



**STE. GENEVIEVE COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 2000**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2001-117
December 14, 2001
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

December 2001

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Ste. Genevieve County, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Ste. Genevieve County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- The county did not adequately project the anticipated financial condition of several county funds for either of the two years ended December 31, 2000. In addition, the cash balance of the Special Road and Bridge Fund, and Capital Improvement Sales Tax Fund at December 31, 2000, appeared excessive compared to the prior years' annual disbursements. The County Commission did not have a long-term plan for road and bridge improvements or for use of the monies remaining in the Capital Improvement Sales Tax Fund.
- The county's schedule of expenditures of federal awards contained various errors and omissions. Without an accurate schedule, federal financial activity may not be audited and reported in accordance with federal audit requirements, which could result in future reductions of federal funds.
- The accumulated cash balance of the Community Mental Health Fund of \$520,416 at December 31, 2000, appeared excessive compared to annual disbursements of approximately \$130,000. The board did not have written documentation of future plans to utilize these monies.
- The Senate Bill 40 Board and Senior Citizens Services Board did not adequately monitor their contracts with various not-for-profit agencies.

(over)

YELLOW SHEET

The audit also suggested improvements in the accounting controls and procedures of the Sheriff, Juvenile Office, Associate Division, Probate Division, and the Prosecuting Attorney's Office.

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STE. GENEVIEVE COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
State Auditor's Reports:	2-6
Financial Statements	3-4
Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	5-6
Financial Statements:	7-19
<u>Exhibit</u>	<u>Description</u>
	Statement of Receipts, Disbursements, and Changes in Cash - Various Funds
A-1	Year Ended December 31, 2000
A-2	Year Ended December 31, 1999
B	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual - Various Funds, Years Ended December 31, 2000 and 1999
Notes to the Financial Statements	20-23
Schedule:	24-25
Schedule of Findings, Years Ended December 31, 2000 and 1999	25
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	26-27

STE. GENEVIEVE COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<u>MANAGEMENT ADVISORY REPORT SECTION</u>	
Management Advisory Report - State Auditor's Findings	28-37
<u>Number</u>	<u>Description</u>
1.	Budgetary Practices.....31
2.	Schedule of Expenditures of Federal Awards.....32
3.	Community Mental Health Fund33
4.	Senate Bill 40 Board Controls and Procedures.....33
5.	Senior Citizens Services Board.....34
6.	Sheriff's Accounting Controls and Procedures35
7.	Timeliness of Deposits.....36
8.	Juvenile Division Controls and Procedures37
Follow-Up on Prior Audit Findings	39-48
<u>STATISTICAL SECTION</u>	
History, Organization, and Statistical Information	50-55

FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS

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

We have audited the accompanying special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

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

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Ste. Genevieve County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Ste. Genevieve County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Ste. Genevieve County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated August 30, 2001, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Ste. Genevieve County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

August 30, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Debra S. Lewis, CPA
In-Charge Auditor:	Darrick A. Fulton
Audit Staff:	B. Simpson
	M. Williams
	Carl E. Zilch, Jr.



CLAIRE C. McCASKILL
Missouri State Auditor

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

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

We have audited the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 30, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over

financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Ste. Genevieve County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

August 30, 2001 (fieldwork completion date)

