbody>
</table>

**LIABILITIES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Prosecuting Attorney Tax</th>
<th>Administrative Handling Cost</th>
<th>Circuit Clerk Supply</th>
<th>Circuit Clerk Garnishment Fee</th>
<th>Treatment Court Supply</th>
<th>Circuit Clerk Late Payment</th>
<th>Prosecuting Attorney Drug Enforcement</th>
<th>Circuit Clerk Overpayment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 9,488</td>
<td>$ 2,047</td>
<td>$ 3,631</td>
<td></td>
</tr>
<tr>
<td>Retainage payable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued payroll</td>
<td>583</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to others</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to other funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total liabilities</td>
<td>583</td>
<td></td>
<td></td>
<td></td>
<td>$ 9,488</td>
<td>$ 2,047</td>
<td>$ 3,631</td>
<td></td>
</tr>
</tbody>
</table>

**DEFERRED INFLOWS OF RESOURCES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Prosecuting Attorney Tax</th>
<th>Administrative Handling Cost</th>
<th>Circuit Clerk Supply</th>
<th>Circuit Clerk Garnishment Fee</th>
<th>Treatment Court Supply</th>
<th>Circuit Clerk Late Payment</th>
<th>Prosecuting Attorney Drug Enforcement</th>
<th>Circuit Clerk Overpayment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unavailable revenue-property taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unavailable revenue-special assessments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unavailable revenue-grants and other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lease related items</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total liabilities and deferred inflows of resources</td>
<td>583</td>
<td></td>
<td></td>
<td></td>
<td>$ 9,488</td>
<td>$ 2,047</td>
<td>$ 3,631</td>
<td></td>
</tr>
</tbody>
</table>

**FUND BALANCES (DEFICITS)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Prosecuting Attorney Tax</th>
<th>Administrative Handling Cost</th>
<th>Circuit Clerk Supply</th>
<th>Circuit Clerk Garnishment Fee</th>
<th>Treatment Court Supply</th>
<th>Circuit Clerk Late Payment</th>
<th>Prosecuting Attorney Drug Enforcement</th>
<th>Circuit Clerk Overpayment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>1,713</td>
<td>$ 52,771</td>
<td>$ 235,074</td>
<td>$ 336,282</td>
<td>$ 1,028,586</td>
<td>$ 47,640</td>
<td>$ 283,345</td>
<td>$ 12,026</td>
</tr>
<tr>
<td>Unassigned</td>
<td></td>
<td>$ 52,771</td>
<td>$ 235,074</td>
<td>$ 336,282</td>
<td>$ 1,028,586</td>
<td>$ 47,640</td>
<td>$ 283,345</td>
<td>$ 12,026</td>
</tr>
<tr>
<td>Total fund balances (deficits)</td>
<td>1,713</td>
<td>$ 52,771</td>
<td>$ 235,074</td>
<td>$ 336,282</td>
<td>$ 1,028,586</td>
<td>$ 47,640</td>
<td>$ 283,345</td>
<td>$ 12,026</td>
</tr>
<tr>
<td>Total liabilities and fund balances (deficits)</td>
<td>$ 2,296</td>
<td>$ 52,771</td>
<td>$ 235,074</td>
<td>$ 345,770</td>
<td>$ 1,030,633</td>
<td>$ 47,640</td>
<td>$ 286,976</td>
<td>$ 12,026</td>
</tr>
</tbody>
</table>

continued
### St. Charles County Government
### Combining Balance Sheet - continued
### Nonmajor Govermental Funds
### December 31, 2023

#### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Police Revolving</th>
<th>POST Commission</th>
<th>Law Enforcement Training</th>
<th>Drug Enforcement</th>
<th>Law Enforcement Restitution</th>
<th>DWI Recoupment</th>
<th>Civil Process Fees</th>
<th>Inmate Prisoner Detainee Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$255,983</td>
<td>$23,844</td>
<td>$20,531</td>
<td>$1,446,739</td>
<td>$57,796</td>
<td>$26,997</td>
<td>$3,990</td>
<td>$328,626</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Others</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>750</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total assets</td>
<td>$255,983</td>
<td>$23,844</td>
<td>$20,531</td>
<td>$1,447,489</td>
<td>$57,796</td>
<td>$26,997</td>
<td>$3,990</td>
<td>$328,626</td>
</tr>
</tbody>
</table>

#### LIABILITIES

<table>
<thead>
<tr>
<th></th>
<th>Police Revolving</th>
<th>POST Commission</th>
<th>Law Enforcement Training</th>
<th>Drug Enforcement</th>
<th>Law Enforcement Restitution</th>
<th>DWI Recoupment</th>
<th>Civil Process Fees</th>
<th>Inmate Prisoner Detainee Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$406</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$151,299</td>
<td>-</td>
<td>$820</td>
<td>-</td>
</tr>
<tr>
<td>Retainage payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued payroll</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,574</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to others</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>406</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>156,873</td>
<td>-</td>
<td>820</td>
<td>-</td>
</tr>
</tbody>
</table>

#### DEFERRED INFOWS OF RESOURCES

<table>
<thead>
<tr>
<th></th>
<th>Police Revolving</th>
<th>POST Commission</th>
<th>Law Enforcement Training</th>
<th>Drug Enforcement</th>
<th>Law Enforcement Restitution</th>
<th>DWI Recoupment</th>
<th>Civil Process Fees</th>
<th>Inmate Prisoner Detainee Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unavailable revenue-property taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Unavailable revenue-special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unavailable revenue-grants and other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease related items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities and deferred inflows of resources</td>
<td>406</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>156,873</td>
<td>-</td>
<td>820</td>
<td>-</td>
</tr>
</tbody>
</table>

#### FUND BALANCES (DEFICITS)

<table>
<thead>
<tr>
<th></th>
<th>Police Revolving</th>
<th>POST Commission</th>
<th>Law Enforcement Training</th>
<th>Drug Enforcement</th>
<th>Law Enforcement Restitution</th>
<th>DWI Recoupment</th>
<th>Civil Process Fees</th>
<th>Inmate Prisoner Detainee Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>255,577</td>
<td>23,844</td>
<td>20,531</td>
<td>1,290,616</td>
<td>57,796</td>
<td>26,177</td>
<td>3,990</td>
<td>328,626</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total fund balances (deficits)</td>
<td>255,577</td>
<td>23,844</td>
<td>20,531</td>
<td>1,290,616</td>
<td>57,796</td>
<td>26,177</td>
<td>3,990</td>
<td>328,626</td>
</tr>
<tr>
<td>Total liabilities and fund balances (deficits)</td>
<td>$255,983</td>
<td>$23,844</td>
<td>$20,531</td>
<td>$1,447,489</td>
<td>$57,796</td>
<td>$26,997</td>
<td>$3,990</td>
<td>$328,626</td>
</tr>
</tbody>
</table>

continued
### ASSETS

<table>
<thead>
<tr>
<th>Fund</th>
<th>Ordinance Prosecution</th>
<th>Emergency Communications Systems</th>
<th>Juvenile Justice Preservation</th>
<th>Sheriff Duties Fund</th>
<th>Community Development Grants</th>
<th>Housing Assistance Program</th>
<th>Workforce Development</th>
<th>LEPC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$123,910</td>
<td>$5,458,785</td>
<td>$293,602</td>
<td>$38,313</td>
<td>$43,062</td>
<td>$141,568</td>
<td>$269,883</td>
<td>$140,300</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>-</td>
<td>396,263</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts</td>
<td>-</td>
<td>26,345</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Others</td>
<td>-</td>
<td>4,107,746</td>
<td>4,303</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease receivable</td>
<td>-</td>
<td>59,254</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total assets</td>
<td>$123,910</td>
<td>$10,046,393</td>
<td>$297,905</td>
<td>$38,313</td>
<td>$43,062</td>
<td>$141,568</td>
<td>$365,839</td>
<td>$140,300</td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th>Fund</th>
<th>Ordinance Prosecution</th>
<th>Emergency Communications Systems</th>
<th>Juvenile Justice Preservation</th>
<th>Sheriff Duties Fund</th>
<th>Community Development Grants</th>
<th>Housing Assistance Program</th>
<th>Workforce Development</th>
<th>LEPC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$</td>
<td>$959,437</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$141,568</td>
<td>$18,715 $11,734</td>
</tr>
<tr>
<td>Retainage payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued payroll</td>
<td>-</td>
<td>90,339</td>
<td>1,393</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to others</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>-</td>
<td>1,049,776</td>
<td>1,393</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### DEFERRED INFLOWS OF RESOURCES

<table>
<thead>
<tr>
<th>Fund</th>
<th>Ordinance Prosecution</th>
<th>Emergency Communications Systems</th>
<th>Juvenile Justice Preservation</th>
<th>Sheriff Duties Fund</th>
<th>Community Development Grants</th>
<th>Housing Assistance Program</th>
<th>Workforce Development</th>
<th>LEPC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unavailable revenue-property taxes</td>
<td>$</td>
<td>$183,322</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unavailable revenue-special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unavailable revenue-grants and other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease related Items</td>
<td>-</td>
<td>56,838</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>-</td>
<td>240,160</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### FUND BALANCES (DEFICITS)

<table>
<thead>
<tr>
<th>Fund</th>
<th>Ordinance Prosecution</th>
<th>Emergency Communications Systems</th>
<th>Juvenile Justice Preservation</th>
<th>Sheriff Duties Fund</th>
<th>Community Development Grants</th>
<th>Housing Assistance Program</th>
<th>Workforce Development</th>
<th>LEPC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>123,910</td>
<td>8,758,457</td>
<td>296,512</td>
<td>38,313</td>
<td>43,062</td>
<td>-</td>
<td>336,450</td>
<td>128,566</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total fund balances (deficits)</td>
<td>123,910</td>
<td>8,758,457</td>
<td>296,512</td>
<td>38,313</td>
<td>43,062</td>
<td>-</td>
<td>336,450</td>
<td>128,566</td>
</tr>
<tr>
<td>Total liabilities and fund balances (deficits)</td>
<td>$123,910</td>
<td>$10,046,393</td>
<td>$297,905</td>
<td>$38,313</td>
<td>$43,062</td>
<td>$141,568</td>
<td>$365,839</td>
<td>$140,300</td>
</tr>
</tbody>
</table>

continued
<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Regional Drug Task Force</th>
<th>ICAC Task Force</th>
<th>Section 125</th>
<th>Employee Activity Board</th>
<th>Coronavirus Relief</th>
<th>Shuttered Venue Operators Grant</th>
<th>Local Asst/Tribal Consistency</th>
<th>Municipal Court</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$367,278</td>
<td>$ -</td>
<td>$631,641</td>
<td>$34,283</td>
<td>$ -</td>
<td>$2,593,936</td>
<td>$141</td>
<td>$355,558</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts</td>
<td>10,986</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td>102,045</td>
<td>149,674</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Others</td>
<td>10,986</td>
<td>-</td>
<td>-</td>
<td>2,221</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total assets</td>
<td>$491,295</td>
<td>$149,674</td>
<td>$631,641</td>
<td>$36,504</td>
<td>$ -</td>
<td>$2,593,936</td>
<td>$141</td>
<td>$355,558</td>
</tr>
<tr>
<td>LIABILITIES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$69,117</td>
<td>$7,766</td>
<td>$59,799</td>
<td>$40</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Retainage payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued payroll</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to others</td>
<td>3,392</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to other funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td>$5,604,797</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>$72,509</td>
<td>$39,705</td>
<td>$59,799</td>
<td>$40</td>
<td>$5,604,797</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>DEFERRED INFLOWS OF RESOURCES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unavailable revenue-property taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Unavailable revenue-special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unavailable revenue-grants and other</td>
<td>27,084</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lease related items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>$27,084</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities and deferred inflows of resources</td>
<td>$99,593</td>
<td>$39,705</td>
<td>$59,799</td>
<td>$40</td>
<td>$5,604,797</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCES (DEFICITS)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>391,702</td>
<td>109,969</td>
<td>571,842</td>
<td>36,464</td>
<td>-</td>
<td>2,593,936</td>
<td>141</td>
<td>355,558</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(5,604,797)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total fund balances (deficits)</td>
<td>391,702</td>
<td>109,969</td>
<td>571,842</td>
<td>36,464</td>
<td>(5,604,797)</td>
<td>2,593,936</td>
<td>141</td>
<td>355,558</td>
</tr>
<tr>
<td>Total liabilities and fund balances (deficits)</td>
<td>$491,295</td>
<td>$149,674</td>
<td>$631,641</td>
<td>$36,504</td>
<td>-</td>
<td>$2,593,936</td>
<td>$141</td>
<td>$355,558</td>
</tr>
</tbody>
</table>

continued
## St. Charles County Government

### Combining Balance Sheet - continued

#### Nonmajor Govermental Funds

**December 31, 2023**

### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Corrections</th>
<th>Law Library</th>
<th>Capital Projects</th>
<th>Total Nonmajor Govermental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash and investments</strong></td>
<td>$191,458</td>
<td>$ -</td>
<td>$3,697,660</td>
<td>$36,433,915</td>
</tr>
<tr>
<td><strong>Receivables:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>396,263</td>
</tr>
<tr>
<td>Accounts</td>
<td>-</td>
<td>-</td>
<td>100,000</td>
<td>1,391,527</td>
</tr>
<tr>
<td>Due from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other governments</td>
<td>-</td>
<td>-</td>
<td>3,482,731</td>
<td>4,465,072</td>
</tr>
<tr>
<td>Others</td>
<td>-</td>
<td>-</td>
<td>153,856</td>
<td>9,782,344</td>
</tr>
<tr>
<td>Lease receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>59,254</td>
</tr>
<tr>
<td>Restricted bond reserve</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>242,494</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$191,458</td>
<td>$ -</td>
<td>$7,434,247</td>
<td>$52,770,869</td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th></th>
<th>Corrections</th>
<th>Law Library</th>
<th>Capital Projects</th>
<th>Total Nonmajor Govermental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accounts payable</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$2,376,886</td>
<td>4,500,363</td>
</tr>
<tr>
<td><strong>Retainage payable</strong></td>
<td>-</td>
<td>-</td>
<td>211,722</td>
<td>211,722</td>
</tr>
<tr>
<td><strong>Accrued payroll</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>166,469</td>
</tr>
<tr>
<td><strong>Due to others</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,392</td>
</tr>
<tr>
<td><strong>Due to other funds</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,636,736</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>-</td>
<td>-</td>
<td>2,588,608</td>
<td>10,518,682</td>
</tr>
</tbody>
</table>

### DEFERRED INFLOWS OF RESOURCES

<table>
<thead>
<tr>
<th></th>
<th>Corrections</th>
<th>Law Library</th>
<th>Capital Projects</th>
<th>Total Nonmajor Govermental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unavailable revenue-property taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>-</td>
<td>183,322</td>
</tr>
<tr>
<td>Unavailable revenue-special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,254,196</td>
</tr>
<tr>
<td>Unavailable revenue-grants and other</td>
<td>-</td>
<td>-</td>
<td>13,382</td>
<td>40,466</td>
</tr>
<tr>
<td>Lease related items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>56,838</td>
</tr>
<tr>
<td><strong>Total deferred inflows of resources</strong></td>
<td>-</td>
<td>-</td>
<td>13,382</td>
<td>1,534,822</td>
</tr>
</tbody>
</table>

### FUND BALANCES (DEFICITS)

<table>
<thead>
<tr>
<th></th>
<th>Corrections</th>
<th>Law Library</th>
<th>Capital Projects</th>
<th>Total Nonmajor Govermental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Restricted</strong></td>
<td>191,458</td>
<td>-</td>
<td>4,832,257</td>
<td>46,322,162</td>
</tr>
<tr>
<td><strong>Unassigned</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(5,604,797)</td>
</tr>
<tr>
<td><strong>Total fund balances (deficits)</strong></td>
<td>191,458</td>
<td>-</td>
<td>4,832,257</td>
<td>(5,604,797)</td>
</tr>
</tbody>
</table>

### Total liabilities and fund balances (deficits)

<table>
<thead>
<tr>
<th></th>
<th>Corrections</th>
<th>Law Library</th>
<th>Capital Projects</th>
<th>Total Nonmajor Govermental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total liabilities</strong></td>
<td>$191,458</td>
<td>$ -</td>
<td>$7,434,247</td>
<td>$52,770,869</td>
</tr>
</tbody>
</table>
**St. Charles County Government**  
Combining Statement of Revenue, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2023

### Special Revenue

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Assessment</th>
<th>Collector Tax</th>
<th>Domestic Violence</th>
<th>Recorder's Assistance</th>
<th>Community Technology</th>
<th>Humane Donations</th>
<th>Election Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>- $</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$ - $</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>- 6,000,788</td>
<td>515,433</td>
<td>49,980</td>
<td>118,834</td>
<td>161,226</td>
<td>64,411</td>
<td>511,446</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>- 7,660</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>- 350,090</td>
<td>15,638</td>
<td>(426)</td>
<td>49,631</td>
<td>(530)</td>
<td>64,135</td>
<td>8,929</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>- 1,160</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>6,302,038</td>
<td>531,071</td>
<td>49,054</td>
<td>168,465</td>
<td>168,944</td>
<td>383,054</td>
<td>51,726</td>
</tr>
</tbody>
</table>

### EXPENDITURES

**Current:**

| Administration | - | - | - | - | - | - | - |
| Government Operations | - | - | 26,014 | - | 198,393 | - | - |
| State Functions | 5,514,969 | 58,443 | - | 37,818 | - | 116,262 | - |
| Community Health & the Environment | - | - | - | - | - | - | 23,364 |
| Community Development | - | - | - | - | - | - | - |
| Court Functions | - | - | - | - | - | - | - |
| Public Safety: | - | - | - | - | - | - | - |
| Corrections | - | - | - | - | - | - | - |
| Other Public Safety | - | - | - | - | - | - | - |
| Public Works | - | - | - | - | - | - | - |
| Parks and Recreation | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - | 94,912 |
| Interest | - | - | - | - | - | - | 2,888 |
| Capital Outlay | 49,005 | 280,476 | - | 37 | - | 622 | 43,385 |
| Total expenditures | 5,563,974 | 338,919 | 26,014 | 37,855 | 198,393 | 214,684 | 66,749 |

**Excess (deficiency) of revenues over expenditures**

| -788,064 | 92,152 | -3,540 | -30,610 | -29,449 | 68,370 | -15,023 | 0,206 |

### OTHER FINANCING SOURCES (USES)

| Transfers in | 88,699 | - | - | - | - | 40,000 | 500,000 |
| Transfers out | (156,691) | (50,861) | - | - | - | - | (182,321) |
| Sale of capital assets | - | - | - | - | - | - | - |
| Leases (as lessee) | - | - | - | - | - | - | - |
| Total other financing sources (uses) | (67,992) | (50,861) | - | - | - | - | 317,679 |

**Net change in fund balances**

| 720,072 | 141,291 | 23,540 | 130,610 | 10,551 | 168,370 | (15,023) | 357,885 |
| Fund balances - beginning | 12,307,621 | 461,669 | 18,753 | 1,307,728 | 134 | 1,667,016 | 209,604 | 560,727 |
| Fund balances - ending | 13,027,693 | 602,960 | 42,293 | 1,438,338 | 10,685 | 1,835,386 | 184,581 | 918,612 |

**continued**
### Nonmajor Governmental Funds

#### For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Election Maintenance</th>
<th>Election Services</th>
<th>Neighborhood Improvement District</th>
<th>Regional Parks Tax</th>
<th>Educational Assistance</th>
<th>Prosecuting Attorney Training</th>
<th>Prosecuting Attorney Contingency</th>
<th>Family Services</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$</td>
<td>-</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>-</td>
<td>-</td>
<td>57,032</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>24,652</td>
<td>32,504</td>
<td>15,823</td>
<td>(29,299)</td>
<td>70,262</td>
<td>270</td>
<td>(2,061)</td>
<td>15,786</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>35,823</td>
<td>-</td>
<td></td>
<td>-</td>
<td>2,504</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>2,532</td>
<td>4,652</td>
<td>69,252</td>
<td>1,200,649</td>
<td>1,139,923</td>
<td>5,613</td>
<td>84,626</td>
<td>135,886</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>24,652</td>
<td>89,536</td>
<td>269,252</td>
<td>3,200,649</td>
<td>1,139,923</td>
<td>5,613</td>
<td>84,626</td>
<td>135,886</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>-</td>
<td>-</td>
<td>191,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Government Operations</td>
<td>28,938</td>
<td>-</td>
<td>122,296</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Functions</td>
<td>4,012</td>
<td>52,302</td>
<td>18,727</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Health &amp; the Environment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>111,022</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Court Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>414</td>
<td>-</td>
<td>93,427</td>
<td>-</td>
</tr>
<tr>
<td>Public Safety:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corrections</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>60</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,289,884</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt service:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal retirement</td>
<td>28,938</td>
<td>-</td>
<td>191,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>4,012</td>
<td>-</td>
<td>52,302</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>(82,117)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>155,246</td>
<td>100,844</td>
<td>243,362</td>
<td>1,289,884</td>
<td>111,022</td>
<td>414</td>
<td>-</td>
<td>93,427</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(130,594)</td>
<td>(11,308)</td>
<td>25,690</td>
<td>1,910,765</td>
<td>1,028,901</td>
<td>5,199</td>
<td>84,626</td>
<td>42,459</td>
</tr>
</tbody>
</table>

**OTHER FINANCING SOURCES (USES)**

|                        |                      |                   |                                    |                    |                       |                                 |                                  |                 |
| Transfers in           | 151,215             | 31,106            | -                                  | -                  | -                     | -                              | -                                | 505              |
| Transfers out          | -                   | -                 | (1,951,176)                        | (610,468)          | -                     | (83,824)                       | (2,075)                          | -                |
| Sale of capital assets | -                   | -                 | -                                  | -                  | -                     | -                              | -                                | -                |
| Leases (as lessee)     | -                   | -                 | -                                  | -                  | -                     | -                              | -                                | -                |
| Total other financing sources (uses) | 151,215 | 31,106 | (1,951,176) | (610,468) | (83,824) | (2,075) | (1,570) |

Net change in fund balances | 20,621 | 19,798 | 25,890 | (40,411) | 418,433 | 5,199 | 802 | 40,889 |

Fund balances - beginning | 662,313 | 779,594 | 619,731 | 390,569 | 2,051,168 | 11,391 | 1,698 | 430,738 |

Fund balances - ending | 682,934 | 799,392 | 645,621 | 330,158 | 2,469,601 | 16,569 | 2,500 | 471,627 |

continued
St. Charles County Government  
Combining Statement of Revenue, Expenditures and Changes in Fund Balances - continued  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Prosecuting Attorney Tax</th>
<th>Circuit Clerk Administrative Handling Cost</th>
<th>Circuit Clerk Garnishment Fee</th>
<th>Treatment Court Supply</th>
<th>Circuit Clerk Late Payment</th>
<th>Prosecuting Attorney Drug Enforcement</th>
<th>Circuit Clerk Overpayment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>31,701</td>
<td>14,590</td>
<td>328,244</td>
<td>39,978</td>
<td>84,998</td>
<td>6,747</td>
<td>567</td>
</tr>
<tr>
<td>Intergovernment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>14,213</td>
<td>-</td>
<td>33,246</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>797</td>
<td>1,272</td>
<td>(4,207)</td>
<td>11,564</td>
<td>38,132</td>
<td>2,887</td>
<td>18,674</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>32,498</td>
<td>15,862</td>
<td>324,037</td>
<td>51,542</td>
<td>137,343</td>
<td>9,634</td>
<td>51,920</td>
</tr>
</tbody>
</table>

| EXPENDITURES                  |                          |                                             |                              |                        |                           |                                     |                           |
| Current:                      |                          |                                             |                              |                        |                           |                                     |                           |
| Administration               | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Government Operations        | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| State Functions              | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Community Health & the Environment | -                       | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Community Development        | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Court Functions              | 45,854                   | 4,352                                       | 403                           | 1,819                  | 80,895                    | 807                                  | 53,738                    |
| Public Safety:               |                          |                                             |                              |                        |                           |                                     |                           |
| Corrections                  | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Other Public Safety          | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Public Works                 | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Parks and Recreation         | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Debt service:                |                          |                                             |                              |                        |                           |                                     |                           |
| Principal retirement         | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Interest                     | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Capital Outlay               | -                        | -                                           | -                             | 9,536                  | 24,601                    | -                                    | 20,538                    |
| Total expenditures           | 45,854                   | 4,352                                       | 9,539                         | 26,420                 | 80,895                    | 807                                  | 105,094                   |
| Excess (deficiency) of revenues over expenditures | (13,356) | 11,510 | 314,098 | 25,122 | 56,448 | (11,711) | (106,912) | 578 |

| OTHER FINANCING SOURCES (USES) |                          |                                             |                              |                        |                           |                                     |                           |
| Transfers in                 | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Transfers out                | -                        | -                                           | (100,000)                     | -                      | -                         | -                                    | -                         |
| Sale of capital assets       | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Leases (as lessee)           | -                        | -                                           | -                             | -                      | -                         | -                                    | -                         |
| Total other financing sources (uses) | -                      | -                                           | (100,000)                     | -                      | -                         | -                                    | -                         |
| Net change in fund balances  | (13,356) | 11,510 | 214,098 | 25,122 | 56,448 | (11,711) | (106,912) | 578 |
| Fund balances - beginning    | 15,069 | 41,261 | 20,976 | 311,160 | 972,138 | 59,351 | 390,257 | 11,448 |
| Fund balances - ending       | $ 1,713 | $ 52,771 | $ 235,074 | $ 336,287 | $ 1,025,586 | $ 47,840 | $ 283,345 | $ 12,026 |

continued
## Nonmajor Governmental Funds

### For the Year Ended December 31, 2023

#### REVENUES

<table>
<thead>
<tr>
<th>Description</th>
<th>Police Revolving</th>
<th>POST Commission</th>
<th>Law Enforcement Training</th>
<th>Drug Enforcement</th>
<th>Law Enforcement Restitution</th>
<th>DWI Recoupment</th>
<th>Civil Process Fees</th>
<th>Inmate Prisoner Detainee Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>40,853</td>
<td>7,940</td>
<td>20,074</td>
<td>-</td>
<td>58,189</td>
<td>9,944</td>
<td>50,000</td>
<td>85,432</td>
</tr>
<tr>
<td>Intergovernment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>506,686</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>15,718</td>
<td>949</td>
<td>840</td>
<td>95,232</td>
<td>(1,911)</td>
<td>740</td>
<td>375</td>
<td>6,427</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>11,841</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>56,571</strong></td>
<td><strong>8,889</strong></td>
<td><strong>20,914</strong></td>
<td><strong>613,769</strong></td>
<td><strong>56,276</strong></td>
<td><strong>10,684</strong></td>
<td><strong>50,375</strong></td>
<td><strong>91,859</strong></td>
</tr>
</tbody>
</table>

#### EXPENDITURES

**Current:**
- Administration
- Government Operations
- State Functions
- Community Health & the Environment
- Community Development
- Court Functions
- Public Safety:
  - Corrections
- Other Public Safety
- Public Works
- Parks and Recreation
- Debt service:
  - Principal retirement
  - Interest
- Capital Outlay

<table>
<thead>
<tr>
<th>Description</th>
<th>Police Revolving</th>
<th>POST Commission</th>
<th>Law Enforcement Training</th>
<th>Drug Enforcement</th>
<th>Law Enforcement Restitution</th>
<th>DWI Recoupment</th>
<th>Civil Process Fees</th>
<th>Inmate Prisoner Detainee Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Government Operations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Health &amp; the Environment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Court Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Safety:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Corrections</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>10,010</td>
<td>10,074</td>
<td>21,873</td>
<td>945,746</td>
<td>-</td>
<td>6,637</td>
<td>1,654</td>
<td>1,582</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt service:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>365,392</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>10,010</strong></td>
<td><strong>10,074</strong></td>
<td><strong>21,873</strong></td>
<td><strong>945,746</strong></td>
<td><strong>-</strong></td>
<td><strong>6,637</strong></td>
<td><strong>1,654</strong></td>
<td><strong>1,582</strong></td>
</tr>
</tbody>
</table>

