



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Ste. Genevieve County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Ste. Genevieve County, Missouri, for the two years ended December 31, 2002. A copy of this audit which was performed by Schott & Van de Ven, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Claire C. McCaskill".

Claire C. McCaskill
State Auditor

Report No. 2003-81
August 7, 2003



CLAIRE C. McCASKILL
Missouri State Auditor

Schott & Van de Ven, Certified Public Accountants, performed the audit of Ste. Genevieve County for the two years ended December 31, 2002 (Report No. 2003-81). On August 29, 2003, the firm issued a correction to the Notes to the Financial Statements of the audit report. The attached reflects the correction.

STE. Genevieve County, Missouri

December 31, 2002 and 2001

STE. GENEVIEVE COUNTY, MISSOURI

December 31, 2002 and 2001

Independent Auditors' Report on the Financial Statements	
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Schott & Van de Ven

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

To the County Commission
and
Officeholders of Ste. Genevieve County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 2002 and 2001, as identified in the table of contents. These special-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Ste. Genevieve County, Missouri, and comparisons of such information with the

corresponding budgeted information for various funds of the County and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Ste. Genevieve County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Ste. Genevieve County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the County as of and for the years ended December 31, 2002 and 2001, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 2, 2003, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

SCHOTT & VAN DE VEN

Original Signed by Auditor

May 2, 2003

Cape Girardeau, Missouri



Schott & Van de Ven

Certified Public Accountants

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

To the County Commission

and

Officeholders of Ste. Genevieve County, Missouri

We have audited the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 2, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the County in a separate letter dated May 2, 2003.

This report is intended for the information of the management of Ste. Genevieve County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

SCHOTT & VAN DE VEN

Original Signed by Auditor

May 2, 2003

Cape Girardeau, Missouri

Exhibit A-1

STE GENEVIEVE COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 2002

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 544,336	3,584,688	3,884,412	244,612
Special Road and Bridge	1,552,327	1,270,811	1,197,985	1,625,153
Assessment	52,896	225,992	231,816	47,072
Law Enforcement Training	11,227	6,566	11,161	6,632
Prosecuting Attorney Training	3,277	1,223	2,014	2,486
Prosecuting Attorney Delinquent Tax	1,302	453	1,406	349
Recorder's User Fees	33,896	22,050	21,991	33,955
Victims of Domestic Violence	935	1,589	1,630	894
Capital Improvement Sales Tax	1,634,760	56,136	441,149	1,249,747
Law Enforcement Probation	5,458	61	5,226	293
Prosecuting Attorney Bad Check	11,164	10,075	18,045	3,194
Criminal Activity Forfeiture Act	306	5	0	311
9-1-1 Emergency	176,177	311,367	385,792	101,752
Health Center	508,727	491,735	715,370	285,092
Community Mental Health	682,545	258,858	149,524	791,879
Tax Increment Finance	0	172,024	172,024	0
Senate Bill 40	88,781	205,557	181,660	112,678
Senior Citizens Service	67,409	105,076	109,424	63,061
Law Library	7,017	5,425	7,283	5,159
Community Center Construction	600,923	899,997	992,208	508,712
Community Center Operation	20,667	871,887	892,554	0
Sheriff's Fees	31,133	21,299	44,118	8,314
Special Elections	0	34,877	34,877	0
Industrial Development Authority	115,742	31,634	81,199	66,177
Circuit Clerk Interest	1,506	776	268	2,014
Associate Circuit Division Interest	2,188	264	323	2,129
Local Law Enforcement Block Grant 2000	14,101	98	14,199	0
Election Services	1,876	3,156	1,590	3,442
Nursing Home Maintenance	218,226	8,971	166,391	60,806
Total	\$ 6,388,902	8,602,650	9,765,639	5,225,913

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

Exhibit A-2

STE GENEVIEVE COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 824,449	3,440,462	3,720,575	544,336
Special Road and Bridge	1,528,998	1,242,939	1,219,610	1,552,327
Assessment	52,263	241,289	240,656	52,896
Law Enforcement Training	14,858	8,431	12,062	11,227
Prosecuting Attorney Training	2,533	995	251	3,277
Prosecuting Attorney Delinquent Tax	2,466	321	1,485	1,302
Recorder's User Fees	29,081	14,674	9,859	33,896
Victims of Domestic Violence	822	1,521	1,408	935
Capital Improvement Sales Tax	1,630,568	95,595	91,403	1,634,760
Law Enforcement Probation	25,313	2,821	22,676	5,458
Prosecuting Attorney Bad Check	13,929	9,356	12,121	11,164
Criminal Activity Forfeiture Act	2,861	95	2,650	306
9-1-1 Emergency	144,800	410,520	379,143	176,177
Health Center	433,031	467,571	391,875	508,727
Community Mental Health	520,416	283,125	120,996	682,545
Tax Increment Finance	0	127,471	127,471	0
Senate Bill 40	54,653	176,128	142,000	88,781
Senior Citizens Service	67,135	97,627	97,353	67,409
Law Library	6,241	5,608	4,832	7,017
Community Center Construction	540,971	690,017	630,065	600,923
Community Center Operation	43,862	650,042	673,237	20,667
Sheriff's Fees	37,846	25,596	32,309	31,133
Special Elections	0	7,232	7,232	0
Industrial Development Authority	105,300	93,220	82,778	115,742
Circuit Clerk Interest	3,004	1,153	2,651	1,506
Associate Circuit Division Interest	2,269	1,835	1,916	2,188
Local Law Enforcement Block Grant #2	16,897	2,219	19,116	0
Local Law Enforcement Block Grant 2000	13,535	566	0	14,101
Local Law Enforcement Block Grant 2001	0	15,040	15,040	0
Election Services	679	2,668	1,471	1,876
Nursing Home Maintenance	277,302	14,948	74,024	218,226
Total	\$ 6,396,082	8,131,085	8,138,265	6,388,902

