NOTE: THE BOARD OF ALDERMEN MEETING WILL BE HELD IN-PERSON AND VIRTUALLY VIA ZOOM (link is below).

Please note, individuals may attend in-person or virtually via Zoom. Doors will open 30 minutes prior to the start of each meeting. Due to the ongoing pandemic, occupancy will be limited to 25 attendees per meeting to accommodate social distancing. While masks are recommended, proof of vaccination will be required for individuals who wish not to wear a mask. Failure to provide proof of vaccination will require a mask to be worn while in City Hall.

Please click this URL to join. https://us02web.zoom.us/j/81245602098; **Webinar ID: 812 4560 2098**

Mobile: +13017158592, 81245602098# (Washington DC); +13126266799, 81245602098# (Chicago)
Phone: +1 301 715 8592 or +1 312 626 6799 or +1 929 205 6099 or +1 253 215 8782 or +1 346 248 7799 or +1 669 900 6833

International numbers available: https://us02web.zoom.us/u/kxXXbJPUA

Persons interested in making their views known on any matter on the agenda should send an email with their comments to the City Clerk at jfrazier@claytonmo.gov. All comments received will be distributed to the entire Board before the meeting.

CITY OF CLAYTON BOARD OF ALDERMEN
NO DISCUSSION SESSION
TUESDAY, APRIL 26, 2022
CLAYTON, MO 63105

CITY OF CLAYTON BOARD OF ALDERMEN
TUESDAY, APRIL 26, 2022 - *FIRST MEETING*
CITY HALL - 10 N. BEMISTON AVENUE
CLAYTON, MO 63105
7:00 P.M.

ROLL CALL

MINUTES – April 12, 2022

PUBLIC REQUESTS & PETITIONS

CITY MANAGER REPORT

1. Presentation by RubinBrown on the annual audit.
2. Motion – Certification of the April 5, 2022, Election Results.

ADJOURN SINE DIE

SWEARING IN OF MAYOR

SECOND MEETING

ROLL CALL

PUBLIC REQUESTS & PETITIONS

CITY MANAGER REPORT

ADJOURNMENT

Subject to a motion duly made in open session and a roll call vote pursuant to Section 610.022 the Board of Aldermen may also hold a closed meeting, with a closed vote and record for one or more of the reasons as authorized by Section 610.021(1), (2) and (3) Revised Statutes of Missouri, relating to legal issues, real estate and/or personnel, negotiation of a contract pursuant to Section 610.021 (9)(12) RSMO., proprietary information pursuant to Section 610.021(15), and/or information related to public safety and security measures pursuant to Section 610.021(18) and (19) RSMO.

THE CITY OF CLAYTON

Board of Aldermen
Virtual Zoom Meeting
April 12, 2022
7:00 p.m.

Minutes

The meeting was open to individuals to attend in-person or virtually via Zoom.

Mayor Harris called the meeting to order and requested a roll call. The following individuals were in attendance:

Attendance:
In-person: Aldermen: Rich Lintz, Bridget McAndrew, Susan Buse, Becky Patel, Gary Feder, Mayor Harris, City Manager Gipson, and City Attorney O'Keefe.

Virtually: Alderman Ira Berkowitz.

Absent: Alderman Rich Lintz

Motion made by Alderman McAndrew to approve the March 29, 2022 minutes. Alderman Buse seconded.

Motion to approve the minutes passed unanimously on a voice vote.

PUBLIC REQUESTS AND PETITIONS

Mayor Harris acknowledged the loss of Michael Niedorff, CEO of Centenne.

A PUBLIC HEARING AND AN ORDINANCE TO CONSIDER APPROVING AN AMENDMENT TO SECTION 405.1370, PLANNED UNIT DEVELOPMENT DISTRICT, REGARDING FIRST FLOOR USES WITHIN MIXED-USE BUILDINGS, AND CLARIFY OTHER PROVISIONS

Mayor Harris opened the public hearing and requested proof of publication.

City Manager Gipson reported that this is a public hearing to solicit input regarding proposed amendments to Chapter 405 (Zoning Regulations) Article X (Planned Unit Development District) to consider adopting an amendment to regarding first-floor uses within mixed-use buildings and clarify other provisions within the ordinance.

The Board of Aldermen discussed the feasibility and impact of the requirement of first-floor retail uses for all mixed-use Planned Unit Developments (PUD) at the March 15, 2022, Board of Aldermen meeting. The PUD regulations currently state "the first floor of any mixed-use building shall be dedicated to commercial land uses." The ordinance defines commercial land uses as "retail, restaurant, entertainment venues, etc." Under the current regulation, any first floor uses other than retail, restaurant, or entertainment uses are prohibited.

Given the Board's stated desire to align regulations with market realities and allow greater flexibility within mixed-use buildings, staff has drafted revisions to the PUD regulations that would require commercial uses to be included on the first floor, but not require the entire first floor be dedicated to commercial uses. This would allow office, residential, or other non-commercial land use categories to be considered as acceptable first floor uses in future projects. The revisions would give the Board of Aldermen clear discretion to determine a reasonable ratio of uses to be located within a mixed-use PUD.

Staff has also taken this opportunity to clarify or restate other provisions within the PUD ordinance. These changes are not substantive and only intended to aide in the interpretation and enforcement of the requirements.

The Plan Commission considered this request at the April 4, 2022, Plan Commission Meeting and voted to recommend approval to the Board of Aldermen.

Mayor Harris closed the public hearing.

Alderman Berkowitz introduced Bill No. 6894, an amendment to Section 405.1370, Planned Unit Development District to be read for the first time by title only. Alderman McAndrew seconded.