**Excess (deficiency) of revenues over expenditures**

<table>
<thead>
<tr>
<th>Description</th>
<th>Police Revolving</th>
<th>POST Commission</th>
<th>Law Enforcement Training</th>
<th>Drug Enforcement</th>
<th>Law Enforcement Restitution</th>
<th>DWI Recoupment</th>
<th>Civil Process Fees</th>
<th>Inmate Prisoner Detainee Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(112,757)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sale of capital assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Leases (as lessee)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td><strong>(112,757)</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Police Revolving</th>
<th>POST Commission</th>
<th>Law Enforcement Training</th>
<th>Drug Enforcement</th>
<th>Law Enforcement Restitution</th>
<th>DWI Recoupment</th>
<th>Civil Process Fees</th>
<th>Inmate Prisoner Detainee Security</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td><strong>(66,196)</strong></td>
<td><strong>(1,185)</strong></td>
<td><strong>(959)</strong></td>
<td><strong>(697,379)</strong></td>
<td><strong>56,276</strong></td>
<td><strong>4,047</strong></td>
<td><strong>(1,279)</strong></td>
<td><strong>90,277</strong></td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>321,773</td>
<td>25,029</td>
<td>21,490</td>
<td>1,967,996</td>
<td>1,518</td>
<td>22,130</td>
<td>5,269</td>
<td>236,349</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td><strong>255,577</strong></td>
<td><strong>23,844</strong></td>
<td><strong>20,531</strong></td>
<td><strong>1,290,616</strong></td>
<td><strong>57,796</strong></td>
<td><strong>28,177</strong></td>
<td><strong>3,960</strong></td>
<td><strong>323,826</strong></td>
</tr>
</tbody>
</table>
## St. Charles County Government

### Combining Statement of Revenue, Expenditures and Changes in Fund Balances - continued

#### Nonmajor Governmental Funds

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Administration</th>
<th>Government Operations</th>
<th>State Functions</th>
<th>Community Health &amp; the Environment</th>
<th>Community Development</th>
<th>Public Safety:</th>
<th>Court Functions</th>
<th>Total revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,331</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>19,951</td>
<td>1,182,126</td>
<td>133,935</td>
<td>23,800</td>
<td>5,216</td>
<td>977,645</td>
<td>17,238</td>
<td>22,011</td>
</tr>
<tr>
<td>Intergovernment</td>
<td>-</td>
<td>2,159</td>
<td>-</td>
<td>218,746</td>
<td>5,921,210</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>3,380</td>
<td>311,826</td>
<td>(4,174)</td>
<td>(935)</td>
<td>6,056</td>
<td>6,528</td>
<td>4,773</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>122,311</td>
<td>-</td>
<td>-</td>
<td>85,870</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>23,331</strong></td>
<td><strong>10,017,699</strong></td>
<td><strong>129,761</strong></td>
<td><strong>22,865</strong></td>
<td><strong>2,185,746</strong></td>
<td><strong>5,927,266</strong></td>
<td><strong>970,043</strong></td>
<td><strong>22,011</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>Administration</th>
<th>Government Operations</th>
<th>State Functions</th>
<th>Community Health &amp; the Environment</th>
<th>Community Development</th>
<th>Public Safety:</th>
<th>Court Functions</th>
<th>Total expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>415</td>
</tr>
<tr>
<td>Administration</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>62,151</td>
</tr>
<tr>
<td>Government Operations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,102,153</td>
</tr>
<tr>
<td>State Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,062,778</td>
</tr>
<tr>
<td>Community Health &amp; the Environment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,033,751</td>
</tr>
<tr>
<td>Community Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,102,153</td>
<td>6,062,778</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Safety:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Corrections</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>-</td>
<td>8,558,635</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,224</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Debt service:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>1,290,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>72,491</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>296,013</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>28,651</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>1,485,703</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>415</strong></td>
<td><strong>11,630,651</strong></td>
<td><strong>62,151</strong></td>
<td><strong>2,102,153</strong></td>
<td><strong>6,062,778</strong></td>
<td><strong>1,033,751</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td><strong>22,916</strong></td>
<td><strong>(1,612,952)</strong></td>
<td><strong>67,610</strong></td>
<td><strong>22,865</strong></td>
<td><strong>83,593</strong></td>
<td><strong>(135,512)</strong></td>
<td><strong>(164,850)</strong></td>
<td><strong>9,787</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OTHER FINANCING SOURCES (USES)</th>
<th>Transfers in</th>
<th>Transfers out</th>
<th>Sale of capital assets</th>
<th>Leases (as lessee)</th>
<th>Total other financing sources (uses)</th>
<th>Net change in fund balances</th>
<th>Fund balances - beginning</th>
<th>Fund balances - ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>22,916</td>
<td>100,084</td>
<td>133,910</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>(838,939)</td>
<td>-</td>
<td>(40,531)</td>
<td>(40,531)</td>
<td>22,865</td>
<td>15,448</td>
<td>135,912</td>
</tr>
<tr>
<td>Sale of capital assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>43,062</td>
<td>135,912</td>
<td>97,283</td>
</tr>
<tr>
<td>Leases (as lessee)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>297,283</td>
<td>118,779</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td><strong>22,916</strong></td>
<td><strong>(417,669)</strong></td>
<td><strong>296,512</strong></td>
<td><strong>22,865</strong></td>
<td><strong>43,062</strong></td>
<td><strong>43,062</strong></td>
<td><strong>135,912</strong></td>
<td><strong>123,966</strong></td>
</tr>
</tbody>
</table>

$123,966 $8,758,657 $296,512 $38,311 $43,062 $336,450 $123,966

continued
<table>
<thead>
<tr>
<th>Regional Drug Task Force</th>
<th>ICAC Task Force</th>
<th>Section 125</th>
<th>Employee Activity Board</th>
<th>Coronavirus Relief</th>
<th>Shuttered Venue Operators Grant</th>
<th>Local Asst/Tribal Consistency</th>
<th>Municipal Court</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$</td>
<td>-</td>
<td>$</td>
<td>-</td>
<td>$</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>483,691</td>
<td>1,030,397</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,834,365</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>20,887</td>
<td>1,338</td>
<td>118,834</td>
<td>141</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>114,921</td>
<td>-</td>
<td>716,193</td>
<td>12,191</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>598,609</td>
<td>1,030,748</td>
<td>737,080</td>
<td>13,529</td>
<td>-</td>
<td>118,834</td>
<td>50,141</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Government Operations</td>
<td>-</td>
<td>-</td>
<td>651,758</td>
<td>8,629</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Health &amp; the Environment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Court Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Safety:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corrections</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>695,684</td>
<td>616,671</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt service:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>10,965</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>695,684</td>
<td>627,636</td>
<td>651,758</td>
<td>8,629</td>
<td>-</td>
<td>118,834</td>
<td>50,141</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(97,075)</td>
<td>403,112</td>
<td>85,322</td>
<td>4,900</td>
<td>-</td>
<td>118,834</td>
<td>50,141</td>
</tr>
</tbody>
</table>

OTHER FINANCING SOURCES (USES)

| Transfers in             | -              | -           | -                       | -                 | -                             | 50,000                        | -              |
| Transfers out            | -              | -           | -                       | -                 | (471,889)                     | (100,000)                     | -              |
| Sale of capital assets   | -              | -           | -                       | -                 | -                             | -                             | -              |
| Leases (as lessee)       | -              | -           | -                       | -                 | -                             | -                             | -              |
| Total other financing sources (uses) | -      | -           | -                       | -                 | -                             | (471,889)                     | (50,000)       |
| Net change in fund balances | (97,075) | 403,112 | 85,322 | 4,900 | - | (353,055) | 141 | 91,523 |
| Fund balances - beginning | 488,777 | (293,143) | 486,520 | 31,564 | $ (5,604,737) | 2,946,991 | - | 264,035 |
| Fund balances - ending   | $ 391,702 | $ 193,968 | $ 371,842 | $ 36,464 | $ (5,604,737) | $ 2,946,991 | $ 141 | $ 355,558 |

continued
## St. Charles County Government
### Combining Statement of Revenue, Expenditures and Changes in Fund Balances - continued
#### Nonmajor Governmental Funds
For the Year Ended December 31, 2023

### REVENUES

<table>
<thead>
<tr>
<th>Category</th>
<th>Inmate Account</th>
<th>Law Library</th>
<th>Capital Projects</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>-</td>
<td>-</td>
<td>$15,530,817</td>
<td>$28,202,175</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>-</td>
<td>-</td>
<td>1,094,511</td>
<td>6,911,074</td>
</tr>
<tr>
<td>Intergovernment</td>
<td>-</td>
<td>-</td>
<td>69,473</td>
<td>17,300,944</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>481,699</td>
<td>1,762,508</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>2,559,226</td>
<td>-</td>
<td>34,064</td>
<td>3,990,855</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>2,559,226</td>
<td>-</td>
<td>17,210,564</td>
<td>56,167,558</td>
</tr>
</tbody>
</table>

### EXPENDITURES

<table>
<thead>
<tr>
<th>Category</th>
<th>Inmate Account</th>
<th>Law Library</th>
<th>Capital Projects</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current</strong></td>
<td>-</td>
<td>-</td>
<td>2,063,031</td>
<td>2,083,031</td>
</tr>
<tr>
<td>Administration</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>995,816</td>
</tr>
<tr>
<td>Government Operations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,355,902</td>
</tr>
<tr>
<td>State Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,364</td>
</tr>
<tr>
<td>Community Health &amp; the Environment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>9,198,682</td>
</tr>
<tr>
<td>Community Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>60</td>
</tr>
<tr>
<td>Court Functions</td>
<td>-</td>
<td>246,017</td>
<td>-</td>
<td>2,333,547</td>
</tr>
<tr>
<td>Public Safety:</td>
<td>2,543,839</td>
<td>-</td>
<td>-</td>
<td>2,543,839</td>
</tr>
<tr>
<td>Corrections</td>
<td>2,543,839</td>
<td>-</td>
<td>-</td>
<td>4,516,205</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,880,790</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>60</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,289,884</td>
</tr>
<tr>
<td><strong>Debt service:</strong></td>
<td>-</td>
<td>-</td>
<td>2,838,864</td>
<td>4,516,205</td>
</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>-</td>
<td>562,878</td>
<td>946,844</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>14,086,565</td>
<td>16,564,036</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>14,086,565</td>
<td>16,564,036</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>2,543,839</td>
<td>246,017</td>
<td>19,551,138</td>
<td>57,712,000</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td>15,387</td>
<td>(246,017)</td>
<td>(2,340,574)</td>
<td>(4,110,373)</td>
</tr>
</tbody>
</table>

### OTHER FINANCING SOURCES (USES)

<table>
<thead>
<tr>
<th>Category</th>
<th>Inmate Account</th>
<th>Law Library</th>
<th>Capital Projects</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,328,420</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>(3,753,693)</td>
<td>(8,504,879)</td>
</tr>
<tr>
<td>Sale of capital assets</td>
<td>-</td>
<td>-</td>
<td>100,990</td>
<td>100,990</td>
</tr>
<tr>
<td>Leases (as lessee)</td>
<td>-</td>
<td>-</td>
<td>509,540</td>
<td>509,540</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>-</td>
<td>-</td>
<td>(3,143,163)</td>
<td>(4,565,929)</td>
</tr>
</tbody>
</table>

| Net change in fund balances   | 15,387         | (246,017)   | (5,483,737)      | (4,110,373)                       |
| Fund balances - beginning     | 175,071        | 246,017     | 10,315,964       | 44,827,738                        |
| Fund balances - ending        | $151,452       | $(246,017)  | $4,832,257       | $40,717,365                       |
# Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

**Assessment Fund**  
*For the Year Ended December 31, 2023*

<table>
<thead>
<tr>
<th><strong>REVENUES</strong></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$5,319,926</td>
<td>$5,319,926</td>
<td>$6,000,788</td>
<td>$680,862</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>$350,090</td>
<td>$350,090</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>10,000</td>
<td>10,000</td>
<td>1,160</td>
<td>(8,840)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>5,329,926</td>
<td>5,329,926</td>
<td>6,352,038</td>
<td>1,022,112</td>
</tr>
</tbody>
</table>

| **EXPENDITURES** | | | |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| **Current:** | | | | |
| Salaries | 2,992,212 | 2,992,212 | 2,620,925 | 371,287 |
| Fringe Benefits | 1,347,029 | 1,347,029 | 1,156,178 | 190,851 |
| Operating | 2,108,463 | 2,108,463 | 1,737,866 | 370,597 |
| Capital Outlay | 167,000 | 167,000 | 49,005 | 117,995 |
| **Total expenditures** | 6,614,704 | 6,614,704 | 5,563,974 | 1,050,730 |
| **Excess (deficiency) of revenues over expenditures** | (1,284,778) | (1,284,778) | 788,064 | 2,072,842 |

<table>
<thead>
<tr>
<th><strong>OTHER FINANCING SOURCES (USES)</strong></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>97,225</td>
<td>97,225</td>
<td>88,699</td>
<td>(8,526)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(156,691)</td>
<td>(156,691)</td>
<td>(156,691)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>(59,466)</td>
<td>(59,466)</td>
<td>(67,992)</td>
<td>(8,526)</td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(1,344,244)</td>
<td>(1,344,244)</td>
<td>720,072</td>
<td>2,064,316</td>
</tr>
<tr>
<td><strong>Fund balances - beginning</strong></td>
<td>11,625,186</td>
<td>11,625,186</td>
<td>12,307,621</td>
<td>682,435</td>
</tr>
<tr>
<td><strong>Fund balances - ending</strong></td>
<td>$10,280,942</td>
<td>$10,280,942</td>
<td>$13,027,693</td>
<td>$2,746,751</td>
</tr>
</tbody>
</table>
### St. Charles County Government

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Collector Tax Maintenance Fund**

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$392,218</td>
<td>$392,218</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$392,218</td>
<td>$392,218</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>68,938</td>
<td>68,938</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>328,766</td>
<td>328,766</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>397,704</td>
<td>397,704</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(5,486)</td>
<td>(5,486)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(50,861)</td>
<td>(50,861)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(50,861)</td>
<td>(50,861)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(56,347)</td>
<td>(56,347)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>460,672</td>
<td>460,672</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$404,325</td>
<td>$404,325</td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>----------</td>
<td>-------</td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$45,000</td>
<td>$45,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>45,000</td>
<td>45,000</td>
</tr>
<tr>
<td>Expenditure</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td>51,014</td>
<td>51,014</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>51,014</td>
<td>51,014</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(6,014)</td>
<td>(6,014)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(6,014)</td>
<td>(6,014)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>11,530</td>
<td>11,530</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>5,516</td>
<td>5,516</td>
</tr>
</tbody>
</table>
## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Recorder's Fund

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variances with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$161,000</td>
<td>$161,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>161,000</td>
<td>161,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>398,470</td>
<td>398,470</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>43,500</td>
<td>43,500</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>441,970</td>
<td>441,970</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>$(280,970)</td>
<td>$(280,970)</td>
</tr>
<tr>
<td><strong>Fund balances</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- beginning</td>
<td>1,324,005</td>
<td>1,324,005</td>
</tr>
<tr>
<td>- ending</td>
<td><strong>$1,043,035</strong></td>
<td><strong>$1,043,035</strong></td>
</tr>
<tr>
<td></td>
<td>Budgeted Amounts</td>
<td>Variance with Final Budget</td>
</tr>
<tr>
<td>-------------------------</td>
<td>------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 200,000</td>
<td>$ 200,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Total revenues</td>
<td>205,000</td>
<td>205,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>233,393</td>
<td>233,393</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>233,393</td>
<td>233,393</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>$(28,393)</td>
<td>$(28,393)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>11,607</td>
<td>11,607</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>5,307</td>
<td>5,307</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 16,914</td>
<td>$ 16,914</td>
</tr>
</tbody>
</table>
St. Charles County Government
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Recorder’s Technology Fund
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 90,000</td>
<td>$ 90,000</td>
<td>$ 64,411</td>
<td>$(25,589)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>64,135</td>
<td>64,135</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>235,000</td>
<td>235,000</td>
<td>254,508</td>
<td>19,508</td>
</tr>
<tr>
<td>Total revenues</td>
<td>325,000</td>
<td>325,000</td>
<td>383,054</td>
<td>58,054</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>454,651</td>
<td>454,651</td>
<td>116,262</td>
<td>338,389</td>
</tr>
<tr>
<td>Total debt service</td>
<td>-</td>
<td>-</td>
<td>97,800</td>
<td>(97,800)</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>100,000</td>
<td>100,000</td>
<td>622</td>
<td>99,378</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>1,009,302</td>
<td>1,009,302</td>
<td>330,946</td>
<td>678,356</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(684,302)</td>
<td>(684,302)</td>
<td>52,108</td>
<td>736,410</td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(684,302)</td>
<td>(684,302)</td>
<td>52,108</td>
<td>736,410</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>1,671,744</td>
<td>1,671,744</td>
<td>1,667,016</td>
<td>(4,728)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 987,442</td>
<td>$ 987,442</td>
<td>$ 1,719,124</td>
<td>$ 731,682</td>
</tr>
<tr>
<td></td>
<td>Budgeted Amounts</td>
<td>Variance with Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------------</td>
<td>------------------</td>
<td>---------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td></td>
</tr>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$ 8,929</td>
<td>$ 8,929</td>
<td>$ 8,929</td>
<td>$ 8,929</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>48,000</td>
<td>48,000</td>
<td>42,797</td>
<td>(5,203)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>48,000</td>
<td>48,000</td>
<td>51,726</td>
<td>3,726</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>43,775</td>
<td>43,775</td>
<td>23,364</td>
<td>20,411</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>162,450</td>
<td>162,450</td>
<td>43,385</td>
<td>119,065</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>206,225</td>
<td>206,225</td>
<td>66,749</td>
<td>139,476</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(158,225)</td>
<td>(158,225)</td>
<td>(15,023)</td>
<td>143,202</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(158,225)</td>
<td>(158,225)</td>
<td>(15,023)</td>
<td>143,202</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>194,433</td>
<td>194,433</td>
<td>209,604</td>
<td>15,171</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 36,208</td>
<td>$ 36,208</td>
<td>$ 194,581</td>
<td>$ 158,373</td>
</tr>
</tbody>
</table>
St. Charles County Government
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Election Authority Fund
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 400,000</td>
<td>$ 400,000</td>
<td>$ 511,446</td>
<td>$ 111,446</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>56,239</td>
<td>7,660</td>
<td>(48,579)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>8,487</td>
<td>8,487</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>400,000</td>
<td>456,239</td>
<td>527,593</td>
<td>71,354</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>220,000</td>
<td>220,000</td>
<td>259,053</td>
<td>(39,053)</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>13,000</td>
<td>13,000</td>
<td>7,912</td>
<td>5,088</td>
</tr>
<tr>
<td>Operating</td>
<td>380,000</td>
<td>436,239</td>
<td>220,422</td>
<td>215,817</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>613,000</td>
<td>669,239</td>
<td>487,387</td>
<td>181,852</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(213,000)</td>
<td>(213,000)</td>
<td>40,206</td>
<td>253,206</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>500,000</td>
<td>500,000</td>
<td>500,000</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(180,650)</td>
<td>(180,650)</td>
<td>(182,321)</td>
<td>(1,671)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>319,350</td>
<td>319,350</td>
<td>317,679</td>
<td>(1,671)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>106,350</td>
<td>106,350</td>
<td>357,885</td>
<td>251,535</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>350,760</td>
<td>350,760</td>
<td>560,727</td>
<td>209,967</td>
</tr>
<tr>
<td><strong>Fund balances - ending</strong></td>
<td>$ 457,110</td>
<td>$ 457,110</td>
<td>$ 918,612</td>
<td>$ 461,502</td>
</tr>
</tbody>
</table>
## St. Charles County Government
### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
#### Election Maintenance Fund
##### For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th></th>
<th></th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td></td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$ -</td>
<td>$ -</td>
<td>$24,652</td>
<td>$24,652</td>
</tr>
<tr>
<td>Total revenues</td>
<td>-</td>
<td>-</td>
<td>24,652</td>
<td>24,652</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>200,944</td>
<td>200,944</td>
<td>122,296</td>
<td>78,648</td>
</tr>
<tr>
<td>Debt service:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>4,012</td>
<td>(4,012)</td>
</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>-</td>
<td>28,938</td>
<td>(28,938)</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>200,944</td>
<td>200,944</td>
<td>155,246</td>
<td>45,698</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(200,944)</td>
<td>(200,944)</td>
<td>(130,594)</td>
<td>70,350</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>150,000</td>
<td>150,000</td>
<td>151,215</td>
<td>1,215</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>150,000</td>
<td>150,000</td>
<td>151,215</td>
<td>1,215</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(50,944)</td>
<td>(50,944)</td>
<td>20,621</td>
<td>71,565</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>684,656</td>
<td>684,656</td>
<td>662,313</td>
<td>(22,343)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$633,712</td>
<td>$633,712</td>
<td>$682,934</td>
<td>$49,222</td>
</tr>
</tbody>
</table>
# Election Services Fund

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Budgeted Amounts</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td>Variance with Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$70,000</td>
<td>$70,000</td>
<td>$57,032</td>
<td>$(12,968)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>$32,504</td>
<td>$32,504</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>$70,000</td>
<td>$70,000</td>
<td>$89,536</td>
<td>$19,536</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>42,281</td>
<td>42,281</td>
<td>18,727</td>
<td>23,554</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>90,000</td>
<td>90,000</td>
<td>82,117</td>
<td>7,883</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>132,281</td>
<td>132,281</td>
<td>100,844</td>
<td>31,437</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(62,281)</td>
<td>(62,281)</td>
<td>(11,308)</td>
<td>50,973</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OTHER FINANCING SOURCES (USES)</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>30,650</td>
<td>30,650</td>
<td>31,106</td>
<td>456</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>30,650</td>
<td>30,650</td>
<td>31,106</td>
<td>456</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(31,631)</td>
<td>(31,631)</td>
<td>19,798</td>
<td>51,429</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>802,647</td>
<td>802,647</td>
<td>779,594</td>
<td>(23,053)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$771,016</td>
<td>$771,016</td>
<td>$799,392</td>
<td>$28,376</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### St. Charles County Government

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Neighborhood Improvement District Fund**

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special assessments</td>
<td>$249,120</td>
<td>$249,120</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$249,120</td>
<td>$249,120</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>285,594</td>
<td>285,594</td>
</tr>
<tr>
<td>Debt Service</td>
<td>275,841</td>
<td>275,841</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>561,435</td>
<td>561,435</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(312,315)</td>
<td>(312,315)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(312,315)</td>
<td>(312,315)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>358,169</td>
<td>358,169</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$45,854</td>
<td>$45,854</td>
</tr>
</tbody>
</table>
### St. Charles County Government

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Regional Parks Tax Fund**

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales tax</td>
<td>$3,200,000</td>
<td>$3,200,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>3,200,000</td>
<td>3,200,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>7,037</td>
<td>7,037</td>
</tr>
<tr>
<td>Payments to cities</td>
<td>1,277,185</td>
<td>1,277,185</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>1,284,222</td>
<td>1,284,222</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td>1,915,778</td>
<td>1,915,778</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(1,915,778)</td>
<td>(1,915,778)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>(1,915,778)</td>
<td>(1,915,778)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>392,434</td>
<td>392,434</td>
</tr>
<tr>
<td><strong>Fund balances - ending</strong></td>
<td>$392,434</td>
<td>$392,434</td>
</tr>
</tbody>
</table>

102
## Budgeted Amounts

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delinquent tax penalties</td>
<td>$ 700,000</td>
<td>$ 700,000</td>
<td>$ 1,042,133</td>
<td>$ 342,133</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>70,262</td>
<td>70,262</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>27,528</td>
<td>27,528</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>700,000</td>
<td>700,000</td>
<td>1,139,923</td>
<td>439,923</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>366,000</td>
<td>366,000</td>
<td>111,022</td>
<td>254,978</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>366,000</td>
<td>366,000</td>
<td>111,022</td>
<td>254,978</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td>334,000</td>
<td>334,000</td>
<td>1,028,901</td>
<td>694,901</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(924,519)</td>
<td>(924,519)</td>
<td>(610,468)</td>
<td>314,051</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>(924,519)</td>
<td>(924,519)</td>
<td>(610,468)</td>
<td>314,051</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(590,519)</td>
<td>(590,519)</td>
<td>418,433</td>
<td>1,008,952</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>1,735,565</td>
<td>1,735,565</td>
<td>2,051,168</td>
<td>315,603</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 1,145,046</td>
<td>$ 1,145,046</td>
<td>$ 2,469,601</td>
<td>$ 1,324,555</td>
</tr>
</tbody>
</table>

**St. Charles County Government**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**Educational Assistance Fund**  
**For the Year Ended December 31, 2023**
### St. Charles County Government

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Prosecuting Attorney Training Fund**

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 5,000</td>
<td>$ 5,000</td>
<td>$ 5,343</td>
<td>$ 343</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>270</td>
<td>270</td>
</tr>
<tr>
<td>Total revenues</td>
<td>5,000</td>
<td>5,000</td>
<td>5,613</td>
<td>613</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>10,415</td>
<td>10,415</td>
<td>414</td>
<td>10,001</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>10,415</td>
<td>10,415</td>
<td>414</td>
<td>10,001</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(5,415)</td>
<td>(5,415)</td>
<td>5,199</td>
<td>10,614</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(5,415)</td>
<td>(5,415)</td>
<td>5,199</td>
<td>10,614</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>11,614</td>
<td>11,614</td>
<td>11,391</td>
<td>(223)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 6,199</td>
<td>$ 6,199</td>
<td>$ 16,590</td>
<td>$ 10,391</td>
</tr>
</tbody>
</table>
## St. Charles County Government
### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
#### Prosecuting Attorney Contingency Fund
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$83,000</td>
<td>$83,000</td>
<td>$86,687</td>
<td>$3,687</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>(2,061)</td>
<td>(2,061)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>83,000</td>
<td>83,000</td>
<td>84,626</td>
<td>1,626</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>20,000</td>
<td>20,000</td>
<td>-</td>
<td>20,000</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>20,000</td>
<td>20,000</td>
<td>-</td>
<td>20,000</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>63,000</td>
<td>63,000</td>
<td>84,626</td>
<td>21,626</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(63,000)</td>
<td>(63,000)</td>
<td>(83,824)</td>
<td>(20,824)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(63,000)</td>
<td>(63,000)</td>
<td>(83,824)</td>
<td>(20,824)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>-</td>
<td>-</td>
<td>802</td>
<td>802</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>2,500</td>
<td>2,500</td>
<td>1,698</td>
<td>(802)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$2,500</td>
<td>$2,500</td>
<td>$2,500</td>
<td>$-</td>
</tr>
</tbody>
</table>
### St. Charles County Government

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Family Services Fund**

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 75,000</td>
<td>$ 75,000</td>
<td>$ 76,340</td>
<td>$ 1,340</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>47,200</td>
<td>47,200</td>
<td>43,760</td>
<td>(3,440)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>15,786</td>
<td>15,786</td>
</tr>
<tr>
<td>Total revenues</td>
<td>122,200</td>
<td>122,200</td>
<td>135,886</td>
<td>13,686</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>54,527</td>
<td>54,527</td>
<td>53,518</td>
<td>1,009</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>26,329</td>
<td>26,329</td>
<td>19,748</td>
<td>6,581</td>
</tr>
<tr>
<td>Operating</td>
<td>52,786</td>
<td>52,786</td>
<td>20,161</td>
<td>32,625</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>133,642</td>
<td>133,642</td>
<td>93,427</td>
<td>40,215</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(11,442)</td>
<td>(11,442)</td>
<td>42,459</td>
<td>53,901</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>545</td>
<td>545</td>
<td>505</td>
<td>(40)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(2,075)</td>
<td>(2,075)</td>
<td>(2,075)</td>
<td>-</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(1,530)</td>
<td>(1,530)</td>
<td>(1,570)</td>
<td>(40)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(12,972)</td>
<td>(12,972)</td>
<td>40,889</td>
<td>53,861</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>435,447</td>
<td>435,447</td>
<td>430,738</td>
<td>(4,709)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 422,475</td>
<td>$ 422,475</td>
<td>$ 471,627</td>
<td>$ 49,152</td>
</tr>
<tr>
<td></td>
<td>Budgeted Amounts</td>
<td>Variance with Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>--------------------------------------</td>
<td>-----------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td></td>
</tr>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 40,000</td>
<td>$ 40,000</td>
<td>$ 31,701</td>
<td>$ (8,299)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>797</td>
<td>797</td>
</tr>
<tr>
<td>Total revenues</td>
<td>40,000</td>
<td>40,000</td>
<td>32,498</td>
<td>(7,502)</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>28,435</td>
<td>28,435</td>
<td>27,765</td>
<td>670</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>2,175</td>
<td>2,175</td>
<td>2,124</td>
<td>51</td>
</tr>
<tr>
<td>Operating</td>
<td>17,528</td>
<td>17,528</td>
<td>15,965</td>
<td>1,563</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>48,138</td>
<td>48,138</td>
<td>45,854</td>
<td>2,284</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(8,138)</td>
<td>(8,138)</td>
<td>(13,356)</td>
<td>(5,218)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(8,138)</td>
<td>(8,138)</td>
<td>(13,356)</td>
<td>(5,218)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>8,155</td>
<td>8,155</td>
<td>15,069</td>
<td>6,914</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 17</td>
<td>$ 17</td>
<td>$ 1,713</td>
<td>$ 1,696</td>
</tr>
<tr>
<td>Budgeted Amounts</td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td>Variance with Final Budget</td>
</tr>
<tr>
<td>------------------------------------------------------</td>
<td>----------</td>
<td>--------</td>
<td>---------</td>
<td>---------------------------</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$20,000</td>
<td>$20,000</td>
<td>$14,590</td>
<td>$(5,410)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>1,272</td>
<td>1,272</td>
</tr>
<tr>
<td>Total revenues</td>
<td>20,000</td>
<td>20,000</td>
<td>15,862</td>
<td>(4,138)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>14,352</td>
<td>14,352</td>
<td>4,352</td>
<td>10,000</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>14,352</td>
<td>14,352</td>
<td>4,352</td>
<td>10,000</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>5,648</td>
<td>5,648</td>
<td>11,510</td>
<td>5,862</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>5,648</td>
<td>5,648</td>
<td>11,510</td>
<td>5,862</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>44,751</td>
<td>44,751</td>
<td>41,261</td>
<td>(3,490)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>50,399</td>
<td>50,399</td>
<td>52,771</td>
<td>2,372</td>
</tr>
<tr>
<td></td>
<td>Budgeted Amounts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td>Variance with Final Budget</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$10,000</td>
<td>$10,000</td>
<td>$328,244</td>
<td>$318,244</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>(4,207)</td>
<td>(4,207)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>10,000</td>
<td>10,000</td>
<td>324,037</td>
<td>314,037</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>403</td>
<td>403</td>
<td>403</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>10,000</td>
<td>10,000</td>
<td>9,536</td>
<td>464</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>10,403</td>
<td>10,403</td>
<td>9,939</td>
<td>464</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(403)</td>
<td>(403)</td>
<td>314,098</td>
<td>314,501</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(27,324)</td>
<td>(27,324)</td>
<td>(100,000)</td>
<td>(72,676)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(27,324)</td>
<td>(27,324)</td>
<td>(100,000)</td>
<td>(72,676)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(27,727)</td>
<td>(27,727)</td>
<td>214,098</td>
<td>241,825</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>27,727</td>
<td>27,727</td>
<td>20,976</td>
<td>(6,751)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$-</td>
<td>$-</td>
<td>$235,074</td>
<td>$235,074</td>
</tr>
</tbody>
</table>
### St. Charles County Government

