



THOMAS A. SCHWEICH
Missouri State Auditor

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

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Ste. Genevieve County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2012, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

August 2013
Report No. 2013-076

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2012 AND 2011

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Ste. Genevieve, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Ste. Genevieve, Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2012 and 2011, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2012 and 2011, or changes in financial position or cash flows thereof for the years then ended.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2012 and 2011, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Ste. Genevieve’s basic financial statements. The schedule of expenditures of federal awards, as required by *Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 5, 2013 on our consideration of the County of Ste. Genevieve's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Ste. Genevieve's internal control over financial reporting and compliance.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

July 5, 2013

FINANCIAL STATEMENTS

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

FUND	CASH AND INVESTMENTS JANUARY 1, 2012	RECEIPTS 2012	DISBURSEMENTS 2012	CASH AND INVESTMENTS DECEMBER 31, 2012
General Revenue Fund	\$ 929,971.97	\$ 7,233,990.78	\$ 7,790,125.84	\$ 373,836.91
Special Road and Bridge Fund	330,780.51	2,500,332.58	2,520,023.58	311,089.51
Assessment Fund	326,821.97	657,384.10	814,573.09	169,632.98
Law Enforcement Training Fund	15,493.18	17,595.84	24,530.86	8,558.16
Prosecuting Attorney Training Fund	5,753.79	2,886.91	1,964.25	6,676.45
Law Enforcement Restitution Fund	98,232.52	108,450.32	129,595.88	77,086.96
911 Emergency Fund	26,425.11	452,646.11	408,652.34	70,418.88
Victims of Domestic Violence Fund	6,743.62	13,970.98	13,351.18	7,363.42
TIF Fund	-	529,180.90	529,180.90	-
PA Bad Check Fund	9,795.37	6,546.69	5,318.87	11,023.19
CAFA Fund	4,515.45	5.13	4,162.37	358.21
PA Delinquent Fund	3,920.06	5,188.13	9.73	9,098.46
Sheriff Revolving Fund	16,665.10	10,399.15	14,905.56	12,158.69
Recorder Fund	51,111.07	19,491.15	20,232.95	50,369.27
Community Center Sales Tax Fund	377,639.39	1,124,608.52	1,105,080.05	397,167.86
Community Center Operating Fund	2,388.48	755,993.35	758,381.83	-
Sheriff Fees Fund	13,848.50	29,784.64	20,015.81	23,617.33
Special Election Fund	-	50,914.47	50,914.47	-
Election Services Fund	7,459.36	5,533.01	4,923.20	8,069.17
Tax Maintenance Fund	26,227.84	25,788.29	34,637.17	17,378.96
K-9 Fund	2,079.01	1,188.49	1,888.76	1,378.74
Law Enforcement Sales Tax Fund	-	1,998,998.39	1,998,998.39	-
Inmate Security Fund	13,993.35	11,485.49	16,704.83	8,774.01
Capital Improvements Fund	52,527.07	1,260,680.74	780,347.70	532,860.11
Repairs and Upkeep Property Fund	22,444.51	10,072.97	4,446.04	28,071.44
Senior Services Board Fund	125,773.83	148,483.90	139,658.41	134,599.32
Mental Health Board Fund	311,343.43	438,442.54	376,144.37	373,641.60
SB40 Board Fund	224,551.86	533,789.66	434,041.96	324,299.56
Mental Health Repairs and Upkeep Fund	271,451.06	1,470.33	5,295.10	267,626.29
Special Road Fund	-	2,018.03	2,018.03	-
TOTAL	\$ 3,277,957.41	\$ 17,957,321.59	\$ 18,010,123.52	\$ 3,225,155.48

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

FUND	CASH AND INVESTMENTS JANUARY 1, 2011	RECEIPTS 2011	DISBURSEMENTS 2011	CASH AND INVESTMENTS DECEMBER 31, 2011
General Revenue Fund	\$ 359,425.76	\$ 5,821,626.58	\$ 5,251,080.37	\$ 929,971.97
Special Road and Bridge Fund	634,099.01	2,380,610.83	2,683,929.33	330,780.51
Assessment Fund	426,578.30	498,252.07	598,008.40	326,821.97
Law Enforcement Training Fund	11,848.44	13,648.64	10,003.90	15,493.18
Prosecuting Attorney Training Fund	4,683.21	2,574.09	1,503.51	5,753.79
Law Enforcement Restitution Fund	31,121.81	113,330.68	46,219.97	98,232.52
911 Emergency Fund	25,221.34	550,836.57	549,632.80	26,425.11
Victims of Domestic Violence Fund	4,187.13	11,750.00	9,193.51	6,743.62
TIF Fund	-	427,568.62	427,568.62	-
PA Bad Check Fund	4,962.33	12,721.01	7,887.97	9,795.37
CAFA Fund	7,519.80	44.69	3,049.04	4,515.45
PA Delinquent Fund	949.29	2,981.45	10.68	3,920.06
Sheriff Revolving Fund	13,443.87	8,465.00	5,243.77	16,665.10
Recorder Fund	60,322.90	25,056.51	34,268.34	51,111.07
Community Center Sales Tax Fund	274,599.54	1,725,503.43	1,622,463.58	377,639.39
Community Center Operating Fund	358.25	771,905.52	769,875.29	2,388.48
Sheriff Fees Fund	13,216.70	26,117.71	25,485.91	13,848.50
Special Election Fund	-	23,737.62	23,737.62	-
Election Services Fund	9,678.18	4,281.34	6,500.16	7,459.36
Tax Maintenance Fund	19,192.28	29,298.98	22,263.42	26,227.84
K-9 Fund	2,914.47	1,004.42	1,839.88	2,079.01
Law Enforcement Sales Tax Fund	-	1,462,228.68	1,462,228.68	-
Inmate Security Fund	14,046.22	10,046.10	10,098.97	13,993.35
Capital Improvements Fund	74,101.96	440,925.89	462,500.78	52,527.07
Repairs and Upkeep Property Fund	10,072.76	50,105.12	37,733.37	22,444.51
Senior Services Board Fund	102,145.67	142,023.00	118,394.84	125,773.83
Mental Health Board Fund	225,770.52	468,126.00	382,553.09	311,343.43
SB40 Board Fund	183,395.10	445,793.98	404,637.22	224,551.86
Mental Health Repairs and Upkeep Fund	-	284,908.06	13,457.00	271,451.06
Special Road Fund	-	65,755.47	65,755.47	-
TOTAL	\$ 2,513,854.84	\$ 15,821,228.06	\$ 15,057,125.49	\$ 3,277,957.41

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	GENERAL REVENUE FUND			
	2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 892,500.00	\$ 888,895.86	\$ 918,000.00	\$ 898,419.93
Sales Taxes	900,000.00	870,941.46	800,000.00	922,619.38
Intergovernmental	5,398,200.50	4,530,881.16	2,744,027.12	3,160,837.70
Charges for Services	464,200.00	536,095.96	480,689.06	501,248.42
Interest	7,000.00	4,901.29	7,000.00	6,564.30
Other	303,303.72	320,077.77	277,294.49	241,936.85
Transfers In	130,970.31	82,197.28	106,500.00	90,000.00
TOTAL RECEIPTS	8,096,174.53	7,233,990.78	5,333,510.67	5,821,626.58
DISBURSEMENTS				
County Commission	161,490.21	160,704.48	147,049.59	146,463.03
County Clerk	174,876.47	172,047.09	162,642.86	162,254.23
Elections	165,014.00	152,027.57	10,500.00	6,537.88
Buildings and Grounds	127,715.64	109,789.23	140,954.98	120,630.87
Employee Fringe Benefits	-	-	-	-
County Treasurer	105,120.74	103,477.87	96,129.91	96,869.11
Collector	158,122.96	149,071.93	146,712.27	133,755.82
Recorder of Deeds	147,117.02	138,750.29	133,666.05	136,767.24
Circuit Clerk	41,613.00	34,174.63	27,690.34	24,419.20
Court Administration	18,690.36	10,548.64	15,049.58	17,613.50
Public Administrator	49,130.00	58,809.09	48,587.58	41,817.62
Sheriff	-	-	-	-
Jail	2,577,270.50	2,916,379.37	2,423,841.01	2,573,692.15
Prosecuting Attorney	318,051.61	330,086.88	319,028.40	312,175.00
Juvenile Officer	69,827.50	69,827.52	63,419.80	63,419.80
Coroner	54,446.54	39,758.61	50,004.33	51,592.88
Emergency Fund	176,288.09	77,965.18	160,005.32	55,942.67
Other General County Govt	923,991.44	1,989,116.67	900,047.39	783,041.49
Public Health and Welfare Services	-	-	-	-
Transfers Out	3,588,302.92	1,277,590.79	659,613.75	524,087.88
TOTAL DISBURSEMENTS	8,857,069.00	7,790,125.84	5,504,943.16	5,251,080.37
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(760,894.47)	(556,135.06)	(171,432.49)	570,546.21
CASH AND INVESTMENTS, JANUARY 1	929,971.97	929,971.97	359,425.76	359,425.76
CASH AND INVESTMENTS, DECEMBER 31	\$ 169,077.50	\$ 373,836.91	\$ 187,993.27	\$ 929,971.97