City Attorney O'Keefe reads Bill No. 6894, first reading, an Ordinance Amending Section 405.1370 of the Municipal Code of the City of Clayton, Missouri, Regarding General Requirements for Planned Unit Developments by title only.

The motion passed unanimously on a voice vote.

Motion made by Alderman Berkowitz that the Board give unanimous consent to consideration for adoption of Bill No. 6894 on the day of its introduction. Alderman McAndrew seconded.

The motion passed unanimously on a voice vote.

Alderman Berkowitz introduced Bill No. 6894, an amendment to Section 405.1370, Planned Unit Development District to be read for the second time by title only. Alderman McAndrew seconded.

City Attorney O'Keefe reads Bill No. 6894, second reading, an Ordinance Amending Section 405.1370 of the Municipal Code of the City of Clayton, Missouri, Regarding General Requirements for Planned Unit Developments by title only.

The motion passed on a roll call vote: Alderman Berkowitz – Aye; Alderman Buse – Aye; Alderman McAndrew – Aye; Alderman Patel – Aye; Alderman Feder – Aye; and Mayor Harris – Aye. The bill, having received majority approval was adopted and became Ordinance No. 6753 of the City of Clayton.

<u>A PUBLIC HEARING AND AN ORDINANCE TO CONSIDER APPROVING AN AMENDMENT TO SECTION 405.1190 OF ARTICLE IX, SPECIAL DEVELOPMENT DISTRICT, BY ADDING AN ADDITIONAL PUBLIC BENEFIT FOR CONSIDERATION BY THE PLAN COMMISSION AND BOARD OF ALDERMEN</u>

Mayor Harris opened the public hearing and requested proof of publication.

City Manager Gipson reported that this is a public hearing to solicit input regarding a proposed amendment to Chapter 405 (Zoning Regulations) Article IX (Special Development District) related to the inclusion of an additional public benefit.

Both the Planned Unit Development District (PUD) and Special Development District (SDD) regulations have requirements for the provision of public benefits in exchange for flexibility from traditional zoning restrictions. The current PUD regulations pertaining to public benefits consist of a point system with clearly defined public benefits and values for each enhancement, whereas the SDD regulations do not consist of a point system but instead list general acceptable public benefits.

When the PUD regulations were revised in 2019 to allow for the current point-based system, it included a point category for the enhancement of off-site City-owned parks or public facilities, and the installation of streetscape meeting city standards. The SDD public benefit section does not make any specific reference to these types of enhancements or facilities. The Board of Aldermen discussed this discrepancy in January of 2022 and proposed legislation to add the following language to the list of SDD public benefits (Section 405.1190):

> *Enhancements to off-site City owned parks or other Public Facilities such as the replacement of recreation related facilities or the installation of streetscape meeting city standards where none currently exists.*

The Plan Commission considered this request at the March 21, 2022, Plan Commission Meeting and voted to recommend approval to the Board of Aldermen.

Alderman Buse noted a correction in the ordinance.

Mayor Harris closed the public hearing.

Alderman Berkowitz introduced Bill No. 6895, to approve an amendment to Section 405.1190, relating to public benefits in Special Development Districts to be read for the first time by title only. Alderman McAndrew seconded.

City Attorney O'Keefe reads Bill No. 6895, first reading, an Ordinance Amending Section 405.1190 of the Municipal Code of the City of Clayton, Missouri, Relating to Public Benefits in Special Development Districts by title only.

The motion passed unanimously on a voice vote.

Motion made by Alderman Buse to amend Bill No. 6895 by correcting Section 405.1190, Subsection 7 to read *"…reduced <u>sale price</u> or <u>rents</u>…"*. Alderman Patel seconded.

The motion passed unanimously on a voice vote.

Motion made by Alderman Berkowitz that the Board give unanimous consent to consideration for adoption of Bill No. 6895, as amended, on the day of its introduction. Alderman McAndrew seconded.

The motion passed unanimously on a voice vote.

Alderman Berkowitz introduced Bill No. 6895, to approve an amendment to Section 405.1190, relating to public benefits in Special Development Districts and to include the amendment to Subsection 7 to be read for the second time by title only. Alderman McAndrew seconded.

City Attorney O'Keefe reads Bill No. 6895, second reading, as amended, an Ordinance Amending Section 405.1190 of the Municipal Code of the City of Clayton, Missouri, Relating to Public Benefits in Special Development Districts by title only.

The motion passed on a roll call vote: Alderman Berkowitz – Aye; Alderman Buse – Aye; Alderman McAndrew – Aye; Alderman Patel – Aye; Alderman Feder – Aye; and Mayor Harris – Aye. The bill, having received majority approval was adopted and became Ordinance No. 6754 of the City of Clayton.

AN ORDINANCE TO CONSIDER APPROVING THE REAPPOINTMENTS OF CERTAIN SUCCESSORS TO THE BOARD OF DIRECTORS OF THE 7730 BONHOMME COMMUNITY IMPROVEMENT DISTRICT (CID)

City Manager Gipson reported that on March 24, 2020 the City of Clayton created the 7730 Bonhomme Community Improvement District (CID) for the property located at 7730 Bonhomme Avenue, now operating as a Le Meridian Hotel. The CID imposes an additional 1% sales tax on the hotel (including hotel room, restaurant and gift shop sales). The CID uses the revenues from the sales tax to reimburse the Developer for certain eligible redevelopment costs.

The CID is governed by a five-member board of directors appointed by the mayor with the consent of the Board of Aldermen. Only registered voters residing within the CID and the authorized representatives of property owners within the CID may be appointed to the Board of Directors. In this case, the Developer is the sole property owner within the CID.

The CID is requesting that Jennifer Metz, Taylor Umscheid, and Andrew Hargis be reappointed for four year terms to expire March 14, 2026.