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Circuit Clerk Garnishment Fee Fund**

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 40,000</td>
<td>$ 40,000</td>
<td>$ 39,978</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>11,564</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>40,000</td>
<td>40,000</td>
<td>51,542</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>21,819</td>
<td>21,819</td>
<td>1,819</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>60,000</td>
<td>60,000</td>
<td>24,601</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>81,819</td>
<td>81,819</td>
<td>26,420</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(41,819)</td>
<td>(41,819)</td>
<td>25,122</td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(41,819)</td>
<td>(41,819)</td>
<td>25,122</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>101,549</td>
<td>101,549</td>
<td>311,160</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 59,730</td>
<td>$ 59,730</td>
<td>$ 336,282</td>
</tr>
<tr>
<td></td>
<td>Budgeted Amounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
</tr>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and</td>
<td>$201,500</td>
<td>$201,500</td>
<td>$84,998</td>
</tr>
<tr>
<td>permits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>14,213</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>38,132</td>
</tr>
<tr>
<td>Total revenues</td>
<td>201,500</td>
<td>201,500</td>
<td>137,343</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>200,126</td>
<td>200,126</td>
<td>80,895</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>200,126</td>
<td>200,126</td>
<td>80,895</td>
</tr>
<tr>
<td>Excess (deficiency)</td>
<td>1,374</td>
<td>1,374</td>
<td>56,448</td>
</tr>
<tr>
<td>of revenues over</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>1,374</td>
<td>1,374</td>
<td>56,448</td>
</tr>
<tr>
<td>Fund balances -</td>
<td>986,490</td>
<td>986,490</td>
<td>972,138</td>
</tr>
<tr>
<td>beginning</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund balances -</td>
<td>$987,864</td>
<td>$987,864</td>
<td>$1,028,586</td>
</tr>
<tr>
<td>ending</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

**Circuit Clerk Late Payment Fund**

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$14,000</td>
<td>$14,000</td>
<td>$6,747</td>
<td>$(7,253)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>$2,887</td>
<td>$2,887</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$14,000</td>
<td>$14,000</td>
<td>$9,634</td>
<td>$(4,366)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>8,807</td>
<td>8,807</td>
<td>807</td>
<td>8,000</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>25,000</td>
<td>25,000</td>
<td>20,538</td>
<td>4,462</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>33,807</td>
<td>33,807</td>
<td>21,345</td>
<td>12,462</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(19,807)</td>
<td>(19,807)</td>
<td>(11,711)</td>
<td>8,096</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(19,807)</td>
<td>(19,807)</td>
<td>(11,711)</td>
<td>8,096</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>39,061</td>
<td>39,061</td>
<td>59,351</td>
<td>20,290</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$19,254</td>
<td>$19,254</td>
<td>$47,640</td>
<td>$28,386</td>
</tr>
</tbody>
</table>
St. Charles County Government  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Prosecuting Attorney Drug Enforcement Fund  
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 33,246</td>
<td>$ 33,246</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>18,674</td>
<td>18,674</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>-</td>
<td>-</td>
<td>51,920</td>
<td>51,920</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>85,122</td>
<td>85,122</td>
<td>53,738</td>
<td>31,384</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>165,000</td>
<td>165,000</td>
<td>105,094</td>
<td>59,906</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>250,122</td>
<td>250,122</td>
<td>158,832</td>
<td>91,290</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(250,122)</td>
<td>(250,122)</td>
<td>(106,912)</td>
<td>143,210</td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(250,122)</td>
<td>(250,122)</td>
<td>(106,912)</td>
<td>143,210</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>351,454</td>
<td>351,454</td>
<td>390,257</td>
<td>38,803</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 101,332</td>
<td>$ 101,332</td>
<td>$ 283,345</td>
<td>$ 182,013</td>
</tr>
<tr>
<td></td>
<td>Budgeted Amounts</td>
<td></td>
<td></td>
<td>Variance with Final Budget</td>
</tr>
<tr>
<td>------------------------</td>
<td>------------------</td>
<td>----------------</td>
<td>----------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td></td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$3,300</td>
<td>$3,300</td>
<td>$567</td>
<td>$(2,733)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>424</td>
<td>424</td>
</tr>
<tr>
<td>Total revenues</td>
<td>3,300</td>
<td>3,300</td>
<td>991</td>
<td>$(2,309)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>413</td>
<td>413</td>
<td>413</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>413</td>
<td>413</td>
<td>413</td>
<td>-</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>2,887</td>
<td>2,887</td>
<td>578</td>
<td>$(2,309)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>2,887</td>
<td>2,887</td>
<td>578</td>
<td>$(2,309)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>10,792</td>
<td>10,792</td>
<td>11,448</td>
<td>656</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$13,679</td>
<td>$13,679</td>
<td>$12,026</td>
<td>$(1,653)</td>
</tr>
</tbody>
</table>
## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

**Police Revolving Fund**

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$100,000</td>
<td>$100,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>14,605</td>
<td>14,605</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>14,605</td>
<td>14,605</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>85,395</td>
<td>85,395</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(112,757)</td>
<td>(112,757)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(112,757)</td>
<td>(112,757)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(27,362)</td>
<td>(27,362)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>337,972</td>
<td>337,972</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$310,610</td>
<td>$310,610</td>
</tr>
</tbody>
</table>
### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

**Peace Office Standards and Training Commission (POST) Fund**

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 10,000</td>
<td>$ 10,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>10,000</td>
<td>10,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>11,361</td>
<td>11,361</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>11,361</td>
<td>11,361</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(1,361)</td>
<td>(1,361)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(1,361)</td>
<td>(1,361)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>27,760</td>
<td>27,760</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 26,399</td>
<td>$ 26,399</td>
</tr>
</tbody>
</table>
## St. Charles County Government

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Law Enforcement Training Fund

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$18,000</td>
<td>$18,000</td>
<td>$20,074</td>
<td>$2,074</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>840</td>
<td>840</td>
</tr>
<tr>
<td>Total revenues</td>
<td>18,000</td>
<td>18,000</td>
<td>20,914</td>
<td>2,914</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>24,475</td>
<td>24,475</td>
<td>21,873</td>
<td>2,602</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>24,475</td>
<td>24,475</td>
<td>21,873</td>
<td>2,602</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(6,475)</td>
<td>(6,475)</td>
<td>(959)</td>
<td>5,516</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(6,475)</td>
<td>(6,475)</td>
<td>(959)</td>
<td>5,516</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>$20,153</td>
<td>$20,153</td>
<td>$21,490</td>
<td>1,337</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$13,678</td>
<td>$13,678</td>
<td>$20,531</td>
<td>$6,853</td>
</tr>
</tbody>
</table>
St. Charles County Government
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Drug Enforcement Fund
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ 425,000</td>
<td>$ 425,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>425,000</td>
<td>425,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>219,579</td>
<td>219,579</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>96,853</td>
<td>96,853</td>
</tr>
<tr>
<td>Operating</td>
<td>1,043,753</td>
<td>1,043,753</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>381,500</td>
<td>477,924</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>1,741,685</td>
<td>1,838,109</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(1,316,685)</td>
<td>(1,413,109)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>2,196</td>
<td>2,196</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>2,196</td>
<td>2,196</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(1,314,489)</td>
<td>(1,410,913)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>1,620,094</td>
<td>1,620,094</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 305,605</td>
<td>$ 209,181</td>
</tr>
<tr>
<td>Budgeted Amounts</td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>----------</td>
<td>-------</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 60,000</td>
<td>$ 60,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>60,000</td>
<td>60,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>60,000</td>
<td>60,000</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(64,294)</td>
<td>(64,294)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(64,294)</td>
<td>(64,294)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(4,294)</td>
<td>(4,294)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>4,294</td>
<td>4,294</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>----------</td>
<td>-------</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$15,000</td>
<td>$15,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>15,000</td>
<td>15,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>9,162</td>
<td>9,162</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>9,162</td>
<td>9,162</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>5,838</td>
<td>5,838</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>5,838</td>
<td>5,838</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>22,000</td>
<td>22,000</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$27,838</td>
<td>$27,838</td>
</tr>
</tbody>
</table>
# St. Charles County Government

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Civil Process Fees Fund

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$50,000</td>
<td>$50,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$50,000</td>
<td>$50,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>1,654</td>
<td>1,654</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>1,654</td>
<td>1,654</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>48,346</td>
<td>48,346</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(50,000)</td>
<td>(50,000)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(50,000)</td>
<td>(50,000)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(1,654)</td>
<td>(1,654)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>5,537</td>
<td>5,537</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$3,883</td>
<td>$3,883</td>
</tr>
<tr>
<td></td>
<td>Budgeted Amounts</td>
<td></td>
</tr>
<tr>
<td>----------------------</td>
<td>------------------</td>
<td>------------</td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 20,900</td>
<td>$ 20,900</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>20,900</td>
<td>20,900</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>11,582</td>
<td>11,582</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>128,000</td>
<td>128,000</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>139,582</td>
<td>139,582</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(118,682)</td>
<td>(118,682)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(118,682)</td>
<td>(118,682)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>248,135</td>
<td>248,135</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 129,453</td>
<td>$ 129,453</td>
</tr>
</tbody>
</table>
St. Charles County Government  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Ordinance Prosecution Training Fund  
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$ 20,000</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>20,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>25,415</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>25,415</td>
</tr>
<tr>
<td>Excess (deficiency)</td>
<td>(5,415)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(5,415)</td>
</tr>
<tr>
<td>Fund balances - begin</td>
<td>106,088</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 100,673</td>
</tr>
</tbody>
</table>
St. Charles County Government  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Emergency Communications Systems Fund  
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td>$4,000,000</td>
<td>$4,000,000</td>
<td>$4,167,660</td>
<td>$167,660</td>
</tr>
<tr>
<td>Property delinquent</td>
<td>270,000</td>
<td>270,000</td>
<td>298,084</td>
<td>28,084</td>
</tr>
<tr>
<td>Sales</td>
<td>3,936,681</td>
<td>3,936,681</td>
<td>3,906,577</td>
<td>(30,104)</td>
</tr>
<tr>
<td>Interest and penalties</td>
<td>20,000</td>
<td>20,000</td>
<td>26,956</td>
<td>6,956</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>1,090,000</td>
<td>1,090,000</td>
<td>1,182,126</td>
<td>92,126</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>900,000</td>
<td>900,000</td>
<td>2,159</td>
<td>(897,841)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>84,800</td>
<td>84,800</td>
<td>122,311</td>
<td>37,511</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>311,826</td>
<td>311,826</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>10,301,481</td>
<td>10,301,481</td>
<td>10,017,699</td>
<td>(283,782)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>4,597,735</td>
<td>4,242,735</td>
<td>3,588,226</td>
<td>654,509</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>1,861,614</td>
<td>1,861,614</td>
<td>1,140,703</td>
<td>720,911</td>
</tr>
<tr>
<td>Operating</td>
<td>4,947,105</td>
<td>5,302,105</td>
<td>3,829,706</td>
<td>1,472,399</td>
</tr>
<tr>
<td>Emergency Reserve</td>
<td>133,353</td>
<td>133,353</td>
<td>-</td>
<td>133,353</td>
</tr>
<tr>
<td>Debt Service</td>
<td>1,586,250</td>
<td>1,586,250</td>
<td>1,586,313</td>
<td>(63)</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>5,177,610</td>
<td>5,177,610</td>
<td>1,485,703</td>
<td>3,691,907</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>18,303,667</td>
<td>18,303,667</td>
<td>11,630,651</td>
<td>6,673,016</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td>(8,002,186)</td>
<td>(8,002,186)</td>
<td>(1,612,952)</td>
<td>6,389,234</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>2,059,475</td>
<td>2,059,475</td>
<td>2,033,976</td>
<td>(25,499)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(838,593)</td>
<td>(838,593)</td>
<td>(838,593)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>1,220,882</td>
<td>1,220,882</td>
<td>1,195,383</td>
<td>(25,499)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(6,781,304)</td>
<td>(6,781,304)</td>
<td>(417,569)</td>
<td>6,363,735</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>8,640,706</td>
<td>8,640,706</td>
<td>9,176,026</td>
<td>535,320</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$1,859,402</td>
<td>$1,859,402</td>
<td>$8,756,457</td>
<td>$6,899,055</td>
</tr>
</tbody>
</table>
## St. Charles County Government

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Juvenile Justice Preservation Fund**

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$24,000</td>
<td>$24,000</td>
<td>$133,935</td>
<td>$109,935</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>(4,174)</td>
<td>(4,174)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>24,000</td>
<td>24,000</td>
<td>129,761</td>
<td>105,761</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>EXPENDITURES</strong></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current: Salaries</td>
<td>71,562</td>
<td>71,562</td>
<td>43,427</td>
<td>28,135</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>37,202</td>
<td>37,202</td>
<td>18,724</td>
<td>18,478</td>
</tr>
<tr>
<td>Operating</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>113,764</td>
<td>113,764</td>
<td>62,151</td>
<td>51,613</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(89,764)</td>
<td>(89,764)</td>
<td>67,610</td>
<td>157,374</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>OTHER FINANCING SOURCES (USES)</strong></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>233,277</td>
<td>233,277</td>
<td>228,902</td>
<td>(4,375)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>233,277</td>
<td>233,277</td>
<td>228,902</td>
<td>(4,375)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>143,513</td>
<td>143,513</td>
<td>296,512</td>
<td>152,999</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$143,513</td>
<td>$143,513</td>
<td>$296,512</td>
<td>$152,999</td>
</tr>
</tbody>
</table>
## St. Charles County Government

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

**Sheriff Duties Fund**

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>$15,000</td>
<td>$15,000</td>
<td>$23,800</td>
<td>$8,800</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>(935)</td>
<td>(935)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>15,000</td>
<td>15,000</td>
<td>22,865</td>
<td>7,865</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>EXPENDITURES</strong></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>15,000</td>
<td>15,000</td>
<td>-</td>
<td>15,000</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>15,000</td>
<td>15,000</td>
<td>-</td>
<td>15,000</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>-</td>
<td>-</td>
<td>22,865</td>
<td>22,865</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>-</td>
<td>-</td>
<td>22,865</td>
<td>22,865</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>15,665</td>
<td>15,665</td>
<td>15,448</td>
<td>(217)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$15,665</td>
<td>$15,665</td>
<td>$38,313</td>
<td>$22,648</td>
</tr>
</tbody>
</table>

126
<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$17,256,960</td>
<td>$17,256,960</td>
<td>$2,185,746</td>
<td>$(15,071,214)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>17,256,960</td>
<td>17,256,960</td>
<td>2,185,746</td>
<td>(15,071,214)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>17,180,460</td>
<td>17,180,460</td>
<td>2,102,153</td>
<td>15,078,307</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>17,180,460</td>
<td>17,180,460</td>
<td>2,102,153</td>
<td>15,078,307</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>76,500</td>
<td>76,500</td>
<td>83,593</td>
<td>7,093</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(76,500)</td>
<td>(76,500)</td>
<td>(40,531)</td>
<td>35,969</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(76,500)</td>
<td>(76,500)</td>
<td>(40,531)</td>
<td>35,969</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>-</td>
<td>-</td>
<td>43,062</td>
<td>43,062</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 43,062</td>
<td>$ 43,062</td>
</tr>
</tbody>
</table>
### Budgeted Amounts

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$6,000,000</td>
<td>$6,000,000</td>
<td>$5,921,210</td>
<td>$(78,790)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>6,056</td>
<td>6,056</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>$6,000,000</td>
<td>$6,000,000</td>
<td>$5,927,266</td>
<td>$(72,734)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>6,000,000</td>
<td>6,000,000</td>
<td>6,062,778</td>
<td>(62,778)</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>6,000,000</td>
<td>6,000,000</td>
<td>6,062,778</td>
<td>(62,778)</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>-</td>
<td>-</td>
<td>(135,512)</td>
<td>(135,512)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>-</td>
<td>-</td>
<td>(135,512)</td>
<td>(135,512)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>133,263</td>
<td>133,263</td>
<td>135,512</td>
<td>2,249</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$133,263</td>
<td>$133,263</td>
<td>$ -</td>
<td>$ (133,263)</td>
</tr>
</tbody>
</table>
## St. Charles County Government

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

#### Workforce Development Fund

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$950,000</td>
<td>$970,000</td>
<td>$877,645</td>
<td>$(92,355)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>6,528</td>
<td>6,528</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>100,000</td>
<td>100,000</td>
<td>85,870</td>
<td>(14,130)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,050,000</td>
<td>1,070,000</td>
<td>970,043</td>
<td>(99,957)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>468,154</td>
<td>468,154</td>
<td>401,902</td>
<td>66,252</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>160,114</td>
<td>160,114</td>
<td>131,695</td>
<td>28,419</td>
</tr>
<tr>
<td>Operating</td>
<td>839,950</td>
<td>859,950</td>
<td>500,154</td>
<td>359,796</td>
</tr>
<tr>
<td>Debt Service</td>
<td></td>
<td></td>
<td>101,142</td>
<td>(101,142)</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>2,000</td>
<td>2,000</td>
<td>-</td>
<td>2,000</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>1,470,218</td>
<td>1,490,218</td>
<td>1,134,893</td>
<td>355,325</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(420,218)</td>
<td>(420,218)</td>
<td>(164,850)</td>
<td>255,368</td>
</tr>
</tbody>
</table>

#### OTHER FINANCING SOURCES (USES)

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>204,682</td>
<td>204,682</td>
<td>204,017</td>
<td>(665)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>204,682</td>
<td>204,682</td>
<td>204,017</td>
<td>(665)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(215,536)</td>
<td>(215,536)</td>
<td>39,167</td>
<td>254,703</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>217,892</td>
<td>217,892</td>
<td>297,283</td>
<td>79,391</td>
</tr>
<tr>
<td><strong>Fund balances - ending</strong></td>
<td>$2,356</td>
<td>$2,356</td>
<td>$336,450</td>
<td>$334,094</td>
</tr>
</tbody>
</table>
### Local Emergency Planning Committee (LEPC) Fund

**For the Year Ended December 31, 2023**

#### REVENUES

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$</td>
<td>$</td>
<td>$ 17,238</td>
<td>$ 17,238</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>4,773</td>
<td>4,773</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>-</td>
<td>-</td>
<td>22,011</td>
<td>22,011</td>
</tr>
</tbody>
</table>

#### EXPENDITURES

Current:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating</td>
<td>30,000</td>
<td>30,000</td>
<td>12,224</td>
<td>17,776</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>30,000</td>
<td>30,000</td>
<td>12,224</td>
<td>17,776</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(30,000)</td>
<td>(30,000)</td>
<td>9,787</td>
<td>39,787</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(30,000)</td>
<td>(30,000)</td>
<td>9,787</td>
<td>39,787</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>111,547</td>
<td>111,547</td>
<td>118,779</td>
<td>7,232</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 81,547</td>
<td>$ 81,547</td>
<td>$ 128,566</td>
<td>$ 47,019</td>
</tr>
</tbody>
</table>
### St. Charles County Government

St. Charles County Government
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Regional Drug Task Force Fund
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$970,000</td>
<td>$970,000</td>
<td>$483,691</td>
<td>$(486,309)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>100,000</td>
<td>100,000</td>
<td>114,918</td>
<td>14,918</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,070,000</td>
<td>1,070,000</td>
<td>598,609</td>
<td>(471,391)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>EXPENDITURES</strong></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>1,180,000</td>
<td>1,180,000</td>
<td>695,684</td>
<td>484,316</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>1,180,000</td>
<td>1,180,000</td>
<td>695,684</td>
<td>484,316</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td>(110,000)</td>
<td>(110,000)</td>
<td>(97,075)</td>
<td>12,925</td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(110,000)</td>
<td>(110,000)</td>
<td>(97,075)</td>
<td>12,925</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>438,336</td>
<td>438,336</td>
<td>488,777</td>
<td>50,441</td>
</tr>
<tr>
<td><strong>Fund balances - ending</strong></td>
<td>$328,336</td>
<td>$328,336</td>
<td>$391,702</td>
<td>$63,366</td>
</tr>
</tbody>
</table>
### St. Charles County Government

#### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

**Internet Crimes Against Children (ICAC) Task Force Fund**

For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$850,000</td>
<td>$850,000</td>
<td>$1,030,397</td>
<td>$180,397</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>351</td>
<td>351</td>
</tr>
<tr>
<td>Total revenues</td>
<td>850,000</td>
<td>850,000</td>
<td>1,030,748</td>
<td>180,748</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>760,000</td>
<td>760,000</td>
<td>616,671</td>
<td>143,329</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>90,000</td>
<td>90,000</td>
<td>10,965</td>
<td>79,035</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>850,000</td>
<td>850,000</td>
<td>627,636</td>
<td>222,364</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>-</td>
<td>-</td>
<td>403,112</td>
<td>403,112</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>-</td>
<td>-</td>
<td>403,112</td>
<td>403,112</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>111,626</td>
<td>111,626</td>
<td>(293,143)</td>
<td>(404,769)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$111,626</td>
<td>$111,626</td>
<td>$109,969</td>
<td>$1,657</td>
</tr>
</tbody>
</table>

**Budgeted Amounts**
### St. Charles County Government

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Section 125 Fund**

**For the Year Ended December 31, 2023**

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 20,887</td>
<td>$ 20,887</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>825,000</td>
<td>825,000</td>
<td>716,193</td>
<td>(108,807)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>825,000</td>
<td>825,000</td>
<td>737,080</td>
<td>(87,920)</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>950,000</td>
<td>950,000</td>
<td>651,758</td>
<td>298,242</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>950,000</td>
<td>950,000</td>
<td>651,758</td>
<td>298,242</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(125,000)</td>
<td>(125,000)</td>
<td>85,322</td>
<td>210,322</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(125,000)</td>
<td>(125,000)</td>
<td>85,322</td>
<td>210,322</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>452,894</td>
<td>452,894</td>
<td>486,520</td>
<td>33,626</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ 327,894</td>
<td>$ 327,894</td>
<td>$ 571,842</td>
<td>$ 243,948</td>
</tr>
</tbody>
</table>
St. Charles County Government
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Employee Activity Board Fund
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>12,500</td>
<td>12,500</td>
</tr>
<tr>
<td>Total revenues</td>
<td>12,500</td>
<td>12,500</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>15,500</td>
<td>15,500</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>15,500</td>
<td>15,500</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(3,000)</td>
<td>(3,000)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(3,000)</td>
<td>(3,000)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>31,906</td>
<td>31,906</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$28,906</td>
<td>$28,906</td>
</tr>
</tbody>
</table>

Budgeted Amounts

St. Charles County Government
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Employee Activity Board Fund
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>12,500</td>
<td>12,500</td>
</tr>
<tr>
<td>Total revenues</td>
<td>12,500</td>
<td>12,500</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>15,500</td>
<td>15,500</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>15,500</td>
<td>15,500</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(3,000)</td>
<td>(3,000)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(3,000)</td>
<td>(3,000)</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>31,906</td>
<td>31,906</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$28,906</td>
<td>$28,906</td>
</tr>
</tbody>
</table>
St. Charles County Government  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Coronavirus Relief Fund  
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess (deficiency) of revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>over expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>$</td>
<td>$</td>
<td>$ (5,604,797)</td>
<td>(5,604,797)</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$</td>
<td>$</td>
<td>$ (5,604,797)</td>
<td>$ (5,604,797)</td>
</tr>
</tbody>
</table>
St. Charles County Government
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Shuttered Venue Operators Grant
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$ 5,000</td>
<td>$ 5,000</td>
<td>$ 118,834</td>
<td>$ 113,834</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$ 5,000</td>
<td>$ 5,000</td>
<td>$ 118,834</td>
<td>$ 113,834</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>2,915,989</td>
<td>2,915,989</td>
<td>-</td>
<td>2,915,989</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>2,915,989</td>
<td>2,915,989</td>
<td>-</td>
<td>2,915,989</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(2,910,989)</td>
<td>(2,910,989)</td>
<td>118,834</td>
<td>3,029,823</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(471,889)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(471,889)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(2,910,989)</td>
<td>(2,910,989)</td>
<td>(353,055)</td>
<td>2,557,934</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>2,910,989</td>
<td>2,910,989</td>
<td>2,946,991</td>
<td>36,002</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,593,936</td>
<td>$ 2,593,936</td>
</tr>
</tbody>
</table>
### St. Charles County Government
#### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Local Assistance and Tribal Consistency Fund
For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$100,000</td>
<td>$100,000</td>
<td>$50,000</td>
<td>($50,000)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>141</td>
<td>141</td>
</tr>
<tr>
<td>Total revenues</td>
<td>100,000</td>
<td>100,000</td>
<td>50,141</td>
<td>(49,859)</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>100,000</td>
<td>100,000</td>
<td>50,141</td>
<td>(49,859)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>50,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(100,000)</td>
<td>(100,000)</td>
<td>(100,000)</td>
<td>-</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>(100,000)</td>
<td>(100,000)</td>
<td>(50,000)</td>
<td>50,000</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>-</td>
<td>-</td>
<td>141</td>
<td>141</td>
</tr>
<tr>
<td>Fund balances - beginning</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund balances - ending</td>
<td>$-</td>
<td>$-</td>
<td>$141</td>
<td>$141</td>
</tr>
<tr>
<td>REVENUES</td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td>Variance with Final Budget</td>
</tr>
<tr>
<td>----------</td>
<td>----------</td>
<td>-------</td>
<td>--------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>Sales tax</td>
<td>$15,746,725</td>
<td>$15,746,725</td>
<td>$15,530,817</td>
<td>$(215,908)</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>1,094,511</td>
<td>1,094,511</td>
<td>1,094,511</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>900,500</td>
<td>943,415</td>
<td>69,473</td>
<td>$(873,942)</td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>-</td>
<td>-</td>
<td>481,699</td>
<td>481,699</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>34,064</td>
<td>34,064</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>17,741,736</td>
<td>17,784,651</td>
<td>17,210,564</td>
<td>$(574,087)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>6,294,117</td>
<td>6,294,117</td>
<td>2,063,031</td>
<td>4,231,086</td>
</tr>
<tr>
<td>Debt Service</td>
<td>1,343,350</td>
<td>1,343,350</td>
<td>3,401,542</td>
<td>(2,058,192)</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>39,804,886</td>
<td>39,847,801</td>
<td>14,086,565</td>
<td>25,761,236</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>47,442,353</td>
<td>47,485,268</td>
<td>19,551,138</td>
<td>27,934,130</td>
</tr>
</tbody>
</table>

| Excess (deficiency) of revenues over expenditures | (29,700,617) | (29,700,617) | (2,340,574) | 27,360,043 |