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 477,000.00	\$ 483,930.75	\$ 477,500.00	\$ 481,952.52	\$ -	\$ -	\$ -	\$ -
Sales Taxes	900,000.00	870,598.66	128,000.00	728,964.36	-	-	-	-
Intergovernmental	802,100.00	822,992.09	816,500.00	831,673.44	285,000.00	261,205.60	382,592.00	243,349.18
Charges for Services	-	-	-	-	-	-	-	-
Interest	4,400.00	2,416.20	6,000.00	4,507.34	3,000.00	1,372.12	3,500.00	3,262.34
Other	624,528.00	320,394.88	962,336.00	333,513.17	631,883.18	394,806.38	443,500.00	251,640.55
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,808,028.00	2,500,332.58	2,390,336.00	2,380,610.83	919,883.18	657,384.10	829,592.00	498,252.07
DISBURSEMENTS								
Supplies	550,000.00	618,607.00	715,000.00	674,316.25	27,300.00	10,685.47	28,800.00	26,291.73
Road and Bridge Construction	805,000.00	551,808.24	996,451.71	660,868.84	-	-	-	-
Equipment Repairs	50,000.00	46,078.47	50,000.00	90,509.92	-	-	-	-
Equipment Purchases	322,393.00	241,611.44	259,461.00	351,057.00	63,098.00	75,340.69	24,500.00	8,518.89
Insurance	47,562.00	49,335.50	38,000.00	37,171.00	10,102.00	10,102.00	5,586.00	5,586.00
Salaries	393,289.54	380,212.88	338,273.08	351,197.88	253,124.42	217,914.67	225,558.18	216,088.77
Benefits	119,863.25	107,290.83	96,304.01	100,637.46	46,375.01	34,278.84	46,374.05	40,544.90
Other Expenses	485,041.00	390,857.00	292,409.49	338,170.98	711,950.00	466,251.42	581,500.00	300,978.11
Transfers Out	154,470.31	134,222.22	130,000.00	80,000.00	-	-	-	-
TOTAL DISBURSEMENTS	2,927,619.10	2,520,023.58	2,915,899.29	2,683,929.33	1,111,949.43	814,573.09	912,318.23	598,008.40
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(119,591.10)	(19,691.00)	(525,563.29)	(303,318.50)	(192,066.25)	(157,188.99)	(82,726.23)	(99,756.33)
CASH AND INVESTMENTS, JANUARY 1	330,780.51	330,780.51	634,099.01	634,099.01	326,821.97	326,821.97	426,578.30	426,578.30
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 211,189.41</u>	<u>\$ 311,089.51</u>	<u>\$ 108,535.72</u>	<u>\$ 330,780.51</u>	<u>\$ 134,755.72</u>	<u>\$ 169,632.98</u>	<u>\$ 343,852.07</u>	<u>\$ 326,821.97</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	12,000.00	17,555.64	12,000.00	13,590.90	2,500.00	2,873.23	1,800.00	2,505.51
Intergovernmental	-	-	-	-	-	-	-	-
Interest	58.00	40.20	70.00	57.74	7.00	13.68	7.00	11.29
Other	-	-	-	-	-	-	-	57.29
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	12,058.00	17,595.84	12,070.00	13,648.64	2,507.00	2,886.91	1,807.00	2,574.09
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Mileage and Training	25,015.00	24,530.86	23,000.00	10,003.90	8,260.79	1,964.25	4,000.00	1,503.51
Office	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Prisoner Costs	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	25,015.00	24,530.86	23,000.00	10,003.90	8,260.79	1,964.25	4,000.00	1,503.51
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,957.00)	(6,935.02)	(10,930.00)	3,644.74	(5,753.79)	922.66	(2,193.00)	1,070.58
CASH AND INVESTMENTS, JANUARY 1	15,493.18	15,493.18	11,848.44	11,848.44	5,753.79	5,753.79	4,683.21	4,683.21
CASH AND INVESTMENTS, DECEMBER 31	\$ 2,536.18	\$ 8,558.16	\$ 918.44	\$ 15,493.18	\$ -	\$ 6,676.45	\$ 2,490.21	\$ 5,753.79

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	LAW ENFORCEMENT RESTITUTION FUND				911 EMERGENCY FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 290,000.00	\$ 287,559.30	\$ 391,127.49	\$ 339,665.08
Intergovernmental	100,000.00	103,260.35	100,000.00	107,157.15	150,000.00	164,998.92	150,000.00	192,776.39
Interest	390.00	597.97	100.00	390.33	-	50.09	140.00	37.47
Other	5,784.00	4,592.00	4,000.00	5,783.20	-	37.80	38,562.63	18,357.63
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	106,174.00	108,450.32	104,100.00	113,330.68	440,000.00	452,646.11	579,830.12	550,836.57
DISBURSEMENTS								
Salaries	51,000.00	20,000.00	29,000.00	20,000.00	-	-	73,690.99	85,055.48
Mileage and Training	8,500.00	2,634.75	9,500.00	4,203.84	-	-	-	-
Equipment	64,000.00	48,399.85	3,500.00	3,500.00	15,000.00	6,595.41	109,500.00	56,509.08
Payments to St. Francois County	-	-	-	-	425,000.00	401,937.18	407,291.00	396,513.07
Other	79,906.00	58,561.28	57,000.00	18,516.13	-	119.75	13,700.00	11,555.17
TOTAL DISBURSEMENTS	203,406.00	129,595.88	99,000.00	46,219.97	440,000.00	408,652.34	604,181.99	549,632.80
RECEIPTS OVER (UNDER) DISBURSEMENTS	(97,232.00)	(21,145.56)	5,100.00	67,110.71	-	43,993.77	(24,351.87)	1,203.77
CASH AND INVESTMENTS, JANUARY 1	98,232.52	98,232.52	31,121.81	31,121.81	26,425.11	26,425.11	25,221.34	25,221.34
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,000.52</u>	<u>\$ 77,086.96</u>	<u>\$ 36,221.81</u>	<u>\$ 98,232.52</u>	<u>\$ 26,425.11</u>	<u>\$ 70,418.88</u>	<u>\$ 869.47</u>	<u>\$ 26,425.11</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	VICTIMS OF DOMESTIC VIOLENCE FUND				TIF FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 275,000.00	\$ 352,227.30	\$ 250,140.00	\$ 276,910.79
Charges for Services	12,000.00	13,962.00	10,000.00	11,743.00	-	-	-	-
Interest	7.50	8.98	3.50	7.00	-	-	-	-
Other	-	-	-	-	-	1,646.68	-	-
Transfers In	-	-	-	-	176,000.00	175,306.92	118,000.00	150,657.83
TOTAL RECEIPTS	12,007.50	13,970.98	10,003.50	11,750.00	451,000.00	529,180.90	368,140.00	427,568.62
DISBURSEMENTS								
T.I.F. FEES	-	-	-	-	451,000.00	529,180.90	368,140.00	427,568.62
Services and Other	11,011.00	13,351.18	10,000.00	9,193.51	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	11,011.00	13,351.18	10,000.00	9,193.51	451,000.00	529,180.90	368,140.00	427,568.62
RECEIPTS OVER (UNDER) DISBURSEMENTS	996.50	619.80	3.50	2,556.49	-	-	-	-
CASH AND INVESTMENTS, JANUARY 1	6,743.62	6,743.62	4,187.13	4,187.13	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,740.12</u>	<u>\$ 7,363.42</u>	<u>\$ 4,190.63</u>	<u>\$ 6,743.62</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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THE COUNTY OF STE. GENEVIEVE
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COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
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YEARS ENDED DECEMBER 31, 2012 AND 2011