Alderman Berkowitz introduced Bill No. 6896, to approve the appointment of the Board of Directors of the 7730 Bonhomme Community Improvement District to be read for the first time by title only. Alderman McAndrew seconded.

City Attorney O'Keefe reads Bill No. 6896, first reading, an Ordinance of the City of Clayton, Missouri, Approving the Reappointment of Certain Board of Directors for the 7730 Bonhomme Community Improvement District by title only.

The motion passed unanimously on a voice vote.

Motion made by Alderman Berkowitz that the Board give unanimous consent to consideration for adoption of Bill No. 6896 on the day of its introduction. Alderman McAndrew seconded.

The motion passed unanimously on a voice vote.

Alderman Berkowitz introduced Bill No. 6896, to approve the appointment of the Board of Directors of the 7730 Bonhomme Community Improvement District to be read for the second time by title only. Alderman McAndrew seconded.

City Attorney O'Keefe reads Bill No. 6896, second reading, an Ordinance of the City of Clayton, Missouri, Approving the Reappointment of Certain Board of Directors for the 7730 Bonhomme Community Improvement District by title only.

The motion passed on a roll call vote: Alderman Berkowitz – Aye; Alderman Buse – Aye; Alderman McAndrew – Aye; Alderman Patel – Aye; Alderman Feder – Aye; and Mayor Harris – Aye. The bill, having received majority approval was adopted and became Ordinance No. 6755 of the City of Clayton.

AN ORDINANCE TO CONSIDER APPROVING A CONTRACT WITH CORRECTIVE ASPHALT MATERIALS, LLC FOR THE FY2022 ASPHALT REJUVENATION PROJECT

City Manager Gipson reported that the Public Works Department is requesting approval of a construction contract for the FY2022 Asphalt Rejuvenation Project with Corrective Asphalt Materials, LLC. This project includes the application of maltene-based ashpalt rejuvenator on the roads in the Hillcrest, Wydown Forest, and Moorlands neighborhoods, as well as Maryland Avenue and Brentwood Boulevard. Work is expected to take place over 2-3 weeks in the late spring or early summer of 2022.

Matt Malick was in attendance to answer questions.

Alderman Berkowitz introduced Bill No. 6897, to approve a contract with Corrective Asphalt Materials, LLC for the Asphalt rejuvenation project to be read for the first time by title only. Alderman McAndrew seconded.

City Attorney O'Keefe reads Bill No. 6897, first reading, Approving a Contract with Corrective Asphalt Materials, LLC for the FY2022 Asphalt Rejuvenation Project by title only.

The motion passed unanimously on a voice vote.

Alderman Lintz moves that the Board give unanimous consent to consideration for adoption of Bill No. 6897 on the day of its introduction. Alderman McAndrew seconded.

The motion passed unanimously on a voice vote.

Alderman Berkowitz introduced Bill No. 6897, to approve a contract with Corrective Asphalt Materials, LLC for the Asphalt rejuvenation project to be read for the second time by title only. Alderman McAndrew seconded.

City Attorney O'Keefe reads Bill No. 6897, second reading, Approving a Contract with Corrective Asphalt Materials, LLC for the FY2022 Asphalt Rejuvenation Project by title only.

The motion passed on a roll call vote: Alderman Berkowitz – Aye; Alderman Buse – Aye; Alderman McAndrew – Aye; Alderman Patel – Aye; Alderman Feder – Aye; and Mayor

Harris – Aye. The bill, having received majority approval was adopted and became Ordinance No. 6756 of the City of Clayton.

OTHER

Alderman Berkowitz reported on the following:
- Plan Commission/ARB

Alderman McAndrew reported on the following:
- Parks & Recreation Commission
    - Master Plan process
    - Ice rink demolition delayed

Alderman Buse reported on the following:
- Parks & Recreation Commission – good communications; Commission members supportive
- Clayton Equity Committee meeting – County representative attended the meeting and acknowledged receipt of City letter regarding the removal of monument sign.

Alderman Patel provided an update on the following:
- Washington University event featuring the Honorable Sonia Sotomayor.
- Art project of asphalt paintings by STL Artworks in St. Louis City that creates "traffic calming"

Alderman Feder provided an update on the following:
- Barclay house meeting
- He along with Alex Almsted, Toni Siering, and Patty DeForrest met with Bob Chapman regarding options for the fountain. CCF would like to have a sculpture designed to install during the winter months.
- Toured the new facilities at Kohl Rinah which includes an early childhood center in honor of the late Monica Neidorff

Mayor Harris provided an update on the following:
- Washington University event featuring the Honorable Sonia Sotomayor.

City Manager Gipson announced that the April 15, 2022, BOA Strategic Discussion Session has been cancelled.

Motion made by Alderman Feder that the Board adjourn to a closed meeting, with a closed vote and record, as authorized by Section 610.021(1), (2) and (3) Revised Statutes of Missouri, relating to legal issues, real estate and/or personnel, and to discuss matters related to negotiation of a contract pursuant to Section 610.021(9)(12), RSMo. and/or proprietary information pursuant to Sec. 610.021(15), and/or information related to public safety and security measures pursuant to Section 610.021(18) and (19) RSMO. Alderman Patel seconded.

The motion passed on a roll call vote: Alderman Berkowitz – Aye; Alderman Buse – Aye; Alderman McAndrew – Aye; Alderman Patel – Aye; Alderman Feder – Aye; and Mayor Harris – Aye.

The meeting adjourned at 7:38 p.m.

_____
Mayor

ATTEST:

_____
City Clerk

DRAFT

City Of Clayton, Missouri

Report To Governance On The Results Of The Annual Audit

ViewPoints

for the year ended
September 30, 2021

Members of the Board of Aldermen
Clayton, Missouri

We are pleased to have the opportunity to present to you the results of our audit engagement of the City of Clayton, Missouri (the City) for the year ended September 30, 2021. The accompanying report presents information regarding the scope of our audit and other matters, which summarizes the results of our audit engagement.