<table>
<thead>
<tr>
<th>OTHER FINANCING SOURCES (USES)</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers out</td>
<td>(1,190,968)</td>
<td>(1,190,968)</td>
<td>(3,753,693)</td>
<td>(2,562,725)</td>
</tr>
<tr>
<td>Sale of capital assets</td>
<td>100,000</td>
<td>100,000</td>
<td>100,990</td>
<td>990</td>
</tr>
<tr>
<td>Leases (as lessee)</td>
<td>25,000,000</td>
<td>25,000,000</td>
<td>509,540</td>
<td>(24,490,460)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>23,909,032</td>
<td>23,909,032</td>
<td>(3,143,163)</td>
<td>(27,052,195)</td>
</tr>
</tbody>
</table>

| Net change in fund balances | (5,791,585) | (5,791,585) | (5,483,737) | 307,848 |
| Fund balances - beginning | 11,367,071 | 11,367,071 | 10,315,994 | (1,051,077) |
| **Fund balances - ending** | $5,575,486 | $5,575,486 | $4,832,257 | $(743,229) |
### Fleet Management

<table>
<thead>
<tr>
<th>Current assets:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$36,717</td>
<td>$3,089,904</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>-</td>
<td>597,772</td>
</tr>
<tr>
<td>Inventories</td>
<td>98,772</td>
<td>-</td>
</tr>
<tr>
<td>Total current assets</td>
<td>135,489</td>
<td>3,687,676</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Noncurrent assets:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net pension asset</td>
<td>19,526</td>
<td>25,750</td>
</tr>
<tr>
<td>Total noncurrent assets</td>
<td>19,526</td>
<td>25,750</td>
</tr>
<tr>
<td>Total assets</td>
<td>155,015</td>
<td>3,713,426</td>
</tr>
</tbody>
</table>

### Risk Management

<table>
<thead>
<tr>
<th>Current assets:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$3,089,904</td>
<td>$3,089,904</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>597,772</td>
<td>-</td>
</tr>
<tr>
<td>Inventories</td>
<td>-</td>
<td>98,772</td>
</tr>
<tr>
<td>Total current assets</td>
<td>3,687,676</td>
<td>3,687,676</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Noncurrent assets:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net pension asset</td>
<td>25,750</td>
<td>25,750</td>
</tr>
<tr>
<td>Total noncurrent assets</td>
<td>25,750</td>
<td>25,750</td>
</tr>
<tr>
<td>Total assets</td>
<td>3,713,426</td>
<td>3,713,426</td>
</tr>
</tbody>
</table>

### Total Internal Service Funds

<table>
<thead>
<tr>
<th>Current assets:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$3,126,621</td>
<td>$3,126,621</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>597,772</td>
<td>597,772</td>
</tr>
<tr>
<td>Inventories</td>
<td>98,772</td>
<td>98,772</td>
</tr>
<tr>
<td>Total current assets</td>
<td>3,823,165</td>
<td>3,823,165</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Noncurrent assets:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net pension asset</td>
<td>45,276</td>
<td>45,276</td>
</tr>
<tr>
<td>Total noncurrent assets</td>
<td>45,276</td>
<td>45,276</td>
</tr>
<tr>
<td>Total assets</td>
<td>3,868,441</td>
<td>3,868,441</td>
</tr>
</tbody>
</table>

### Deferred Outflows of Resources

| Pension related items | 12,146 | 16,018 | 28,164 |
| Other post-employment benefit related items | 639 | 843 | 1,482 |
| Total deferred outflows of resources | 12,785 | 16,861 | 29,646 |
| Total assets and deferred outflows of resources | $167,800 | $3,730,287 | $3,898,087 |

### Liabilities

<table>
<thead>
<tr>
<th>Current liabilities:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>127,755</td>
<td>65,918</td>
</tr>
<tr>
<td>Accrued payroll</td>
<td>249</td>
<td>3,723</td>
</tr>
<tr>
<td>Insurance claims payable</td>
<td>-</td>
<td>1,590,910</td>
</tr>
<tr>
<td>Accrued compensated absence liability</td>
<td>491</td>
<td>2,117</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>128,495</td>
<td>1,662,668</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Noncurrent liabilities:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance claims payable</td>
<td>-</td>
<td>1,090,079</td>
</tr>
<tr>
<td>Accrued compensated absence liability</td>
<td>1,966</td>
<td>8,468</td>
</tr>
<tr>
<td>Other post-employment benefit liability</td>
<td>3,082</td>
<td>4,064</td>
</tr>
<tr>
<td>Total noncurrent liabilities</td>
<td>5,048</td>
<td>1,102,611</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>133,543</td>
<td>2,765,279</td>
</tr>
</tbody>
</table>

### Deferred Inflows of Resources

| Pension related items | 1,939 | 2,557 | 4,496 |
| Other post-employment benefit related items | 456 | 601 | 1,057 |
| Total deferred inflows of resources | 2,395 | 3,158 | 5,553 |
| Total liabilities and deferred inflows of resources | 135,938 | 2,768,437 | 2,904,375 |

### Net Position

| Unrestricted | 31,862 | 961,850 | 993,712 |
| Total net position | $31,862 | $961,850 | $993,712 |
### St. Charles County Government
#### Combining Statement of Revenues, Expenses, and Changes in Net Position
##### Internal Service Funds
###### For the Year Ended December 31, 2023

<table>
<thead>
<tr>
<th></th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vehicle rental services</td>
<td>$ 734,950</td>
<td>$</td>
<td>$ 734,950</td>
</tr>
<tr>
<td>Risk management charges for service</td>
<td>-</td>
<td>18,816,386</td>
<td>18,816,386</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>734,950</td>
<td>18,816,386</td>
<td>19,551,336</td>
</tr>
</tbody>
</table>

| **OPERATING EXPENSES** |                  |                 |                              |
| Labor and benefits | 97,497           | 108,067         | 205,564                      |
| General administration | 84,040          | 240             | 84,280                       |
| Utilities and fuel | 4,842            | -               | 4,842                        |
| Repairs and maintenance | 627,606        | -               | 627,606                      |
| Insurance | -                | 20,459,022      | 20,459,022                   |
| **Total operating expenses** | 813,985        | 20,567,329      | 21,381,314                   |
| Operating income (loss) | (79,035)        | (1,750,943)     | (1,829,978)                  |

| **NONOPERATING REVENUES (EXPENSES)** |                  |                 |                              |
| Intergovernmental | -                | 375,000         | 375,000                      |
| Investment earnings (loss) | 11,979         | 80,954          | 92,933                       |
| **Total nonoperating revenues (expenses)** | 11,979         | 455,954         | 467,933                      |
| Income (loss) before contributions and trans | (67,056)       | (1,294,989)     | (1,362,045)                  |
| Transfers in | 660              | 2,300,755       | $ 2,301,415                  |
| Change in net position | (66,396)      | 1,005,766       | 939,370                      |
| Total net position - beginning | 98,258        | (43,916)        | $ 54,342                     |
| Total net position - ending | $ 31,862       | $ 961,850       | $ 993,712                    |
### CASH FLOWS FROM OPERATING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash from interfund services provided</td>
<td>$734,950</td>
<td>$18,817,292</td>
<td>$19,552,242</td>
</tr>
<tr>
<td>Cash paid to employees</td>
<td>(105,870)</td>
<td>(102,598)</td>
<td>(208,468)</td>
</tr>
<tr>
<td>Cash paid to suppliers</td>
<td>(667,786)</td>
<td>(21,076,693)</td>
<td>(21,744,479)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>(38,706)</td>
<td>(2,361,999)</td>
<td>(2,400,705)</td>
</tr>
</tbody>
</table>

### CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer from other funds</td>
<td>660</td>
<td>2,300,755</td>
<td>2,301,415</td>
</tr>
<tr>
<td>Net cash provided (used) by noncapital financing activities</td>
<td>660</td>
<td>2,300,755</td>
<td>2,301,415</td>
</tr>
</tbody>
</table>

### CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions received from other governmental agencies</td>
<td>-</td>
<td>375,000</td>
<td>375,000</td>
</tr>
<tr>
<td>Net cash provided (used) by capital and related financing activities</td>
<td>-</td>
<td>375,000</td>
<td>375,000</td>
</tr>
</tbody>
</table>

### CASH FLOWS FROM INVESTING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest received</td>
<td>11,979</td>
<td>80,954</td>
<td>92,933</td>
</tr>
<tr>
<td>Net cash provided (used) by investing activities</td>
<td>11,979</td>
<td>80,954</td>
<td>92,933</td>
</tr>
<tr>
<td>Net increase (decrease) in cash and cash equivalents</td>
<td>(26,067)</td>
<td>394,710</td>
<td>368,643</td>
</tr>
<tr>
<td>Balances - beginning of year</td>
<td>62,784</td>
<td>2,695,194</td>
<td>2,757,978</td>
</tr>
<tr>
<td>Balances - end of year</td>
<td>$36,717</td>
<td>$3,089,904</td>
<td>$3,126,621</td>
</tr>
</tbody>
</table>

### Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

<table>
<thead>
<tr>
<th>Description</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Income (Loss)</td>
<td>$ (79,035)</td>
<td>$ (1,750,943)</td>
<td>$ (1,829,978)</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventories</td>
<td>(28,653)</td>
<td>-</td>
<td>(28,653)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>-</td>
<td>3,369</td>
<td>3,369</td>
</tr>
<tr>
<td>Due from others</td>
<td>-</td>
<td>375,906</td>
<td>375,906</td>
</tr>
<tr>
<td>Net pension asset</td>
<td>15,316</td>
<td>16,840</td>
<td>32,156</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>77,355</td>
<td>44,634</td>
<td>121,989</td>
</tr>
<tr>
<td>Unearned income</td>
<td>-</td>
<td>(375,000)</td>
<td>(375,000)</td>
</tr>
<tr>
<td>Insurance claims payable</td>
<td>-</td>
<td>(665,434)</td>
<td>(665,434)</td>
</tr>
<tr>
<td>Accrued compensated absences liability</td>
<td>(5,998)</td>
<td>7,350</td>
<td>1,352</td>
</tr>
<tr>
<td>Accrued payroll liability</td>
<td>(1,288)</td>
<td>2,034</td>
<td>746</td>
</tr>
<tr>
<td>Other post employment benefit liability</td>
<td>(69)</td>
<td>213</td>
<td>144</td>
</tr>
<tr>
<td>Changes in deferred inflows and outflows:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net pension asset</td>
<td>(16,317)</td>
<td>(20,929)</td>
<td>(37,246)</td>
</tr>
<tr>
<td>Other post employment benefit liability</td>
<td>(17)</td>
<td>(39)</td>
<td>(56)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>(38,706)</td>
<td>(2,361,999)</td>
<td>(2,400,705)</td>
</tr>
</tbody>
</table>
### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Hancock Drainage</th>
<th>Darst Drainage</th>
<th>Greens Bottom Drainage</th>
<th>Cemetery Trust</th>
<th>Total Private-Purpose Trust Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$15,964</td>
<td>$732</td>
<td>$13,011</td>
<td>$114,741</td>
<td>$144,448</td>
</tr>
<tr>
<td>Due from others</td>
<td>$7,023</td>
<td>-</td>
<td>$1,354</td>
<td>-</td>
<td>$8,377</td>
</tr>
<tr>
<td>Total assets</td>
<td>$22,987</td>
<td>732</td>
<td>$14,365</td>
<td>$114,741</td>
<td>$152,825</td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th></th>
<th>Hancock Drainage</th>
<th>Darst Drainage</th>
<th>Greens Bottom Drainage</th>
<th>Cemetery Trust</th>
<th>Total Private-Purpose Trust Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$3,875</td>
<td>-</td>
<td>-</td>
<td>$1,160</td>
<td>$5,035</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>$3,875</td>
<td>-</td>
<td>-</td>
<td>$1,160</td>
<td>$5,035</td>
</tr>
</tbody>
</table>

### NET POSITION

<table>
<thead>
<tr>
<th></th>
<th>Hancock Drainage</th>
<th>Darst Drainage</th>
<th>Greens Bottom Drainage</th>
<th>Cemetery Trust</th>
<th>Total Private-Purpose Trust Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individuals, organizations, and other governments</td>
<td>$19,112</td>
<td>$732</td>
<td>$14,365</td>
<td>$80,681</td>
<td>$114,890</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>32,900</td>
<td>32,900</td>
</tr>
<tr>
<td>Total net position</td>
<td>$19,112</td>
<td>$732</td>
<td>$14,365</td>
<td>$113,581</td>
<td>$147,790</td>
</tr>
<tr>
<td></td>
<td>Hancock Drainage</td>
<td>Darst Drainage</td>
<td>Greens Bottom Drainage</td>
<td>Cemetery Trust</td>
<td>Total Private-Purpose Trust Funds</td>
</tr>
<tr>
<td>--------------------------</td>
<td>------------------</td>
<td>----------------</td>
<td>------------------------</td>
<td>---------------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td><strong>ADDITIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$ 587</td>
<td>$ 353</td>
<td>$ 507</td>
<td>$ 4,334</td>
<td>$ 5,781</td>
</tr>
<tr>
<td>Total investment earnings</td>
<td>587</td>
<td>353</td>
<td>507</td>
<td>4,334</td>
<td>5,781</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 8,563</td>
<td>$ 5,838</td>
<td>$ 1,884</td>
<td>$ -</td>
<td>$ 16,285</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>300</td>
<td>300</td>
</tr>
<tr>
<td>Total revenues</td>
<td>8,563</td>
<td>5,838</td>
<td>1,884</td>
<td>300</td>
<td>16,585</td>
</tr>
<tr>
<td>Total additions</td>
<td>9,150</td>
<td>6,191</td>
<td>2,391</td>
<td>4,634</td>
<td>22,366</td>
</tr>
<tr>
<td><strong>DEDUCTIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$ 3,875</td>
<td>$ 30,752</td>
<td>$ 811</td>
<td>$ 1,685</td>
<td>$ 37,123</td>
</tr>
<tr>
<td>Total deductions</td>
<td>3,875</td>
<td>30,752</td>
<td>811</td>
<td>1,685</td>
<td>37,123</td>
</tr>
<tr>
<td>Net increase (decrease) in fiduciary net position</td>
<td>5,275</td>
<td>(24,561)</td>
<td>1,580</td>
<td>2,949</td>
<td>(14,757)</td>
</tr>
<tr>
<td>Net Position -- beginning</td>
<td>13,837</td>
<td>25,293</td>
<td>12,785</td>
<td>110,632</td>
<td>162,547</td>
</tr>
<tr>
<td>Net Position -- ending</td>
<td>$ 19,112</td>
<td>$ 732</td>
<td>$ 14,365</td>
<td>$ 113,581</td>
<td>$ 147,790</td>
</tr>
</tbody>
</table>
### St. Charles County Government
#### Combining Statement of Fiduciary Net Position
##### Custodial Funds
##### December 31, 2023

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Circuit Clerk</th>
<th>Property Tax Collection Account</th>
<th>Collector's Surtax Account</th>
<th>Collector's Special Account</th>
<th>Hotel/Motel Tax Collection Account</th>
<th>Criminal Fines</th>
<th>Criminal Inquest Fees</th>
<th>Public Administrator</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Cash and investments</td>
<td>$8,380,563</td>
<td>$346,705,421</td>
<td>$613,728</td>
<td>$22,480,102</td>
<td>$346,827</td>
<td>$4,545,446</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Taxes receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Due from other governments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Due from others</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other assets</td>
<td>$539,125</td>
<td>$3,778,206</td>
<td>$346,827</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total assets</td>
<td>$8,380,563</td>
<td>$346,705,421</td>
<td>$613,728</td>
<td>$22,480,102</td>
<td>$346,827</td>
<td>$4,545,446</td>
</tr>
</tbody>
</table>

| LIABILITIES | | | | | | | | |
| Accounts payable | | | | | | | | |
| Due to others | | | | | | | | |
| Total liabilities | | | | | | | | |

| NET POSITION | | | | | | | | |
| Restricted for: | | | | | | | | |
| Individuals, organizations, and other governments | | | | | | | | |
| Total net position | | | | | | | | |
| $8,380,563 | | | | | | | | |

continued
**St. Charles County Government**  
**Combining Statement of Fiduciary Net Position - continued**  
**Custodial Funds**  
**December 31, 2023**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Developmental Disabilities Resource Board</th>
<th>Surplus Tax Sales Monies</th>
<th>Community and Children’s Resource Board</th>
<th>Sanitary Sewer Lateral</th>
<th>Port Authority</th>
<th>Total Custodial Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$6,531,993</td>
<td>$1,042,638</td>
<td>$5,978,731</td>
<td>$1,711</td>
<td>$8,132</td>
<td>$392,089,846</td>
</tr>
<tr>
<td>Taxes receivable</td>
<td>$1,309,372</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,309,372</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>-</td>
<td>-</td>
<td>1,730,182</td>
<td>-</td>
<td>-</td>
<td>2,269,307</td>
</tr>
<tr>
<td>Due from others</td>
<td>$13,547,219</td>
<td>-</td>
<td>-</td>
<td>84,192</td>
<td>-</td>
<td>13,631,411</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,778,206</td>
</tr>
<tr>
<td>Total assets</td>
<td>$21,388,584</td>
<td>$1,042,638</td>
<td>$7,708,913</td>
<td>$85,903</td>
<td>$8,132</td>
<td>413,078,142</td>
</tr>
</tbody>
</table>

| LIABILITIES |  |  |  |  |  |  |
| Accounts payable | $900,000 | $1,543 | $614,625 | $85,903 | $8,132 | 2,149,328 |
| Due to others | $601,177 | - | - | - | - | 370,400,428 |
| Total liabilities | 1,501,177 | 1,543 | 614,625 | 85,903 | 8,132 | 372,549,756 |

**NET POSITION**  
Restricted for:  
Individuals, organizations, and other governments  
<p>|  | Developmental Disabilities Resource Board | Surplus Tax Sales Monies | Community and Children’s Resource Board | Sanitary Sewer Lateral | Port Authority | Total Custodial Funds |
| Total net position | $19,887,407 | $1,041,095 | $7,094,288 | $- | $- | 40,528,386 |
|  | $19,887,407 | $1,041,095 | $7,094,288 | $- | $- | 40,528,386 |</p>
<table>
<thead>
<tr>
<th></th>
<th>Circuit Clerk</th>
<th>Collector's Surtax Account</th>
<th>Collector's Special Account</th>
<th>Hotel/Motel Tax Collection Account</th>
<th>Criminal Fines</th>
<th>Criminal Inquest Fees</th>
<th>Public Administrator</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADDITIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$ -</td>
<td>$ 1,621,897</td>
<td>$ 9,236</td>
<td>$ 100,353</td>
<td>$ 14,586</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Total investment earnings</td>
<td>-</td>
<td>$ 1,621,897</td>
<td>$ 9,236</td>
<td>$ 100,353</td>
<td>$ 14,586</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ -</td>
<td>$ 756,752,976</td>
<td>$ 10,293,105</td>
<td>$ 23,070,287</td>
<td>$ 76,233</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Bond forfeitures</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>95,760</td>
<td>-</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>12,309,873</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>214,270</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>103,563</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>12,309,873</td>
<td>756,752,976</td>
<td>10,293,105</td>
<td>23,070,287</td>
<td>76,233</td>
<td>413,593</td>
<td>1,604,042</td>
</tr>
<tr>
<td>Total additions</td>
<td>12,309,873</td>
<td>758,374,873</td>
<td>10,302,341</td>
<td>23,170,640</td>
<td>76,233</td>
<td>428,179</td>
<td>1,604,042</td>
</tr>
<tr>
<td><strong>DEDUCTIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$ 10,910,903</td>
<td>$ 758,374,873</td>
<td>$ 10,302,341</td>
<td>$ 23,170,640</td>
<td>$ 76,233</td>
<td>$ 395,749</td>
<td>$ 1,604,042</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,697,636</td>
</tr>
<tr>
<td>Total deductions</td>
<td>10,910,903</td>
<td>758,374,873</td>
<td>10,302,341</td>
<td>23,170,640</td>
<td>76,233</td>
<td>395,749</td>
<td>1,604,042</td>
</tr>
<tr>
<td>Net increase (decrease) in fiduciary net position</td>
<td>1,398,970</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>32,430</td>
<td>-</td>
</tr>
<tr>
<td>Net Position -- beginning</td>
<td>6,981,993</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>314,397</td>
<td>-</td>
</tr>
<tr>
<td>Net Position -- ending</td>
<td>$ 8,380,563</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 346,827</td>
<td>$ -</td>
</tr>
</tbody>
</table>

continued
### St. Charles County Government

**Combining Statement of Changes in Fiduciary Net Position - continued**

**Custodial Funds**

**December 31, 2023**

<table>
<thead>
<tr>
<th></th>
<th>Developmental Disabilities Resource Board</th>
<th>Surplus Tax Sales Monies</th>
<th>Community and Children’s Resource Board</th>
<th>Sanitary Sewer Lateral</th>
<th>Port Authority</th>
<th>Total Custodial Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADDITIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings (loss)</td>
<td>$459,070</td>
<td>$36,044</td>
<td>$181,257</td>
<td>$90</td>
<td>$27</td>
<td>$2,422,560</td>
</tr>
<tr>
<td>Total investment earnings</td>
<td>$459,070</td>
<td>$36,044</td>
<td>$181,257</td>
<td>$90</td>
<td>$27</td>
<td>$2,422,560</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$15,017,555</td>
<td>$-</td>
<td>$9,766,641</td>
<td>$-</td>
<td>$-</td>
<td>$814,976,797</td>
</tr>
<tr>
<td>Bond forfeitures</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>95,760</td>
</tr>
<tr>
<td>Fees, licenses, and permits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,524,143</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30,677</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>1,066,748</td>
<td>$89,208</td>
<td>36,534</td>
<td>835,648,177</td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td>$15,017,555</td>
<td>1,066,748</td>
<td>9,766,641</td>
<td>89,208</td>
<td>835,648,177</td>
<td></td>
</tr>
<tr>
<td>Total additions</td>
<td>$15,476,625</td>
<td>1,102,792</td>
<td>9,847,898</td>
<td>89,298</td>
<td>836,070,737</td>
<td></td>
</tr>
<tr>
<td><strong>DEDUCTIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$15,740,000</td>
<td>$976,730</td>
<td>$10,371,450</td>
<td>$89,298</td>
<td>$36,561</td>
<td>$836,746,456</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>18,287</td>
<td>-</td>
<td>9,063</td>
<td>-</td>
<td>-</td>
<td>27,350</td>
</tr>
<tr>
<td>Total deductions</td>
<td>$15,758,287</td>
<td>$976,730</td>
<td>$10,380,513</td>
<td>$89,298</td>
<td>$36,561</td>
<td>$836,773,806</td>
</tr>
<tr>
<td>Net increase (decrease) in fiduciary net position</td>
<td>$281,662</td>
<td>126,062</td>
<td>(432,615)</td>
<td>-</td>
<td>-</td>
<td>1,296,931</td>
</tr>
<tr>
<td>Net Position – beginning</td>
<td>20,169,069</td>
<td>915,033</td>
<td>7,526,903</td>
<td>-</td>
<td>-</td>
<td>39,231,455</td>
</tr>
<tr>
<td>Net Position – ending</td>
<td>$19,887,407</td>
<td>$1,041,095</td>
<td>7,094,288</td>
<td>$-</td>
<td>-</td>
<td>$40,528,386</td>
</tr>
</tbody>
</table>
This page is intentionally blank.
This page is intentionally blank.
This part of the St. Charles County Government’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

<table>
<thead>
<tr>
<th>Contents</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Trends</td>
<td>149-166</td>
</tr>
<tr>
<td></td>
<td><em>These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.</em></td>
</tr>
<tr>
<td>Revenue Capacity</td>
<td>167-171</td>
</tr>
<tr>
<td></td>
<td><em>These schedules contain information to help the reader assess the government’s most significant local revenue sources, property tax and sales tax.</em></td>
</tr>
<tr>
<td>Debt Capacity</td>
<td>172-174</td>
</tr>
<tr>
<td></td>
<td><em>These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.</em></td>
</tr>
<tr>
<td>Demographic and Economic Information</td>
<td>175-177</td>
</tr>
<tr>
<td></td>
<td><em>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.</em></td>
</tr>
<tr>
<td>Operating Information</td>
<td>178-183</td>
</tr>
<tr>
<td></td>
<td><em>These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.</em></td>
</tr>
</tbody>
</table>

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.
<table>
<thead>
<tr>
<th>Year</th>
<th>Governmental</th>
<th>Business-type</th>
<th>Government-wide</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$629,275,597</td>
<td>$(1,365,065)</td>
<td>$627,910,532</td>
<td>8.6%</td>
</tr>
<tr>
<td>2022</td>
<td>576,247,622</td>
<td>2,152,169</td>
<td>578,399,791</td>
<td>7.4%</td>
</tr>
<tr>
<td>2021</td>
<td>537,416,828</td>
<td>890,370</td>
<td>538,307,198</td>
<td>3.1%</td>
</tr>
<tr>
<td>2020</td>
<td>522,881,060</td>
<td>(816,871)</td>
<td>522,064,189</td>
<td>10.2%</td>
</tr>
<tr>
<td>2019</td>
<td>472,134,899</td>
<td>1,703,580</td>
<td>473,838,479</td>
<td>3.4%</td>
</tr>
<tr>
<td>2018</td>
<td>457,468,976</td>
<td>899,348</td>
<td>458,368,324</td>
<td>2.2%</td>
</tr>
<tr>
<td>2017</td>
<td>449,159,880</td>
<td>(588,667)</td>
<td>448,571,213</td>
<td>0.1%</td>
</tr>
<tr>
<td>2016</td>
<td>449,432,542</td>
<td>(1,246,558)</td>
<td>448,185,984</td>
<td>1.3%</td>
</tr>
<tr>
<td>2015</td>
<td>443,825,624</td>
<td>(1,365,671)</td>
<td>442,459,953</td>
<td>6.8%</td>
</tr>
<tr>
<td>2014</td>
<td>416,351,778</td>
<td>(2,231,022)</td>
<td>414,120,756</td>
<td></td>
</tr>
</tbody>
</table>

Source: Statement of Net Position
<table>
<thead>
<tr>
<th>Year</th>
<th>Governmental</th>
<th>Business-type</th>
<th>Government-wide</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$376,590,324</td>
<td>$4,305,973</td>
<td>$380,896,297</td>
<td>5.0%</td>
</tr>
<tr>
<td>2022</td>
<td>354,919,808</td>
<td>7,727,059</td>
<td>362,646,867</td>
<td>2.7%</td>
</tr>
<tr>
<td>2021</td>
<td>346,772,300</td>
<td>6,455,300</td>
<td>353,227,600</td>
<td>3.5%</td>
</tr>
<tr>
<td>2020</td>
<td>335,758,469</td>
<td>5,368,844</td>
<td>341,127,313</td>
<td>9.0%</td>
</tr>
<tr>
<td>2019</td>
<td>306,285,895</td>
<td>6,648,851</td>
<td>312,934,746</td>
<td>1.3%</td>
</tr>
<tr>
<td>2018</td>
<td>303,135,596</td>
<td>5,872,105</td>
<td>309,007,701</td>
<td>4.5%</td>
</tr>
<tr>
<td>2017</td>
<td>291,263,051</td>
<td>4,300,813</td>
<td>295,563,864</td>
<td>1.3%</td>
</tr>
<tr>
<td>2016</td>
<td>288,326,469</td>
<td>3,584,482</td>
<td>291,910,951</td>
<td>1.7%</td>
</tr>
<tr>
<td>2015</td>
<td>283,336,491</td>
<td>3,581,011</td>
<td>286,917,502</td>
<td>1.8%</td>
</tr>
<tr>
<td>2014</td>
<td>279,397,687</td>
<td>2,515,557</td>
<td>281,913,244</td>
<td></td>
</tr>
</tbody>
</table>

Source: Statement of Net Position
<table>
<thead>
<tr>
<th>Year</th>
<th>Governmental</th>
<th>Business-type</th>
<th>Government-wide</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$224,586,336</td>
<td>$314,127</td>
<td>$224,900,463</td>
<td>12.6%</td>
</tr>
<tr>
<td>2022</td>
<td>199,209,535</td>
<td>561,541</td>
<td>199,771,076</td>
<td>14.5%</td>
</tr>
<tr>
<td>2021</td>
<td>174,089,935</td>
<td>406,347</td>
<td>174,496,282</td>
<td>8.1%</td>
</tr>
<tr>
<td>2020</td>
<td>161,448,941</td>
<td>-</td>
<td>161,448,941</td>
<td>12.7%</td>
</tr>
<tr>
<td>2019</td>
<td>143,198,104</td>
<td>-</td>
<td>143,198,104</td>
<td>8.3%</td>
</tr>
<tr>
<td>2018</td>
<td>132,164,416</td>
<td>-</td>
<td>132,164,416</td>
<td>-0.2%</td>
</tr>
<tr>
<td>2017</td>
<td>132,436,395</td>
<td>-</td>
<td>132,436,395</td>
<td>0.1%</td>
</tr>
<tr>
<td>2016</td>
<td>132,329,961</td>
<td>-</td>
<td>132,329,961</td>
<td>6.7%</td>
</tr>
<tr>
<td>2015</td>
<td>124,015,168</td>
<td>-</td>
<td>124,015,168</td>
<td>-1.6%</td>
</tr>
<tr>
<td>2014</td>
<td>125,969,293</td>
<td>-</td>
<td>125,969,293</td>
<td></td>
</tr>
</tbody>
</table>