	PA BAD CHECK FUND				CAFA FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Interest	\$ 25.00	\$ 25.94	\$ -	\$ 20.73	\$ 45.00	\$ 5.13	\$ 100.00	\$ 44.69
Charges for Services	2,500.00	5,600.75	9,500.00	10,959.81	-	-	-	-
Other	1,750.00	920.00	1,320.00	1,740.47	2,000.00	-	2,000.00	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	4,275.00	6,546.69	10,820.00	12,721.01	2,045.00	5.13	2,100.00	44.69
DISBURSEMENTS								
Supplies and Equipment	14,070.37	5,318.87	10,400.00	7,887.97	4,500.00	4,162.37	5,300.00	3,049.04
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	14,070.37	5,318.87	10,400.00	7,887.97	4,500.00	4,162.37	5,300.00	3,049.04
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,795.37)	1,227.82	420.00	4,833.04	(2,455.00)	(4,157.24)	(3,200.00)	(3,004.35)
CASH AND INVESTMENTS, JANUARY 1	9,795.37	9,795.37	4,962.33	4,962.33	4,515.45	4,515.45	7,519.80	7,519.80
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 11,023.19	\$ 5,382.33	\$ 9,795.37	\$ 2,060.45	\$ 358.21	\$ 4,319.80	\$ 4,515.45

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THE COUNTY OF STE. GENEVIEVE
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	PA DELINQUENT FUND				SHERIFF REVOLVING FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,000.00	5,175.32	494.00	2,981.45	5,000.00	10,324.00	8,000.00	8,382.75
Interest	25.00	12.81	-	-	85.00	75.15	-	82.25
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,025.00	5,188.13	494.00	2,981.45	5,085.00	10,399.15	8,000.00	8,465.00
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	5,945.06	9.73	1,000.00	10.68	21,011.00	14,905.56	16,000.00	5,243.77
Services and Other	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	5,945.06	9.73	1,000.00	10.68	21,011.00	14,905.56	16,000.00	5,243.77
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(3,920.06)	5,178.40	(506.00)	2,970.77	(15,926.00)	(4,506.41)	(8,000.00)	3,221.23
CASH AND INVESTMENTS, JANUARY 1	3,920.06	3,920.06	949.29	949.29	16,665.10	16,665.10	13,443.87	13,443.87
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 9,098.46	\$ 443.29	\$ 3,920.06	\$ 739.10	\$ 12,158.69	\$ 5,443.87	\$ 16,665.10

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YEARS ENDED DECEMBER 31, 2012 AND 2011

	RECORDER FUND				COMMUNITY CENTER SALES TAX FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 252,622.51	\$ 435,000.00	\$ 455,125.00
Sales Tax	-	-	-	-	828,000.00	870,840.97	800,000.00	922,500.22
Charges for Services	7,400.00	9,151.00	8,600.00	7,284.00	-	-	-	-
Interest	275.00	238.90	950.00	490.26	1,200.00	1,145.04	1,200.00	1,353.21
Other	4,350.00	10,101.25	18,100.00	17,282.25	-	-	1,125,000.00	346,525.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	12,025.00	19,491.15	27,650.00	25,056.51	1,079,200.00	1,124,608.52	2,361,200.00	1,725,503.43
DISBURSEMENTS								
Materials and Supplies	33,300.00	20,232.95	48,015.00	34,268.34	-	-	-	-
Principal	-	-	-	-	525,000.00	524,999.60	480,000.00	480,000.00
Interest	-	-	-	-	173,811.25	173,739.57	155,616.00	155,562.46
Insurance	-	-	-	-	20,000.00	49,849.35	20,000.00	14,888.00
Equipment	-	-	-	-	100,000.00	80,147.86	100,000.00	665,965.05
Improvements	-	-	-	-	-	-	1,260,000.00	-
Transfers Out	-	-	-	-	344,800.00	276,343.67	354,300.00	306,048.07
TOTAL DISBURSEMENTS	33,300.00	20,232.95	48,015.00	34,268.34	1,163,611.25	1,105,080.05	2,369,916.00	1,622,463.58
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(21,275.00)	(741.80)	(20,365.00)	(9,211.83)	(84,411.25)	19,528.47	(8,716.00)	103,039.85
CASH AND INVESTMENTS, JANUARY 1	51,111.07	51,111.07	60,322.90	60,322.90	377,639.39	377,639.39	274,599.54	274,599.54
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 29,836.07</u>	<u>\$ 50,369.27</u>	<u>\$ 39,957.90</u>	<u>\$ 51,111.07</u>	<u>\$ 293,228.14</u>	<u>\$ 397,167.86</u>	<u>\$ 265,883.54</u>	<u>\$ 377,639.39</u>

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THE COUNTY OF STE. GENEVIEVE
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	COMMUNITY CENTER OPERATING FUND				SHERIFF FEES FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	246,600.00	283,560.13	281,100.00	256,620.11	25,000.00	29,047.66	\$ 26,000.00	\$ 25,321.70
Interest	-	23.77	-	15.49	106.00	84.02	333.30	109.01
Other	216,600.00	196,065.78	187,600.00	209,221.85	550.00	652.96	450.00	687.00
Transfers In	314,800.00	276,343.67	324,300.00	306,048.07	-	-	-	-
TOTAL RECEIPTS	778,000.00	755,993.35	793,000.00	771,905.52	25,656.00	29,784.64	26,783.30	26,117.71
DISBURSEMENTS								
Equipment and Other	267,400.00	269,854.38	300,700.00	290,396.11	35,025.00	20,015.81	40,000.00	25,485.91
Operations of Community Center	510,600.00	457,029.10	492,300.00	449,657.38	-	-	-	-
Transfers Out	-	31,498.35	-	29,821.80	-	-	-	-
TOTAL DISBURSEMENTS	778,000.00	758,381.83	793,000.00	769,875.29	35,025.00	20,015.81	40,000.00	25,485.91
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(2,388.48)	-	2,030.23	(9,369.00)	9,768.83	(13,216.70)	631.80
CASH AND INVESTMENTS, JANUARY 1	2,388.48	2,388.48	358.25	358.25	13,848.50	13,848.50	13,216.70	13,216.70
CASH AND INVESTMENTS, DECEMBER 31	\$ 2,388.48	\$ -	\$ 358.25	\$ 2,388.48	\$ 4,479.50	\$ 23,617.33	\$ -	\$ 13,848.50