Financial Statements

Exhibit A-1

STE GENEVIEVE COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 832,229	3,426,811	3,434,591	824,449
Special Road and Bridge	1,343,172	1,148,569	962,743	1,528,998
Assessment	62,249	238,409	248,395	52,263
Law Enforcement Training	11,696	7,036	3,874	14,858
Prosecuting Attorney Training	2,314	1,176	957	2,533
Prosecuting Attorney Delinquent Tax	2,079	387	0	2,466
Recorder's User Fees	31,052	10,060	12,031	29,081
Victims of Domestic Violence	1,041	1,540	1,759	822
Capital Improvement Sales Tax	1,569,264	90,164	28,860	1,630,568
Law Enforcement Probation	32,909	1,970	9,566	25,313
Prosecuting Attorney Bad Check	16,400	15,657	18,128	13,929
Criminal Activity Forfeiture Act	2,697	164	0	2,861
9-1-1 Emergency	149,293	390,047	394,540	144,800
Health Center	389,899	416,104	372,972	433,031
Community Mental Health	394,643	256,038	130,265	520,416
Senate Bill 40	24,206	161,504	131,057	54,653
Senior Citizens Service	43,052	122,344	98,261	67,135
Law Library	4,300	6,333	4,392	6,241
Community Center Construction	862,526	920,376	1,241,931	540,971
Community Center Operation	74,011	642,811	672,960	43,862
Sheriff's Fees	35,798	23,449	21,401	37,846
Industrial Development Authority	83,299	95,833	73,832	105,300
Local Law Enforcement Block Grant	18,785	2,455	21,240	0
Circuit Clerk Interest	2,586	657	239	3,004
Associate Circuit Division Interest	2,376	339	446	2,269
Local Law Enforcement Block Grant #2	0	18,278	1,381	16,897
Local Law Enforcement Block Grant 2000	0	13,552	17	13,535
Election Services	0	679	0	679
Nursing Home Maintenance	0	277,302	0	277,302
Total	\$ 5,991,876	8,290,044	7,885,838	6,396,082

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

Exhibit A-2

STE GENEVIEVE COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 784,419	3,143,253	3,095,443	832,229
Special Road and Bridge	1,259,217	1,022,248	938,293	1,343,172
Assessment	65,318	197,787	200,856	62,249
Law Enforcement Training	9,269	7,217	4,790	11,696
Prosecuting Attorney Training	2,133	1,227	1,046	2,314
Prosecuting Attorney Delinquent Tax	2,250	1,663	1,834	2,079
Recorder's User Fees	27,711	11,308	7,967	31,052
Victims of Domestic Violence	1,261	1,956	2,176	1,041
Capital Improvement Sales Tax	1,503,020	80,192	13,948	1,569,264
Law Enforcement Probation	38,372	2,987	8,450	32,909
Prosecuting Attorney Bad Check	14,718	8,235	6,553	16,400
Criminal Activity Forfeiture Act	2,620	127	50	2,697
9-1-1 Emergency	130,786	345,273	326,766	149,293
Health Center	331,378	379,370	320,849	389,899
Community Mental Health	268,387	229,269	103,013	394,643
Senate Bill 40	20,960	148,770	145,524	24,206
Senior Citizens Service	45,081	114,861	116,890	43,052
Law Library	3,408	4,603	3,711	4,300
Community Center Construction	601,486	6,200,821	5,939,781	862,526
Community Center Operation	1,547	142,597	70,133	74,011
Sheriff's Fees	19,720	18,538	2,460	35,798
Industrial Development Authority	0	83,354	55	83,299
Local Law Enforcement Block Grant	0	18,785	0	18,785
Circuit Clerk Interest	2,078	1,107	599	2,586
Associate Circuit Division Interest	3,140	625	1,389	2,376
Total	\$ 5,138,279	12,166,173	11,312,576	5,991,876