We thank you for the opportunity to be of service to the City. We have received excellent cooperation and assistance from both management and staff with respect to access to records, supporting documentation and responses to inquiries. No limitations were placed upon our ability to perform the audit.

RubinBrown LLP

Table Of Contents

	Page
Auditor Communications	1 - 6
Area of Improvement	7
Financial Health Information	8 - 10
Emerging Financial Reporting Issues - GASB	11
Independent Auditors' Report On Additional Information	12
Appendices:	
Adjusting Journal Entries	
Management Representation Letter	

Auditor Communications

City of Clayton, Missouri

Members of the Board of Aldermen
Clayton, Missouri

We have audited the financial statements of City of Clayton, Missouri, (the City) for the year ended September 30, 2021. Our audit was performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles and Audit Requirements for Federal Awards (the Uniform Guidance). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and presented in accordance with accounting principles generally accepted in the United States of America and that the City complied, in all material respects, with the applicable compliance requirements of its major federal programs. Our audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. We also evaluated the appropriateness of accounting policies used by the City and the reasonableness of significant accounting estimates made by the City's management, as well as evaluated the overall presentation of the financial statements.

Auditing standards require the auditor to ensure that those charged with corporate governance receive additional information regarding the scope and results of the audit that may assist the governing body in overseeing the financial reporting and disclosure process for which management is responsible. The following section describes matters which are required to be reported to you.

This information is intended solely for the use of the Board of Aldermen and members of management and is not intended to be and should not be used by anyone other than these specified parties.

RubinBrown LLP

March 28, 2022

Auditor Communications *(Continued)*

AREA	COMMENTS
Auditors' Responsibility Under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards* and Uniform Guidance Our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with our assistance are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and that the City complied in all material respects with the applicable compliance requirements of its major federal programs. Our audit of the financial statements does not relieve you or management of responsibility for the accuracy of the financial statements. Professional standards also require that we obtain an understanding of the City's internal control. However, such understanding is required for the purpose of assessing the risks of material misstatement of the financial statements and to design the nature, timing and extent of our audit procedures and not to provide any assurance concerning such internal control. Accordingly, we express no such assurance.	We have issued: ■ Unmodified opinions on the City's financial statements for the year ended September 30, 2021. ■ A report on compliance and on internal control over financial reporting based on an audit of the financial statements in accordance with *Government Auditing Standards*. We will issue: ■ An opinion on compliance and a report on internal controls over major federal financial assistance programs in accordance with Uniform Guidance.

Auditor Communications *(Continued)*

City of Clayton, Missouri

AREA	COMMENTS
Other Information In Documents Containing Audited Financial Statements	■ To our knowledge the 2021 financial statements are not included with any other document.
Planned Scope And Timing Of The Audit	■ We performed the audit as stated in our engagement letter dated August 13, 2021 regarding the nature, timing and extent of our audit procedures.
Qualitative Aspects Of Accounting Practices Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about appropriateness of accounting policies and their application.	■ Significant accounting policies are described in Note 1. ■ No new accounting policies were adopted and the application of existing policies was not changed. ■ We noted no transactions entered into during the year for which there was a lack of authoritative guidance or consensus. ■ No significant transactions have been recognized in a different period than when the transactions occurred.

Auditor Communications *(Continued)*

City of Clayton, Missouri

AREA	COMMENTS
Management Judgments And Accounting Estimates The preparation of the financial statements requires the use of accounting estimates. Certain estimates are particularly sensitive due to their significance to the financial statements and the possibility that future events may differ significantly from management's expectations. We evaluated the key factors and assumptions used to develop the estimates noted at right in determining that these amounts are reasonable in relation to the financial statements taken as a whole.	■ Actuarial assumptions involved in the calculation of net pension liabilities and net other-post employment benefit (OPEB) liability ■ Estimated useful lives of capital assets ■ Allowance for uncollectible receivables for unpaid ambulance and court fees
Financial Statement Disclosures The disclosures are neutral, consistent and clear. Certain disclosures are particularly sensitive because of their significance to the financial statements users.	The most sensitive disclosures affecting the financial statements are: ■ Note 2 - Deposits and investments ■ Note 6 - Long-term liabilities ■ Note 7 - Employee Retirement Benefit Plans ■ Note 8 - Other Post-Employment Benefits ■ Note 12 - Commitments and contingencies

Auditor Communications *(Continued)*

AREA	COMMENTS
Difficulties Encountered In Performing The Audit	There were no difficulties encountered in dealing with management related to the performance of the audit.
Corrected And Uncorrected Misstatements Professional standards require us to accumulate all factual, judgmental and projected misstatements identified during the audit, other than those that are trivial, communicate them to the appropriate level of management, and request their correction.	We identified no uncorrected misstatements during the performance of our audit procedures. We identified the following adjustments which management has corrected within the financial statements:
Disagreements With Management	None
Management Representations	Management representation letter dated March 28, 2022 (a copy of the letter is attached as an Appendix).