Source: Statement of Net Position
<table>
<thead>
<tr>
<th>Year</th>
<th>Governmental</th>
<th>Business-type</th>
<th>Government-wide</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$28,098,937</td>
<td>$(5,985,165)</td>
<td>$22,113,772</td>
<td>38.4%</td>
</tr>
<tr>
<td>2022</td>
<td>22,118,279</td>
<td>$(6,136,431)</td>
<td>15,981,848</td>
<td>51.0%</td>
</tr>
<tr>
<td>2021</td>
<td>16,554,593</td>
<td>$(5,971,277)</td>
<td>10,583,316</td>
<td>-45.7%</td>
</tr>
<tr>
<td>2020</td>
<td>25,673,650</td>
<td>$(6,185,715)</td>
<td>19,487,935</td>
<td>10.1%</td>
</tr>
<tr>
<td>2019</td>
<td>22,650,900</td>
<td>$(4,945,271)</td>
<td>17,705,629</td>
<td>3.0%</td>
</tr>
<tr>
<td>2018</td>
<td>22,168,964</td>
<td>$(4,972,757)</td>
<td>17,196,207</td>
<td>-16.4%</td>
</tr>
<tr>
<td>2017</td>
<td>25,460,434</td>
<td>$(4,889,480)</td>
<td>20,570,954</td>
<td>14.1%</td>
</tr>
<tr>
<td>2016</td>
<td>28,776,112</td>
<td>$(4,831,040)</td>
<td>23,945,072</td>
<td>24.0%</td>
</tr>
<tr>
<td>2015</td>
<td>36,473,965</td>
<td>$(4,946,682)</td>
<td>31,527,283</td>
<td>405.4%</td>
</tr>
<tr>
<td>2014</td>
<td>10,984,798</td>
<td>$(4,746,579)</td>
<td>6,238,219</td>
<td></td>
</tr>
</tbody>
</table>

Source: Statement of Net Position
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>$3,908,460</td>
<td>$4,073,585</td>
<td>$3,497,807</td>
<td>$3,804,057</td>
<td>$3,253,399</td>
<td>$3,289,534</td>
<td>$3,085,134</td>
<td>$2,647,129</td>
<td>$2,189,323</td>
<td>$2,893,540</td>
</tr>
<tr>
<td>Government Operations</td>
<td>$42,991,929</td>
<td>$25,988,150</td>
<td>$21,618,039</td>
<td>$22,346,468</td>
<td>$20,346,880</td>
<td>$17,441,121</td>
<td>$16,969,188</td>
<td>$15,513,025</td>
<td>$14,890,726</td>
<td>$13,616,554</td>
</tr>
<tr>
<td>State Functions</td>
<td>$9,267,875</td>
<td>$9,101,984</td>
<td>$7,740,937</td>
<td>$10,322,023</td>
<td>$8,356,791</td>
<td>$9,112,641</td>
<td>$8,368,804</td>
<td>$10,265,971</td>
<td>$7,609,960</td>
<td>$8,165,009</td>
</tr>
<tr>
<td>Community Health &amp; Environment</td>
<td>$9,227,296</td>
<td>$8,510,485</td>
<td>$9,973,357</td>
<td>$29,204,144</td>
<td>$7,294,397</td>
<td>$7,017,624</td>
<td>$5,634,333</td>
<td>$5,662,139</td>
<td>$4,882,246</td>
<td>$4,741,176</td>
</tr>
<tr>
<td>Community Development</td>
<td>$12,780,534</td>
<td>$11,118,752</td>
<td>$9,827,055</td>
<td>$10,727,947</td>
<td>$10,420,706</td>
<td>$10,819,143</td>
<td>$7,609,960</td>
<td>$8,165,009</td>
<td>$9,622,898</td>
<td>$10,043,061</td>
</tr>
<tr>
<td>Court Functions</td>
<td>$15,818,034</td>
<td>$13,587,648</td>
<td>$13,534,984</td>
<td>$16,969,188</td>
<td>$16,969,188</td>
<td>$16,969,188</td>
<td>$16,969,188</td>
<td>$16,969,188</td>
<td>$16,969,188</td>
<td>$16,969,188</td>
</tr>
<tr>
<td>Public Safety: Police</td>
<td>$25,833,964</td>
<td>$19,139,669</td>
<td>$18,277,082</td>
<td>$20,691,085</td>
<td>$19,414,713</td>
<td>$18,753,020</td>
<td>$18,762,699</td>
<td>$17,264,170</td>
<td>$13,616,554</td>
<td>$15,513,025</td>
</tr>
<tr>
<td>Sheriff</td>
<td>$5,747,145</td>
<td>$4,399,152</td>
<td>$4,055,393</td>
<td>$4,244,452</td>
<td>$4,301,100</td>
<td>$4,025,802</td>
<td>$4,181,350</td>
<td>$4,091,139</td>
<td>$3,827,194</td>
<td>$20,629,790</td>
</tr>
<tr>
<td>Corrections</td>
<td>$20,549,011</td>
<td>$16,967,134</td>
<td>$17,901,761</td>
<td>$16,969,188</td>
<td>$15,330,596</td>
<td>$15,244,981</td>
<td>$15,148,030</td>
<td>$13,276,711</td>
<td>$12,961,498</td>
<td>$13,276,711</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>$14,614,824</td>
<td>$15,878,833</td>
<td>$12,137,377</td>
<td>$12,378,629</td>
<td>$11,003,396</td>
<td>$9,482,980</td>
<td>$9,053,106</td>
<td>$8,201,423</td>
<td>$6,799,817</td>
<td>$6,000,699</td>
</tr>
<tr>
<td>Public Works</td>
<td>$67,980,408</td>
<td>$64,607,475</td>
<td>$71,002,566</td>
<td>$48,432,533</td>
<td>$47,330,554</td>
<td>$46,768,633</td>
<td>$52,523,293</td>
<td>$46,989,940</td>
<td>$50,913,657</td>
<td>$33,942,083</td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>$15,753,042</td>
<td>$10,925,462</td>
<td>$10,093,668</td>
<td>$9,558,294</td>
<td>$8,596,009</td>
<td>$10,119,432</td>
<td>$9,730,130</td>
<td>$8,193,562</td>
<td>$7,733,343</td>
<td>$7,443,508</td>
</tr>
<tr>
<td>Interest on Long-term Debt</td>
<td>$664,043</td>
<td>$539,737</td>
<td>$623,366</td>
<td>$1,382,256</td>
<td>$1,445,465</td>
<td>$1,547,715</td>
<td>$1,676,669</td>
<td>$1,220,603</td>
<td>$1,241,140</td>
<td>$1,274,882</td>
</tr>
<tr>
<td>Total Governmental Expenses</td>
<td>$245,136,565</td>
<td>$204,838,066</td>
<td>$199,103,914</td>
<td>$205,705,663</td>
<td>$170,968,625</td>
<td>$165,513,022</td>
<td>$167,742,097</td>
<td>$160,419,602</td>
<td>$152,021,535</td>
<td>$131,934,698</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>19.7%</td>
<td>2.9%</td>
<td>-3.2%</td>
<td>20.3%</td>
<td>3.3%</td>
<td>-1.3%</td>
<td>4.6%</td>
<td>5.5%</td>
<td>15.2%</td>
<td>4.6%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Business-type</td>
<td>$9,354,558</td>
<td>$9,871,763</td>
<td>$6,354,320</td>
<td>$5,091,799</td>
<td>$8,813,245</td>
<td>$8,968,684</td>
<td>$9,410,878</td>
<td>$9,616,157</td>
<td>$8,039,067</td>
<td>$8,205,680</td>
</tr>
<tr>
<td>Airport</td>
<td>$38,320</td>
<td>$781,456</td>
<td>$776,831</td>
<td>$781,456</td>
<td>$632,426</td>
<td>$645,156</td>
<td>$600,486</td>
<td>$756,764</td>
<td>$507,974</td>
<td>$475,936</td>
</tr>
<tr>
<td>Total Business-type Expenses</td>
<td>$9,392,878</td>
<td>$10,653,245</td>
<td>$7,131,151</td>
<td>$5,873,255</td>
<td>$9,445,671</td>
<td>$9,613,840</td>
<td>$10,011,364</td>
<td>$10,372,921</td>
<td>$8,547,041</td>
<td>$8,681,616</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>-11.8%</td>
<td>49.4%</td>
<td>21.4%</td>
<td>-37.8%</td>
<td>-1.7%</td>
<td>14.0%</td>
<td>-20.6%</td>
<td>15.2%</td>
<td>15.2%</td>
<td>15.2%</td>
</tr>
</tbody>
</table>

Source: Statement of Activities
### Charges for Services

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>$27,335</td>
<td>$69,080</td>
<td>$56,329</td>
<td>$67,454</td>
<td>$66,310</td>
<td>$85,372</td>
<td>$16,871</td>
<td>$12,990</td>
<td>$11,273</td>
<td>$8,963</td>
</tr>
<tr>
<td>State Functions</td>
<td>12,987,839</td>
<td>12,617,891</td>
<td>13,368,687</td>
<td>13,019,934</td>
<td>11,581,276</td>
<td>11,015,055</td>
<td>10,604,376</td>
<td>10,558,751</td>
<td>9,837,357</td>
<td>9,303,950</td>
</tr>
<tr>
<td>Community Health &amp; Environment</td>
<td>2,082,712</td>
<td>1,883,226</td>
<td>2,029,402</td>
<td>1,695,332</td>
<td>1,884,929</td>
<td>1,738,151</td>
<td>1,819,743</td>
<td>1,744,043</td>
<td>1,464,138</td>
<td>1,509,581</td>
</tr>
<tr>
<td>Community Development</td>
<td>2,555,224</td>
<td>2,255,293</td>
<td>1,374,294</td>
<td>1,431,480</td>
<td>1,501,997</td>
<td>1,419,625</td>
<td>1,699,381</td>
<td>1,064,080</td>
<td>1,749,672</td>
<td>1,723,100</td>
</tr>
<tr>
<td>Court Functions</td>
<td>4,213,193</td>
<td>4,202,839</td>
<td>4,985,173</td>
<td>4,191,906</td>
<td>1,372,664</td>
<td>2,498,630</td>
<td>1,354,384</td>
<td>1,226,361</td>
<td>784,421</td>
<td>1,056,825</td>
</tr>
<tr>
<td>Public Safety:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>155,569</td>
<td>155,501</td>
<td>190,443</td>
<td>159,614</td>
<td>132,376</td>
<td>116,812</td>
<td>361,689</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sheriff</td>
<td>259,673</td>
<td>220,065</td>
<td>204,632</td>
<td>175,917</td>
<td>262,445</td>
<td>302,628</td>
<td>329,407</td>
<td>362,401</td>
<td>376,356</td>
<td>707,480</td>
</tr>
<tr>
<td>Corrections</td>
<td>130,644</td>
<td>216,884</td>
<td>1,419,007</td>
<td>3,013,876</td>
<td>3,201,283</td>
<td>2,619,590</td>
<td>2,594,752</td>
<td>2,033,462</td>
<td>1,944,622</td>
<td>1,635,499</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>1,396,369</td>
<td>1,341,425</td>
<td>1,506,080</td>
<td>1,491,906</td>
<td>1,372,664</td>
<td>2,498,630</td>
<td>1,354,384</td>
<td>1,226,361</td>
<td>784,421</td>
<td>1,056,825</td>
</tr>
<tr>
<td>Public Works</td>
<td>130,361</td>
<td>90,865</td>
<td>221,320</td>
<td>341,690</td>
<td>31,416</td>
<td>26,362</td>
<td>52,556</td>
<td>332,503</td>
<td>930,981</td>
<td></td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>1,139,482</td>
<td>932,855</td>
<td>776,225</td>
<td>487,265</td>
<td>633,410</td>
<td>613,280</td>
<td>644,146</td>
<td>625,757</td>
<td>323,476</td>
<td>322,307</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>4.4%</td>
<td>-8.0%</td>
<td>0.1%</td>
<td>12.9%</td>
<td>-1.1%</td>
<td>9.1%</td>
<td>6.4%</td>
<td>2.5%</td>
<td>-1.2%</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business-type</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Family Arena</td>
<td>$7,728,335</td>
<td>$8,191,563</td>
<td>$4,857,527</td>
<td>$2,424,209</td>
<td>$6,694,444</td>
<td>$6,669,096</td>
<td>$6,955,855</td>
<td>$7,176,848</td>
<td>$4,974,848</td>
<td>$5,265,030</td>
</tr>
<tr>
<td>Airport</td>
<td>-</td>
<td>403,856</td>
<td>395,840</td>
<td>377,313</td>
<td>329,969</td>
<td>362,509</td>
<td>393,447</td>
<td>378,927</td>
<td>372,436</td>
<td>337,987</td>
</tr>
<tr>
<td><strong>Total Business-type</strong></td>
<td>$7,728,335</td>
<td>$8,595,419</td>
<td>$5,253,367</td>
<td>$2,801,622</td>
<td>$7,023,413</td>
<td>$7,051,608</td>
<td>$7,349,302</td>
<td>$7,555,775</td>
<td>$5,347,284</td>
<td>$5,603,017</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>-16.1%</td>
<td>64.6%</td>
<td>87.5%</td>
<td>-60.1%</td>
<td>-6.4%</td>
<td>-6.1%</td>
<td>-2.7%</td>
<td>41.3%</td>
<td>-4.6%</td>
<td></td>
</tr>
</tbody>
</table>

Source: Statement of Activities
ST. CHARLES COUNTY, MISSOURI
CHANGES IN NET POSITION-PROGRAM REVENUES BY CATEGORY
LAST TEN YEARS

Operating Grants and Contributions

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>$42,335</td>
<td>$50,946</td>
<td>$28,802</td>
<td>$27,110</td>
<td>$37,260</td>
<td>$36,684</td>
<td>$36,152</td>
<td>$35,598</td>
<td>$35,281</td>
<td>$142,514</td>
</tr>
<tr>
<td>State Functions</td>
<td>6,065,480</td>
<td>6,193,711</td>
<td>5,477,501</td>
<td>6,200,827</td>
<td>4,902,351</td>
<td>4,703,991</td>
<td>4,573,304</td>
<td>5,052,829</td>
<td>4,101,883</td>
<td>4,225,176</td>
</tr>
<tr>
<td>Community Health &amp; Environment</td>
<td>3,511,896</td>
<td>4,688,998</td>
<td>6,200,827</td>
<td>4,902,351</td>
<td>4,703,991</td>
<td>4,573,304</td>
<td>5,052,829</td>
<td>4,101,883</td>
<td>4,225,176</td>
<td></td>
</tr>
<tr>
<td>Community Development</td>
<td>8,995,151</td>
<td>8,093,633</td>
<td>6,811,424</td>
<td>7,417,784</td>
<td>7,138,140</td>
<td>7,308,381</td>
<td>7,262,746</td>
<td>7,408,241</td>
<td>6,263,218</td>
<td></td>
</tr>
<tr>
<td>Court Functions</td>
<td>1,360,237</td>
<td>1,519,982</td>
<td>1,454,162</td>
<td>1,452,331</td>
<td>1,446,220</td>
<td>1,347,117</td>
<td>1,385,813</td>
<td>1,358,628</td>
<td>1,381,267</td>
<td></td>
</tr>
<tr>
<td>Public Safety:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>1,322,002</td>
<td>3,507,491</td>
<td>1,751,255</td>
<td>2,493,846</td>
<td>1,670,482</td>
<td>1,664,340</td>
<td>1,540,456</td>
<td>1,484,007</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sheriff</td>
<td>194,764</td>
<td>170,319</td>
<td>101,486</td>
<td>125,057</td>
<td>114,485</td>
<td>125,281</td>
<td>124,083</td>
<td>135,065</td>
<td>85,898</td>
<td>1,948,299</td>
</tr>
<tr>
<td>Corrections</td>
<td>1,597,485</td>
<td>1,184,906</td>
<td>594,998</td>
<td>699,060</td>
<td>1,358,130</td>
<td>1,648,703</td>
<td>844,075</td>
<td>1,209,118</td>
<td>1,086,948</td>
<td>1,516,238</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>22,468,553</td>
<td>3,398,471</td>
<td>2,753,733</td>
<td>1,883,263</td>
<td>2,355,322</td>
<td>1,224,067</td>
<td>1,966,666</td>
<td>1,004,527</td>
<td>798,937</td>
<td>902,665</td>
</tr>
<tr>
<td>Public Works</td>
<td>6,418,631</td>
<td>7,998,396</td>
<td>11,475,986</td>
<td>4,858,541</td>
<td>4,697,097</td>
<td>5,774,227</td>
<td>5,351,522</td>
<td>4,647,204</td>
<td>4,691,361</td>
<td>4,788,828</td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>43,404</td>
<td>15,596</td>
<td>5,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>29,874</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Change from Year to Year: 60.9% 13.7% -52.7% 191.2% 3.2% 12.3% -2.4% 6.4% 0.1%

Business-type

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Family Arena</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Airport</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>115</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Business-type</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
</tbody>
</table>

Change from Year to Year: N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A

Source: Statement of Activities
## ST. CHARLES COUNTY, MISSOURI

**CHANGES IN NET POSITION-PROGRAM REVENUES BY CATEGORY**

**LAST TEN YEARS**

### Capital Grants and Contributions

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Government Operations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Health &amp; Environment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Court Functions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Safety:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>271,190</td>
<td>295,220</td>
<td>220,144</td>
<td>226,089</td>
<td>207,930</td>
<td>198,847</td>
<td>177,042</td>
<td>185,637</td>
<td>76,894</td>
<td>-</td>
</tr>
<tr>
<td>Sheriff</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>128,913</td>
<td>-</td>
</tr>
<tr>
<td>Corrections</td>
<td>-</td>
<td>-</td>
<td>5,608</td>
<td>374,772</td>
<td>409,373</td>
<td>427,891</td>
<td>442,273</td>
<td>439,900</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Public Safety</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>6,872,236</td>
<td>11,683,130</td>
<td>4,093,070</td>
<td>2,657,732</td>
<td>2,116,932</td>
<td>1,809,474</td>
<td>1,774,628</td>
<td>1,206,976</td>
<td>2,297,045</td>
<td>13,592,470</td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>621,044</td>
<td>-</td>
<td>28,649</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>268,649</td>
<td>3,500,000</td>
<td>-</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>-35.2%</td>
<td>175.5%</td>
<td>33.4%</td>
<td>20.0%</td>
<td>12.4%</td>
<td>-8.7%</td>
<td>-50.4%</td>
<td>89.6%</td>
<td>-79.5%</td>
<td>-</td>
</tr>
</tbody>
</table>

### Business-type

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Family Arena</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Airport</td>
<td>86,873</td>
<td>92,560</td>
<td>301,788</td>
<td>891,343</td>
<td>213,677</td>
<td>30,367</td>
<td>237,947</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Business-type</td>
<td>-</td>
<td>86,873</td>
<td>(16,541)</td>
<td>92,560</td>
<td>301,788</td>
<td>891,343</td>
<td>213,677</td>
<td>30,367</td>
<td>324,376</td>
<td>237,947</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>-100.0%</td>
<td>-117.9%</td>
<td>-66.3%</td>
<td>-66.1%</td>
<td>317.1%</td>
<td>603.6%</td>
<td>-90.6%</td>
<td>30.3%</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Source: Statement of Activities
### ST. CHARLES COUNTY, MISSOURI
### CHANGES IN NET POSITION—NET REVENUES/(EXPENSES) BY FUNCTION
### LAST TEN YEARS


<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>(3,383,790)</td>
<td>(3,935,539)</td>
<td>(3,412,676)</td>
<td>(3,709,493)</td>
<td>(3,149,829)</td>
<td>(3,167,478)</td>
<td>(3,032,111)</td>
<td>(2,598,541)</td>
<td>(2,142,769)</td>
<td>(2,742,063)</td>
</tr>
<tr>
<td>State Functions</td>
<td>9,785,444</td>
<td>9,709,818</td>
<td>11,105,251</td>
<td>8,898,738</td>
<td>7,006,835</td>
<td>6,606,915</td>
<td>6,808,876</td>
<td>5,345,609</td>
<td>5,329,280</td>
<td>6,329,127</td>
</tr>
<tr>
<td>Community Health &amp; Environment</td>
<td>(3,632,688)</td>
<td>(1,938,261)</td>
<td>(1,322,963)</td>
<td>26,698,631</td>
<td>(3,121,239)</td>
<td>(3,176,167)</td>
<td>(2,456,874)</td>
<td>(2,472,280)</td>
<td>(2,148,641)</td>
<td>(2,110,518)</td>
</tr>
<tr>
<td>Community Development</td>
<td>(1,230,159)</td>
<td>(769,826)</td>
<td>(1,641,337)</td>
<td>(2,186,028)</td>
<td>(2,087,810)</td>
<td>(1,692,700)</td>
<td>(1,991,115)</td>
<td>(2,492,317)</td>
<td>(1,528,420)</td>
<td>(1,836,580)</td>
</tr>
<tr>
<td>Court Functions</td>
<td>(10,244,604)</td>
<td>(7,864,827)</td>
<td>(7,095,649)</td>
<td>(8,902,041)</td>
<td>(8,354,665)</td>
<td>(8,711,101)</td>
<td>(8,832,009)</td>
<td>(9,081,167)</td>
<td>(7,211,519)</td>
<td>(7,068,501)</td>
</tr>
<tr>
<td>Public Safety:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corrections</td>
<td>(19,820,682)</td>
<td>(15,565,344)</td>
<td>(14,708,561)</td>
<td>(14,218,825)</td>
<td>(12,037,424)</td>
<td>(10,862,303)</td>
<td>(11,906,154)</td>
<td>(11,905,450)</td>
<td>(10,245,141)</td>
<td>(9,609,761)</td>
</tr>
<tr>
<td>Public Works</td>
<td>(54,559,180)</td>
<td>(44,835,085)</td>
<td>(55,211,907)</td>
<td>(40,574,570)</td>
<td>(40,593,999)</td>
<td>(39,153,516)</td>
<td>(45,370,781)</td>
<td>(40,792,204)</td>
<td>(43,592,748)</td>
<td>(40,157,414)</td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>(13,949,112)</td>
<td>(9,977,011)</td>
<td>(9,283,794)</td>
<td>(9,071,019)</td>
<td>(7,962,599)</td>
<td>(9,506,152)</td>
<td>(8,817,335)</td>
<td>(5,037,931)</td>
<td>(7,493,867)</td>
<td>(7,121,201)</td>
</tr>
<tr>
<td>Interest on Long-term Debt</td>
<td>(664,043)</td>
<td>(539,737)</td>
<td>(623,366)</td>
<td>(1,382,256)</td>
<td>(1,445,465)</td>
<td>(1,547,715)</td>
<td>(1,676,669)</td>
<td>(1,220,603)</td>
<td>(1,241,140)</td>
<td>(1,274,882)</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>-14.0%</td>
<td>3.7%</td>
<td>-34.3%</td>
<td>17.2%</td>
<td>-4.0%</td>
<td>5.7%</td>
<td>-8.4%</td>
<td>-3.7%</td>
<td>-41.2%</td>
<td></td>
</tr>
</tbody>
</table>

#### Business-type

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Family Arena</td>
<td>(1,626,233)</td>
<td>(1,680,200)</td>
<td>(1,496,794)</td>
<td>(2,667,590)</td>
<td>(2,118,001)</td>
<td>(2,299,586)</td>
<td>(2,455,023)</td>
<td>(2,439,309)</td>
<td>(3,064,219)</td>
<td>(2,940,650)</td>
</tr>
<tr>
<td>Airport</td>
<td>(36,320)</td>
<td>(290,753)</td>
<td>(397,532)</td>
<td>(311,583)</td>
<td>(1,669)</td>
<td>628,696</td>
<td>6,638</td>
<td>(347,470)</td>
<td>188,838</td>
<td>(4,015)</td>
</tr>
<tr>
<td>Total Business-type Expenses</td>
<td>(1,664,543)</td>
<td>(1,970,953)</td>
<td>(1,894,326)</td>
<td>(2,979,173)</td>
<td>(2,120,470)</td>
<td>(1,670,892)</td>
<td>(2,448,385)</td>
<td>(2,786,779)</td>
<td>(2,875,381)</td>
<td>(2,944,665)</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>15.5%</td>
<td>-4.0%</td>
<td>98.4%</td>
<td>-40.5%</td>
<td>-26.9%</td>
<td>31.8%</td>
<td>12.1%</td>
<td>3.1%</td>
<td>2.4%</td>
<td></td>
</tr>
</tbody>
</table>

Source: Statement of Activities
### ST. CHARLES COUNTY, MISSOURI

#### CHANGES IN NET POSITION-GENERAL REVENUES AND OTHER CHANGES

#### LAST TEN YEARS

<table>
<thead>
<tr>
<th>Year</th>
<th>Governmental</th>
<th>Business-type</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Taxes:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Change from Year to Year</td>
<td>19.1%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Business-type Taxes:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Change from Year to Year</td>
</tr>
</tbody>
</table>

---

See Schedule on page 159 for detailed analysis of Property and Sales Taxes.

Interest earnings are dependent upon the economy and have fluctuated accordingly.

Source: Statement of Activities
## Property Tax

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$209,156</td>
<td>$226,237</td>
<td>$188,573</td>
<td>$210,219</td>
<td>$228,782</td>
<td>$172,819</td>
<td>$204,736</td>
<td>$178,687</td>
<td>$378,290</td>
<td>$134,169</td>
</tr>
<tr>
<td>Road &amp; Bridge Fund</td>
<td>23,972,898</td>
<td>22,179,588</td>
<td>21,716,674</td>
<td>21,013,290</td>
<td>17,654,002</td>
<td>17,105,678</td>
<td>16,530,535</td>
<td>15,913,049</td>
<td>16,068,930</td>
<td>15,591,891</td>
</tr>
<tr>
<td>Dispatch &amp; Alarm Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,899,323</td>
<td>3,000,788</td>
</tr>
<tr>
<td>Emergency Communications Fund</td>
<td>4,492,700</td>
<td>4,143,066</td>
<td>4,123,116</td>
<td>3,962,282</td>
<td>3,845,134</td>
<td>3,728,115</td>
<td>3,597,283</td>
<td>3,451,402</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Educational Assistance Fund</td>
<td>1,042,133</td>
<td>931,627</td>
<td>909,532</td>
<td>787,418</td>
<td>709,770</td>
<td>653,350</td>
<td>602,693</td>
<td>566,225</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Property Tax Revenues</td>
<td>$29,716,887</td>
<td>$27,480,518</td>
<td>$26,937,897</td>
<td>$25,973,209</td>
<td>$22,437,688</td>
<td>$21,659,662</td>
<td>$20,935,247</td>
<td>$20,109,363</td>
<td>$19,901,624</td>
<td>$19,331,048</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>8.1%</td>
<td>2.0%</td>
<td>3.7%</td>
<td>15.8%</td>
<td>3.6%</td>
<td>3.5%</td>
<td>4.1%</td>
<td>1.0%</td>
<td>3.0%</td>
<td>-</td>
</tr>
</tbody>
</table>

## Sales & Use Tax (Rate)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund (.5% + .25%)</td>
<td>$58,722,294</td>
<td>$58,294,147</td>
<td>$53,560,312</td>
<td>$48,614,263</td>
<td>$45,954,266</td>
<td>$43,819,497</td>
<td>$43,115,133</td>
<td>$42,448,292</td>
<td>$40,320,292</td>
<td>$38,362,476</td>
</tr>
<tr>
<td>Transportation Fund (.5%)</td>
<td>38,875,077</td>
<td>38,662,775</td>
<td>35,706,909</td>
<td>32,409,516</td>
<td>30,636,766</td>
<td>29,213,220</td>
<td>28,743,115</td>
<td>28,298,833</td>
<td>26,882,304</td>
<td>25,577,621</td>
</tr>
<tr>
<td>Capital Projects Fund (.2%)</td>
<td>15,530,817</td>
<td>15,527,656</td>
<td>14,285,565</td>
<td>12,993,162</td>
<td>12,234,805</td>
<td>11,682,557</td>
<td>11,498,495</td>
<td>11,324,119</td>
<td>10,688,003</td>
<td>10,205,463</td>
</tr>
<tr>
<td>Emergency Communications Fund (.05%)</td>
<td>3,906,577</td>
<td>3,903,301</td>
<td>3,567,901</td>
<td>3,226,620</td>
<td>3,083,126</td>
<td>2,923,349</td>
<td>2,872,243</td>
<td>2,825,204</td>
<td>2,748,485</td>
<td>2,576,355</td>
</tr>
<tr>
<td>Regional Parks Fund (.1%)</td>
<td>3,229,948</td>
<td>3,228,281</td>
<td>3,005,783</td>
<td>2,690,682</td>
<td>2,534,679</td>
<td>2,438,372</td>
<td>2,399,028</td>
<td>2,385,076</td>
<td>2,363,005</td>
<td>2,156,680</td>
</tr>
<tr>
<td>Parks &amp; Recreation Use (1.725%)</td>
<td>29,019,971</td>
<td>21,047,646</td>
<td>16,200,633</td>
<td>15,233,318</td>
<td>12,375,605</td>
<td>11,796,837</td>
<td>9,741,070</td>
<td>8,653,171</td>
<td>7,535,100</td>
<td>8,078,677</td>
</tr>
<tr>
<td>Total Sales &amp; Use Tax Revenues</td>
<td>$149,284,684</td>
<td>$140,863,806</td>
<td>$126,327,103</td>
<td>$115,167,561</td>
<td>$106,810,247</td>
<td>$101,873,032</td>
<td>$96,369,084</td>
<td>$95,934,695</td>
<td>$90,437,189</td>
<td>$85,957,272</td>
</tr>
<tr>
<td>Change from Year to Year</td>
<td>6.0%</td>
<td>11.5%</td>
<td>9.7%</td>
<td>7.8%</td>
<td>4.9%</td>
<td>3.6%</td>
<td>2.5%</td>
<td>6.1%</td>
<td>4.0%</td>
<td>-</td>
</tr>
</tbody>
</table>

The Regional Parks sales tax is a 1/10 cent levy, of which one-half is remitted to the County and one-half to the regional board. Of the one-half (.05%) reported, 60% remains with the County and 40% is distributed to the local municipalities. Approved in mid-2001. In addition to the 1.725% in sales tax levied by the county, all retailers collect an additional 1.225% (plus 3.0% on non-food transactions) levied by the State of Missouri. Each City may levy sales tax with voter approval and the levy totals range from 0-2.0%.