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

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
TOTALS - VARIOUS FUNDS						
RECEIPTS	\$ 7,360,946	7,980,233	619,287	12,442,900	12,164,440	(278,460)
DISBURSEMENTS	8,766,697	7,884,440	882,257	13,232,310	11,310,588	1,921,722
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,405,751)	95,793	1,501,544	(789,410)	853,852	1,643,262
CASH, JANUARY 1	5,991,876	5,991,876	0	5,129,660	5,133,061	3,401
CASH, DECEMBER 31	4,586,125	6,087,669	1,501,544	4,340,250	5,986,913	1,646,663
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	444,300	439,494	(4,806)	392,500	379,844	(12,656)
Sales taxes	615,000	647,133	32,133	620,000	632,654	12,654
Intergovernmental	1,486,176	1,755,118	268,942	1,506,341	1,666,876	160,535
Charges for services	289,812	255,758	(34,054)	327,194	283,990	(43,204)
Interest	50,000	68,815	18,815	60,500	45,394	(15,106)
Other	91,670	223,952	132,282	136,150	107,167	(28,983)
Transfers in	43,540	36,541	(6,999)	47,259	27,328	(19,931)
Total Receipts	3,020,498	3,426,811	406,313	3,089,944	3,143,253	53,309
DISBURSEMENTS						
County Commission	114,512	112,349	2,163	109,605	95,836	13,769
County Clerk	110,667	110,465	202	105,039	103,803	1,236
Elections	33,000	44,927	(11,927)	7,000	5,941	1,059
Buildings and grounds	68,936	66,733	2,203	74,820	67,400	7,420
County Treasurer	49,449	48,835	614	49,167	46,799	2,368
County Collector	93,837	91,290	2,547	92,531	84,594	7,937
Ex Officio Recorder of Deeds	107,604	109,534	(1,930)	95,602	92,994	2,608
Circuit Clerk	6,050	4,026	2,024	11,123	5,375	5,748
Associate Circuit Court	10,500	5,534	4,966	10,150	6,203	3,947
Associate Circuit (Probate)	0	0	0	1,764	0	1,764
Court administration	23,029	11,238	11,791	21,265	19,162	2,103
Public Administrator	17,504	17,974	(470)	17,146	22,859	(5,713)
Sheriff	627,307	645,497	(18,190)	575,782	623,788	(48,006)
Jail	1,500,161	1,479,113	21,048	1,404,857	1,285,988	118,869
Prosecuting Attorney	114,163	108,066	6,097	104,331	102,490	1,841
Juvenile Officer	64,230	75,466	(11,236)	98,007	87,142	10,865
County Coroner	27,472	22,700	4,772	28,272	20,021	8,251
Dispatch	149,959	147,861	2,098	105,535	105,481	54
Other	279,531	264,326	15,205	325,678	281,468	44,210
Transfers out	29,992	28,992	1,000	28,000	27,000	1,000
Emergency out	86,700	39,665	47,035	92,698	11,099	81,599
Total Disbursements	3,514,603	3,434,591	80,012	3,358,372	3,095,443	262,929
RECEIPTS OVER (UNDER) DISBURSEMENTS	(494,105)	(7,780)	486,325	(268,428)	47,810	316,238
CASH, JANUARY 1	832,229	832,229	0	784,419	784,419	0
CASH, DECEMBER 31	338,124	824,449	486,325	515,991	832,229	316,238

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	316,600	326,144	9,544	303,650	301,479	(2,171)
Intergovernmental	662,950	695,586	32,636	633,500	651,578	18,078
Interest	65,000	93,919	28,919	80,000	65,586	(14,414)
Other	18,300	32,920	14,620	10,000	3,605	(6,395)
Total Receipts	1,062,850	1,148,569	85,719	1,027,150	1,022,248	(4,902)
DISBURSEMENTS						
Salaries	293,654	266,227	27,427	280,035	270,022	10,013
Employee fringe benefits	62,711	51,049	11,662	46,503	43,125	3,378
Supplies	350,000	200,319	149,681	365,000	252,440	112,560
Insurance	30,000	34,480	(4,480)	15,000	39,186	(24,186)
Equipment repairs	40,000	45,041	(5,041)	40,000	30,601	9,399
Rentals	1,500	250	1,250	2,000	612	1,388
Equipment purchases	415,000	210,052	204,948	582,500	198,428	384,072
Construction, repair, and maintenance	120,000	46,482	73,518	120,000	12,234	107,766
Other	137,500	80,802	56,698	124,250	64,317	59,933
Transfer out	43,541	28,041	15,500	47,259	27,328	19,931
Total Disbursements	1,493,906	962,743	531,163	1,622,547	938,293	684,254
RECEIPTS OVER (UNDER) DISBURSEMENTS	(431,056)	185,826	616,882	(595,397)	83,955	679,352
CASH, JANUARY 1	1,343,172	1,343,172	0	1,259,217	1,259,217	0
CASH, DECEMBER 31	912,116	1,528,998	616,882	663,820	1,343,172	679,352
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	211,684	227,029	15,345	190,403	188,533	(1,870)
Interest	5,000	7,052	2,052	5,216	5,241	25
Other	57,089	4,328	(52,761)	3,650	4,013	363
Total Receipts	273,773	238,409	(35,364)	199,269	197,787	(1,482)
DISBURSEMENTS						
Assessor	273,773	248,395	25,378	205,842	200,856	4,986
Total Disbursements	273,773	248,395	25,378	205,842	200,856	4,986
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(9,986)	(9,986)	(6,573)	(3,069)	3,504
CASH, JANUARY 1	62,249	62,249	0	65,318	65,318	0
CASH, DECEMBER 31	62,249	52,263	(9,986)	58,745	62,249	3,504
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for services	6,700	6,288	(412)	5,382	6,751	1,369
Interest	500	748	248	214	466	252
Other	0	0	0	3,865	0	(3,865)
Total Receipts	7,200	7,036	(164)	9,461	7,217	(2,244)
DISBURSEMENTS						
Sheriff	17,500	3,874	13,626	13,700	4,790	8,910
Total Disbursements	17,500	3,874	13,626	13,700	4,790	8,910
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,300)	3,162	13,462	(4,239)	2,427	6,666
CASH, JANUARY 1	11,696	11,696	0	9,269	9,269	0
CASH, DECEMBER 31	1,396	14,858	13,462	5,030	11,696	6,666