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

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
TOTALS - VARIOUS FUNDS						
RECEIPTS	\$ 8,842,509	8,602,650	(239,859)	7,703,191	8,131,085	427,894
DISBURSEMENTS	11,376,248	9,765,639	1,610,609	9,206,092	8,138,265	1,067,827
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,533,739)	(1,162,989)	1,370,750	(1,502,901)	(7,180)	1,495,721
CASH, JANUARY 1	6,388,902	6,388,902	0	6,396,082	6,396,082	0
CASH, DECEMBER 31	\$ 3,855,163	5,225,913	1,370,750	4,893,181	6,388,902	1,495,721
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	\$ 384,500	447,555	63,055	351,000	469,885	118,885
Sales taxes	670,000	668,922	(1,078)	615,000	665,645	50,645
Intergovernmental	2,131,503	1,908,595	(222,908)	1,731,932	1,787,787	55,855
Charges for services	323,290	345,000	21,710	280,591	295,918	15,327
Interest	50,000	16,896	(33,104)	55,000	57,636	2,636
Other	101,662	162,827	61,165	118,970	128,067	9,097
Transfers in	56,217	34,893	(21,324)	53,031	35,524	(17,507)
Total Receipts	\$ 3,717,172	3,584,688	(132,484)	3,205,524	3,440,462	234,938
DISBURSEMENTS						
County Commission	\$ 122,015	121,343	672	119,757	117,025	2,732
County Clerk	119,081	118,777	304	115,778	115,142	636
Elections	34,000	19,617	14,383	7,000	19,534	(12,534)
Buildings and grounds	78,324	69,483	8,841	71,844	83,185	(11,341)
County Treasurer	51,849	49,991	1,858	51,997	49,540	2,457
County Collector	95,719	109,322	(13,603)	95,149	91,382	3,767
Ex Officio Recorder of Deeds	117,851	119,595	(1,744)	112,842	114,071	(1,229)
Circuit Clerk	6,042	3,559	2,483	7,695	5,100	2,595
Associate Circuit Court	8,360	6,641	1,719	11,600	8,360	3,240
Court Administration	11,447	10,679	768	12,530	11,447	1,083
Public Administrator	20,759	20,797	(38)	30,792	31,314	(522)
Sheriff	793,228	831,283	(38,055)	698,467	748,176	(49,709)
Jail	1,692,429	1,708,145	(15,716)	1,632,928	1,630,175	2,753
Prosecuting Attorney	117,316	116,965	351	113,524	112,030	1,494
Juvenile Officer	128,461	127,650	811	64,230	0	64,230
County Coroner	32,235	36,972	(4,737)	35,896	31,159	4,737
Other	458,910	397,112	61,798	515,510	514,236	1,274
Transfers out	10,000	11,623	(1,623)	18,000	8,616	9,384
Emergency Fund	111,515	4,858	106,657	96,166	30,083	66,083
Total Disbursements	\$ 4,009,541	3,884,412	125,129	3,811,705	3,720,575	91,130
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (292,369)	(299,724)	(7,355)	(606,181)	(280,113)	326,068
CASH, JANUARY 1	544,336	544,336	0	824,449	824,449	0
CASH, DECEMBER 31	\$ 251,967	244,612	(7,355)	218,268	544,336	326,068