The Parks & Recreation use tax rate equals all available sales tax rates levied by the county in total.

The County Collector levies a penalty on delinquent collections that is remitted to the county. The county has designated its purpose for an Educational Assistance program and for an initial deposit into an employee's Deferred Comp Match Benefit account.

Source: Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual: Funds
### ST. CHARLES COUNTY, MISSOURI
**CHANGES IN NET POSITION-TOTAL CHANGE IN NET POSITION LAST TEN YEARS**

<table>
<thead>
<tr>
<th>Year</th>
<th>Governmental</th>
<th>Business-type</th>
<th>Government-wide</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$52,519,064</td>
<td>$(3,517,234)</td>
<td>$49,001,830</td>
<td>22.3%</td>
</tr>
<tr>
<td>2022</td>
<td>$38,795,042</td>
<td>$1,261,799</td>
<td>$40,056,841</td>
<td>58.8%</td>
</tr>
<tr>
<td>2021</td>
<td>$23,520,071</td>
<td>$1,707,241</td>
<td>$25,227,312</td>
<td>-47.0%</td>
</tr>
<tr>
<td>2020</td>
<td>$50,158,311</td>
<td>$(2,520,451)</td>
<td>$47,637,860</td>
<td>207.9%</td>
</tr>
<tr>
<td>2019</td>
<td>$14,665,923</td>
<td>$804,232</td>
<td>$15,470,155</td>
<td>19.3%</td>
</tr>
<tr>
<td>2018</td>
<td>$11,427,445</td>
<td>$1,538,449</td>
<td>$12,965,894</td>
<td>3265.8%</td>
</tr>
<tr>
<td>2017</td>
<td>(272,662)</td>
<td>$657,891</td>
<td>$385,229</td>
<td>-93.3%</td>
</tr>
<tr>
<td>2016</td>
<td>$5,606,918</td>
<td>$119,113</td>
<td>$5,726,031</td>
<td>29.3%</td>
</tr>
<tr>
<td>2015</td>
<td>$4,004,646</td>
<td>$422,634</td>
<td>$4,427,280</td>
<td>-85.9%</td>
</tr>
<tr>
<td>2014</td>
<td>$31,291,746</td>
<td>$167,185</td>
<td>$31,458,931</td>
<td></td>
</tr>
</tbody>
</table>

Source: Statement of Activities
### ST. CHARLES COUNTY, MISSOURI
GOVERNMENTAL FUND BALANCES
LAST TEN YEARS

#### Nonspendable

<table>
<thead>
<tr>
<th>Year</th>
<th>Special</th>
<th>Permanent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>2022</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>22,892</td>
<td>-</td>
<td>22,892</td>
</tr>
<tr>
<td>2020</td>
<td>22,892</td>
<td>-</td>
<td>22,892</td>
</tr>
<tr>
<td>2019</td>
<td>22,892</td>
<td>32,900</td>
<td>55,792</td>
</tr>
<tr>
<td>2018</td>
<td>22,892</td>
<td>32,900</td>
<td>55,792</td>
</tr>
<tr>
<td>2017</td>
<td>-</td>
<td>32,900</td>
<td>32,900</td>
</tr>
<tr>
<td>2016</td>
<td>-</td>
<td>32,900</td>
<td>32,900</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
<td>32,900</td>
<td>32,900</td>
</tr>
<tr>
<td>2014</td>
<td>-</td>
<td>32,900</td>
<td>32,900</td>
</tr>
</tbody>
</table>

#### Restricted

<table>
<thead>
<tr>
<th>Year</th>
<th>General Fund</th>
<th>Special</th>
<th>Capital</th>
<th>Permanent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$ 2,024,410</td>
<td>146,315,779</td>
<td>10,315,994</td>
<td>-</td>
<td>$ 158,656,183</td>
</tr>
<tr>
<td>2021</td>
<td>-</td>
<td>137,656,367</td>
<td>11,125,931</td>
<td>-</td>
<td>148,782,298</td>
</tr>
<tr>
<td>2020</td>
<td>-</td>
<td>145,174,358</td>
<td>11,757,554</td>
<td>-</td>
<td>156,931,912</td>
</tr>
<tr>
<td>2019</td>
<td>-</td>
<td>128,386,819</td>
<td>11,187,330</td>
<td>75,643</td>
<td>139,694,792</td>
</tr>
<tr>
<td>2018</td>
<td>-</td>
<td>114,231,403</td>
<td>11,285,628</td>
<td>75,559</td>
<td>125,929,902</td>
</tr>
<tr>
<td>2017</td>
<td>-</td>
<td>108,810,354</td>
<td>17,936,300</td>
<td>71,860</td>
<td>126,818,514</td>
</tr>
<tr>
<td>2016</td>
<td>-</td>
<td>108,100,218</td>
<td>19,283,507</td>
<td>71,948</td>
<td>127,455,673</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
<td>78,368,697</td>
<td>27,074,956</td>
<td>72,576</td>
<td>105,516,229</td>
</tr>
<tr>
<td>2014</td>
<td>-</td>
<td>74,922,716</td>
<td>33,192,951</td>
<td>70,690</td>
<td>108,186,357</td>
</tr>
</tbody>
</table>

#### Committed

<table>
<thead>
<tr>
<th>Year</th>
<th>General Fund</th>
<th>Special</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$ 36,352,560</td>
<td>(5,604,797)</td>
<td>$ 30,747,763</td>
</tr>
<tr>
<td>2022</td>
<td>37,444,833</td>
<td>(5,897,940)</td>
<td>31,546,893</td>
</tr>
<tr>
<td>2021</td>
<td>34,949,525</td>
<td>(5,512,797)</td>
<td>29,436,728</td>
</tr>
<tr>
<td>2020</td>
<td>26,570,304</td>
<td>26,570,304</td>
<td>53,140,608</td>
</tr>
<tr>
<td>2019</td>
<td>20,512,537</td>
<td>20,512,537</td>
<td>41,025,074</td>
</tr>
<tr>
<td>2018</td>
<td>18,132,933</td>
<td>18,132,933</td>
<td>36,265,866</td>
</tr>
<tr>
<td>2017</td>
<td>17,405,382</td>
<td>17,405,382</td>
<td>34,810,764</td>
</tr>
<tr>
<td>2016</td>
<td>17,711,805</td>
<td>17,711,805</td>
<td>35,423,610</td>
</tr>
<tr>
<td>2015</td>
<td>13,102,657</td>
<td>13,102,657</td>
<td>26,205,314</td>
</tr>
<tr>
<td>2014</td>
<td>11,989,273</td>
<td>11,989,273</td>
<td>23,978,546</td>
</tr>
</tbody>
</table>

#### Unassigned

<table>
<thead>
<tr>
<th>Year</th>
<th>General Fund</th>
<th>Special</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$ 36,352,560</td>
<td>170,333,671</td>
<td>$ 206,686,231</td>
</tr>
<tr>
<td>2022</td>
<td>39,469,243</td>
<td>150,733,833</td>
<td>190,203,076</td>
</tr>
<tr>
<td>2021</td>
<td>34,497,525</td>
<td>143,292,393</td>
<td>177,789,918</td>
</tr>
<tr>
<td>2020</td>
<td>26,570,304</td>
<td>156,954,804</td>
<td>183,525,108</td>
</tr>
<tr>
<td>2019</td>
<td>20,512,537</td>
<td>139,705,584</td>
<td>160,218,121</td>
</tr>
<tr>
<td>2018</td>
<td>18,132,933</td>
<td>126,848,382</td>
<td>145,364,301</td>
</tr>
<tr>
<td>2017</td>
<td>17,405,382</td>
<td>126,851,414</td>
<td>144,256,796</td>
</tr>
<tr>
<td>2016</td>
<td>17,711,805</td>
<td>127,488,573</td>
<td>145,200,378</td>
</tr>
<tr>
<td>2015</td>
<td>13,102,657</td>
<td>118,651,786</td>
<td>139,005,189</td>
</tr>
<tr>
<td>2014</td>
<td>11,989,273</td>
<td>120,189,182</td>
<td>139,178,455</td>
</tr>
</tbody>
</table>

Source: Balance Sheet
## ST. CHARLES COUNTY, MISSOURI
GOVERNMENTAL FUNDS-REVENUES BY SOURCE
LAST TEN YEARS

<table>
<thead>
<tr>
<th>Year</th>
<th>General</th>
<th>Special Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fees, Licenses, and Permits</td>
<td>Taxes</td>
</tr>
<tr>
<td></td>
<td>Fees, Licenses, and Permits</td>
<td>Taxes</td>
</tr>
<tr>
<td>2023</td>
<td>$58,931,450</td>
<td>$21,284,352</td>
</tr>
<tr>
<td>2022</td>
<td>$58,520,384</td>
<td>$20,402,973</td>
</tr>
<tr>
<td>2021</td>
<td>$53,748,885</td>
<td>$22,848,741</td>
</tr>
<tr>
<td>2020</td>
<td>$48,824,482</td>
<td>$23,049,307</td>
</tr>
<tr>
<td>2019</td>
<td>$43,992,116</td>
<td>$20,600,495</td>
</tr>
<tr>
<td>2018</td>
<td>$43,319,869</td>
<td>$18,378,932</td>
</tr>
<tr>
<td>2017</td>
<td>$42,626,979</td>
<td>$16,984,852</td>
</tr>
<tr>
<td>2016</td>
<td>$40,698,582</td>
<td>$16,656,951</td>
</tr>
<tr>
<td>2015</td>
<td>$38,496,645</td>
<td>$16,263,201</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Capital Projects</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fees, Licenses, and Permits</td>
<td>Taxes</td>
</tr>
<tr>
<td>2023</td>
<td>$15,530,817</td>
<td>$1,094,511</td>
</tr>
<tr>
<td>2022</td>
<td>$15,527,656</td>
<td>$1,543,608</td>
</tr>
<tr>
<td>2020</td>
<td>$12,993,162</td>
<td>$2,042,423</td>
</tr>
<tr>
<td>2019</td>
<td>$12,234,805</td>
<td>$2,042,423</td>
</tr>
<tr>
<td>2017</td>
<td>$11,498,495</td>
<td>$2,042,423</td>
</tr>
<tr>
<td>2016</td>
<td>$11,324,119</td>
<td>$2,042,423</td>
</tr>
<tr>
<td>2014</td>
<td>$12,781,818</td>
<td>$2,042,423</td>
</tr>
</tbody>
</table>

Source: Statement of Revenues, Expenditures and Changes in Fund Balance
<table>
<thead>
<tr>
<th>Year</th>
<th>Administration</th>
<th>Government Operations</th>
<th>State Functions</th>
<th>Health &amp; Human Services</th>
<th>Community Development</th>
<th>Court Functions</th>
<th>Public Safety</th>
<th>Public Works</th>
<th>Parks &amp; Recreation</th>
<th>Debt Service Principal</th>
<th>Interest &amp; Fees</th>
<th>Capital Outlay</th>
<th>Total Expenditures</th>
<th>Debt Service as Percentage of non-Capital Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$3,790,943</td>
<td>$28,738,071</td>
<td>$9,724,706</td>
<td>$8,902,431</td>
<td>$12,639,079</td>
<td>$14,096,649</td>
<td>$58,503,575</td>
<td>$32,168,110</td>
<td>$10,264,788</td>
<td>$4,539,912</td>
<td>$950,416</td>
<td>$75,931,470</td>
<td>$260,250,150</td>
<td>2.39%</td>
</tr>
<tr>
<td>2022</td>
<td>$4,122,523</td>
<td>$20,523,088</td>
<td>$10,125,580</td>
<td>$8,593,084</td>
<td>$11,327,101</td>
<td>$13,203,780</td>
<td>$50,762,377</td>
<td>$29,593,977</td>
<td>$10,264,788</td>
<td>$4,539,912</td>
<td>$798,562</td>
<td>$66,350,185</td>
<td>$226,559,402</td>
<td>1.69%</td>
</tr>
<tr>
<td>2020</td>
<td>$3,577,150</td>
<td>$15,052,911</td>
<td>$9,718,267</td>
<td>$10,670,200</td>
<td>$12,315,294</td>
<td>$10,859,226</td>
<td>$46,261,024</td>
<td>$20,195,052</td>
<td>$13,203,780</td>
<td>$10,093,661</td>
<td>$1,546,000</td>
<td>$74,762,344</td>
<td>$232,013,744</td>
<td>2.22%</td>
</tr>
<tr>
<td>2019</td>
<td>$3,085,268</td>
<td>$13,299,566</td>
<td>$8,589,439</td>
<td>$6,799,212</td>
<td>$10,543,042</td>
<td>$10,689,470</td>
<td>$45,489,393</td>
<td>$21,183,812</td>
<td>$7,290,876</td>
<td>$10,093,661</td>
<td>$1,548,087</td>
<td>$42,299,427</td>
<td>$175,247,592</td>
<td>2.53%</td>
</tr>
<tr>
<td>2018</td>
<td>$3,107,867</td>
<td>$13,660,890</td>
<td>$9,448,861</td>
<td>$10,152,693</td>
<td>$10,900,668</td>
<td>$21,689,440</td>
<td>$42,875,565</td>
<td>$7,207,369</td>
<td>$2,246,000</td>
<td>$10,093,661</td>
<td>$1,758,451</td>
<td>$49,378,216</td>
<td>$178,939,565</td>
<td>2.59%</td>
</tr>
<tr>
<td>2017</td>
<td>$2,844,331</td>
<td>$13,350,426</td>
<td>$7,635,704</td>
<td>$4,912,175</td>
<td>$10,091,649</td>
<td>$10,067,294</td>
<td>$40,826,468</td>
<td>$18,848,520</td>
<td>$6,473,919</td>
<td>$10,093,661</td>
<td>$1,545,000</td>
<td>$64,149,437</td>
<td>$182,162,173</td>
<td>1.98%</td>
</tr>
<tr>
<td>2016</td>
<td>$2,356,830</td>
<td>$12,927,061</td>
<td>$9,093,281</td>
<td>$4,870,664</td>
<td>$10,332,085</td>
<td>$9,935,377</td>
<td>$40,535,220</td>
<td>$20,546,968</td>
<td>$6,521,347</td>
<td>$10,093,661</td>
<td>$1,485,000</td>
<td>$35,919,172</td>
<td>$155,758,345</td>
<td>1.98%</td>
</tr>
<tr>
<td>2015</td>
<td>$2,043,998</td>
<td>$11,845,306</td>
<td>$7,445,977</td>
<td>$4,491,240</td>
<td>$10,541,450</td>
<td>$9,492,140</td>
<td>$37,452,965</td>
<td>$20,217,628</td>
<td>$5,015,394</td>
<td>$10,093,661</td>
<td>$1,456,000</td>
<td>$45,920,436</td>
<td>$157,200,974</td>
<td>1.95%</td>
</tr>
<tr>
<td>2014</td>
<td>$2,720,737</td>
<td>$11,264,256</td>
<td>$7,500,807</td>
<td>$4,392,705</td>
<td>$9,444,052</td>
<td>$9,227,104</td>
<td>$35,175,384</td>
<td>$20,821,003</td>
<td>$5,024,463</td>
<td>$10,093,661</td>
<td>$1,320,963</td>
<td>$37,446,419</td>
<td>$145,765,893</td>
<td>2.30%</td>
</tr>
</tbody>
</table>

Source: Statement of Revenues, Expenditures and Changes in Fund Balance
<table>
<thead>
<tr>
<th>Year</th>
<th>Debt Service of non-Capital Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($20,312,255)</td>
</tr>
<tr>
<td>2023</td>
<td>55,820,377</td>
</tr>
<tr>
<td>2022</td>
<td>49,433,980</td>
</tr>
<tr>
<td>2021</td>
<td>48,583,595</td>
</tr>
<tr>
<td>2020</td>
<td>45,023,074</td>
</tr>
<tr>
<td>2019</td>
<td>46,151,351</td>
</tr>
<tr>
<td>2018</td>
<td>43,959,627</td>
</tr>
<tr>
<td>2017</td>
<td>42,788,930</td>
</tr>
<tr>
<td>2016</td>
<td>42,349,270</td>
</tr>
<tr>
<td>2015</td>
<td>39,829,102</td>
</tr>
<tr>
<td>2014</td>
<td>37,889,930</td>
</tr>
</tbody>
</table>

Source: Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:Funds
### Debt Service As Percentage of Non-Capital Expenditures

<table>
<thead>
<tr>
<th>Year</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Sale of Debt of Non-Capital Assets</th>
<th>Proceeds</th>
<th>Leases</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$3,711,185</td>
<td>$(6,710,300)</td>
<td>$121,874</td>
<td>-</td>
<td>-</td>
<td>$(2,999,115)</td>
</tr>
<tr>
<td>2022</td>
<td>$3,126,500</td>
<td>$(9,578,953)</td>
<td>121,874</td>
<td>-</td>
<td>-</td>
<td>$(6,330,579)</td>
</tr>
<tr>
<td>2021</td>
<td>6,142,725</td>
<td>$(1,701,012)</td>
<td>138,830</td>
<td>-</td>
<td>-</td>
<td>4,580,543</td>
</tr>
<tr>
<td>2020</td>
<td>6,254,759</td>
<td>$(8,244,854)</td>
<td>179,592</td>
<td>-</td>
<td>-</td>
<td>$(1,810,503)</td>
</tr>
<tr>
<td>2019</td>
<td>2,361,651</td>
<td>$(1,534,256)</td>
<td>69,149</td>
<td>-</td>
<td>-</td>
<td>896,544</td>
</tr>
<tr>
<td>2018</td>
<td>1,868,645</td>
<td>$(2,287,248)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(299,795)</td>
</tr>
<tr>
<td>2017</td>
<td>2,002,135</td>
<td>$(3,108,731)</td>
<td>137,105</td>
<td>-</td>
<td>-</td>
<td>$(969,491)</td>
</tr>
<tr>
<td>2016</td>
<td>1,594,026</td>
<td>$(4,241,449)</td>
<td>70,077</td>
<td>-</td>
<td>-</td>
<td>$(2,577,346)</td>
</tr>
<tr>
<td>2015</td>
<td>1,534,162</td>
<td>$(462,875)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,205,284</td>
</tr>
<tr>
<td>2014</td>
<td>2,161,296</td>
<td>$(3,217,916)</td>
<td>171,587</td>
<td>-</td>
<td>-</td>
<td>$(885,033)</td>
</tr>
</tbody>
</table>

### Sale of Debt of Non-Capital Assets

<table>
<thead>
<tr>
<th>Year</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Capital Assets</th>
<th>Proceeds</th>
<th>Leases</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>-</td>
<td>$(3,753,693)</td>
<td>100,990</td>
<td>-</td>
<td>-</td>
<td>$(3,143,163)</td>
</tr>
<tr>
<td>2022</td>
<td>1,679,763</td>
<td>$(3,966,246)</td>
<td>32,000</td>
<td>-</td>
<td>-</td>
<td>$(2,274,483)</td>
</tr>
<tr>
<td>2021</td>
<td>-</td>
<td>$(3,997,144)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(3,997,144)</td>
</tr>
<tr>
<td>2020</td>
<td>-</td>
<td>$(1,145,666)</td>
<td>35,499</td>
<td>-</td>
<td>-</td>
<td>$(1,110,167)</td>
</tr>
<tr>
<td>2019</td>
<td>-</td>
<td>$(3,481,649)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(3,481,649)</td>
</tr>
<tr>
<td>2018</td>
<td>-</td>
<td>$(3,662,299)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(3,662,299)</td>
</tr>
<tr>
<td>2017</td>
<td>583</td>
<td>$(3,543,232)</td>
<td>16,274,555</td>
<td>-</td>
<td>-</td>
<td>12,726,906</td>
</tr>
<tr>
<td>2016</td>
<td>960</td>
<td>$(3,654,240)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(3,653,280)</td>
</tr>
<tr>
<td>2015</td>
<td>796</td>
<td>$(3,399,025)</td>
<td>16,557</td>
<td>-</td>
<td>-</td>
<td>$(3,381,672)</td>
</tr>
<tr>
<td>2014</td>
<td>109,695</td>
<td>$(3,066,753)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(2,957,058)</td>
</tr>
</tbody>
</table>

### Debt Service As Percentage of Non-Capital Expenditures (continued)

<table>
<thead>
<tr>
<th>Year</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Sale of Capital Assets</th>
<th>Proceeds</th>
<th>Leases</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$12,737,232</td>
<td>$(11,480,388)</td>
<td>$55,200</td>
<td>-</td>
<td>-</td>
<td>$1,148,047</td>
</tr>
<tr>
<td>2022</td>
<td>5,353,826</td>
<td>$(6,748,520)</td>
<td>8,900</td>
<td>-</td>
<td>-</td>
<td>$(754,070)</td>
</tr>
<tr>
<td>2021</td>
<td>3,973,574</td>
<td>$(8,021,317)</td>
<td>385,625</td>
<td>-</td>
<td>-</td>
<td>$(6,622,118)</td>
</tr>
<tr>
<td>2020</td>
<td>5,140,745</td>
<td>$(8,526,682)</td>
<td>41,770</td>
<td>-</td>
<td>-</td>
<td>$(3,139,838)</td>
</tr>
<tr>
<td>2019</td>
<td>3,924,929</td>
<td>$(4,193,610)</td>
<td>90,533</td>
<td>-</td>
<td>-</td>
<td>$(178,148)</td>
</tr>
<tr>
<td>2018</td>
<td>3,312,235</td>
<td>$(4,268,083)</td>
<td>14,473</td>
<td>-</td>
<td>-</td>
<td>$(938,385)</td>
</tr>
<tr>
<td>2017</td>
<td>1,594,026</td>
<td>$(21,597,613)</td>
<td>36,416</td>
<td>-</td>
<td>-</td>
<td>1,331,705</td>
</tr>
<tr>
<td>2016</td>
<td>1,534,162</td>
<td>$(1,204,412)</td>
<td>15,990</td>
<td>-</td>
<td>-</td>
<td>$(477,434)</td>
</tr>
</tbody>
</table>

Source: Statement of Revenues, Expenditures and Changes in Fund Balance
## ST. CHARLES COUNTY, MISSOURI
### GOVERNMENTAL FUNDS-TOTAL CHANGES IN FUND BALANCES
### LAST TEN YEARS

<table>
<thead>
<tr>
<th>Year</th>
<th>General</th>
<th>Special Revenue</th>
<th>Capital Projects</th>
<th>Total Expenditures</th>
<th>Debt Service As Percentage of non-Capital Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>(3,116,683)</td>
<td>25,083,575</td>
<td>(5,483,737)</td>
<td>16,483,155</td>
<td>2.39%</td>
</tr>
<tr>
<td>2022</td>
<td>4,971,718</td>
<td>8,223,634</td>
<td>(809,937)</td>
<td>12,385,415</td>
<td>1.69%</td>
</tr>
<tr>
<td>2021</td>
<td>8,756,259</td>
<td>(4,046,485)</td>
<td>(631,623)</td>
<td>4,078,151</td>
<td>1.74%</td>
</tr>
<tr>
<td>2020</td>
<td>6,057,767</td>
<td>16,091,146</td>
<td>570,224</td>
<td>22,719,137</td>
<td>2.22%</td>
</tr>
<tr>
<td>2019</td>
<td>2,379,604</td>
<td>14,155,500</td>
<td>(98,298)</td>
<td>16,436,806</td>
<td>1.98%</td>
</tr>
<tr>
<td>2018</td>
<td>727,551</td>
<td>5,447,640</td>
<td>(6,650,672)</td>
<td>(475,481)</td>
<td>1.95%</td>
</tr>
<tr>
<td>2017</td>
<td>(306,423)</td>
<td>710,048</td>
<td>(1,347,207)</td>
<td>(943,582)</td>
<td>2.30%</td>
</tr>
<tr>
<td>2016</td>
<td>(2,641,598)</td>
<td>5,906,711</td>
<td>2,930,076</td>
<td>6,195,189</td>
<td>2.19%</td>
</tr>
<tr>
<td>2015</td>
<td>1,336,134</td>
<td>4,804,478</td>
<td>(6,117,995)</td>
<td>22,617</td>
<td>2.06%</td>
</tr>
<tr>
<td>2014</td>
<td>379,616</td>
<td>14,908,775</td>
<td>(2,942,037)</td>
<td>12,346,354</td>
<td>2.79%</td>
</tr>
</tbody>
</table>

Source: Statement of Revenues, Expenditures and Changes in Fund Balance
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Collected for County Transportation</td>
<td>38,875,077</td>
<td>38,862,775</td>
<td>35,706,909</td>
<td>32,409,516</td>
<td>30,636,766</td>
<td>29,213,220</td>
<td>28,743,115</td>
<td>28,298,833</td>
<td>26,882,304</td>
<td>25,577,621</td>
</tr>
<tr>
<td>Sales Tax Collected for Emergency Communication</td>
<td>3,906,377</td>
<td>3,903,301</td>
<td>3,567,901</td>
<td>3,226,620</td>
<td>3,083,126</td>
<td>2,923,349</td>
<td>2,872,243</td>
<td>2,625,201</td>
<td>2,748,485</td>
<td>2,576,355</td>
</tr>
<tr>
<td>Sales Tax Collected for Capital Improvements</td>
<td>15,530,817</td>
<td>15,527,656</td>
<td>14,285,559</td>
<td>12,993,162</td>
<td>12,348,804</td>
<td>11,682,567</td>
<td>11,498,495</td>
<td>11,324,119</td>
<td>10,688,003</td>
<td>10,205,463</td>
</tr>
<tr>
<td>Metropolitan Parks and Recreation Tax Collected for County Parks</td>
<td>3,229,948</td>
<td>3,228,281</td>
<td>3,005,782</td>
<td>2,690,682</td>
<td>2,534,679</td>
<td>2,438,372</td>
<td>2,399,028</td>
<td>2,385,076</td>
<td>2,263,005</td>
<td>2,156,680</td>
</tr>
<tr>
<td>Use Tax Collected for County Parks and Stormwater</td>
<td>29,019,971</td>
<td>21,047,646</td>
<td>18,200,633</td>
<td>15,233,318</td>
<td>12,756,605</td>
<td>11,796,637</td>
<td>9,741,070</td>
<td>8,653,171</td>
<td>7,535,100</td>
<td>6,078,677</td>
</tr>
<tr>
<td>Total Sales Tax Collected</td>
<td>$149,284,684</td>
<td>$140,863,806</td>
<td>$126,327,103</td>
<td>$115,167,561</td>
<td>$106,819,246</td>
<td>$101,873,632</td>
<td>$98,969,083</td>
<td>$95,934,693</td>
<td>$90,437,189</td>
<td>$86,957,272</td>
</tr>
<tr>
<td>County direct sales tax rate</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
</tr>
<tr>
<td>County use tax rate</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.60%</td>
</tr>
</tbody>
</table>

Note: As set out in Section 32.057 of the Missouri Revised Statutes, it is a violation to make known in any manner the tax returns or departmental records derived from the Missouri Department of Revenue. Due to the confidentiality of earnings information, the above alternative information is provided to assist users in understanding this revenue source.