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for services	1,000	1,026	26	1,300	1,121	(179)
Interest	90	150	60	90	106	16
Total Receipts	1,090	1,176	86	1,390	1,227	(163)
DISBURSEMENTS						
Prosecuting Attorney	3,404	957	2,447	2,300	1,046	1,254
Total Disbursements	3,404	957	2,447	2,300	1,046	1,254
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,314)	219	2,533	(910)	181	1,091
CASH, JANUARY 1	2,314	2,314	0	2,133	2,133	0
CASH, DECEMBER 31	0	2,533	2,533	1,223	2,314	1,091
<u>PROSECUTING ATTORNEY DELINQUENT TAX FUND</u>						
RECEIPTS						
Intergovernmental	1,000	249	(751)	850	1,532	682
Interest	110	138	28	110	131	21
Total Receipts	1,110	387	(723)	960	1,663	703
DISBURSEMENTS						
Office expenditures	2,000	0	2,000	2,960	1,686	1,274
Mileage and training	500	0	500	250	148	102
Other	689	0	689	0	0	0
Total Disbursements	3,189	0	3,189	3,210	1,834	1,376
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,079)	387	2,466	(2,250)	(171)	2,079
CASH, JANUARY 1	2,079	2,079	0	2,250	2,250	0
CASH, DECEMBER 31	0	2,466	2,466	0	2,079	2,079
<u>RECORDER'S USER FEES FUND</u>						
RECEIPTS						
Charges for services	10,000	8,334	(1,666)	10,500	9,911	(589)
Interest	0	1,726	1,726	0	1,397	1,397
Total Receipts	10,000	10,060	60	10,500	11,308	808
DISBURSEMENTS						
Supplies	5,000	3,531	1,469	5,000	66	4,934
Contract services	0	0	0	9,000	7,901	1,099
Transfers out	8,500	8,500	0	0	0	0
Total Disbursements	13,500	12,031	1,469	14,000	7,967	6,033
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,500)	(1,971)	1,529	(3,500)	3,341	6,841
CASH, JANUARY 1	31,052	31,052	0	27,711	27,711	0
CASH, DECEMBER 31	27,552	29,081	1,529	24,211	31,052	6,841