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THE COUNTY OF STE. GENEVIEVE
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(the Primary Government)
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	SPECIAL ELECTION FUND				ELECTION SERVICES FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24.75	\$ -	\$ -
Chargers for Services	-	-	-	-	-	-	-	-
Intergovernmental	55,000.00	50,914.47	26,000.00	23,737.62	8,297.50	4,218.66	4,792.00	4,281.34
Other	-	-	-	-	-	1,289.60	-	-
TOTAL RECEIPTS	<u>55,000.00</u>	<u>50,914.47</u>	<u>26,000.00</u>	<u>23,737.62</u>	<u>8,297.50</u>	<u>5,533.01</u>	<u>4,792.00</u>	<u>4,281.34</u>
DISBURSEMENTS								
Supplies and Other	55,000.00	50,914.47	26,000.00	23,737.62	7,515.00	4,923.20	7,215.00	6,500.16
Construction	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>55,000.00</u>	<u>50,914.47</u>	<u>26,000.00</u>	<u>23,737.62</u>	<u>7,515.00</u>	<u>4,923.20</u>	<u>7,215.00</u>	<u>6,500.16</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	782.50	609.81	(2,423.00)	(2,218.82)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	7,459.36	7,459.36	9,678.18	9,678.18
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,241.86</u>	<u>\$ 8,069.17</u>	<u>\$ 7,255.18</u>	<u>\$ 7,459.36</u>

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THE COUNTY OF STE. GENEVIEVE
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	TAX MAINTENANCE FUND				K-9 FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 27,500.00	\$ 25,788.29	\$ 27,000.00	\$ 29,298.98	\$ -	\$ -	\$ -	\$ -
Property Tax Revenues	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	3.49	-	-
Other	-	-	-	-	1,004.00	1,185.00	2,000.00	1,004.42
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	27,500.00	25,788.29	27,000.00	29,298.98	1,004.00	1,188.49	2,000.00	1,004.42
DISBURSEMENTS								
Equipment and Other	39,500.00	29,637.17	32,000.00	12,263.42	3,016.00	1,888.76	4,914.47	1,839.88
Transfers	5,000.00	5,000.00	12,500.00	10,000.00	-	-	-	-
TOTAL DISBURSEMENTS	44,500.00	34,637.17	44,500.00	22,263.42	3,016.00	1,888.76	4,914.47	1,839.88
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(17,000.00)	(8,848.88)	(17,500.00)	7,035.56	(2,012.00)	(700.27)	(2,914.47)	(835.46)
CASH AND INVESTMENTS, JANUARY 1	26,227.84	26,227.84	19,192.28	19,192.28	2,079.01	2,079.01	2,914.47	2,914.47
CASH AND INVESTMENTS, DECEMBER 31	\$ 9,227.84	\$ 17,378.96	\$ 1,692.28	\$ 26,227.84	\$ 67.01	\$ 1,378.74	\$ -	\$ 2,079.01

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	LAW ENFORCEMENT SALES TAX FUND				INMATE SECURITY FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 920,000.00	\$ 870,746.98	\$ 800,000.00	\$ 910,802.56	\$ -	\$ -	\$ -	\$ -
Intergovernmental	98,700.00	349,061.95	73,500.00	75,133.03	9,000.00	11,443.00	7,000.00	9,942.00
Interest	100.00	152.19	50.00	135.97	105.00	42.49	100.00	104.10
Charges for Services	24,000.00	21,159.96	11,500.00	22,770.86	-	-	-	-
Other	25,100.00	32,420.90	31,600.00	24,849.16	-	-	-	-
Transfers In	668,076.00	725,456.41	568,613.75	428,537.10	-	-	-	-
TOTAL RECEIPTS	1,735,976.00	1,998,998.39	1,485,263.75	1,462,228.68	9,105.00	11,485.49	7,100.00	10,046.10
DISBURSEMENTS								
Supplies and Other	1,612,193.35	1,943,713.14	1,485,263.75	1,406,943.43	23,013.00	16,704.83	21,000.00	10,098.97
Developmentally Disabled Board	-	-	-	-	-	-	-	-
Transfers Out	123,782.65	55,285.25	-	55,285.25	-	-	-	-
TOTAL DISBURSEMENTS	1,735,976.00	1,998,998.39	1,485,263.75	1,462,228.68	23,013.00	16,704.83	21,000.00	10,098.97
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	-	-	-	(13,908.00)	(5,219.34)	(13,900.00)	(52.87)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	13,993.35	13,993.35	14,046.22	14,046.22
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85.35</u>	<u>\$ 8,774.01</u>	<u>\$ 146.22</u>	<u>\$ 13,993.35</u>

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	CAPITAL IMPROVEMENTS FUND				REPAIRS AND UPKEEP PROPERTY FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	20,000.00
Interest	200.00	360.50	-	201.20	-	72.97	-	105.12
Other	309,685.92	749,684.24	304,045.61	440,724.69	-	-	-	-
Transfers In	814,418.65	510,636.00	100,427.87	-	10,000.00	10,000.00	30,000.00	30,000.00
TOTAL RECEIPTS	1,124,304.57	1,260,680.74	404,473.48	440,925.89	10,000.00	10,072.97	30,000.00	50,105.12
DISBURSEMENTS								
Supplies and Other	1,110,836.00	780,347.70	462,500.78	462,500.78	-	-	-	19.38
Repairs and Upkeep	-	-	-	-	10,000.00	4,446.04	38,562.63	37,713.99
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,110,836.00	780,347.70	462,500.78	462,500.78	10,000.00	4,446.04	38,562.63	37,733.37
RECEIPTS OVER (UNDER) DISBURSEMENTS	13,468.57	480,333.04	(58,027.30)	(21,574.89)	-	5,626.93	(8,562.63)	12,371.75
CASH AND INVESTMENTS, JANUARY 1	52,527.07	52,527.07	74,101.96	74,101.96	22,444.51	22,444.51	10,072.76	10,072.76
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 65,995.64</u>	<u>\$ 532,860.11</u>	<u>\$ 16,074.66</u>	<u>\$ 52,527.07</u>	<u>\$ 22,444.51</u>	<u>\$ 28,071.44</u>	<u>\$ 1,510.13</u>	<u>\$ 22,444.51</u>

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THE COUNTY OF STE. GENEVIEVE
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(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	SENIOR SERVICES BOARD FUND				MENTAL HEALTH BOARD FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ 135,746.57	\$ -	\$ 110,178.80	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	340,030.00	345,167.00	345,600.00	349,118.00
Interest	-	797.90	-	916.65	2,305.00	2,293.54	2,500.00	2,017.00
Charges for Services	-	-	-	-	-	-	-	-
Other	-	11,939.43	-	30,927.55	89,500.00	90,982.00	85,368.00	116,991.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	148,483.90	-	142,023.00	431,835.00	438,442.54	433,468.00	468,126.00
DISBURSEMENTS								
Senior Services	-	139,658.41	-	118,394.84	-	-	-	-
Developmentally Disabled Board	-	-	-	-	395,600.00	376,144.37	395,300.00	382,553.09
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	-	139,658.41	-	118,394.84	395,600.00	376,144.37	395,300.00	382,553.09
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	8,825.49	-	23,628.16	36,235.00	62,298.17	38,168.00	85,572.91
CASH AND INVESTMENTS, JANUARY 1	125,773.83	125,773.83	102,145.67	102,145.67	311,343.43	311,343.43	225,770.52	225,770.52
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 125,773.83</u>	<u>\$ 134,599.32</u>	<u>\$ 102,145.67</u>	<u>\$ 125,773.83</u>	<u>\$ 347,578.43</u>	<u>\$ 373,641.60</u>	<u>\$ 263,938.52</u>	<u>\$ 311,343.43</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	SB40 BOARD FUND				MENTAL HEALTH REPAIRS AND UPKEEP FUND			
	2012		2011		2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 225,000.00	\$ 224,623.29	\$ 215,000.00	\$ 222,606.30	\$ 1,540.00	\$ 1,470.33	\$ -	\$ 811.00
Intergovernmental	-	-	-	-	-	-	-	-
Interest	250.00	229.14	200.00	258.81	-	-	-	-
Charges for Services	-	256,058.57	-	167,462.78	-	-	-	-
Other	52,000.00	52,878.66	50,000.00	55,466.09	-	-	275,000.00	284,097.06
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	277,250.00	533,789.66	265,200.00	445,793.98	1,540.00	1,470.33	275,000.00	284,908.06
DISBURSEMENTS								
SB 40	453,534.91	434,041.96	424,036.91	404,637.22	40,000.00	5,295.10	30,000.00	13,457.00
Developmentally Disabled Board	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	453,534.91	434,041.96	424,036.91	404,637.22	40,000.00	5,295.10	30,000.00	13,457.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(176,284.91)	99,747.70	(158,836.91)	41,156.76	(38,460.00)	(3,824.77)	245,000.00	271,451.06
CASH AND INVESTMENTS, JANUARY 1	224,551.86	224,551.86	183,395.10	183,395.10	271,451.06	271,451.06	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ 48,266.95	\$ 324,299.56	\$ 24,558.19	\$ 224,551.86	\$ 232,991.06	\$ 267,626.29	\$ 245,000.00	\$ 271,451.06