Nature of Entry	Impact on Net Position
Record IT donations	15,886
Record asset transfer	6,425
Total	**$22,311**

Auditor Communications *(Continued)*

City of Clayton, Missouri

AREA	COMMENTS
Management Consultations With Other Independent Accountants	In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to an entity's financial statements or a determination of the type of auditors' opinion that my be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.
Other Audit Findings Or Issues	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Recommendations

Negative Pooled Cash Related to the Clayton Recreation, Sports And Wellness Commission

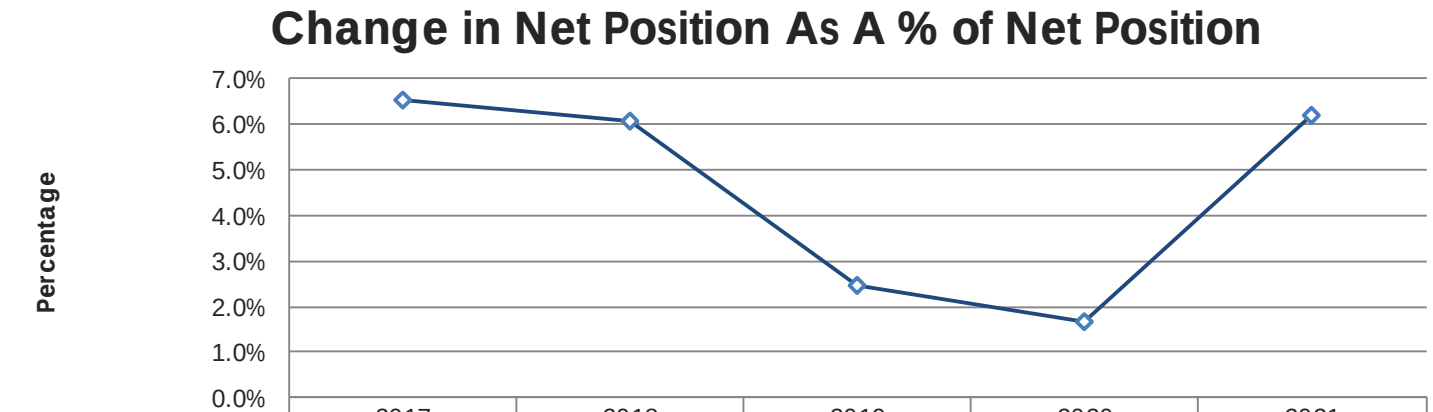
The City of Clayton maintains a pooled cash account at Commerce Bank in which all of the City's funds participate. In addition, the Clayton Recreation, Sports and Wellness Commission (CRSWC), for whom the City manages the books and records, participates in this pooled cash account. As of September 30, 2021, the CRSWC had a negative balance of approximately $575,000 in the pooled cash account. In other words, the City's funds had effectively loaned $575,000 to the CRSWC via the pooled cash account.

We recommend that the City consider establishing a separate bank account for the CRSWC in order to avoid this situation from recurring in the future. If the city does not wish to establish such an account, we recommend that the City institute controls to prevent the CRSWC from overspending its share of the pooled cash account. Finally, we recommend that the City and the CRSWC either establish a repayment schedule for the CRSWC's deficit balance, or determine whether the deficit will be offset by contributions to CRSWC from the City and the Clayton School District.

Management's Response: Per the Amended and Restated Operation and Management Agreement between the City of Clayton, School District of Clayton, and Clayton, Recreation, Sports and Wellness Commission (CRSWC) dated April 2009, the City and Clayton School District are each responsible for 50% of any deficit resulting for CRSWC. CRSWC's audited financial statements for FY 2021 are expected to be completed in the next couple months, at which point the City and School District will each receive an invoice to cover the FY 2021 operating deficit and CRSWC's negative cash balance.

Financial Health Information

City of Clayton, Missouri

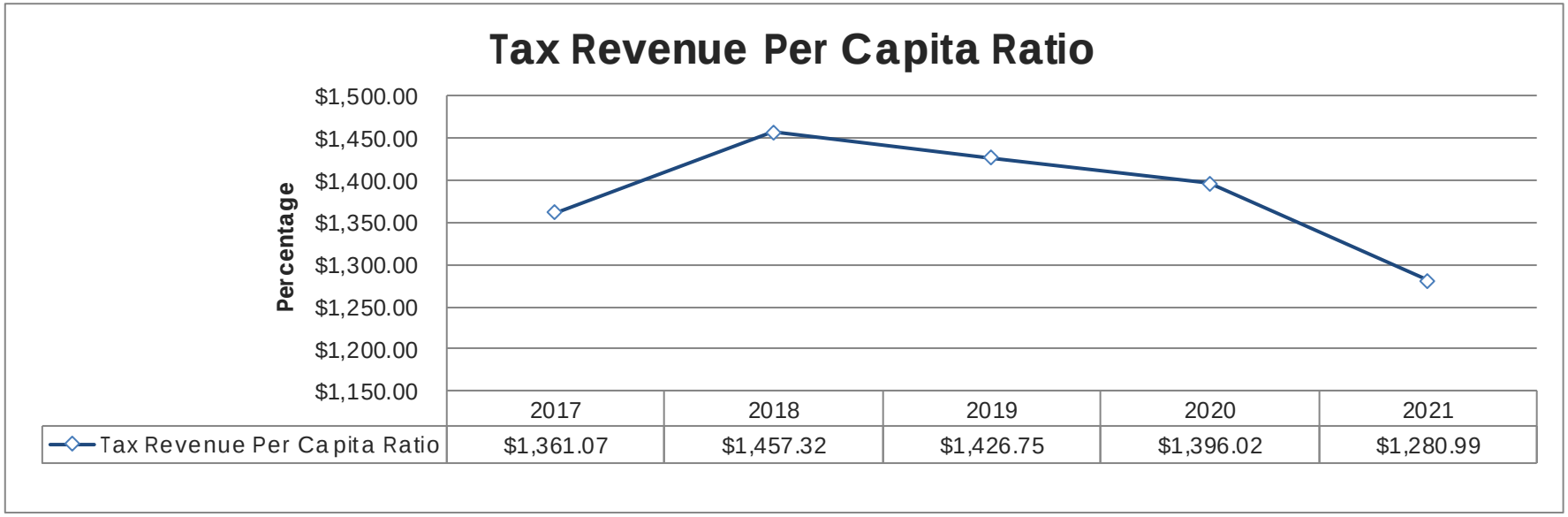


	2017	2018	2019	2020	2021
Change in Net Position as a % of Net Position Ratio	6.5%	6.0%	2.5%	1.6%	6.2%

Ratio Analysis:

- The ratio measures the change in the municipality's financial condition for the year. A positive ratio indicates that the financial condition has improved; a negative ratio indicates a deteriorating financial condition.