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	\$ 340,000	313,902	(26,098)	300,000	360,707	60,707
Intergovernmental	742,520	770,415	27,895	734,560	704,490	(30,070)
Interest	75,000	60,929	(14,071)	75,000	91,276	16,276
Other	123,400	125,565	2,165	82,000	86,466	4,466
Total Receipts	\$ 1,280,920	1,270,811	(10,109)	1,191,560	1,242,939	51,379
DISBURSEMENTS						
Salaries	\$ 325,766	285,704	40,062	313,276	309,007	4,269
Employee fringe benefits	70,236	63,433	6,803	70,530	66,594	3,936
Supplies	420,000	251,522	168,478	515,000	336,254	178,746
Insurance	40,000	40,811	(811)	40,000	35,908	4,092
Equipment repairs	50,000	28,045	21,955	50,000	36,560	13,440
Rentals	1,500	0	1,500	1,500	250	1,250
Equipment purchases	350,000	316,528	33,472	350,000	191,259	158,741
Construction, repair, and maintenance	510,000	100,127	409,873	320,000	111,446	208,554
Other	106,400	76,922	29,478	89,400	96,809	(7,409)
Transfers out	56,217	34,893	21,324	53,031	35,523	17,508
Total Disbursements	\$ 1,930,119	1,197,985	732,134	1,802,737	1,219,610	583,127
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (649,199)	72,826	722,025	(611,177)	23,329	634,506
CASH, JANUARY 1	1,552,327	1,552,327	0	1,528,998	1,528,998	0
CASH, DECEMBER 31	\$ 903,128	1,625,153	722,025	917,821	1,552,327	634,506
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	\$ 215,048	216,715	1,667	228,537	232,744	4,207
Interest	1,800	1,738	(62)	2,000	4,281	2,281
Other	30,722	7,539	(23,183)	3,500	4,264	764
Total Receipts	\$ 247,570	225,992	(21,578)	234,037	241,289	7,252
DISBURSEMENTS						
Assessor	\$ 247,570	231,816	15,754	252,003	240,656	11,347
Total Disbursements	\$ 247,570	231,816	15,754	252,003	240,656	11,347
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	(5,824)	(5,824)	(17,966)	633	18,599
CASH, JANUARY 1	52,896	52,896	0	52,263	52,263	0
CASH, DECEMBER 31	\$ 52,896	47,072	(5,824)	34,297	52,896	18,599
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for services	\$ 6,000	6,409	409	6,000	5,398	(602)
Interest	500	157	(343)	500	544	44
Other	2,000	0	(2,000)	0	2,489	2,489
Total Receipts	\$ 8,500	6,566	(1,934)	6,500	8,431	1,931
DISBURSEMENTS						
Sheriff	\$ 15,000	11,161	3,839	18,000	12,062	5,938
Total Disbursements	\$ 15,000	11,161	3,839	18,000	12,062	5,938
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,500)	(4,595)	1,905	(11,500)	(3,631)	7,869
CASH, JANUARY 1	11,227	11,227	0	14,858	14,858	0
CASH, DECEMBER 31	\$ 4,727	6,632	1,905	3,358	11,227	7,869

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
PROSECUTING ATTORNEY TRAINING FUND						
RECEIPTS						
Charges for services	\$ 800	1,176	376	1,000	886	(114)
Interest Income	100	47	(53)	100	109	9
Total Receipts	\$ 900	1,223	323	1,100	995	(105)
DISBURSEMENTS						
Prosecuting Attorney	\$ 4,177	2,014	2,163	3,633	251	3,382
Total Disbursements	\$ 4,177	2,014	2,163	3,633	251	3,382
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,277)	(791)	2,486	(2,533)	744	3,277
CASH, JANUARY 1	3,277	3,277	0	2,533	2,533	0
CASH, DECEMBER 31	\$ 0	2,486	2,486	0	3,277	3,277
PROSECUTING ATTORNEY DELINQUENT TAX FUND						
RECEIPTS						
Interest	\$ 50	18	(32)	125	83	(42)
Other	200	435	235	200	238	38
Total Receipts	\$ 250	453	203	325	321	(4)
DISBURSEMENTS						
Office Equipment	\$ 1,000	1,099	(99)	2,000	1,485	515
Mileage	200	0	200	291	0	291
Other	352	307	45	500	0	500
Total Disbursements	\$ 1,552	1,406	146	2,791	1,485	1,306
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,302)	(953)	349	(2,466)	(1,164)	1,302
CASH, JANUARY 1	1,302	1,302	0	2,466	2,466	0
CASH, DECEMBER 31	\$ 0	349	349	0	1,302	1,302
RECORDER'S USER FEES FUND						
RECEIPTS						
Charges for services	\$ 13,000	14,427	1,427	9,800	10,204	404
Interest	0	875	875	0	1,694	1,694
Other	0	6,748	6,748	0	2,776	2,776
Total Receipts	\$ 13,000	22,050	9,050	9,800	14,674	4,874
DISBURSEMENTS						
Supplies	\$ 0	0	0	2,000	609	1,391
Contract Services	9,935	9,935	0	9,250	9,250	0
Misc	10,000	12,056	(2,056)	0	0	0
Total Disbursements	\$ 19,935	21,991	(2,056)	11,250	9,859	1,391
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,935)	59	6,994	(1,450)	4,815	6,265
CASH, JANUARY 1	33,896	33,896	0	29,081	29,081	0
CASH, DECEMBER 31	\$ 26,961	33,955	6,994	27,631	33,896	6,265