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	SPECIAL ROAD FUND			
	2012		2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	2,018.03	-	65,755.47
Interest	-	-	-	-
Charges for Services	-	-	-	-
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	-	2,018.03	-	65,755.47
DISBURSEMENTS				
Other	-	2,018.03	-	65,755.47
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	2,018.03	-	65,755.47
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2012

	<u>Collector Funds</u>	<u>Prosecuting Attorney</u>	<u>Recorders Funds</u>	<u>Sheriff Funds</u>	<u>Schools Funds</u>	<u>Mineral Area College</u>
ASSETS						
Cash and Cash Equivalents	\$ 20,132.84	\$ 94.80	\$ 16,505.00	\$ 48,020.42	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	20,132.84	94.80	16,505.00	48,020.42	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	-	-	-
UNRESERVED FUND BALANCES	20,132.84	94.80	16,505.00	48,020.42	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 20,132.84</u>	<u>\$ 94.80</u>	<u>\$ 16,505.00</u>	<u>\$ 48,020.42</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>School Principal Fund</u>	<u>Library Fund</u>	<u>Hospital Operating</u>	<u>Health Dept. Fund</u>	<u>CERF Fund</u>	<u>Fees Fund</u>
ASSETS						
Cash and Cash Equivalents	\$ 290,837.00	\$ -	\$ -	\$ -	\$ -	\$ 2,492.30
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	290,837.00	-	-	-	-	2,492.30
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	-	-	-
UNRESERVED FUND BALANCES	290,837.00	-	-	-	-	2,492.30
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 290,837.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,492.30</u>
	<u>City Funds</u>	<u>Ambulance Funds</u>	<u>Surtax Funds</u>	<u>Unclaimed Fees Funds</u>	<u>Grand Total Agency Funds</u>	
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ 7,536.01	\$ -	\$ 385,618.37	
Investments						
Other Investments	-	-	-	-	-	
Total Investments	-	-	-	-	-	
Total Assets	-	-	7,536.01	-	385,618.37	
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	-	-	
UNRESERVED FUND BALANCES	-	-	7,536.01	-	385,618.37	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,536.01</u>	<u>\$ -</u>	<u>\$ 385,618.37</u>	

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2011

	<u>Collector Funds</u>	<u>Prosecuting Attorney</u>	<u>Recorders Funds</u>	<u>Sheriff Funds</u>	<u>Schools Funds</u>	<u>Mineral Area College</u>
ASSETS						
Cash and Cash Equivalents	\$ 2,716,845.88	\$ 108.23	\$ 13,851.50	\$ 35,307.34	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	2,716,845.88	108.23	13,851.50	35,307.34	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	-	-	-
UNRESERVED FUND BALANCES	2,716,845.88	108.23	13,851.50	35,307.34	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,716,845.88</u>	<u>\$ 108.23</u>	<u>\$ 13,851.50</u>	<u>\$ 35,307.34</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>School Principal Fund</u>	<u>Library Fund</u>	<u>Hospital Operating</u>	<u>Health Dept. Fund</u>	<u>CERF Fund</u>	<u>Fees Fund</u>
ASSETS						
Cash and Cash Equivalents	\$ 251,175.31	\$ -	\$ -	\$ -	\$ -	\$ 2,312.14
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	251,175.31	-	-	-	-	2,312.14
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	-	-	-
UNRESERVED FUND BALANCES	251,175.31	-	-	-	-	2,312.14
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 251,175.31</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,312.14</u>
	<u>City Funds</u>	<u>Ambulance Funds</u>	<u>Surtax Funds</u>	<u>Unclaimed Fees Funds</u>	<u>Grand Total Agency Funds</u>	
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ 17,311.15	\$ 38.66	\$ 3,036,950.21	
Investments						
Other Investments	-	-	-	-	-	
Total Investments	-	-	-	-	-	
Total Assets	-	-	17,311.15	38.66	3,036,950.21	
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	-	-	
UNRESERVED FUND BALANCES	-	-	17,311.15	38.66	3,036,950.21	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,311.15</u>	<u>\$ 38.66</u>	<u>\$ 3,036,950.21</u>	

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Ste. Genevieve, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1812 by an Act of the Missouri Territory. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Recorder of Deeds, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

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

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

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances– All Governmental Funds, a Comparative Statement of Receipts and Disbursements – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2012 and 2011, for purposes of taxation was:

	2012	2011
Real Estate	\$ 290,162,460	\$ 287,281,080
Personal Property	88,872,783	79,984,454
Railroad and Utilities	22,587,342	22,482,365
	\$ 401,622,585	\$ 389,747,899

During 2012 and 2011, the County Commission approved a \$0.6844 and \$0.6706 tax levy respectively per \$100 of assessed valuation of tangible taxable property for the calendar year 2012 and 2011, for purpose of County taxation, as follows:

	2012	2011
General Revenue	\$ 0.2463	\$ 0.2393
Special Road and Bridge	0.2519	0.2470
SB40 Board	0.0600	0.0600
Senior Services Board	0.0300	0.0300
Mental Health Board	0.0962	0.0943
	\$ 0.6844	\$ 0.6706

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

II. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2012 and 2011, the carrying amount of the County's deposits and investments was \$3,225,155.48 and \$3,277,957.41, and the bank balance was \$13,311,606.03 and \$12,986,756.64 respectively. The total bank balance as of December 31, 2012, and December 31, 2011, was insured through the Federal Deposit Insurance Corporation and securities set by the County’s financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2012, as follows:

Included in the following fund financial statement captions:

<u>Statements of Receipts, Disbursements and</u>	
<u>Changes in Cash and Investments:</u>	
Deposits and Cash Equivalents	\$ 3,035,155.48
Investments	190,000.00
	\$ 3,225,155.48
Total Deposits and Investments as of December 31, 2012	\$ <u>3,225,155.48</u>

The carrying values of deposits and investments at December 31, 2011, are as follows:

Included in the following fund financial statement captions:

<u>Statements of Receipts, Disbursements and</u>	
<u>Changes in Cash and Investments:</u>	
Deposits and Cash Equivalents	\$ 3,277,957.41
Investments	-
	\$ 3,277,957.41
Total Deposits and Investments as of December 31, 2011	\$ <u>3,277,957.41</u>

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

II. DEPOSITS AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2012, and 2011.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2012 and 2011.

III. LONG-TERM DEBT

On June 1, 2008, the County issued Certificates of Participation (COPs) in the amount of \$5,320,000. The maturity of the COPs is February 1, 2018 with a varying interest rate between 3.50% and 4.15%. United Missouri Bank (UMB) is the holder of these COPs. The issuance was for the purpose of refunding the 1998 Certificates of Participation's outstanding balance. The 2008 debt was for the purpose of refinancing the costs of constructing and equipping a community center including recreational facilities and site improvements.