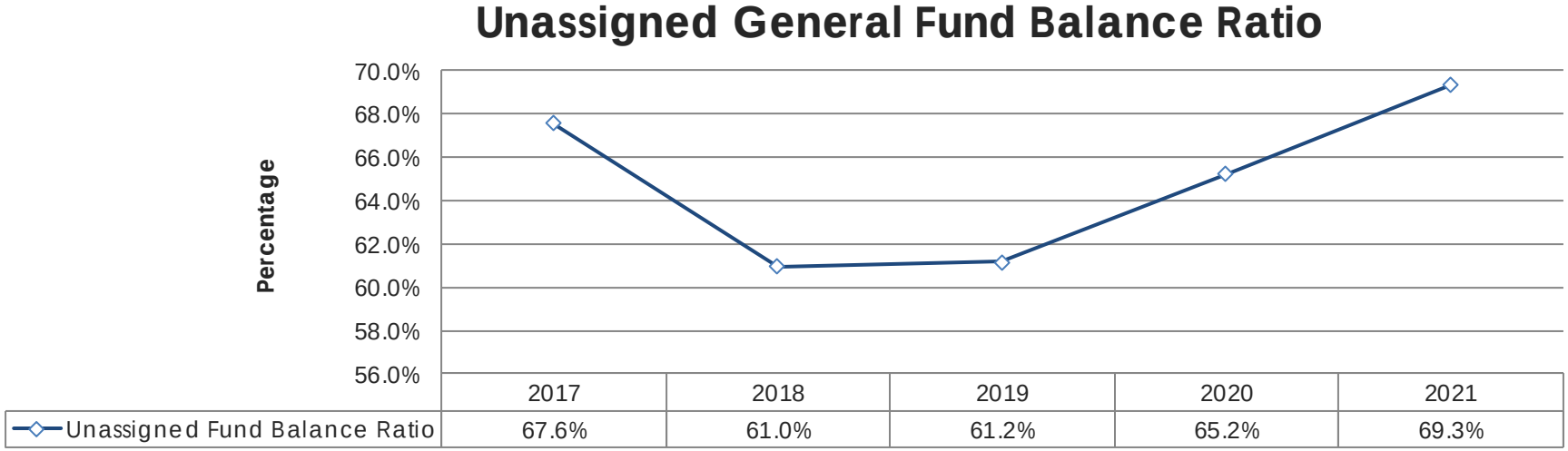
Financial Health Information *(Continued)*



Ratio Analysis:

- The ratio is a measure of the tax burden to citizens. A lower ratio is considered favorable indicating that current citizens are paying lower taxes. Therefore the municipality has greater ability to increase taxes to meet future needs.

Financial Health Information *(Continued)*



	2017	2018	2019	2020	2021
Unassigned Fund Balance Ratio	67.6%	61.0%	61.2%	65.2%	69.3%

Ratio Analysis:

- The ratio shows the relationship between unassigned fund balance and expenditures and more specifically the amount of available fund balance there is to cover future expenditures without reliance on corresponding revenues.

Emerging Financial Reporting Issues - GASB

GASB Statement No. 87, *Leases*

- Effective for the City's 2022 fiscal year
- Establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Thus, the current distinction between operating leases and capital leases will be abolished.
- Application of this standard will require the recording of leased assets on the financial records as an intangible right to use asset with a corresponding lease liability.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

- Effective for the City's 2023 fiscal year
- This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).
- Application of this standard will require the recording of a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability.

Independent Auditors' Report On Additional Information

Members of the Board of Aldermen
Clayton, Missouri

Our report, dated March 28, 2022, on our audit of the basic financial statements of the City of Clayton, Missouri (the City) for September 30, 2021 appears in the financial statements of the City. That audit was conducted for the purpose of forming opinions on the basic financial statements taken as a whole. The additional information presented on pages 7 through 11 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

RubinBrown LLP

March 28, 2022

Appendix A

Adjusting Journal Entries

Client: ***03728.0000 - City of Clayton***
Engagement: ***2021 AUD - City of Clayton***
Period Ending: ***9/30/2021***
Trial Balance: ***TB Database***
Workpaper: ***3001 - Adjusting Journal Entries Report - 2***