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>VICTIMS OF DOMESTIC VIOLENCE FUND</u>						
RECEIPTS						
Charges for services	\$ 1,500	1,580	80	1,900	1,502	(398)
Interest	20	9	(11)	40	19	(21)
Total Receipts	\$ 1,520	1,589	69	1,940	1,521	(419)
DISBURSEMENTS						
Health and Welfare	\$ 2,455	1,630	825	2,000	1,408	592
Total Disbursements	\$ 2,455	1,630	825	2,000	1,408	592
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (935)	(41)	894	(60)	113	173
CASH, JANUARY 1	935	935	0	822	822	0
CASH, DECEMBER 31	\$ 0	894	894	762	935	173
<u>CAPITAL IMPROVEMENT SALES TAX FUND</u>						
RECEIPTS						
Interest	60,000	56,136	(3,864)	90,000	95,595	5,595
Total Receipts	\$ 60,000	56,136	(3,864)	90,000	95,595	5,595
DISBURSEMENTS						
Salaries	\$ 40,363	39,615	748	12,051	21,742	(9,691)
Supplies	650,000	401,452	248,548	158,500	69,358	89,142
Equipment	1,000	82	918	800	303	497
Total Disbursements	\$ 691,363	441,149	250,214	171,351	91,403	79,948
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (631,363)	(385,013)	246,350	(81,351)	4,192	85,543
CASH, JANUARY 1	1,634,760	1,634,760	0	1,630,568	1,630,568	0
CASH, DECEMBER 31	\$ 1,003,397	1,249,747	246,350	1,549,217	1,634,760	85,543
<u>LAW ENFORCEMENT PROBATION FUND</u>						
RECEIPTS						
Charges for services	\$ 1,600	0	(1,600)	0	1,828	1,828
Interest	100	61	(39)	1,000	993	(7)
Total Receipts	\$ 1,700	61	(1,639)	1,000	2,821	1,821
DISBURSEMENTS						
Salaries	\$ 2,153	2,153	0	1,077	2,153	(1,076)
Office Expenditures	2,500	2,803	(303)	8,500	0	8,500
Mileage & Training	1,000	270	730	4,000	20,025	(16,025)
Equipment	0	0	0	5,600	0	5,600
Other	1,500	0	1,500	6,200	498	5,702
Total Disbursements	\$ 7,153	5,226	1,927	25,377	22,676	2,701
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,453)	(5,165)	288	(24,377)	(19,855)	4,522
CASH, JANUARY 1	5,458	5,458	0	25,313	25,313	0
CASH, DECEMBER 31	\$ 5	293	288	936	5,458	4,522

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for services	\$ 8,000	9,923	1,923	6,000	8,769	2,769
Interest	300	152	(148)	750	587	(163)
Total Receipts	\$ 8,300	10,075	1,775	6,750	9,356	2,606
DISBURSEMENTS						
Salaries	\$ 13,464	13,055	409	13,179	8,593	4,586
Office Expenditures	5,000	4,990	10	5,000	3,374	1,626
Mileage & Training	500	0	500	1,000	154	846
Equipment	500	0	500	1,000	0	1,000
Total Disbursements	\$ 19,464	18,045	1,419	20,179	12,121	8,058
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (11,164)	(7,970)	3,194	(13,429)	(2,765)	10,664
CASH, JANUARY 1	11,164	11,164	0	13,929	13,929	0
CASH, DECEMBER 31	\$ 0	3,194	3,194	500	11,164	10,664
<u>CRIMINAL ACTIVITY FORFEITURE ACT FUND</u>						
RECEIPTS						
Interest	\$ 0	5	5	0	95	95
Total Receipts	\$ 0	5	5	0	95	95
DISBURSEMENTS						
Other	\$ 0	0	0	2,500	2,650	(150)
Total Disbursements	\$ 0	0	0	2,500	2,650	(150)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	5	5	(2,500)	(2,555)	(55)
CASH, JANUARY 1	306	306	0	2,861	2,861	0
CASH, DECEMBER 31	\$ 306	311	5	361	306	(55)
<u>911 EMERGENCY FUND</u>						
RECEIPTS						
Intergovernmental Revenues	\$ 149,000	166,733	17,733	141,000	149,027	8,027
Charges for services	139,114	140,121	1,007	250,260	253,855	3,595
Interest	7,000	4,318	(2,682)	7,000	7,556	556
Other	70	195	125	0	82	82
Total Receipts	\$ 295,184	311,367	16,183	398,260	410,520	12,260
DISBURSEMENTS						
Salaries	\$ 336,644	317,568	19,076	314,213	305,060	9,153
Office Expenditures	16,891	34,225	(17,334)	16,607	13,358	3,249
Equipment	64,932	27,776	37,156	43,132	48,957	(5,825)
Mileage & Training	4,000	3,079	921	2,500	2,136	364
Other	8,346	3,144	5,202	5,834	9,632	(3,798)
Total Disbursements	\$ 430,813	385,792	45,021	382,286	379,143	3,143
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (135,629)	(74,425)	61,204	15,974	31,377	15,403
CASH, JANUARY 1	176,177	176,177	0	144,800	144,800	0
CASH, DECEMBER 31	\$ 40,548	101,752	61,204	160,774	176,177	15,403