On June 1, 2011, the County issued Certificates of Participation (COPs) in the amount of \$950,000. The maturity of the COPs is February 1, 2021 with an interest rate of 4.05%. United Missouri Bank (UMB) is the holder of these COPs. The 2011 debt was issued for the purpose of funding an addition to the community center project.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

III. LONG-TERM DEBT (continued)

As of December 31, 2012, the unpaid principal balance of the Certificates of Participation was \$4,290,000. The future payments for the COPs of the County are as follows:

Description	Balance 12/31/2011	Additions	Payments	Balance 12/31/2012	Interest Paid
Series 2008 COPs	\$ 3,865,000.00	\$ -	\$ 500,000.00	\$ 3,365,000.00	\$ 135,842.50
Series 2011 COPs	950,000.00	-	25,000.00	925,000.00	37,968.75
TOTAL	<u>\$ 4,815,000.00</u>	<u>\$ -</u>	<u>\$ 525,000.00</u>	<u>\$ 4,290,000.00</u>	<u>\$ 173,811.25</u>

December 31,	Interest	Principal	Total
2013	\$ 106,365.00	\$ 560,000.00	\$ 666,365.00
2014	103,065.00	580,000.00	683,065.00
2015	101,040.00	600,000.00	701,040.00
2016	98,913.75	625,000.00	723,913.75
2017	96,686.25	645,000.00	741,686.25
2018-2021	148,121.25	1,280,000.00	1,428,121.25
	<u>\$ 654,191.25</u>	<u>\$ 4,290,000.00</u>	<u>\$ 4,944,191.25</u>

As of December 31, 2011, the unpaid principal balance of the Certificates of Participation was \$4,815,000. The future payments for the COPs of the County are as follows.

Description	Balance 12/31/2010	Additions	Payments	Balance 12/31/2011	Interest Paid
Series 2008 COPs	\$ 4,345,000.00	\$ -	\$ 480,000.00	\$ 3,865,000.00	\$ 151,532.50
Series 2011 COPs	-	950,000.00	-	950,000.00	4,061.25
TOTAL	<u>\$ 4,345,000.00</u>	<u>\$ 950,000.00</u>	<u>\$ 480,000.00</u>	<u>\$ 4,815,000.00</u>	<u>\$ 155,593.75</u>

Year Ending December 31,	Interest	Principal	Total
2012	\$ 173,811.25	\$ 525,000.00	\$ 698,811.25
2013	106,365.00	560,000.00	666,365.00
2014	103,065.00	580,000.00	683,065.00
2015	101,040.00	600,000.00	701,040.00
2016	98,913.75	625,000.00	723,913.75
2017-2021	244,807.50	1,925,000.00	2,169,807.50
2022-2024	-	-	-
	<u>\$ 828,002.50</u>	<u>\$ 4,815,000.00</u>	<u>\$ 5,643,002.50</u>

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

III. LONG-TERM DEBT (concluded)

The County entered into a line of credit up to \$800,000 dated March 22, 2010 with an interest rate of 4.375% to finance the construction of the detention center project. The outstanding principal was originally due in full on December 22, 2010. No minimum principal or interest payments were due until this date. At December 22, 2010 the outstanding principal of \$656,170.99 was renewed by the bank until its payment at June 28, 2012.

The County entered into a line of credit up to \$6,500,000 dated June 21, 2012, with an interest rate of 4.0% to finance the construction of the detention center project. The outstanding principal was originally due in full on June 21, 2013.

IV. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2012 and 2011 are as follows:

	2012		2011	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
General Revenue	\$ 82,197.28	\$ 1,277,590.79	\$ 90,000.00	\$ 524,087.88
Special Road and Bridge	-	134,222.22	-	80,000.00
Tax Maintenance	-	5,000.00	-	10,000.00
Law Enforcement Sales Tax	725,456.41	55,285.25	428,537.10	55,285.25
TIF	175,306.92	-	150,657.83	-
Repairs and Upkeep Property	10,000.00	-	30,000.00	-
Community Center Operating	276,343.67	31,498.35	306,048.07	29,821.80
Community Center Sales Tax	-	276,343.67	-	306,048.07
Capital Improvements	510,636.00	-	-	-
TOTAL	<u>\$ 1,779,940.28</u>	<u>\$ 1,779,940.28</u>	<u>\$ 1,005,243.00</u>	<u>\$ 1,005,243.00</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

A. Plan Description

Ste. Genevieve County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

A. Plan Description (concluded)

LAGERS was created and governed by statute, Section RSMO 70.600 - 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax exempt.

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

B. Funding Status

Full-time employees of Ste. Genevieve County contribute 4% of their gross pay to the pension plan. The June 30th statutorily required contribution rates are 4.6% (General) and 5.6% (Police) for 2012 and 3.6% (General) and 5.5% (Police) for 2011, of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

C. Annual Pension Cost (APC) and Net Pension Obligation (NPO)

The subdivision's annual pension cost and net pension obligation for the current years 2012 and 2011 were as follows:

<u>2012</u>	
Annual required contribution	\$ 224,123
Interest on net pension obligation	7,296
Adjustment to annual required contribution	(6,343)
Annual pension cost	<u>225,076</u>
Actual contributions	<u>(175,488)</u>
Increase (decrease) in NPO	49,588
NPO beginning of year	<u>100,641</u>
NPO end of year	<u><u>\$ 150,229</u></u>

The annual required contribution (ARC) was determined as part of the February 28, 2010 and February 28, 2011 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions, as of February 29, 2012, included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (continued)

C. Annual Pension Cost (APC) and Net Pension Obligation (NPO) (continued)

techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 28, 2010 was 30 years for the General division and 25 years for the Police division. The amortization period as of February 28, 2011 was 30 years for the General division and 17 years for the Police division.

THREE-YEAR TREND INFORMATION

Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2010	\$ 139,557	72.7%	\$ 38,099
2011	198,237	68.5	100,641
2012	225,076	78.0	150,229

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a) / c] UAL as a Percentage of Covered Payroll
2/28/2010	\$3,770,638	\$4,199,491	\$ 428,853	90%	\$3,522,867	12%
2/28/2011	4,317,484	4,867,087	549,603	89	3,399,315	16
2/29/2012	4,788,518	5,235,291	446,773	91	3,704,037	12

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with February 28, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

2011

Annual required contribution	\$ 197,518
Interest on net pension obligation	2,857
Adjustment to annual required contribution	(2,138)
Annual pension cost	198,237
Actual contributions	(135,695)
Increase (decrease) in NPO	62,542
NPO beginning of year	38,099
NPO end of year	\$ 100,641

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (concluded)

C. Annual Pension Cost (APC) and Net Pension Obligation (NPO) (concluded)

The annual required contribution (ARC) was determined as part of the February 28, 2009 and February 28, 2010 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2011 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on 105% the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 28, 2009 was 30 years for the General division and 30 years for the Police division. The amortization period as of February 28, 2010 was 30 years for the General division and 25 years for the Police division.

THREE-YEAR TREND INFORMATION

Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2009	\$ 80,324	100.0%	\$ -
2010	139,557	72.7	38,099
2011	198,237	68.5	100,641

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a) / c] UAL as a Percentage of Covered Payroll
2/28/2009	\$4,136,854	\$4,296,528	\$ 159,674	96%	\$3,351,283	5%
2/28/2010	3,770,638	4,199,491	428,853	90	3,522,867	12
2/28/2011	4,317,484	4,867,087	549,603	89	3,399,315	16

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with February 28, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs.

Until January 1, 2000, employees hired before January 1, 2000 could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2012 and 2011, the County collected and remitted to CERF,

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

B. Contributions(concluded)

employee contributions of approximately \$338,424.15 and \$352,611.78, respectively, for the years then ended.

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$7,106.00 and \$7,752.00, respectively, for the years ended December 31, 2012 and 2011.

XIII. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. There were five participants at December 31, 2012 and five participants at December 31, 2011.

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County was involved in pending litigation as of the audit report date. The open cases relate to assessment appeals which the County is vigorously contesting. Should an unfavorable outcome occur, the liability of the County will be to refund a portion of its property taxes collected.

B. Compensated Absences (Vacation and Sick Time)

Ste. Genevieve County provides employees with up to four weeks of paid vacation based upon the number of years of continuous service.