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>VICTIMS OF DOMESTIC VIOLENCE FUND</u>						
RECEIPTS						
Charges for services	2,000	1,506	(494)	2,450	1,926	(524)
Interest	40	34	(6)	50	30	(20)
Total Receipts	<u>2,040</u>	<u>1,540</u>	<u>(500)</u>	<u>2,500</u>	<u>1,956</u>	<u>(544)</u>
DISBURSEMENTS						
Health and welfare	2,300	1,759	541	2,500	2,176	324
Total Disbursements	<u>2,300</u>	<u>1,759</u>	<u>541</u>	<u>2,500</u>	<u>2,176</u>	<u>324</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(260)	(219)	41	0	(220)	(220)
CASH, JANUARY 1	1,041	1,041	0	1,261	1,261	0
CASH, DECEMBER 31	<u>781</u>	<u>822</u>	<u>41</u>	<u>1,261</u>	<u>1,041</u>	<u>(220)</u>
<u>CAPITAL IMPROVEMENT SALES TAX FUND</u>						
RECEIPTS						
Sales taxes	1,500	0	(1,500)	0	2,702	2,702
Interest	7,500	90,164	82,664	60,000	77,490	17,490
Total Receipts	<u>9,000</u>	<u>90,164</u>	<u>81,164</u>	<u>60,000</u>	<u>80,192</u>	<u>20,192</u>
DISBURSEMENTS						
Salaries	11,568	11,568	0	10,946	10,946	0
Supplies	10,000	11,854	(1,854)	12,100	3,002	9,098
Equipment	4,300	5,438	(1,138)	20,700	0	20,700
Other	3,500	0	3,500	10,000	0	10,000
Total Disbursements	<u>29,368</u>	<u>28,860</u>	<u>508</u>	<u>53,746</u>	<u>13,948</u>	<u>39,798</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(20,368)	61,304	81,672	6,254	66,244	59,990
CASH, JANUARY 1	1,569,264	1,569,264	0	1,503,020	1,503,020	0
CASH, DECEMBER 31	<u>1,548,896</u>	<u>1,630,568</u>	<u>81,672</u>	<u>1,509,274</u>	<u>1,569,264</u>	<u>59,990</u>
<u>LAW ENFORCEMENT PROBATION FUND</u>						
RECEIPTS						
Charges for services	1,600	0	(1,600)	20,000	1,660	(18,340)
Interest	1,200	1,970	770	1,000	1,327	327
Total Receipts	<u>2,800</u>	<u>1,970</u>	<u>(830)</u>	<u>21,000</u>	<u>2,987</u>	<u>(18,013)</u>
DISBURSEMENTS						
Salaries	2,153	0	2,153	2,368	377	1,991
Office expenditures	14,700	5,722	8,978	12,745	7,657	5,088
Mileage and training	6,000	470	5,530	13,500	306	13,194
Equipment	5,100	3,374	1,726	3,000	60	2,940
Other	7,200	0	7,200	7,760	50	7,710
Total Disbursements	<u>35,153</u>	<u>9,566</u>	<u>25,587</u>	<u>39,373</u>	<u>8,450</u>	<u>30,923</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(32,353)	(7,596)	24,757	(18,373)	(5,463)	12,910
CASH, JANUARY 1	32,909	32,909	0	38,372	38,372	0
CASH, DECEMBER 31	<u>556</u>	<u>25,313</u>	<u>24,757</u>	<u>19,999</u>	<u>32,909</u>	<u>12,910</u>