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>HEALTH CENTER</u>						
RECEIPTS						
Property Taxes	\$ 252,194	252,968	774	241,317	245,682	4,365
Intergovernmental	116,695	101,209	(15,486)	105,107	94,158	(10,949)
Interest	16,000	16,295	295	22,000	30,888	8,888
Other	104,545	121,263	16,718	91,292	96,843	5,551
Total Receipts	\$ 489,434	491,735	2,301	459,716	467,571	7,855
DISBURSEMENTS						
Salaries	\$ 341,286	333,942	7,344	310,542	302,435	8,107
Office Expenditures	47,200	57,112	(9,912)	43,430	40,105	3,325
Equipment	265,000	289,721	(24,721)	17,000	6,102	10,898
Mileage & Training	13,240	7,626	5,614	15,020	7,732	7,288
Other	57,726	26,969	30,757	42,350	35,501	6,849
Total Disbursements	\$ 724,452	715,370	9,082	428,342	391,875	36,467
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (235,018)	(223,635)	11,383	31,374	75,696	44,322
CASH, JANUARY 1	508,727	508,727	0	433,031	433,031	0
CASH, DECEMBER 31	\$ 273,709	285,092	11,383	464,405	508,727	44,322
<u>COMMUNITY MENTAL HEALTH FUND</u>						
RECEIPTS						
Property Taxes	\$ 253,000	230,984	(22,016)	243,000	241,696	(1,304)
Intergovernmental	1,000	1,985	985	750	4,361	3,611
Interest	30,000	25,312	(4,688)	28,000	36,994	8,994
Other	100	577	477	500	74	(426)
Total Receipts	\$ 284,100	258,858	(25,242)	272,250	283,125	10,875
DISBURSEMENTS						
Contract services	\$ 180,000	40,807	139,193	75,000	15,641	59,359
Office expenditures	32,000	12,374	19,626	27,650	16,640	11,010
Equipment	32,000	2,873	29,127	21,000	4,715	16,285
Building & Grounds	268,000	5,470	262,530	50,000	0	50,000
Other	88,000	88,000	0	100,000	84,000	16,000
Total Disbursements	\$ 600,000	149,524	450,476	273,650	120,996	152,654
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (315,900)	109,334	425,234	(1,400)	162,129	163,529
CASH, JANUARY 1	682,545	682,545	0	520,416	520,416	0
CASH, DECEMBER 31	\$ 366,645	791,879	425,234	519,016	682,545	163,529
<u>SENATE BILL 40 FUND</u>						
RECEIPTS						
Property Taxes	\$ 173,557	202,975	29,418	157,440	173,527	16,087
Interest	1,300	2,582	1,282	1,575	2,601	1,026
Total Receipts	\$ 174,857	205,557	30,700	159,015	176,128	17,113
DISBURSEMENTS						
Contract services	\$ 124,340	179,248	(54,908)	141,360	140,717	643
Other	56,879	2,412	54,467	15,335	1,283	14,052
Total Disbursements	\$ 181,219	181,660	(441)	156,695	142,000	14,695
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,362)	23,897	30,259	2,320	34,128	31,808
CASH, JANUARY 1	88,781	88,781	0	54,653	54,653	0
CASH, DECEMBER 31	\$ 82,419	112,678	30,259	56,973	88,781	31,808