Regular full-time employees who have completed no less than (10) years of service with the County and who are eligible to retire and do not retire shall receive compensation for 50% of accumulated unused sick time leave.

Regular full-time employees who have completed ten (10) years of service with the County who are permanently laid off, or leave voluntarily (quit) shall receive compensation for up to 33 1/3% of accumulated unused sick time, which in no case may exceed one month's pay.

Regular full-time employees whose job position is eliminated within their employment period, shall receive compensation for 50% of accumulated unused sick time leave, which in no case may exceed one month's pay.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

IX. CLAIMS COMMITMENTS AND CONTINGENCIES (concluded)

B. Compensated Absences (Vacation and Sick Time) (concluded)

In the event of separation due to death of a full-time employee with no less than ten (10) years of service, compensation shall be made to the employee's estate at the rate of 50% for any accumulated unused sick time, which in no case may exceed one month's pay.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

X. SUBSEQUENT EVENTS

There are no subsequent events to report as of the audit report date.

XI. RISK MANAGEMENT

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

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Chapter 537.70 RSMo. 1986). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF STATE FINDINGS
DECEMBER 31, 2012 AND 2011

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2012, actual expenses exceeded budgeted expenses for the Victims of Domestic Violence Fund, TIF Fund, Law Enforcement Sales Tax Fund, Senior Services Board Fund, and the Special Road Fund.
- II. For the year ended December 31, 2011, actual expenses exceeded budgeted expenses for the TIF Fund, Senior Services Board Fund, and the Special Road Fund.
- III. For the year ended December 31, 2012, the following funds did not have budgets: Senior Services Board and the Special Road Fund.
- IV. For the year ended December 31, 2011, the following funds did not have budgets: Senior Services Board and the Special Road Fund.

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

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

Independent Auditor's Report

To the County Commission
The County of Ste. Genevieve, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Ste. Genevieve ("County") as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 5, 2013.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. (FS 12/11-01, FS 12/11-02, FS12/11-03, FS 12/11-04 and FS 12/11-05)

Compliance and Other Matters

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

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

July 5, 2013



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY OMB CIRCULAR A-133

Independent Auditor's Report

To The County Commission
The County of Ste. Genevieve, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Ste. Genevieve's ("County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2012 and 2011. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2012, and 2011.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item SA 12/11-01. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item SA 12/11-01, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the County as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 5, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

July 5, 2013

**THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2012 AND 2011**

FEDERAL GRANTOR / PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY NUMBER	DECEMBER 31,	
			2012 EXPENDITURES	2011 EXPENDITURES
<u>U.S. Department of Agriculture</u>				
Passed Through State Office of Administration				
Schools and Roads - Grants to States and National Forest	10.665	N/A	\$ 41,451.08	\$ 40,290.05
Total Department of Agriculture			41,451.08	40,290.05
<u>U.S. Department of Housing and Urban Development</u>				
Passed Through State Department of Economic Development				
Community Development Block Grant	14.228	2008DI18 2006-ED-04	1,206,830.68 2,018.03	108,389.96 -
Total Housing and Urban Development			1,208,848.71	108,389.96
<u>U.S. Department of the Interior Development</u>				
Direct Program:				
Payment in Lieu of Taxes - PILT	15.226	N/A	14,504.00	13,744.00
Total Interior Development			14,504.00	13,744.00
<u>U.S. Department of Transportation</u>				
Passed Through the Missouri Highway and Transportation Commission				
Highway Planning and Construction	20.205	BRO-B095	15,842.61	-
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	13-154-AL-064	1,039.90	-
Alcohol Open Container Requirements	20.607	11-PT-02-130 12-K8-03-083	- 7,077.45	11,200.60 1,887.25
Total Department of Transportation			23,959.96	13,087.85
<u>General Services Administration</u>				
Passed Through the State Office of the Secretary of State				
Election Reform Payments	39.011	-	4,400.00	-
Total General Services Administration			4,400.00	-
<u>U.S. Department of Energy</u>				
Passed Through the State Department of Natural Resources				
Energy Efficiency Conservation Block Grant - ARRA	81.128	G10-EECBG-02-956652895	-	155,165.13
Total Department of Energy			-	155,165.13
<u>Election Assistance Commission</u>				
Passed Through the State Office of the Secretary of State				
Help America Vote Act Requirements Payments	90.401	-	7,609.66	2,276.00
Total Election Assistance Commission			7,609.66	2,276.00
<u>U.S. Department of Homeland Security</u>				
Passed through the State Department of Public Safety				
Presidentially Declared Disaster Grant	97.036	FEMA 1980-DR-MO	17,260.71	65,545.04
Direct Program				
Port Security Grant Program	97.056	EMW-2011-PU-00193	312,693.18	-
Total Department of Homeland Security			329,953.89	65,545.04
TOTAL FEDERAL EXPENDITURES			\$ 1,630,727.30	\$ 398,498.03

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this statement.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2012 AND 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each major program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Ste. Genevieve County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards. Ste. Genevieve County had no instances of noncash awards for the years ending December 31, 2012 and 2011.

C. Basis of Accounting

The schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

NOTE 2 – SUBRECIPIENTS

Subrecipient	Grant	CFDA #	2012	2011
New Bourbon Regional Port Authority	CDBG	14.228	\$ 1,208,848.71	\$ 108,389.96
City of Farmington	EECBG	81.128	-	14,982.58
City of Perryville	EECBG	81.128	-	16,838.24
Iron County C-4	EECBG	81.128	-	23,615.06
Perry County	EECBG	81.128	-	13,042.23
SEMO RPC	EECBG	81.128	-	14,321.85
SG County	EECBG	81.128	-	3,265.11
Ste. Genevieve Hospital	EECBG	81.128	-	545.00
West Co. R-IV	EECBG	81.128	-	11,397.98

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012 AND 2011

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified - Regulatory Basis
2. Internal control over financial reporting:
 - a. Any material weakness(es) identified?

	2012	___ Yes	___ No	
	2011	___ Yes	___ No	
 - b. Any significant deficiencies identified that are not considered to be material weaknesses?

	2012	___ Yes	___ None Reported	
	2011	___ Yes	___ None Reported	
3. Any noncompliance material to financial statements noted?

	2012	___ Yes	___ No	
	2011	___ Yes	___ No	

B. Federal Awards

1. Internal control over major programs:

Any material weakness(es) identified?	2012	___ Yes	___ No	
	2011	___ Yes	___ No	
2. Any significant deficiencies identified that are not considered to be material weaknesses?

	2012	___ Yes	___ None Reported	
	2011	___ Yes	___ None Reported	
3. Type of auditor's report issued on compliance for major programs:

	2012	- Unmodified	
	2011	- Unmodified	
4. Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of *Circular A-133*?

	2012	___ Yes	___ No	
	2011	___ Yes	___ No	

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012 AND 2011

II. FINANCIAL STATEMENT FINDINGS (continued)

FS 12/11-02 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County Clerk's (Kay Basler) office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is December 31, 2013. The phone number for the Clerk's office is 573-883-5589.

FS 12/11-03 Criteria: SAS No. 109, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* and SAS No. 110, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained* which supercede SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*.

Condition: Lack of sufficient segregation of duties.

Context: During our testing of internal controls, we noted a lack of segregation of duties in the areas of receipts and disbursements in the Collector's office.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within these offices and insufficient segregation of duties between staff.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012 AND 2011

II. FINANCIAL STATEMENT FINDINGS (continued)

FS 12/11-03 Recommendation: These areas should be reviewed periodically and consideration given to the improving of segregation of duties.

Views of responsible officials and planned corrective actions: The County is currently following all state statutes regarding segregation of duties. Budget restraints make it impossible to add additional personnel when work load does not require.

FS 12/11-04 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit we noted that the Collector's office held a debit card without internal controls in place to review these transactions.

Context: During discussions with management, we noted there was a debit card for the Collector's bank account that was not monitored by the Commission or Treasurer's office.

Effect: Lack of internal control systems over this account could result in fraudulent purchases and bank overdrafts.