Account	Description	W/P Ref	Debit	Credit	Net Position Effect (Decre
Adjusting Journal Entries JE # 31		**6001**			
To roll fund balance.					
10.50.64-720	Medical Supplies		4.00		
20-302	Municipal Equity		1.00		
21-302	Municipal Equity		1.00		
23.10-470.11	Interest and Dividends Interest on Investments		1.00		
31-302	Municipal Equity		2.00		
32-302	Municipal Equity		1.00		
50.10-480.10	Other Miscellaneous General		1.00		
51.10-480.10	Other Miscellaneous General		2.00		
75.10-480.10	Other Miscellaneous General		1.00		
76.10-480.10	Other Miscellaneous General		1.00		
10-302	Municipal Equity			4.00	
20.10-470.11	Interest and Dividends Interest on Investments			1.00	
21.10-470.11	Interest and Dividends Interest on Investments			1.00	
23-302	Municipal Equity			1.00	
31.10-470.11	Interest and Dividends Interest on Investments			2.00	
32.10-470.11	Interest and Dividends Interest on Investments			1.00	
50-302	Municipal Equity			1.00	
51-302	Municipal Equity			2.00	
75-302	Municipal Equity			1.00	
76-302	Municipal Equity			1.00	
Total			**15.00**	**15.00**	
Adjusting Journal Entries JE # 32		**3024**			
CJE - to record FY21 RCCEEG revenue revenue and deferred revenue.					
51-302	Municipal Equity		2,720,890.00		
51.10-427.11	Donations Project			216,230.00	
51-205.10	Unearned Revenue General			2,504,660.00	
Total			**2,720,890.00**	**2,720,890.00**	
Adjusting Journal Entries JE # 33		**3024.01**			
CJE - to adjust investments for pending trades.					
75.10-491	Sale of Investments		47,257.00		
75-110.11	Pension Investments - UERF Silvercrest Asset Mgmt Equity			47,257.00	
Total			**47,257.00**	**47,257.00**	
Adjusting Journal Entries JE # 34		**3024.02 & 4231**			
CJE - to reverse FY20 and record FY21 ambulance receivable, ambulance allowance, unearned revenue and revenue accrual					
10.30.30-438.15	Service Fees Ambulance Charges		70,450.00		
10-115.13	Accounts Receivable Ambulance Receivable		648,870.00		
10-115.15	Accounts Receivable Ambulance - Allowance		110,201.00		
10-205.16	Unearned Revenue Ambulance		153,291.00		
10.30.30-438.15	Service Fees Ambulance Charges			80,812.00	
10-115.13	Accounts Receivable Ambulance Receivable			333,943.00	
10-115.15	Accounts Receivable Ambulance - Allowance			484,300.00	
10-205.16	Unearned Revenue Ambulance			83,757.00	
Total			**982,812.00**	**982,812.00**	
Adjusting Journal Entries JE # 35		**3024.03**			
CJE - To accrue additional federal grant revenue.					
10.10-425.10	Federal Grants General		3,040.00		
10-115.10	Accounts Receivable General		5,514.00		
10-115.10	Accounts Receivable General		103,170.00		#########
50-115.10	Accounts Receivable General		15,189.00		
51-115.10	Accounts Receivable General		57,573.00		
61-115.10	Accounts Receivable General		495,415.00		
10.10-425.10	Federal Grants General			103,170.00	
10.25.25-425.12	Federal Grants Public Safety Overtime			2,626.00	
10.25.25-425.12	Federal Grants Public Safety Overtime			3,040.00	3,040.00
10.25.25-425.15	Federal Grants Vest			2,888.00	
50.10-425.10	Federal Grants General			15,189.00	15,189.00
51.10-425.11	Federal Grants Transportation			57,573.00	
61.10-425.10	Federal Grants General			495,415.00	495,415.00
Total			**679,901.00**	**679,901.00**	
Adjusting Journal Entries JE # 36		**4234 & 3024.05**			
CJE: To record intergovernmental and staff reimbursment receivable.					

Client: ***03728.0000 - City of Clayton***
Engagement: ***2021 AUD - City of Clayton***
Period Ending: ***9/30/2021***
Trial Balance: ***TB Database***
Workpaper: ***3001 - Adjusting Journal Entries Report - 2***

Account	Description	W/P Ref	Debit	Credit	Net Position Effect (Decre
10-115.21	Accounts Receivable Intergovernmental		206,216.00		
10-115.26	A/R - Staff Reimbursements		277,506.00		
50-115.21	Accounts Receivable Intergovernmental		15,189.00		
50-115.26	A/R - Staff Reimbursements		1,756.00		
51-115.21	Accounts Receivable Intergovernmental		209,958.00		
61-115.21	Accounts Receivable Intergovernmental		495,415.00		
10-115.10	Accounts Receivable General			483,722.00	
50-115.10	Accounts Receivable General			16,945.00	
51-115.10	Accounts Receivable General			209,958.00	
61-115.10	Accounts Receivable General			495,415.00	
Total			**1,206,040.00**	**1,206,040.00**	
Adjusting Journal Entries JE # 39		**3024.04**			
To record contributed capital for IT projects.					
50.17.20-815	Technology Projects		15,886.00		(15,886.00)
50.10-427.10	Donations General			15,886.00	15,886.00
Total			**15,886.00**	**15,886.00**	
Adjusting Journal Entries JE # 41		**4602**			
To record the related expense of the fire department trainter capital asset addition and move it out of the deposit liability account.					
10.30.30-805	Equipment		6,425.00		(6,425.00)
10.10-426.12	State and Local Grants Local			4,819.00	4,819.00
10.30.30-755.10	Other Supplies and Materials General			1,606.00	1,606.00
Total			**6,425.00**	**6,425.00**	
Adjusting Journal Entries JE # 44		**3024.06**			
CJE: To correct unearned revenue.					
10.50.10-444.13.13	Other Parks and Recreation Rentals Shelter		4,736.00		
10.50.60-440.11.13	Aquatics Memberships Resident-Family		9,401.00		
10.50.60-440.11.17	Aquatics Memberships Non-Resident-Family		3,221.00		
10.50.60-440.11.18	Aquatics Memberships Corporate		3,903.00		
10-100.10	Cash General Checking		62,190.00		
10-205.10	Unearned Revenue General		116,567.00		
10-100.10	Cash General Checking			116,567.00	
10-205.10	Unearned Revenue General			21,261.00	
10-205.10	Unearned Revenue General			62,190.00	
Total			**200,018.00**	**200,018.00**	

Appendix B

Management Representation Letter

CLAYTON
MISSOURI

City of Clayton

10 North Bemiston • Clayton, Missouri 63105-3304 • (314) 727-8100 • FAX (314) 863-0294

March 28, 2022

RubinBrown LLP
One North Brentwood Boulevard
Saint Louis, Missouri 63105

This representation letter is provided in connection with your audit of the financial statements of the City of Clayton, Missouri as of September 30, 2021 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Clayton and the respective changes in financial position and thereof in conformity with U.S. generally accepted accounting principles.