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for services	6,000	8,001	2,001	6,000	7,471	1,471
Intergovernmental	0	6,670	6,670	0	0	0
Interest	700	986	286	650	764	114
Total Receipts	6,700	15,657	8,957	6,650	8,235	1,585
DISBURSEMENTS						
Salaries	5,000	5,287	(287)	500	1,567	(1,067)
Office expenditures	16,600	3,832	12,768	6,000	4,986	1,014
Mileage and training	1,500	479	1,021	250	0	250
Equipment	0	8,530	(8,530)	0	0	0
Total Disbursements	23,100	18,128	4,972	6,750	6,553	197
RECEIPTS OVER (UNDER) DISBURSEMENTS	(16,400)	(2,471)	13,929	(100)	1,682	1,782
CASH, JANUARY 1	16,400	16,400	0	14,718	14,718	0
CASH, DECEMBER 31	0	13,929	13,929	14,618	16,400	1,782
<u>CRIMINAL ACTIVITY FORFEITURE ACT FUND</u>						
RECEIPTS						
Intergovernmental	900	0	(900)	1,000	0	(1,000)
Interest	125	164	39	100	127	27
Total Receipts	1,025	164	(861)	1,100	127	(973)
DISBURSEMENTS						
Equipment	1,600	0	1,600	1,720	0	1,720
Other	2,100	0	2,100	2,000	50	1,950
Total Disbursements	3,700	0	3,700	3,720	50	3,670
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,675)	164	2,839	(2,620)	77	2,697
CASH, JANUARY 1	2,697	2,697	0	2,620	2,620	0
CASH, DECEMBER 31	22	2,861	2,839	0	2,697	2,697
<u>9-1-1 EMERGENCY FUND</u>						
RECEIPTS						
Intergovernmental	240,132	239,307	(825)	209,927	189,808	(20,119)
9-1-1 phone tax	134,000	141,744	7,744	127,000	134,371	7,371
Interest	6,600	8,996	2,396	8,000	6,638	(1,362)
Other	0	0	0	0	14,456	14,456
Total Receipts	380,732	390,047	9,315	344,927	345,273	346
DISBURSEMENTS						
Salaries	290,222	279,654	10,568	247,727	250,331	(2,604)
Office expenditures	12,308	10,484	1,824	10,469	17,783	(7,314)
Equipment	92,950	89,345	3,605	89,724	33,688	56,036
Mileage and training	2,500	1,299	1,201	2,500	1,459	1,041
Other	13,250	13,758	(508)	26,743	23,505	3,238
Total Disbursements	411,230	394,540	16,690	377,163	326,766	50,397
RECEIPTS OVER (UNDER) DISBURSEMENTS	(30,498)	(4,493)	26,005	(32,236)	18,507	50,743
CASH, JANUARY 1	149,293	149,293	0	130,786	130,786	0
CASH, DECEMBER 31	118,795	144,800	26,005	98,550	149,293	50,743

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>HEALTH CENTER</u>						
RECEIPTS						
Property taxes	230,058	226,300	(3,758)	207,616	210,692	3,076
Intergovernmental	131,296	135,370	4,074	125,482	129,566	4,084
Charges for services	20,499	22,838	2,339	18,319	17,041	(1,278)
Interest	18,000	26,775	8,775	18,500	17,556	(944)
Other	3,300	4,821	1,521	4,600	4,515	(85)
Total Receipts	403,153	416,104	12,951	374,517	379,370	4,853
DISBURSEMENTS						
Salaries	285,853	284,791	1,062	246,013	247,924	(1,911)
Office expenditures	57,705	38,315	19,390	56,190	34,051	22,139
Equipment	17,000	14,800	2,200	8,600	4,302	4,298
Mileage and training	13,600	7,206	6,394	13,912	7,683	6,229
Other	4,128	27,860	(23,732)	12,947	26,889	(13,942)
Total Disbursements	378,286	372,972	5,314	337,662	320,849	16,813
RECEIPTS OVER (UNDER) DISBURSEMENTS	24,867	43,132	18,265	36,855	58,521	21,666
CASH, JANUARY 1	389,899	389,899	0	329,524	331,378	1,854
CASH, DECEMBER 31	414,766	433,031	18,265	366,379	389,899	23,520
<u>COMMUNITY MENTAL HEALTH FUND</u>						
RECEIPTS						
Property taxes	233,500	225,629	(7,871)	211,322	209,613	(1,709)
Interest	18,000	29,571	11,571	17,000	18,907	1,907
Other	1,300	838	(462)	1,350	749	(601)
Total Receipts	252,800	256,038	3,238	229,672	229,269	(403)
DISBURSEMENTS						
Contract services	96,000	80,000	16,000	95,000	80,000	15,000
Office expenditures	2,500	78	2,422	4,500	562	3,938
Equipment	21,000	29,510	(8,510)	13,200	4,153	9,047
Building and Grounds	50,000	0	50,000	25,000	1,924	23,076
Other	21,500	20,677	823	20,780	16,374	4,406
Total Disbursements	191,000	130,265	60,735	158,480	103,013	55,467
RECEIPTS OVER (UNDER) DISBURSEMENTS	61,800	125,773	63,973	71,192	126,256	55,064
CASH, JANUARY 1	394,643	394,643	0	268,387	268,387	0
CASH, DECEMBER 31	456,443	520,416	63,973	339,579	394,643	55,064
<u>SENATE BILL 40 FUND</u>						
RECEIPTS						
Property taxes	149,175	159,680	10,505	145,000	148,129	3,129
Interest	650	1,824	1,174	900	641	(259)
Total Receipts	149,825	161,504	11,679	145,900	148,770	2,870
DISBURSEMENTS						
Contract services	130,014	129,457	557	145,015	143,775	1,240
Other	1,700	1,600	100	1,700	1,749	(49)
Total Disbursements	131,714	131,057	657	146,715	145,524	1,191
RECEIPTS OVER (UNDER) DISBURSEMENTS	18,111	30,447	12,336	(815)	3,246	4,061
CASH, JANUARY 1	24,206	24,206	0	20,960	20,960	0
CASH, DECEMBER 31	42,317	54,653	12,336	20,145	24,206	4,061