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SENIOR CITIZENS FUND</u>						
RECEIPTS						
Property Taxes	\$ 89,342	97,597	8,255	78,312	86,194	7,882
Intergovernmental	6,319	5,911	(408)	7,234	464	(6,770)
Interest	2,000	1,568	(432)	5,000	3,985	(1,015)
Other	0	0	0	0	6,984	6,984
Total Receipts	\$ 97,661	105,076	7,415	90,546	97,627	7,081
DISBURSEMENTS						
Office expenditures	\$ 200	0	200	200	0	200
Contract services	101,069	101,139	(70)	92,284	97,353	(5,069)
Other	8,285	8,285	0	7,000	0	7,000
Total Disbursements	\$ 109,554	109,424	130	99,484	97,353	2,131
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (11,893)	(4,348)	7,545	(8,938)	274	9,212
CASH, JANUARY 1	67,409	67,409	0	67,135	67,135	0
CASH, DECEMBER 31	\$ 55,516	63,061	7,545	58,197	67,409	9,212
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for services	\$ 5,500	5,425	(75)	5,000	5,608	608
Total Receipts	\$ 5,500	5,425	(75)	5,000	5,608	608
DISBURSEMENTS						
Office Expenditures	\$ 12,517	7,283	5,234	11,241	4,832	6,409
Total Disbursements	\$ 12,517	7,283	5,234	11,241	4,832	6,409
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,017)	(1,858)	5,159	(6,241)	776	7,017
CASH, JANUARY 1	7,017	7,017	0	6,241	6,241	0
CASH, DECEMBER 31	\$ 0	5,159	5,159	0	7,017	7,017
<u>T.I.F. FUND</u>						
RECEIPTS						
Sales Tax Revenues	\$ 20,000	23,247	3,247	31,000	17,231	(13,769)
Intergovernmental Revenues	125,493	148,777	23,284	75,000	110,240	35,240
Total Receipts	\$ 145,493	172,024	26,531	106,000	127,471	21,471
DISBURSEMENTS						
Other	\$ 145,493	172,024	(26,531)	106,000	127,471	(21,471)
Total Disbursements	\$ 145,493	172,024	(26,531)	106,000	127,471	(21,471)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	0	0	0	0	0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	\$ 0	0	0	0	0	0

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>COMMUNITY CENTER CONSTRUCTION FUND</u>						
RECEIPTS						
Sales Tax Revenues	\$ 675,000	668,522	(6,478)	626,703	666,762	40,059
Interest	19,500	6,475	(13,025)	28,500	23,255	(5,245)
Transfer	250,000	225,000	(25,000)	0	0	0
Total Receipts	\$ 944,500	899,997	(44,503)	655,203	690,017	34,814
DISBURSEMENTS						
Construction Costs	\$ 132,673	111,489	21,184	59,000	91,259	(32,259)
Bond Debt Service	537,123	537,123	0	536,548	503,790	32,758
Transfers	310,180	329,796	(19,616)	25,000	8,616	16,384
Insurance	13,000	13,800	(800)	0	26,400	(26,400)
Total Disbursements	\$ 992,976	992,208	768	620,548	630,065	(9,517)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (48,476)	(92,211)	(43,735)	34,655	59,952	25,297
CASH, JANUARY 1	600,923	600,923	0	540,971	540,971	0
CASH, DECEMBER 31	\$ 552,447	508,712	(43,735)	575,626	600,923	25,297
<u>COMMUNITY CENTER OPERATING FUND</u>						
RECEIPTS						
Intergovernmental Revenues	\$ 500,000	543,173	43,173	255,000	255,000	0
Charges for services	255,000	199,114	(55,886)	423,230	252,392	(170,838)
Interest	2,500	107	(2,393)	9,000	1,971	(7,029)
Other	149,600	129,493	(20,107)	0	140,679	140,679
Total Receipts	\$ 907,100	871,887	(35,213)	687,230	650,042	(37,188)
DISBURSEMENTS						
Salary	\$ 470,500	472,196	(1,696)	491,727	477,644	14,083
Office Expenses	58,900	34,504	24,396	74,400	64,501	9,899
Mileage & Training	4,300	4,084	216	0	5,590	(5,590)
Other	125,300	156,770	(31,470)	121,500	125,502	(4,002)
Transfer Sales Tax Fund	250,000	225,000	25,000			
Total Disbursements	\$ 909,000	892,554	16,446	687,627	673,237	14,390
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,900)	(20,667)	(18,767)	(397)	(23,195)	(22,798)
CASH, JANUARY 1	20,667	20,667	0	43,862	43,862	0
CASH, DECEMBER 31	\$ 18,767	0	(18,767)	43,465	20,667	(22,798)
<u>SHERIFF FEES FUND</u>						
RECEIPTS						
Charges for services	\$ 25,000	18,034	(6,966)	18,000	20,072	2,072
Interest	1,000	279	(721)	1,000	1,381	381
Other	0	2,986	2,986	0	4,143	4,143
Total Receipts	\$ 26,000	21,299	(4,701)	19,000	25,596	6,596
DISBURSEMENTS						
Office Supplies	\$ 4,500	4,492	8	7,000	0	7,000
Equipment	44,150	12,576	31,574	23,500	27,058	(3,558)
Departmental Expenses	4,000	20,873	(16,873)	22,500	5,011	17,489
Training	1,500	498	1,002	2,000	240	1,760
Other	0	5,679	(5,679)	0	0	0
Total Disbursements	\$ 54,150	44,118	10,031	55,000	32,309	22,691
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (28,150)	(22,819)	5,330	(36,000)	(6,713)	29,287
CASH, JANUARY 1	31,133	31,133	0	37,846	37,846	0
CASH, DECEMBER 31	\$ 2,983	8,314	5,330	1,846	31,133	29,287