Source: St. Charles County Finance Department
<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Levy</th>
<th>Current Collections</th>
<th>Portion of Tax Levy Collected in First Year</th>
<th>Delinquent Collections</th>
<th>Total Collections</th>
<th>Portion of Tax Levy Collected in Total</th>
<th>Outstanding Delinquent Taxes</th>
<th>Portion of Tax Levy Delinquent</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$41,486,811</td>
<td>$38,358,999</td>
<td>92.5%</td>
<td>$ (0)</td>
<td>$38,358,999</td>
<td>92.5%</td>
<td>$3,127,811</td>
<td>7.5%</td>
</tr>
<tr>
<td>2022</td>
<td>39,140,087</td>
<td>36,469,499</td>
<td>93.2%</td>
<td>2,309,605</td>
<td>38,779,104</td>
<td>99.1%</td>
<td>360,983</td>
<td>0.9%</td>
</tr>
<tr>
<td>2021</td>
<td>37,762,946</td>
<td>34,123,844</td>
<td>90.4%</td>
<td>3,563,142</td>
<td>37,686,986</td>
<td>99.8%</td>
<td>75,960</td>
<td>0.2%</td>
</tr>
<tr>
<td>2020</td>
<td>36,373,769</td>
<td>30,707,562</td>
<td>84.4%</td>
<td>5,624,171</td>
<td>36,331,733</td>
<td>99.9%</td>
<td>42,036</td>
<td>0.1%</td>
</tr>
<tr>
<td>2019</td>
<td>32,600,041</td>
<td>29,371,505</td>
<td>90.1%</td>
<td>3,195,656</td>
<td>32,596,161</td>
<td>99.9%</td>
<td>32,881</td>
<td>0.1%</td>
</tr>
<tr>
<td>2018</td>
<td>31,344,655</td>
<td>28,684,629</td>
<td>91.5%</td>
<td>2,630,043</td>
<td>31,314,672</td>
<td>99.9%</td>
<td>29,984</td>
<td>0.1%</td>
</tr>
<tr>
<td>2017</td>
<td>30,496,392</td>
<td>27,259,841</td>
<td>89.4%</td>
<td>3,206,428</td>
<td>30,466,269</td>
<td>99.9%</td>
<td>30,123</td>
<td>0.1%</td>
</tr>
<tr>
<td>2016</td>
<td>28,986,074</td>
<td>27,013,022</td>
<td>93.2%</td>
<td>1,943,670</td>
<td>28,956,692</td>
<td>99.9%</td>
<td>29,382</td>
<td>0.1%</td>
</tr>
<tr>
<td>2015</td>
<td>27,499,855</td>
<td>26,416,351</td>
<td>96.1%</td>
<td>1,059,130</td>
<td>27,475,481</td>
<td>99.9%</td>
<td>24,373</td>
<td>0.1%</td>
</tr>
<tr>
<td>2014</td>
<td>26,776,080</td>
<td>25,621,147</td>
<td>96.4%</td>
<td>954,867</td>
<td>26,776,014</td>
<td>100.0%</td>
<td>66</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Source: St. Charles County Collector's Office
### ST. CHARLES COUNTY, MISSOURI

#### PROPERTY VALUES AND TAX RATES LEVIED

**LAST TEN YEARS**

<table>
<thead>
<tr>
<th>Year</th>
<th>Residential</th>
<th>Commercial</th>
<th>Agriculture</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$8,997,667,751</td>
<td>$1,843,982,566</td>
<td>$24,734,040</td>
<td>$53,324,708,577</td>
</tr>
<tr>
<td>2022</td>
<td>$7,239,307,331</td>
<td>$1,689,219,401</td>
<td>$23,517,664</td>
<td>$43,576,408,693</td>
</tr>
<tr>
<td>2021</td>
<td>$7,085,507,948</td>
<td>$1,667,505,079</td>
<td>$23,534,064</td>
<td>$42,699,217,667</td>
</tr>
<tr>
<td>2020</td>
<td>$6,334,229,324</td>
<td>$1,638,544,977</td>
<td>$22,837,154</td>
<td>$38,648,811,745</td>
</tr>
<tr>
<td>2019</td>
<td>$6,210,956,260</td>
<td>$1,604,984,119</td>
<td>$22,769,950</td>
<td>$37,894,568,429</td>
</tr>
<tr>
<td>2018</td>
<td>$5,585,379,522</td>
<td>$1,408,072,370</td>
<td>$23,507,368</td>
<td>$33,992,855,216</td>
</tr>
<tr>
<td>2017</td>
<td>$5,462,477,872</td>
<td>$1,389,712,616</td>
<td>$23,870,234</td>
<td>$33,291,654,079</td>
</tr>
<tr>
<td>2016</td>
<td>$4,907,174,375</td>
<td>$1,322,200,027</td>
<td>$24,367,539</td>
<td>$30,162,171,462</td>
</tr>
<tr>
<td>2015</td>
<td>$4,805,030,145</td>
<td>$1,380,608,855</td>
<td>$24,461,882</td>
<td>$29,807,884,031</td>
</tr>
<tr>
<td>2014</td>
<td>$4,478,710,023</td>
<td>$1,343,349,567</td>
<td>$26,269,891</td>
<td>$27,989,041,171</td>
</tr>
</tbody>
</table>

#### Political Subdivision

<table>
<thead>
<tr>
<th>Year</th>
<th>General</th>
<th>Road &amp; Bridge</th>
<th>Dispatch &amp; Alarm</th>
<th>Total County purposes</th>
<th>State of Missouri</th>
<th>Library District</th>
<th>Ambulance District</th>
<th>Developmental Disabilities</th>
<th>Total county-wide common</th>
<th>Community Colleges (2)</th>
<th>Public School Districts (6)</th>
<th>Fire Districts (10)</th>
<th>Municipalities (17)</th>
<th>Surtax</th>
<th>Total Direct Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.1676-0.4472</td>
<td>0.0471-4.8749</td>
<td>0.1907-1.0982</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2541-8.5017</td>
</tr>
<tr>
<td>2022</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8335</td>
</tr>
<tr>
<td>2021</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8588</td>
</tr>
<tr>
<td>2020</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8588</td>
</tr>
<tr>
<td>2019</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8588</td>
</tr>
<tr>
<td>2018</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8588</td>
</tr>
<tr>
<td>2017</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8588</td>
</tr>
<tr>
<td>2016</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8588</td>
</tr>
<tr>
<td>2015</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8588</td>
</tr>
<tr>
<td>2014</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000-0.4472</td>
<td>0.0471-5.0562</td>
<td>0.2082-1.1939</td>
<td>0.0000-0.7717</td>
<td>0.5300</td>
<td>5.2734-8.8588</td>
</tr>
</tbody>
</table>

The rate is levied on the assessed property value after it is divided by 100.

Four municipalities have no levy and three levy the rate only on real property.

Source: County Registrar and County Assessor
### ST. CHARLES COUNTY, MISSOURI
### PRINCIPAL PROPERTY TAX PAYERS
### 2023 AND 2014

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>2023 Taxable Assessed Value</th>
<th>2023 Rank</th>
<th>Percentage of Total Taxable Assessed Value</th>
<th>2014 Taxable Assessed Value</th>
<th>2014 Rank</th>
<th>Percentage of Total Taxable Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pinnacle Entertainment Inc (Ameristar Casino)</td>
<td>$91,999,482</td>
<td>1</td>
<td>0.69%</td>
<td>$92,357,994</td>
<td>1</td>
<td>1.28%</td>
</tr>
<tr>
<td>General Motors Corporation</td>
<td>84,689,157</td>
<td>2</td>
<td>0.64%</td>
<td>32,231,550</td>
<td>2</td>
<td>0.45%</td>
</tr>
<tr>
<td>Mastercard Technologies LLC</td>
<td>69,467,432</td>
<td>3</td>
<td>0.52%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Union Electric Co</td>
<td>34,068,498</td>
<td>4</td>
<td>0.26%</td>
<td>28,505,629</td>
<td>3</td>
<td>0.40%</td>
</tr>
<tr>
<td>True Manufacturing</td>
<td>32,109,481</td>
<td>5</td>
<td>0.24%</td>
<td>16,410,712</td>
<td>8</td>
<td>0.23%</td>
</tr>
<tr>
<td>Enterprise Rent A Car Company</td>
<td>30,036,892</td>
<td>6</td>
<td>0.23%</td>
<td>18,744,835</td>
<td>6</td>
<td>0.26%</td>
</tr>
<tr>
<td>Spire Missouri Inc</td>
<td>27,698,857</td>
<td>7</td>
<td>0.21%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>McDonnell Douglas Corporation (Boeing)</td>
<td>26,125,306</td>
<td>8</td>
<td>0.20%</td>
<td>21,800,059</td>
<td>4</td>
<td>0.30%</td>
</tr>
<tr>
<td>Cuivre River Electric Cooperative</td>
<td>23,683,728</td>
<td>9</td>
<td>0.18%</td>
<td>16,358,354</td>
<td>9</td>
<td>0.23%</td>
</tr>
<tr>
<td>Nike IHM Inc</td>
<td>19,103,602</td>
<td>10</td>
<td>0.14%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mid Rivers Mall LLC</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>18,602,432</td>
<td>7</td>
<td>0.26%</td>
</tr>
<tr>
<td>Laclede Gas</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>18,776,979</td>
<td>5</td>
<td>0.26%</td>
</tr>
<tr>
<td>Missouri Water American Company</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>13,969,518</td>
<td>10</td>
<td>0.19%</td>
</tr>
<tr>
<td><strong>Subtotal Top Ten Property Owners</strong></td>
<td><strong>438,982,437</strong></td>
<td><strong>3.29%</strong></td>
<td></td>
<td><strong>277,758,062</strong></td>
<td><strong>3.85%</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Remaining Property Owners</strong></td>
<td><strong>12,887,002,126</strong></td>
<td><strong>96.71%</strong></td>
<td></td>
<td><strong>6,929,894,817</strong></td>
<td><strong>96.15%</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Assessed Value</strong></td>
<td><strong>$13,325,984,563</strong></td>
<td><strong>100.00%</strong></td>
<td></td>
<td><strong>$7,207,652,879</strong></td>
<td><strong>100.00%</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: St. Charles County Assessor's Office
<table>
<thead>
<tr>
<th>Year</th>
<th>Property Tax</th>
<th>Sales &amp; Use Tax</th>
<th>Fees, Licenses &amp; Permits</th>
<th>Intergovernmental Earnings</th>
<th>Investment Earnings</th>
<th>Miscellaneous Earnings</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$29,716,887</td>
<td>$149,284,684</td>
<td>$29,465,103</td>
<td>$57,803,029</td>
<td>$9,545,312</td>
<td>$5,912,521</td>
<td>$281,727,536</td>
</tr>
<tr>
<td>2022</td>
<td>27,480,518</td>
<td>140,863,806</td>
<td>28,989,662</td>
<td>51,136,711</td>
<td>(5,283,089)</td>
<td>5,116,341</td>
<td>248,303,949</td>
</tr>
<tr>
<td>2021</td>
<td>26,937,897</td>
<td>126,327,103</td>
<td>30,993,872</td>
<td>40,269,517</td>
<td>(77,781)</td>
<td>4,835,578</td>
<td>229,286,186</td>
</tr>
<tr>
<td>2018</td>
<td>21,659,662</td>
<td>101,873,632</td>
<td>27,421,846</td>
<td>26,288,741</td>
<td>2,332,164</td>
<td>1,970,700</td>
<td>181,546,745</td>
</tr>
<tr>
<td>2017</td>
<td>20,935,247</td>
<td>98,369,084</td>
<td>23,207,719</td>
<td>24,292,551</td>
<td>1,612,011</td>
<td>1,852,618</td>
<td>170,269,230</td>
</tr>
<tr>
<td>2016</td>
<td>20,109,363</td>
<td>95,934,695</td>
<td>21,819,565</td>
<td>25,598,760</td>
<td>1,453,267</td>
<td>1,936,805</td>
<td>166,852,455</td>
</tr>
<tr>
<td>2015</td>
<td>19,901,624</td>
<td>90,437,189</td>
<td>21,326,065</td>
<td>25,144,324</td>
<td>1,118,327</td>
<td>2,676,862</td>
<td>160,604,391</td>
</tr>
<tr>
<td>2014</td>
<td>19,331,048</td>
<td>86,957,272</td>
<td>21,083,587</td>
<td>31,345,290</td>
<td>1,300,904</td>
<td>2,413,671</td>
<td>162,431,772</td>
</tr>
</tbody>
</table>

Source: Statement of Revenues, Expenditures and Changes in Fund Balance
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt limit</td>
<td>$1,332,598,456</td>
<td>$1,128,852,636</td>
<td>$1,073,500,252</td>
<td>$973,744,766</td>
<td>$949,685,900</td>
<td>$862,021,399</td>
<td>$843,827,241</td>
<td>$775,198,117</td>
<td>$759,244,720</td>
<td>$720,765,288</td>
</tr>
<tr>
<td>Total net debt applicable to limit</td>
<td>19,585,000</td>
<td>22,046,000</td>
<td>27,148,000</td>
<td>30,949,000</td>
<td>33,392,000</td>
<td>35,638,000</td>
<td>21,990,000</td>
<td>23,475,000</td>
<td>24,956,998</td>
<td>26,359,000</td>
</tr>
<tr>
<td>Legal debt margin</td>
<td>$1,313,013,456</td>
<td>$1,106,806,636</td>
<td>$1,046,352,252</td>
<td>$942,795,766</td>
<td>$916,293,900</td>
<td>$826,383,399</td>
<td>$821,837,241</td>
<td>$751,723,117</td>
<td>$734,287,722</td>
<td>$694,406,288</td>
</tr>
</tbody>
</table>

Total net debt applicable to limit as a percentage of debt limit:

|                      | 1.47% | 1.95% | 2.53% | 3.18% | 3.52% | 4.13% | 2.61% | 3.03% | 3.29% | 3.66% |

**LEGAL DEBT MARGIN COMPUTATION FOR 2023**

<table>
<thead>
<tr>
<th></th>
<th>$13,325,984,563</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed value</td>
<td></td>
</tr>
<tr>
<td>Debt limit (10% of total assessed value)</td>
<td>1,332,598,456</td>
</tr>
<tr>
<td>Debt applicable to limit:</td>
<td></td>
</tr>
<tr>
<td>Total bonded debt</td>
<td>19,585,000</td>
</tr>
<tr>
<td>Less: Amount set aside for repayment</td>
<td>-</td>
</tr>
<tr>
<td>Total net debt applicable to limit</td>
<td>19,585,000</td>
</tr>
<tr>
<td>Legal debt margin</td>
<td>$1,313,013,456</td>
</tr>
</tbody>
</table>

Source: St. Charles County Assessor's Office
### Ratios of Outstanding Debt by Type

#### Last Ten Years

<table>
<thead>
<tr>
<th>Year</th>
<th>Capital Lease Obligation</th>
<th>Leasehold Revenue Bonds</th>
<th>Special Assessment Obligation</th>
<th>Special Obligation Leases and SBITA Payable</th>
<th>Capital Lease Obligation</th>
<th>Leasehold Revenue Bonds</th>
<th>Special Obligation Bonds</th>
<th>Total Primary Government</th>
<th>Percentage of Personal Income</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 1,050,000</td>
<td>$ 20,097,532 $ 4,357,627 $ 3,279,143</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 8,535,305</td>
<td>28,784,302</td>
<td>0.11%</td>
<td>69</td>
</tr>
<tr>
<td>2022</td>
<td>-</td>
<td>-</td>
<td>1,241,000</td>
<td>22,606,570 $ 619,145</td>
<td>-</td>
<td>-</td>
<td>8,827,224</td>
<td>30,293,939</td>
<td>0.12%</td>
<td>73</td>
</tr>
<tr>
<td>2021</td>
<td>-</td>
<td>-</td>
<td>1,644,000</td>
<td>25,035,608</td>
<td>-</td>
<td>-</td>
<td>11,173,386</td>
<td>35,214,913</td>
<td>0.15%</td>
<td>86</td>
</tr>
<tr>
<td>2020</td>
<td>-</td>
<td>-</td>
<td>2,033,000</td>
<td>27,394,646</td>
<td>-</td>
<td>-</td>
<td>13,512,292</td>
<td>40,627,282</td>
<td>0.18%</td>
<td>100</td>
</tr>
<tr>
<td>2019</td>
<td>-</td>
<td>-</td>
<td>2,409,000</td>
<td>29,461,495</td>
<td>-</td>
<td>-</td>
<td>11,492,679</td>
<td>43,424,424</td>
<td>0.20%</td>
<td>108</td>
</tr>
<tr>
<td>2018</td>
<td>-</td>
<td>-</td>
<td>2,767,000</td>
<td>31,621,719</td>
<td>-</td>
<td>-</td>
<td>13,125,057</td>
<td>47,997,261</td>
<td>0.24%</td>
<td>120</td>
</tr>
<tr>
<td>2017</td>
<td>-</td>
<td>-</td>
<td>3,113,000</td>
<td>33,596,943</td>
<td>-</td>
<td>-</td>
<td>15,456,905</td>
<td>52,298,098</td>
<td>0.28%</td>
<td>132</td>
</tr>
<tr>
<td>2016</td>
<td>-</td>
<td>-</td>
<td>3,455,000</td>
<td>18,535,000</td>
<td>-</td>
<td>-</td>
<td>17,326,518</td>
<td>39,482,768</td>
<td>0.21%</td>
<td>101</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
<td>-</td>
<td>3,795,000</td>
<td>19,680,000</td>
<td>-</td>
<td>-</td>
<td>19,131,132</td>
<td>42,606,132</td>
<td>0.24%</td>
<td>110</td>
</tr>
<tr>
<td>2014</td>
<td>-</td>
<td>-</td>
<td>4,141,000</td>
<td>20,815,998</td>
<td>-</td>
<td>-</td>
<td>20,885,745</td>
<td>45,642,743</td>
<td>0.28%</td>
<td>121</td>
</tr>
</tbody>
</table>

Details regarding the county's outstanding debt can be found in the notes to the financial statements.
### ST. CHARLES COUNTY, MISSOURI
### COMPUTATION OF DIRECT AND OVERLAPPING DEBT-GENERAL OBLIGATION BONDS
### DECEMBER 31, 2023

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>General Obligation Bonds Outstanding</th>
<th>Portion Applicable Countywide</th>
<th>Amount Applicable Countywide</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>St. Charles County</strong></td>
<td>$25,505,159</td>
<td>100%</td>
<td>$25,505,159</td>
</tr>
<tr>
<td><strong>Total Direct Debt</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Political Subdivision</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>St. Charles County Ambulance District</td>
<td>60,505,000</td>
<td>100%</td>
<td>60,505,000</td>
</tr>
<tr>
<td>Central County Fire and Rescue</td>
<td>11,995,000</td>
<td>100%</td>
<td>11,995,000</td>
</tr>
<tr>
<td>Cottleville Fire Protection District</td>
<td>12,805,000</td>
<td>100%</td>
<td>12,805,000</td>
</tr>
<tr>
<td>O'Fallon Fire Protection District</td>
<td>15,694,000</td>
<td>100%</td>
<td>15,694,000</td>
</tr>
<tr>
<td><strong>Cities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City of St. Charles</td>
<td>21,240,000</td>
<td>100%</td>
<td>21,240,000</td>
</tr>
<tr>
<td>City of St. Peters</td>
<td>45,745,000</td>
<td>100%</td>
<td>45,745,000</td>
</tr>
<tr>
<td>City of O'Fallon</td>
<td>46,520,000</td>
<td>100%</td>
<td>46,520,000</td>
</tr>
<tr>
<td>City of Lake Saint Louis</td>
<td>-</td>
<td>100%</td>
<td>-</td>
</tr>
<tr>
<td>City of Wentzville</td>
<td>-</td>
<td>100%</td>
<td>-</td>
</tr>
<tr>
<td><strong>School Districts</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Washington R-I</td>
<td>34,655,000</td>
<td>5.3%</td>
<td>1,836,715</td>
</tr>
<tr>
<td>Fort Zumwalt R-II</td>
<td>147,250,000</td>
<td>100%</td>
<td>147,250,000</td>
</tr>
<tr>
<td>Francis Howell R-III</td>
<td>298,150,000</td>
<td>100%</td>
<td>298,150,000</td>
</tr>
<tr>
<td>Wentzville R-IV</td>
<td>303,961,754</td>
<td>100%</td>
<td>303,961,754</td>
</tr>
<tr>
<td>Orchard Farm R-V</td>
<td>30,355,000</td>
<td>100%</td>
<td>30,355,000</td>
</tr>
<tr>
<td>St. Charles R-VI</td>
<td>73,995,000</td>
<td>100%</td>
<td>73,995,000</td>
</tr>
<tr>
<td>St. Charles Community College</td>
<td>35,320,000</td>
<td>100%</td>
<td>35,320,000</td>
</tr>
<tr>
<td>East Central Missouri Junior College</td>
<td>5,225,000</td>
<td>2.39%</td>
<td>124,878</td>
</tr>
<tr>
<td><strong>Total Overlapping Debt</strong></td>
<td></td>
<td></td>
<td>$1,105,497,347</td>
</tr>
<tr>
<td><strong>Total Debt</strong></td>
<td></td>
<td></td>
<td>$1,131,002,506</td>
</tr>
<tr>
<td><strong>Population per 2020 Census</strong></td>
<td></td>
<td></td>
<td>405,262</td>
</tr>
<tr>
<td><strong>Total Debt Applicable Countywide per Capita</strong></td>
<td></td>
<td></td>
<td>$2,791</td>
</tr>
</tbody>
</table>

Source: Various Entities

Overlapping debt is the proportionate share of the debts of taxing jurisdictions located wholly or in part within the limits of St. Charles County. This schedule is intended to demonstrate the total debt that St. Charles County property taxpayers will be expected to pay. The amount of debt applicable to the County is computed by (a) determining what portion of total assessed value of the overlapping jurisdiction lies within the limits of the County and (b) applying this percentage to the total governmental activities debt of the overlapping jurisdiction.
## ST. CHARLES COUNTY, MISSOURI
### DEMOGRAPHIC STATISTICS
#### LAST TEN YEARS

<table>
<thead>
<tr>
<th>Year</th>
<th>Population (1)</th>
<th>Personal Income</th>
<th>Per Capita Personal Income (2)</th>
<th>Median Age (1)</th>
<th>Median Household Income (1)</th>
<th>Public School Enrollment (3)</th>
<th>Unemployment Rate (4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>416,659</td>
<td>26,900,755,017</td>
<td>$64,563</td>
<td>39.2</td>
<td>$99,596</td>
<td>57,865</td>
<td>2.5%</td>
</tr>
<tr>
<td>2022</td>
<td>413,803</td>
<td>25,553,162,856</td>
<td>61,752</td>
<td>39.2</td>
<td>91,792</td>
<td>57,841</td>
<td>1.8%</td>
</tr>
<tr>
<td>2021</td>
<td>409,981</td>
<td>23,319,309,299</td>
<td>56,879</td>
<td>39.0</td>
<td>87,644</td>
<td>57,481</td>
<td>3.5%</td>
</tr>
<tr>
<td>2020</td>
<td>405,262</td>
<td>22,075,431,664</td>
<td>54,472</td>
<td>39.0</td>
<td>84,978</td>
<td>58,489</td>
<td>5.2%</td>
</tr>
<tr>
<td>2019</td>
<td>402,022</td>
<td>21,606,672,390</td>
<td>53,745</td>
<td>38.7</td>
<td>81,411</td>
<td>58,083</td>
<td>2.7%</td>
</tr>
<tr>
<td>2018</td>
<td>399,182</td>
<td>20,072,467,688</td>
<td>50,284</td>
<td>38.0</td>
<td>78,380</td>
<td>58,041</td>
<td>2.5%</td>
</tr>
<tr>
<td>2017</td>
<td>395,504</td>
<td>18,913,792,288</td>
<td>47,822</td>
<td>37.7</td>
<td>75,603</td>
<td>57,940</td>
<td>2.9%</td>
</tr>
<tr>
<td>2016</td>
<td>390,918</td>
<td>18,405,201,276</td>
<td>47,082</td>
<td>37.4</td>
<td>72,415</td>
<td>57,378</td>
<td>3.5%</td>
</tr>
<tr>
<td>2015</td>
<td>385,590</td>
<td>17,606,810,580</td>
<td>45,662</td>
<td>37.4</td>
<td>72,100</td>
<td>56,870</td>
<td>3.8%</td>
</tr>
<tr>
<td>2014</td>
<td>379,493</td>
<td>16,640,768,050</td>
<td>43,850</td>
<td>37.3</td>
<td>71,077</td>
<td>56,925</td>
<td>4.8%</td>
</tr>
</tbody>
</table>

### POPULATION BREAKDOWN

<table>
<thead>
<tr>
<th>Political Subdivision</th>
<th>Growth</th>
<th>2020 Census</th>
<th>2010 Census</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Augusta</td>
<td>6.7%</td>
<td>270</td>
<td>253</td>
</tr>
<tr>
<td>Town of Cottleville</td>
<td>82.5%</td>
<td>5,611</td>
<td>3,075</td>
</tr>
<tr>
<td>City of Dardenne Prairie</td>
<td>10.9%</td>
<td>12,743</td>
<td>11,494</td>
</tr>
<tr>
<td>Village of Flint Hill</td>
<td>86.9%</td>
<td>981</td>
<td>525</td>
</tr>
<tr>
<td>City of Foristell</td>
<td>8.9%</td>
<td>550</td>
<td>505</td>
</tr>
<tr>
<td>Village of Josephville</td>
<td>36.2%</td>
<td>512</td>
<td>376</td>
</tr>
<tr>
<td>City of Lake Saint Louis</td>
<td>14.9%</td>
<td>16,707</td>
<td>14,545</td>
</tr>
<tr>
<td>Village of New Melle</td>
<td>13.9%</td>
<td>541</td>
<td>475</td>
</tr>
<tr>
<td>City of O'Fallon</td>
<td>15.1%</td>
<td>91,316</td>
<td>79,329</td>
</tr>
<tr>
<td>City of Portage Des Sioux</td>
<td>2.1%</td>
<td>335</td>
<td>328</td>
</tr>
<tr>
<td>City of St. Charles</td>
<td>7.1%</td>
<td>70,493</td>
<td>65,794</td>
</tr>
<tr>
<td>Village of St. Paul</td>
<td>64.3%</td>
<td>3,005</td>
<td>1,829</td>
</tr>
<tr>
<td>City of St. Peters</td>
<td>9.8%</td>
<td>57,732</td>
<td>52,575</td>
</tr>
<tr>
<td>City of Weldon Spring</td>
<td>-2.1%</td>
<td>5,326</td>
<td>5,443</td>
</tr>
<tr>
<td>Town of Weldon Spring Heights</td>
<td>2.2%</td>
<td>93</td>
<td>91</td>
</tr>
<tr>
<td>City of Wentzville</td>
<td>52.6%</td>
<td>44,372</td>
<td>29,070</td>
</tr>
<tr>
<td>West Alton</td>
<td>-31.2%</td>
<td>359</td>
<td>522</td>
</tr>
<tr>
<td>Total Incorporated Areas</td>
<td>16.8%</td>
<td>310,946</td>
<td>266,229</td>
</tr>
<tr>
<td>Unincorporated Areas</td>
<td>0.1%</td>
<td>94,316</td>
<td>94,256</td>
</tr>
<tr>
<td>Total Population (1)</td>
<td>12.4%</td>
<td>405,262</td>
<td>360,485</td>
</tr>
</tbody>
</table>

Sources:
1. U.S. Census Bureau
2. Bureau of Economic Analysis
<table>
<thead>
<tr>
<th>Employer</th>
<th>2023 Employees</th>
<th>2023 Rank</th>
<th>2023 Percentage of Total County Employment</th>
<th>2014 Employees</th>
<th>2014 Rank</th>
<th>2014 Percentage of Total County Employment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amazon</td>
<td>5,041</td>
<td>1</td>
<td>3.71%</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>General Motors Corporation</td>
<td>4,124</td>
<td>2</td>
<td>3.04%</td>
<td>2,300</td>
<td>3</td>
<td>1.80%</td>
</tr>
<tr>
<td>MasterCard Worldwide</td>
<td>3,450</td>
<td>3</td>
<td>2.54%</td>
<td>2,800</td>
<td>2</td>
<td>2.19%</td>
</tr>
<tr>
<td>Fort Zumwalt School District</td>
<td>2,800</td>
<td>4</td>
<td>2.06%</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Wentzville School District</td>
<td>2,594</td>
<td>5</td>
<td>1.91%</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Francis Howell School District</td>
<td>2,330</td>
<td>6</td>
<td>1.72%</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Citigroup</td>
<td>1,858</td>
<td>7</td>
<td>1.37%</td>
<td>4,900</td>
<td>1</td>
<td>3.83%</td>
</tr>
<tr>
<td>SSM</td>
<td>1,547</td>
<td>8</td>
<td>1.14%</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>St Charles County Government</td>
<td>1,196</td>
<td>9</td>
<td>0.88%</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>BJC and Progress West</td>
<td>1,123</td>
<td>10</td>
<td>0.83%</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ameristar Casino St Charles</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,600</td>
<td>4</td>
<td>1.25%</td>
</tr>
<tr>
<td>Serco</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,500</td>
<td>5</td>
<td>1.17%</td>
</tr>
<tr>
<td>True Manufacturing</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,475</td>
<td>6</td>
<td>1.15%</td>
</tr>
<tr>
<td>Verizon</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,400</td>
<td>7</td>
<td>1.09%</td>
</tr>
<tr>
<td>The Boeing Company</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,200</td>
<td>8</td>
<td>0.94%</td>
</tr>
<tr>
<td>Enterprise Holdings Incorporated</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>722</td>
<td>9</td>
<td>0.56%</td>
</tr>
<tr>
<td>SunEdison Incorporated</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>716</td>
<td>10</td>
<td>0.56%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>26,063</td>
<td></td>
<td>15.48%</td>
<td>18,613</td>
<td></td>
<td>14.54%</td>
</tr>
</tbody>
</table>