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SENIOR CITIZENS SERVICE FUND</u>						
RECEIPTS						
Property taxes	103,755	109,104	5,349	91,467	103,162	11,695
Intergovernmental	8,124	7,815	(309)	7,400	8,137	737
Interest	4,720	5,425	705	4,500	3,562	(938)
Total Receipts	<u>116,599</u>	<u>122,344</u>	<u>5,745</u>	<u>103,367</u>	<u>114,861</u>	<u>11,494</u>
DISBURSEMENTS						
Office expenditures	200	71	129	200	98	102
Contract services	94,340	98,190	(3,850)	114,517	116,792	(2,275)
Other	15,000	0	15,000	10,000	0	10,000
Total Disbursements	<u>109,540</u>	<u>98,261</u>	<u>11,279</u>	<u>124,717</u>	<u>116,890</u>	<u>7,827</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>7,059</u>	<u>24,083</u>	<u>17,024</u>	<u>(21,350)</u>	<u>(2,029)</u>	<u>19,321</u>
CASH, JANUARY 1	<u>43,052</u>	<u>43,052</u>	<u>0</u>	<u>45,081</u>	<u>45,081</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>50,111</u></u>	<u><u>67,135</u></u>	<u><u>17,024</u></u>	<u><u>23,731</u></u>	<u><u>43,052</u></u>	<u><u>19,321</u></u>
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for services	4,000	6,333	2,333	3,400	4,603	1,203
Total Receipts	<u>4,000</u>	<u>6,333</u>	<u>2,333</u>	<u>3,400</u>	<u>4,603</u>	<u>1,203</u>
DISBURSEMENTS						
Law Library	8,300	4,392	3,908	3,250	3,711	(461)
Total Disbursements	<u>8,300</u>	<u>4,392</u>	<u>3,908</u>	<u>3,250</u>	<u>3,711</u>	<u>(461)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(4,300)</u>	<u>1,941</u>	<u>6,241</u>	<u>150</u>	<u>892</u>	<u>742</u>
CASH, JANUARY 1	<u>4,300</u>	<u>4,300</u>	<u>0</u>	<u>3,408</u>	<u>3,408</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>0</u></u>	<u><u>6,241</u></u>	<u><u>6,241</u></u>	<u><u>3,558</u></u>	<u><u>4,300</u></u>	<u><u>742</u></u>