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ELECTION FUND</u>						
RECEIPTS						
Intergovernmental Revenues	\$ 60,000	34,877	(25,123)	0	7,232	7,232
Total Receipts	\$ 60,000	34,877	(25,123)	0	7,232	7,232
DISBURSEMENTS						
Elections	\$ 60,000	34,877	25,123	0	7,232	(7,232)
Total Disbursements	\$ 60,000	34,877	25,123	0	7,232	(7,232)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	0	0	0	0	0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	\$ 0	0	0	0	0	0
<u>LLEBG 2001 FUND</u>						
RECEIPTS						
Intergovernmental Revenue	\$ 0	0	0	0	13,498	13,498
Interest	0	0	0	0	42	42
Other	0	0	0	0	1,500	1,500
Total Receipts	\$ 0	0	0	0	15,040	15,040
DISBURSEMENTS						
Expenditures	\$ 0	0	0	0	15,040	(15,040)
Total Disbursements	\$ 0	0	0	0	15,040	(15,040)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	0	0	0	0	0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	\$ 0	0	0	0	0	0
<u>LLEBG 2000 FUND</u>						
RECEIPTS						
Interest	\$ 100	98	(2)	0	566	566
Total Receipts	\$ 100	98	(2)	0	566	566
DISBURSEMENTS						
Ads	\$ 14,201	14,199	2	10,000	0	10,000
Total Disbursements	\$ 14,201	14,199	2	10,000	0	10,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (14,101)	(14,101)	0	(10,000)	566	10,566
CASH, JANUARY 1	14,101	14,101	0	13,535	13,535	0
CASH, DECEMBER 31	\$ 0	0	0	3,535	14,101	10,566

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>INDUSTRIAL DEVELOPMENT AUTHORITY FUND</u>						
RECEIPTS						
Intergovernmental Revenues	\$ 65,848	29,533	(36,315)	88,760	84,475	(4,285)
Charges for services	0	0	0	5,000	0	(5,000)
Interest	3,500	2,101	(1,399)	5,000	3,553	(1,447)
Other	0	0	0	0	5,192	5,192
Total Receipts	\$ 69,348	31,634	(37,714)	98,760	93,220	(5,540)
DISBURSEMENTS						
Salaries	\$ 75,169	74,340	829	73,724	73,351	373
Office Supplies	9,900	4,995	4,905	7,976	6,821	1,155
Other	2,980	1,864	1,116	3,524	2,606	918
Equipment	0	0	0	1,400	0	1,400
Total Disbursements	\$ 88,049	81,199	6,851	86,624	82,778	3,846
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (18,701)	(49,565)	(30,863)	12,136	10,442	(1,694)
CASH, JANUARY 1	115,742	115,742	0	105,300	105,300	0
CASH, DECEMBER 31	\$ 97,041	66,177	(30,863)	117,436	115,742	(1,694)
<u>ELECTION SERVICES FUND</u>						
RECEIPTS						
Charges for services	\$ 2,000	3,118	1,118	600	1,168	568
Interest	50	38	(12)	25	48	23
Other	0	0	0	0	1,452	1,452
Total Receipts	\$ 2,050	3,156	1,106	625	2,668	2,043
DISBURSEMENTS						
Supplies	\$ 1,800	1,590	210	1,200	1,471	(271)
Total Disbursements	\$ 1,800	1,590	210	1,200	1,471	(271)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 250	1,566	1,316	(575)	1,197	1,772
CASH, JANUARY 1	1,876	1,876	0	679	679	0
CASH, DECEMBER 31	\$ 2,126	3,442	1,316	104	1,876	1,772
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	\$ 1,000	776	(224)	750	1,153	403
Total Receipts	\$ 1,000	776	(224)	750	1,153	403
DISBURSEMENTS						
Office Supplies	\$ 100	144	(44)	1,230	129	1,101
Salaries	1,145	0	1,145	1,000	0	1,000
Equipment	1,150	124	1,026	0	2,522	(2,522)
Total Disbursements	\$ 2,395	268	2,127	2,230	2,651	(421)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,395)	508	1,903	(1,480)	(1,498)	824
CASH, JANUARY 1	1,506	1,506	0	3,004	3,004	0
CASH, DECEMBER 31	\$ 111	2,014	1,903	1,524	1,506	824