Source: Economic Development Center of St. Charles County
Date of incorporation: 1812
Form of government: Homerule Charter
Area: 558 square miles

Fire Protection (eleven districts):
  # Stations: 32
  # Firefighters, exclusive of volunteers: 352

Ambulance Services:
  # Stations: 18
  # Ambulances: 23

Public Education:
  Elementary and Secondary Schools (six districts)
    # Elementary schools: 62
    # Middle schools: 16
    # High schools: 14
    # Teachers: 6,442
    # Students: 57,865
  St. Charles Community College enrollment: 6,039

Single-family housing permits issued during year: 1,449

Public Recreation (non-county ownership):
  # Parks: 74
  # Swimming pools: 11
  # Tennis courts: 20
  # Golf courses: 16

Library Branches: 11

Source: various entities
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Administration</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Executive</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>County Council</td>
<td>8.80</td>
<td>8.80</td>
<td>8.80</td>
<td>8.80</td>
<td>8.80</td>
<td>8.65</td>
<td>8.65</td>
<td>8.65</td>
<td>8.65</td>
<td>8.65</td>
</tr>
<tr>
<td><strong>Government Operations</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Counselor</td>
<td>16.00</td>
<td>16.00</td>
<td>15.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>13.00</td>
<td>13.00</td>
<td>12.00</td>
</tr>
<tr>
<td>Human Resources</td>
<td>10.00</td>
<td>10.00</td>
<td>8.00</td>
<td>8.00</td>
<td>8.00</td>
<td>8.00</td>
<td>8.00</td>
<td>8.00</td>
<td>8.00</td>
<td>7.00</td>
</tr>
<tr>
<td>Information Systems</td>
<td>35.00</td>
<td>35.00</td>
<td>34.00</td>
<td>31.00</td>
<td>31.00</td>
<td>26.00</td>
<td>30.00</td>
<td>30.00</td>
<td>32.00</td>
<td>31.00</td>
</tr>
<tr>
<td>Building Maintenance</td>
<td>42.50</td>
<td>44.50</td>
<td>44.50</td>
<td>44.50</td>
<td>45.50</td>
<td>43.04</td>
<td>43.04</td>
<td>43.04</td>
<td>43.04</td>
<td>43.04</td>
</tr>
<tr>
<td>Facilities Building Services</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>5.63</td>
<td>5.63</td>
</tr>
<tr>
<td>Construction Management</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Finance</td>
<td>18.65</td>
<td>18.65</td>
<td>17.65</td>
<td>17.65</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
<td>16.00</td>
</tr>
<tr>
<td>Fleet Management ISF</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Self-Insurance ISF</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>County Auditor</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td><strong>State and Federal Functions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Election Office</td>
<td>13.00</td>
<td>14.00</td>
<td>14.00</td>
<td>15.00</td>
<td>15.00</td>
<td>15.00</td>
<td>14.00</td>
<td>14.00</td>
<td>15.00</td>
<td>15.00</td>
</tr>
<tr>
<td>Recorder of Deeds</td>
<td>15.00</td>
<td>16.00</td>
<td>16.00</td>
<td>17.00</td>
<td>18.00</td>
<td>18.00</td>
<td>18.00</td>
<td>18.00</td>
<td>19.00</td>
<td>19.00</td>
</tr>
<tr>
<td>County Collector</td>
<td>13.00</td>
<td>13.00</td>
<td>13.00</td>
<td>13.00</td>
<td>13.00</td>
<td>13.00</td>
<td>13.00</td>
<td>13.00</td>
<td>13.00</td>
<td>14.00</td>
</tr>
<tr>
<td>County Assessor</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
</tr>
<tr>
<td><strong>Health and Human Services</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Health</td>
<td>30.00</td>
<td>30.00</td>
<td>29.00</td>
<td>28.00</td>
<td>28.00</td>
<td>29.00</td>
<td>29.00</td>
<td>28.00</td>
<td>27.00</td>
<td>26.00</td>
</tr>
<tr>
<td>Preparedness &amp; CRI Grants</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td>Environmental Services</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
</tr>
<tr>
<td>Humane Services</td>
<td>22.20</td>
<td>22.20</td>
<td>23.20</td>
<td>23.20</td>
<td>22.20</td>
<td>22.20</td>
<td>22.20</td>
<td>22.20</td>
<td>22.20</td>
<td>22.20</td>
</tr>
<tr>
<td>Medical Examiner</td>
<td>9.00</td>
<td>7.00</td>
<td>8.00</td>
<td>6.00</td>
<td>6.00</td>
<td>4.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Community Development</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>2.00</td>
<td>2.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Planning &amp; Zoning</td>
<td>7.00</td>
<td>7.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>7.00</td>
<td>7.00</td>
<td>8.00</td>
<td>9.00</td>
<td>11.00</td>
</tr>
<tr>
<td>Building Code Enforcement</td>
<td>20.00</td>
<td>20.00</td>
<td>20.00</td>
<td>20.00</td>
<td>20.00</td>
<td>20.00</td>
<td>20.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
</tr>
<tr>
<td>Development Review</td>
<td>7.00</td>
<td>7.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>9.00</td>
<td>9.00</td>
</tr>
<tr>
<td>Neighborhood Preservation</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
</tr>
<tr>
<td>County Soil District</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Workforce Development</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
<td>8.00</td>
<td>10.00</td>
<td>11.00</td>
<td>11.00</td>
<td>12.00</td>
<td>11.00</td>
<td>11.00</td>
</tr>
<tr>
<td>Family Arena</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
<td>13.00</td>
<td>14.00</td>
<td>15.00</td>
<td>16.00</td>
<td>16.00</td>
</tr>
</tbody>
</table>

continued
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Court Functions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Circuit Court</td>
<td>3.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Family Services</td>
<td>0.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Family/Juvenile Court Services</td>
<td>47.60</td>
<td>47.60</td>
<td>47.60</td>
<td>47.60</td>
<td>47.60</td>
<td>47.60</td>
<td>47.60</td>
<td>47.60</td>
<td>47.60</td>
<td>47.60</td>
</tr>
<tr>
<td>Municipal Court</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
<td>6.00</td>
<td>6.00</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>4.00</td>
</tr>
<tr>
<td>Public Administrator</td>
<td>3.50</td>
<td>3.50</td>
<td>3.00</td>
<td>2.40</td>
<td>2.40</td>
<td>2.40</td>
<td>2.40</td>
<td>2.40</td>
<td>2.40</td>
<td>2.00</td>
</tr>
<tr>
<td>Prosecuting Attorney</td>
<td>56.20</td>
<td>56.20</td>
<td>56.20</td>
<td>56.20</td>
<td>56.20</td>
<td>55.00</td>
<td>54.00</td>
<td>54.00</td>
<td>54.00</td>
<td>57.00</td>
</tr>
<tr>
<td><strong>Public Safety</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corrections</td>
<td>188.00</td>
<td>191.00</td>
<td>196.00</td>
<td>178.00</td>
<td>178.00</td>
<td>171.00</td>
<td>171.00</td>
<td>170.00</td>
<td>168.00</td>
<td>168.00</td>
</tr>
<tr>
<td>Police</td>
<td>185.80</td>
<td>186.00</td>
<td>181.00</td>
<td>180.00</td>
<td>179.00</td>
<td>170.00</td>
<td>170.00</td>
<td>170.00</td>
<td>185.80</td>
<td>227.30</td>
</tr>
<tr>
<td>Sheriff</td>
<td>51.00</td>
<td>50.00</td>
<td>48.00</td>
<td>47.00</td>
<td>46.00</td>
<td>46.00</td>
<td>46.00</td>
<td>46.00</td>
<td>44.00</td>
<td>0.00</td>
</tr>
<tr>
<td>9-1-1 Department</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Dispatch and Alarm</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>26.00</td>
<td>26.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Emergency Communications</td>
<td>61.00</td>
<td>59.00</td>
<td>59.00</td>
<td>54.00</td>
<td>54.00</td>
<td>52.00</td>
<td>51.00</td>
<td>51.00</td>
<td>51.00</td>
<td>51.00</td>
</tr>
<tr>
<td><strong>Public Works</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Road and Bridge</td>
<td>126.00</td>
<td>123.00</td>
<td>124.00</td>
<td>120.00</td>
<td>120.00</td>
<td>119.00</td>
<td>119.00</td>
<td>119.00</td>
<td>120.00</td>
<td>121.00</td>
</tr>
<tr>
<td>Transportation</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Airport</td>
<td>0.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td><strong>Parks and Recreation</strong></td>
<td>78.00</td>
<td>70.00</td>
<td>67.00</td>
<td>60.00</td>
<td>72.00</td>
<td>62.00</td>
<td>60.00</td>
<td>53.00</td>
<td>52.00</td>
<td>51.00</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>1,200.88</td>
<td>1,196.08</td>
<td>1,183.58</td>
<td>1,144.98</td>
<td>1,155.48</td>
<td>1,117.02</td>
<td>1,111.02</td>
<td>1,102.52</td>
<td>1,105.32</td>
<td>1,096.42</td>
</tr>
</tbody>
</table>

Source: St. Charles County Budget
## St. Charles County, Missouri
### Operating Indicators
### Last Ten Years

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>County Executive</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>County Council</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Government Operations</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Counselor</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Prepared Ordinances</td>
<td>115</td>
<td>125</td>
<td>115</td>
<td>150</td>
<td>150</td>
<td>150</td>
<td>247</td>
<td>180</td>
<td>170</td>
<td>150</td>
</tr>
<tr>
<td># Total Annual Case Activity</td>
<td>602</td>
<td>567</td>
<td>436</td>
<td>427</td>
<td>315</td>
<td>537</td>
<td>697</td>
<td>249</td>
<td>483</td>
<td>414</td>
</tr>
<tr>
<td>Registrar</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Pages Archived</td>
<td>65,000</td>
<td>35,000</td>
<td>52,400</td>
<td>50,160</td>
<td>24,840</td>
<td>38,580</td>
<td>7,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
</tr>
<tr>
<td># Notary Publics Sworn and Processed</td>
<td>1,500</td>
<td>1,500</td>
<td>1,300</td>
<td>1,400</td>
<td>1,400</td>
<td>1,039</td>
<td>1,300</td>
<td>1,350</td>
<td>1,350</td>
<td>1,350</td>
</tr>
<tr>
<td># Liquor Licenses Issued</td>
<td>820</td>
<td>764</td>
<td>756</td>
<td>1,960</td>
<td>1,830</td>
<td>1,848</td>
<td>2,100</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
</tr>
<tr>
<td><strong>Human Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Turnover Rate</td>
<td>14.00%</td>
<td>14.98%</td>
<td>18.34%</td>
<td>8.50%</td>
<td>9.25%</td>
<td>7.90%</td>
<td>8.20%</td>
<td>8.20%</td>
<td>8.38%</td>
<td>9.30%</td>
</tr>
<tr>
<td># Positions Filled</td>
<td>175</td>
<td>160</td>
<td>300</td>
<td>260</td>
<td>204</td>
<td>240</td>
<td>240</td>
<td>250</td>
<td>230</td>
<td>249</td>
</tr>
<tr>
<td># Job Applications Processed</td>
<td>1,867</td>
<td>1,200</td>
<td>1,323</td>
<td>3,800</td>
<td>3,700</td>
<td>4,000</td>
<td>3,100</td>
<td>3,100</td>
<td>2,975</td>
<td>3,324</td>
</tr>
<tr>
<td><strong>Information Systems</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Personal Computers</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>545</td>
<td>545</td>
</tr>
<tr>
<td># Network Servers/Switches/Routers</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>545</td>
<td>545</td>
</tr>
<tr>
<td># Help Requests</td>
<td>9,920</td>
<td>10,728</td>
<td>22,319</td>
<td>12,000</td>
<td>12,500</td>
<td>15,000</td>
<td>11,500</td>
<td>11,000</td>
<td>10,000</td>
<td>5,800</td>
</tr>
<tr>
<td><strong>Building Maintenance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facility Managed Square Feet</td>
<td>746,657</td>
<td>746,657</td>
<td>760,665</td>
<td>760,665</td>
<td>760,665</td>
<td>760,665</td>
<td>760,665</td>
<td>713,760</td>
<td>713,760</td>
<td>713,760</td>
</tr>
<tr>
<td># Work Orders</td>
<td>6,804</td>
<td>8,296</td>
<td>6,780</td>
<td>11,400</td>
<td>10,156</td>
<td>19,200</td>
<td>19,300</td>
<td>18,835</td>
<td>18,077</td>
<td>20,201</td>
</tr>
<tr>
<td><strong>Finance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Purchase Orders Issued</td>
<td>10,200</td>
<td>10,278</td>
<td>10,500</td>
<td>11,150</td>
<td>11,150</td>
<td>11,000</td>
<td>12,000</td>
<td>12,000</td>
<td>12,000</td>
<td>11,817</td>
</tr>
<tr>
<td># Accounts Payable Checks Processed</td>
<td>20,000</td>
<td>20,000</td>
<td>20,500</td>
<td>21,500</td>
<td>21,500</td>
<td>21,500</td>
<td>23,000</td>
<td>25,500</td>
<td>25,500</td>
<td>25,426</td>
</tr>
<tr>
<td><strong>Fleet Management</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Vehicles</td>
<td>430</td>
<td>385</td>
<td>364</td>
<td>350</td>
<td>350</td>
<td>334</td>
<td>340</td>
<td>330</td>
<td>331</td>
<td>315</td>
</tr>
<tr>
<td><strong>Self-Insurance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># New Worker’s Compensation Claims</td>
<td>51</td>
<td>48</td>
<td>63</td>
<td>N/A</td>
<td>N/A</td>
<td>74</td>
<td>63</td>
<td>55</td>
<td>50</td>
<td>44</td>
</tr>
<tr>
<td># New Property Damage/Vehicle Claims</td>
<td>40</td>
<td>50</td>
<td>58</td>
<td>N/A</td>
<td>N/A</td>
<td>73</td>
<td>36</td>
<td>60</td>
<td>52</td>
<td>65</td>
</tr>
<tr>
<td><strong>Office of Public Information</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Press Releases Issued</td>
<td>55</td>
<td>55</td>
<td>60</td>
<td>60</td>
<td>50</td>
<td>46</td>
<td>65</td>
<td>60</td>
<td>55</td>
<td>60</td>
</tr>
<tr>
<td># Pieces of US Mail Processed</td>
<td>272,000</td>
<td>300,000</td>
<td>315,000</td>
<td>530,000</td>
<td>525,000</td>
<td>460,000</td>
<td>385,000</td>
<td>385,000</td>
<td>385,000</td>
<td>398,000</td>
</tr>
<tr>
<td># Printing Orders Processed</td>
<td>1,500</td>
<td>2,400</td>
<td>3,150</td>
<td>1,650</td>
<td>1,600</td>
<td>1,400</td>
<td>1,100</td>
<td>1,100</td>
<td>1,200</td>
<td>1,194</td>
</tr>
<tr>
<td><strong>County Auditor</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Audit Reports Issued</td>
<td>10</td>
<td>11</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>12</td>
<td>16</td>
<td>15</td>
<td>15</td>
<td>14</td>
</tr>
<tr>
<td><strong>State and Federal Functions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Election Office</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Registered Voters</td>
<td>290,150</td>
<td>287,000</td>
<td>284,635</td>
<td>279,000</td>
<td>276,065</td>
<td>281,470</td>
<td>284,941</td>
<td>281,408</td>
<td>274,928</td>
<td>276,453</td>
</tr>
<tr>
<td># Election Judges Utilized</td>
<td>800</td>
<td>3,000</td>
<td>1,088</td>
<td>2,600</td>
<td>950</td>
<td>2,700</td>
<td>2,048</td>
<td>2,700</td>
<td>2,705</td>
<td>2,690</td>
</tr>
<tr>
<td><strong>Recorder of Deeds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Documents Recorded</td>
<td>53,600</td>
<td>73,000</td>
<td>105,000</td>
<td>68,000</td>
<td>68,000</td>
<td>89,000</td>
<td>84,850</td>
<td>86,000</td>
<td>86,000</td>
<td>70,500</td>
</tr>
<tr>
<td># Marriage Licenses Issued</td>
<td>2,400</td>
<td>2,200</td>
<td>2,300</td>
<td>2,400</td>
<td>2,400</td>
<td>2,400</td>
<td>2,270</td>
<td>2,300</td>
<td>2,300</td>
<td>2,200</td>
</tr>
</tbody>
</table>

continued
<table>
<thead>
<tr>
<th>ST. CHARLES COUNTY, MISSOURI</th>
<th>OPERATING INDICATORS</th>
<th>LAST TEN YEARS</th>
</tr>
</thead>
</table>

### State and Federal Functions (continued)

#### County Collector
- **# Property Accounts Collected**
  - 2023: 387,684
  - 2022: 370,714
  - 2021: 373,473
  - 2020: 366,665
  - 2019: 356,435
  - 2018: 360,414
  - 2017: 335,000
  - 2016: 300,000
  - 2015: 339,000
  - 2014: 222,220

#### County Assessor
- **# Real Property Parcels Reviewed**
  - 2023: 120,948
  - 2022: 119,974
  - 2021: 59,574
  - 2020: 119,974
  - 2019: 55,755
  - 2018: 100,000
  - 2017: 67,770
  - 2016: 55,950
  - 2015: 55,950
  - 2014: 102,712

### Health and Human Services

#### Public Health
- **# Immunizations**
  - 2023: 6,658
  - 2022: 7,263
  - 2021: 1,578
  - 2020: 12,000
  - 2019: 8,940
  - 2018: 10,925
  - 2017: 16,000
  - 2016: 15,000
  - 2015: 14,500
  - 2014: 14,500

### Community Development

#### Planning & Zoning
- **# Land Use Permits Issued**
  - 2023: N/A
  - 2022: N/A
  - 2021: N/A
  - 2020: 3,700
  - 2019: 3,711
  - 2018: 3,500
  - 2017: 1,267
  - 2016: 1,753
  - 2015: 1,680
  - 2014: 1,600

#### Court Functions

#### Circuit Court
- **# Civil Cases Filed**
  - 2023: 13,898
  - 2022: N/A
  - 2021: 12,606
  - 2020: N/A
  - 2019: 13,900
  - 2018: 13,900
  - 2017: 14,800
  - 2016: 13,550
  - 2015: 13,432
  - 2014: 14,873

#### Family Court Services
- **# Juvenile Cases Filed**
  - 2023: 195
  - 2022: 102
  - 2021: 179
  - 2020: 155
  - 2019: 69
  - 2018: 72
  - 2017: 172
  - 2016: 230
  - 2015: 230
  - 2014: 350

#### Prosecuting Attorney
- **# Criminal Cases Filed**
  - 2023: 5,725
  - 2022: N/A
  - 2021: 4,988
  - 2020: 6,396
  - 2019: 6,000
  - 2018: 6,156
  - 2017: 3,500
  - 2016: 3,750
  - 2015: 3,700
  - 2014: 3,663

continued
### ST. CHARLES COUNTY, MISSOURI
### OPERATING INDICATORS
### LAST TEN YEARS

#### continued

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Safety</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Corrections</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average Daily Inmate Population</td>
<td>385</td>
<td>330</td>
<td>320</td>
<td>400</td>
<td>410</td>
<td>443</td>
<td>384</td>
<td>346</td>
<td>346</td>
<td>399</td>
</tr>
<tr>
<td># Annual Bookings and Releases</td>
<td>12,624</td>
<td>11,400</td>
<td>10,900</td>
<td>14,500</td>
<td>14,134</td>
<td>14,904</td>
<td>13,753</td>
<td>13,603</td>
<td>13,603</td>
<td>13,567</td>
</tr>
<tr>
<td># Warrants Entered</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>7,715</td>
<td>7,553</td>
<td>7,053</td>
<td>7,053</td>
<td>7,477</td>
</tr>
<tr>
<td><strong>Police</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Criminal Investigations</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>1,032</td>
<td>2,724</td>
<td>2,668</td>
</tr>
<tr>
<td># Traffic Citations/Warnings Issued</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>13,659</td>
<td>8,740</td>
<td>8,566</td>
</tr>
<tr>
<td># Laboratory Cases Received</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>1,740</td>
<td>1,780</td>
<td>1,777</td>
</tr>
<tr>
<td><strong>Sheriff</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Documents Served</td>
<td>9,757</td>
<td>11,234</td>
<td>11,794</td>
<td>14,500</td>
<td>13,867</td>
<td>14,913</td>
<td>17,750</td>
<td>19,000</td>
<td>17,000</td>
<td>18,783</td>
</tr>
<tr>
<td><strong>Emergency Communications</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># 9-1-1 Calls</td>
<td>75,483</td>
<td>68,982</td>
<td>72,696</td>
<td>68,795</td>
<td>64,530</td>
<td>61,011</td>
<td>27,230</td>
<td>26,437</td>
<td>25,692</td>
<td>24,961</td>
</tr>
<tr>
<td><strong>Public Works</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Road and Bridge</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Miles of County Roads Maintained</td>
<td>806</td>
<td>802</td>
<td>799</td>
<td>787</td>
<td>787</td>
<td>790</td>
<td>785</td>
<td>785</td>
<td>785</td>
<td>780</td>
</tr>
<tr>
<td># Concrete Slabs Replaced</td>
<td>7,688</td>
<td>6,700</td>
<td>5,400</td>
<td>2,500</td>
<td>2,450</td>
<td>1,310</td>
<td>1,000</td>
<td>1,000</td>
<td>900</td>
<td>850</td>
</tr>
<tr>
<td># Special Use Permits Issued</td>
<td>564</td>
<td>548</td>
<td>350</td>
<td>400</td>
<td>362</td>
<td>330</td>
<td>350</td>
<td>400</td>
<td>350</td>
<td>400</td>
</tr>
<tr>
<td><strong>Airport</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Hangar Units Leased</td>
<td>N/A</td>
<td>98</td>
<td>96</td>
<td>96</td>
<td>96</td>
<td>96</td>
<td>94</td>
<td>94</td>
<td>94</td>
<td>93</td>
</tr>
<tr>
<td><strong>Parks and Recreation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Acres</td>
<td>4,349</td>
<td>4,197</td>
<td>4,140</td>
<td>3,936</td>
<td>3,836</td>
<td>3,643</td>
<td>3,604</td>
<td>3,158</td>
<td>3,158</td>
<td>3,158</td>
</tr>
<tr>
<td># Parks</td>
<td>21</td>
<td>22</td>
<td>21</td>
<td>21</td>
<td>20</td>
<td>19</td>
<td>21</td>
<td>20</td>
<td>19</td>
<td>19</td>
</tr>
<tr>
<td># Miles of Trails</td>
<td>75</td>
<td>76</td>
<td>71</td>
<td>71</td>
<td>67</td>
<td>63</td>
<td>54</td>
<td>52</td>
<td>48</td>
<td>42</td>
</tr>
</tbody>
</table>

Source: St. Charles County Budget
## ST. CHARLES COUNTY, MISSOURI
### CAPITAL ASSET INFORMATION
#### LAST TEN YEARS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Land</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value Reported:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities</td>
<td>$92,709,919</td>
<td>$90,891,932</td>
<td>$89,524,786</td>
<td>$83,278,870</td>
<td>$82,898,781</td>
<td>$78,710,434</td>
<td>$78,205,671</td>
<td>$76,661,932</td>
<td>$70,544,753</td>
<td>$69,927,865</td>
</tr>
<tr>
<td>Business-type activities</td>
<td>-</td>
<td>171,280</td>
<td>171,280</td>
<td>171,280</td>
<td>171,280</td>
<td>171,280</td>
<td>171,280</td>
<td>171,280</td>
<td>171,280</td>
<td>171,280</td>
</tr>
<tr>
<td>Total Land</td>
<td>$92,709,919</td>
<td>91,063,212</td>
<td>89,696,066</td>
<td>83,450,150</td>
<td>83,070,061</td>
<td>78,881,714</td>
<td>78,376,951</td>
<td>76,833,212</td>
<td>70,716,033</td>
<td>70,099,145</td>
</tr>
<tr>
<td><strong>Buildings &amp; Improvements</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Facilities Owned</td>
<td>28</td>
<td>27</td>
<td>27</td>
<td>27</td>
<td>26</td>
<td>26</td>
<td>26</td>
<td>25</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Value Reported, Net Depreciation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities</td>
<td>125,823,257</td>
<td>123,572,491</td>
<td>120,442,868</td>
<td>94,118,567</td>
<td>91,743,606</td>
<td>74,565,759</td>
<td>58,534,786</td>
<td>64,168,725</td>
<td>63,234,425</td>
<td>67,994,351</td>
</tr>
<tr>
<td>Business-type activities</td>
<td>6,952,322</td>
<td>13,066,607</td>
<td>14,531,635</td>
<td>16,046,504</td>
<td>15,219,357</td>
<td>16,528,753</td>
<td>18,756,843</td>
<td>19,988,596</td>
<td>21,255,906</td>
<td>21,918,179</td>
</tr>
<tr>
<td>Total Buildings &amp; Improvements</td>
<td>132,775,579</td>
<td>136,639,098</td>
<td>134,974,503</td>
<td>110,165,071</td>
<td>106,962,961</td>
<td>91,094,512</td>
<td>77,291,629</td>
<td>84,157,321</td>
<td>84,490,331</td>
<td>89,912,530</td>
</tr>
<tr>
<td><strong>Equipment</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Assets Inventoried</td>
<td>5,000</td>
<td>5,500</td>
<td>4,127</td>
<td>6,000</td>
<td>6,000</td>
<td>5,500</td>
<td>5,200</td>
<td>5,000</td>
<td>5,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Value Reported, Historical</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities</td>
<td>18,239,063</td>
<td>17,927,622</td>
<td>18,265,458</td>
<td>19,052,348</td>
<td>19,961,837</td>
<td>20,917,637</td>
<td>8,828,619</td>
<td>8,686,629</td>
<td>8,176,346</td>
<td>8,755,370</td>
</tr>
<tr>
<td>Business-type activities</td>
<td>330,735</td>
<td>474,615</td>
<td>627,350</td>
<td>350,698</td>
<td>1,152,115</td>
<td>1,470,238</td>
<td>581,762</td>
<td>740,091</td>
<td>721,228</td>
<td>898,116</td>
</tr>
<tr>
<td>Total Equipment</td>
<td>18,569,798</td>
<td>18,402,237</td>
<td>18,892,808</td>
<td>19,403,046</td>
<td>21,113,952</td>
<td>22,387,857</td>
<td>9,410,381</td>
<td>9,426,720</td>
<td>8,897,574</td>
<td>9,653,486</td>
</tr>
<tr>
<td><strong>Infrastructure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># Road Miles Maintained</td>
<td>806</td>
<td>802</td>
<td>790</td>
<td>790</td>
<td>790</td>
<td>790</td>
<td>785</td>
<td>785</td>
<td>785</td>
<td>780</td>
</tr>
<tr>
<td>Value Reported, Net Depreciation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Construction in Progress</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value Reported:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities</td>
<td>35,008,671</td>
<td>25,689,635</td>
<td>23,632,850</td>
<td>60,024,064</td>
<td>28,170,860</td>
<td>41,218,837</td>
<td>55,294,873</td>
<td>31,054,864</td>
<td>35,141,086</td>
<td>37,316,316</td>
</tr>
<tr>
<td>Business-type activities</td>
<td>471,889</td>
<td>96,526</td>
<td>-</td>
<td>-</td>
<td>1,541,839</td>
<td>1,172,489</td>
<td>217,044</td>
<td>-</td>
<td>99,813</td>
<td>197,047</td>
</tr>
<tr>
<td><strong>Total Capital Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value Reported, Net Depreciation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business-type activities</td>
<td>7,754,946</td>
<td>13,809,028</td>
<td>15,330,265</td>
<td>16,568,482</td>
<td>18,084,591</td>
<td>19,342,760</td>
<td>19,726,929</td>
<td>20,889,967</td>
<td>22,249,227</td>
<td>23,164,622</td>
</tr>
</tbody>
</table>

The County inventories all assets with a minimum acquisition cost of $1,000; however, we report capital assets with values exceeding $10,000.

Source: Notes to the Financial Statements