We understand we are responsible for management decisions and functions, for designating a qualified employee to oversee any nonattest services you provide, for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions used by us in making accounting estimates are reasonable.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
9. With regard to items reported at fair value:

a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

10. All component units-are included and joint ventures and related organizations are properly disclosed.
11. All funds and activities are properly classified.
12. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
13. All net position components and fund balance classifications have been properly reported.
14. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
15. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
16. All interfund and intra-entity transactions and balances have been properly classified and reported.
17. Deposit and investment risks have been properly and fully disclosed.
18. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
19. All required supplementary information is measured and presented within the prescribed guidelines.
20. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
21. With regard to pensions and OPEB:
    a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
    b. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

Information Provided

22. We have provided you with:
    a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
    b. Additional information that you have requested from us for the purpose of the audit; and
    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
23. All transactions have been recorded in the accounting records and are reflected in the financial statements.
24. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
25. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
26. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    a. Management;
    b. Employees who have significant roles in internal control; or
    c. Others where the fraud could have a material effect on the financial statements.

27. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
28. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
29. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
30. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
31. We have a process to track the status of audit findings and recommendations.
32. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
33. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
34. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
35. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
36. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
37. The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
38. We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no violations or possible violations or laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
41. There are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
42. We have disclosed to you all known actual or possible litigation, claims and assessment whose effects should be considered when preparing the financial statements.
43. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
44. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
45. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
46. We acknowledge our responsibility for the presentation of the required supplementary information (RSI).
47. We believe the RSI, including its form and content, is measured and fairly presented in accordance with prescribed guidelines.
48. The methods of measurement or presentation have not changed from those used in the prior period.
49. We believe the following significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Single Audit

50. With respect to federal awards, we represent the following to you:
    a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
    b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
    c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
    d. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
    e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
    f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
    g. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
    h. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
    i. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
    j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
    k. We have received no requests from a federal agency to audit one or more specific programs as a major program.
    l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
    m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
    n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
    o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
    p. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
    q. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.

r. We have charged costs to federal awards in accordance with applicable cost principles.
s. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
t. The reporting package does not contain personally identifiable information.
u. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
v. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
w. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

x. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
y. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
z. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

David R. Gipson, City Manager

Karen Dilber, Finance Director

City Manager
10 N. Bemiston Avenue
Clayton, MO 63105

REQUEST FOR BOARD ACTION

TO: MAYOR HARRIS; BOARD OF ALDERMEN

FROM: DAVID GIPSON, CITY MANAGER
JUNE FRAZIER, CITY CLERK

DATE: APRIL 26, 2022

SUBJECT: MOTION – CERTIFICATION OF APRIL 5, 2022, MUNICIPAL ELECTION

On April 5, 2022 a municipal election was held for the office of Mayor. The results of the municipal election as certified by the Board of Election Commissioners of St. Louis County are as follows:

Michelle Mowery Harris	YES	919 votes (100%)

Recommendation: To adopt a motion to accept the canvassed and certified results of the April 5, 2022 municipal election.

Canvass Results Report

Election Night

Run Date [illegible]

Run Time [illegible]

ST. LOUIS COUNTY, MISSOURI

GENERAL MUNICIPAL ELECTION

4/5/2022

Official Results

Registered Voters

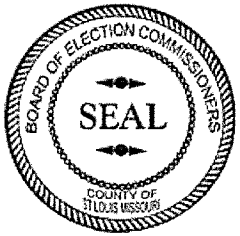
[illegible]

Polling Places Reporting

[illegible]

CITY OF CLAYTON - MAYOR - Three year term Vote For One

Precinct	MICHELLE MOWERY HARRIS	Cast Votes	Consolidated Results Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
CLA - 002	34	34	41	41	438	9.36%
CLA - 003	172	172	205	205	1,178	17.40%
CLA - 004	47	47	59	59	474	12.45%
CLA - 008	65	65	77	77	589	13.07%
CLA - 011	115	115	146	146	867	16.84%
CLA - 029	7	7	9	9	67	13.43%
CLA - 044	32	32	41	41	317	12.93%
CLA - 048	24	24	31	31	189	16.40%
HAD - 001	211	211	270	270	2,006	13.46%
HAD - 004	6	6	7	7	852	0.82%
HAD - 005	26	26	32	32	386	8.29%
HAD - 014	102	102	124	124	742	16.71%
HAD - 015	78	78	90	90	902	9.98%
Totals	**919**	**919**	**1,132**	**1,132**	**9,007**	**12.57%**

WE, THE BOARD OF ELECTION COMMISSIONERS OF ST. LOUIS COUNTY, MISSOURI, ACTING AS THE VERIFICATION BOARD PURSUANT TO 115.507,RSMo, HEREBY CERTIFY THE FOREGOING TO BE A TRUE AND CORRECT ABSTRACT OF VOTES CAST AT THE GENERAL MUNICIPAL ELECTION HELD IN ST. LOUIS COUNTY, MISSOURI, ON APRIL 5, 2022. IN TESTIMONY WHEREOF, WE HAVE HEREUNTO SET OUR HAND AT OUR OFFICE IN ST. ANN, ST. LOUIS COUNTY, MISSOURI, ON APRIL 13, 2022.

ROBERT CHAMBERS, CHAIRMAN	PATRICIA YAEGER, SECRETARY	MARSHA HAEFNER, COMMISSIONER	FLORENCE HILL, COMMISSIONER