Cause: Management has not implemented an internal control system over the Collector's bank account and accompanying debit card.

Recommendation: We recommend that the County switch from a debit card to a credit card and place internal controls over the purchases the Collector makes through this account.

Views of responsible officials and planned corrective actions: The County Clerk's (Kay Basler) office is attempting to implement internal controls that allow the Commission to review these debit card transactions. The expected completion date is December 31, 2013. The phone number for the Clerk's office is 573-883-5589.

FS 12/11-05 Criteria: Bank reconciliations must be prepared monthly on a timely basis by the Collector's office.

Condition: We noted that bank reconciliations for the Collector's office were not being performed in a timely manner.

Context: This deficiency became apparent through our testing of the Collector's cash accounts and the related reconciliations.

Effect: Errors may go undetected if proper controls are not in place to review cash transactions.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012 AND 2011

II. FINANCIAL STATEMENT FINDINGS (concluded)

FS 12/11-05 Cause: Management does not place adequate emphasis upon reviewing cash transactions and preparing accurate reconciliations.

Recommendation: We recommend that the Collector's office prepare monthly bank reconciliations and adjustments to the cash accounts.

Views of Responsible Officials and Planned Corrective Actions: The Collector's Office (Phyllis Vessell) will consider the auditor's recommendation. The Collector's office is working on preparing bank reconciliations monthly, and plans to have this implemented by the end of the 2013 fiscal year. The Collector's office phone number is (573) 883-5492.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012 AND 2011

The following findings, recommendations, and questioned costs are the results of the single audit of Ste. Genevieve County, Missouri for the fiscal years ended December 31, 2012 and 2011. Each finding is referenced with a two-digit number representing the fiscal years audited, an "SA" to indicate that it is a single audit finding, and a sequential number. The findings are presented by federal program and are classified according to federal and state department, type of compliance requirement, category of internal control weakness, and category of noncompliance.

A. Category of Internal Control Weakness

If the finding represents a weakness in internal control, one of the following designations will appear:

1. Significant Deficiency: A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.
2. Material Weakness: A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

B. Category of Noncompliance Findings

If the finding represents an instance of noncompliance, one of the following designations will appear:

1. Material Noncompliance: A material noncompliance finding is a finding related to a major federal program which discusses conditions representing noncompliance with federal laws, regulations, contracts, or grants, the effects of which have a material effect in relation to a type of compliance requirement or audit objective identified in OMB Circular A-133 *Compliance Supplement*.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012 AND 2011

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2012 AND 2011 (continued)

B. Category of Noncompliance Findings (concluded)

2. Questioned Cost Finding: A questioned cost finding is a finding which discusses known or likely questioned costs that are greater than \$10,000 for a type of compliance requirement, unless the conditions giving rise to the questioned costs are otherwise reported as a material noncompliance finding.

C. Federal Award Findings and Questioned Costs

SA 12/11-01	Federal Grantor:	U.S. Department of Housing and Urban Development
Other Information	Pass-Through Grantor:	Missouri Department of Economic Development
Significant Deficiency	Federal CFDA Number:	14.228
	Program Title:	Community Development Block Grant
Other Information	Federal Grantor:	U.S. Department of Homeland Security
Significant Deficiency	Pass-Through Grantor:	Direct Program
	Federal CFDA Number:	97.056
	Program Title:	Port Security Grant Program

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: OMB Circular A-133 requires the auditee to prepare the Schedule of Federal Expenditures and Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012 AND 2011

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2012 AND 2011 (concluded)

C. Federal Award Findings and Questioned Costs (concluded)

Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's Office.

Views of responsible officials and planned corrective actions: The SEFA form omitted several expenditures. The financial information shown on the report was correct. OMB Circular A-133 is being reviewed and training sessions will be initiated to educate the Clerk's staff on proper preparation of the Schedule of Expenditures of Federal Awards (SEFA). The County Clerk (Kay Basler) is in charge of preparing the Schedule of Expenditures of Federal Awards. The County Clerk's office phone number is (573) 883-5589.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012 AND 2011

I. FOLLOW-UP PRIOR YEAR FINDINGS

There was no audit performed for the fiscal years ending December 31, 2010, and 2009, therefore we have no prior year audit findings to report.

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There was no audit performed for the fiscal years ending December 31, 2010, and 2009, therefore we have no prior year audit findings to report.



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

July 5, 2013

To the Board of Commissioners
County of Ste. Genevieve

In planning and performing our audit of the regulatory based financial statements of the County of Ste. Genevieve (the "County") as of and for the years ended December 31, 2012, and December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I:

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

FS 12/11-01 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122 *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County Clerk's (Kay Basler) office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is December 31, 2013. The phone number for the Clerk's office is 573-883-5589.

FS 12/11-02 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (continued)

FS 12/11-02 Views of responsible officials and planned corrective actions: The County Clerk's (Kay Basler) office is in the process of preparing the needed documentation to document their internal control structure in conformity with the COSO framework. The expected completion date is December 31, 2013. The phone number for the Clerk's office is 573-883-5589.

FS 12/11-03 Criteria: SAS No. 109, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* and SAS No. 110, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained* which supercede SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*.

Condition: Lack of sufficient segregation of duties.

Context: During our testing of internal controls, we noted a lack of segregation of duties in the areas of receipts and disbursements in the Collector's office.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within these offices and insufficient segregation of duties between staff.

Recommendation: These areas should be reviewed periodically and consideration given to the improving of segregation of duties.

Views of responsible officials and planned corrective actions: The County is currently following all state statutes regarding segregation of duties. Budget restraints make it impossible to add additional personnel when work load does not require.

FS 12/11-04 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit we noted that the Collector's office held a debit card without internal controls in place to review these transactions.

Context: During discussions with management, we noted there was a debit card for the Collector's bank account that was not monitored by the Commission or Treasurer's office.

Effect: Lack of internal control systems over this account could result in fraudulent purchases and bank overdrafts.

Cause: Management has not implemented an internal control system over the Collector's bank account and accompanying debit card.

Recommendation: We recommend that the County switch from a debit card to a credit card and place internal controls over the purchases the Collector makes through this account.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (continued)

FS 12/11-04 Views of responsible officials and planned corrective actions: The County Clerk's (Kay Basler) office is attempting to implement internal controls that allow the Commission to review these debit card transactions. The expected completion date is December 31, 2013. The phone number for the Clerk's office is 573-883-5589.

FS 12/11-05 Criteria: Bank reconciliations must be prepared monthly on a timely basis by the Collector's office.

Condition: We noted that bank reconciliations for the Collector's office were not being performed in a timely manner.

Context: This deficiency became apparent through our testing of the Collector's cash accounts and the related reconciliations.

Effect: Errors may go undetected if proper controls are not in place to review cash transactions.

Cause: Management does not place adequate emphasis upon reviewing cash transactions and preparing accurate reconciliations.

Recommendation: We recommend that the Collector's office prepare monthly bank reconciliations and adjustments to the cash accounts.

Views of Responsible Officials and Planned Corrective Actions: The Collector's Office (Phyllis Vessell) will consider the auditor's recommendation. The Collector's office is working on preparing bank reconciliations monthly, and plans to have this implemented by the end of the 2013 fiscal year. The Collector's office phone number is (573) 883-5492.

SA 12/11-01 Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: OMB Circular A-133 requires the auditee to prepare the Schedule of Federal Expenditures and Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

SA 12/11-01 Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's Office.

Views of responsible officials and planned corrective actions: The SEFA form omitted several expenditures. The financial information shown on the report was correct. OMB Circular A-133 is being reviewed and training sessions will be initiated to educate the Clerk's staff on proper preparation of the Schedule of Expenditures of Federal Awards (SEFA). The County Clerk (Kay Basler) is in charge of preparing the Schedule of Expenditures of Federal Awards. The County Clerk's office phone number is (573) 883-5589.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 6, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2012-2013 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 5, 2013.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with a regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.