Exhibit B

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>ASSOCIATE CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Charges for services	\$ 0	0	0	0	1,330	1,330
Interest	350	264	(86)	300	505	205
Total Receipts	\$ 350	264	(86)	300	1,835	1,535
DISBURSEMENTS						
Office Expense	\$ 1,300	323	977	1,003	1,916	(913)
Total Disbursements	\$ 1,300	323	977	1,003	1,916	(913)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (950)	(59)	891	(703)	(81)	622
CASH, JANUARY 1	2,188	2,188	0	2,269	2,269	0
CASH, DECEMBER 31	\$ 1,238	2,129	891	1,566	2,188	622
<u>LLEBG#2 FUND</u>						
RECEIPTS						
Interest	\$ 0	0	0	0	280	280
Other	0	0	0	2,000	1,939	(61)
Total Receipts	\$ 0	0	0	2,000	2,219	219
DISBURSEMENTS						
Grants	\$ 0	0	0	18,897	0	18,897
Equipment	0	0	0	0	19,116	(19,116)
Total Disbursements	\$ 0	0	0	18,897	19,116	(219)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	0	0	(16,897)	(16,897)	0
CASH, JANUARY 1	0	0	0	16,897	16,897	0
CASH, DECEMBER 31	\$ 0	0	0	0	0	0
<u>RIVER VIEW MANOR NURSING HOME MAINT FUND</u>						
RECEIPTS						
Interest	\$ 0	8,971	8,971	0	14,948	14,948
Total Receipts	\$ 0	8,971	8,971	0	14,948	14,948
DISBURSEMENTS						
Maintenance	\$ 100,000	166,391	(66,391)	141,739	74,024	67,715
Total Disbursements	\$ 100,000	166,391	(66,391)	141,739	74,024	67,715
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (100,000)	(157,420)	(57,420)	(141,739)	(59,076)	82,663
CASH, JANUARY 1	218,226	218,226	0	277,302	277,302	0
CASH, DECEMBER 31	\$ 118,226	60,806	(57,420)	135,563	218,226	82,663

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

STE. GENEVIEVE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Ste. Genevieve County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, Community Mental Health Board, Senate Bill 40 Board, Senior Citizen's Service Board, Industrial Development Authority Board, or the Community Center Board. The General Revenue Fund is the County's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

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

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various County funds in accordance with

Sections 50.525 through 50.745, RSMo 2000, the County budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the County did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Special Election Fund	2001
LLEBG 2001 Fund	2001

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Recorder's User Fee Fund	2002
Criminal Activity Forfeiture Act Fund	2001
Senate Bill 40 Fund	2002
TIF Fund	2002 and 2001
Community Center Construction Fund	2001
Special Election Fund	2001
LLEBG 2001 Fund	2001
Election Services Fund	2001
Circuit Clerk Interest Fund	2001
Associate Circuit Clerk Interest Fund	2001
LLEBG #2 Fund	2001
Riverview Manor Maintenance Fund	2002

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the County. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

The County's published financial statements for the years ended December 31, 2002 and 2001, included all funds presented in the accompanying financial statements.

However, for the Health Center and Senate Bill 40 Funds, the County's published financial statements for the years ended December 31, 2001 and 2002, included only those amounts that passed through the County Treasurer.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The County has adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

Deposits

The County's, Health Center's and Senate Bill 40 Board's deposits at December 31, 2002 and 2001 were entirely covered by federal depository insurance or by collateral securities held by the County's custodial bank in the County's name.

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

The prior audit report issued for the years ended December 31, 2000 and 1999, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

STE. GENEVIEVE COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 2002 AND 2001

This schedule includes no audit findings that Government Auditing Standards requires to be reported for an audit of financial statements.



Schott & Van de Ven

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To the Board of Commissioners
County of Ste. Genevieve
Ste. Genevieve, MO 63670

In planning and performing our audit of the special-purpose financial statements of the County of Ste. Genevieve, Missouri for the years ended December 31, 2002 and 2001, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. Our comments and suggestions regarding those matters are summarized below. A separate report dated May 2, 2003, contains our report on reportable conditions in the Company's internal control. This letter does not affect our report dated May 2, 2003, on the financial statements of the County of Ste. Genevieve.

Segregation of Duties: Preparing and Mailing Checks:

The treasurer is responsible for preparing checks that are issued from the treasurer's office and is also responsible for mailing the same checks and stamping the invoices paid. The limited size of the treasurer's department makes it impracticable to achieve an optimum segregation of duties. However, the internal accounting controls would be significantly strengthened if checks were mailed by someone other than their preparer, to provide control on whether the checks written are, in fact, sent out.

Checks that are issued by the County clerk's office are given to the treasurer for the final signature. After signing, the treasurer returns the checks to the County clerk's office to be mailed.

The checks should be mailed by the last person signing the check and should not be returned to someone who has previously signed the check. This provides assurance that the checks written have, in fact, been sent out.

Invoices Stamped Paid:

During disbursement testing of 60 invoices, we became aware of two invoices that had not been stamped paid.

All invoices should be stamped paid or defaced in some way to avoid the double payment of an invoice.

Collateral Coverage:

The Health Center deposits in The Bank of Bloomsdale at December 31, 2001 exceeded the coverage provided by collateral and the F.D.I.C.

We recommend that the collateral coverage provided by depository institutions be reviewed to ensure adequate coverage.

We have already discussed many of these comments and suggestions with various County personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

SCHOTT & VAN DE VEN

Original Signed by Auditor

May 2, 2003
Cape Girardeau, Missouri