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>COMMUNITY CENTER CONSTRUCTION FUND</u>						
RECEIPTS						
Sales taxes	630,231	648,758	18,527	585,000	630,231	45,231
Bond proceeds	233,454	239,412	5,958	5,700,000	5,453,270	(246,730)
Interest	30,000	32,206	2,206	105,000	29,710	(75,290)
Other	0	0	0	59,000	87,610	28,610
Total Receipts	<u>893,685</u>	<u>920,376</u>	<u>26,691</u>	<u>6,449,000</u>	<u>6,200,821</u>	<u>(248,179)</u>
DISBURSEMENTS						
Bond debt service	523,357	490,453	32,904	502,162	464,235	37,927
Construction costs	679,751	735,655	(55,904)	5,868,500	5,453,316	415,184
Other	47,230	15,823	31,407	92,550	22,230	70,320
Total Disbursements	<u>1,250,338</u>	<u>1,241,931</u>	<u>8,407</u>	<u>6,463,212</u>	<u>5,939,781</u>	<u>523,431</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(356,653)</u>	<u>(321,555)</u>	<u>35,098</u>	<u>(14,212)</u>	<u>261,040</u>	<u>275,252</u>
CASH, JANUARY 1	862,526	862,526	0	601,486	601,486	0
CASH, DECEMBER 31	<u>505,873</u>	<u>540,971</u>	<u>35,098</u>	<u>587,274</u>	<u>862,526</u>	<u>275,252</u>
<u>COMMUNITY CENTER OPERATION FUND</u>						
RECEIPTS						
Charges for services	360,659	338,126	(22,533)	223,600	60,803	(162,797)
Interest	2,500	4,685	2,185	0	555	555
Community Center Foundation	259,880	300,000	40,120	0	72,500	72,500
Other	0	0	0	0	8,738	8,738
Total Receipts	<u>623,039</u>	<u>642,811</u>	<u>19,772</u>	<u>223,600</u>	<u>142,596</u>	<u>(81,004)</u>
DISBURSEMENTS						
Salaries	467,847	464,395	3,452	151,709	42,990	108,719
Office expense	22,500	69,142	(46,642)	0	2,732	(2,732)
Mileage and training	5,700	0	5,700	0	226	(226)
Other	196,700	139,423	57,277	70,867	24,185	46,682
Total Disbursements	<u>692,747</u>	<u>672,960</u>	<u>19,787</u>	<u>222,576</u>	<u>70,133</u>	<u>152,443</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(69,708)</u>	<u>(30,149)</u>	<u>39,559</u>	<u>1,024</u>	<u>72,463</u>	<u>71,439</u>
CASH, JANUARY 1	74,011	74,011	0	0	1,547	1,547
CASH, DECEMBER 31	<u>4,303</u>	<u>43,862</u>	<u>39,559</u>	<u>1,024</u>	<u>74,010</u>	<u>72,986</u>

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SHERIFF'S FEES FUND</u>						
RECEIPTS						
Charges for services	17,000	21,310	4,310	25,000	17,145	(7,855)
Interest	1,200	2,139	939	500	1,393	893
Total Receipts	18,200	23,449	5,249	25,500	18,538	(6,962)
DISBURSEMENTS						
Office expenditures	14,000	10,796	3,204	16,000	462	15,538
Equipment	5,600	140	5,460	6,000	1,998	4,002
Mileage and training	4,500	0	4,500	4,500	0	4,500
Other	28,950	10,465	18,485	16,000	0	16,000
Total Disbursements	53,050	21,401	31,649	42,500	2,460	40,040
RECEIPTS OVER (UNDER) DISBURSEMENTS	(34,850)	2,048	36,898	(17,000)	16,078	33,078
CASH, JANUARY 1	35,798	35,798	0	19,720	19,720	0
CASH, DECEMBER 31	948	37,846	36,898	2,720	35,798	33,078
<u>INDUSTRIAL DEVELOPMENT AUTHORITY FUND</u>						
RECEIPTS						
Intergovernmental	64,640	58,250	(6,390)	82,660	55,660	(27,000)
Interest	1,000	4,499	3,499	513	694	181
Other	0	6,084	6,084	0	0	0
Transfers in	27,000	27,000	0	0	27,000	27,000
Total Receipts	92,640	95,833	3,193	83,173	83,354	181
DISBURSEMENTS						
Economic development director	61,570	60,206	1,364	0	0	0
Office supplies	16,180	6,331	9,849	55	55	0
Mileage	3,700	0	3,700	0	0	0
Equipment	0	6,095	(6,095)	0	0	0
Other	0	1,200	(1,200)	0	0	0
Total Disbursements	81,450	73,832	7,618	55	55	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	11,190	22,001	10,811	83,118	83,299	181
CASH, JANUARY 1	83,299	83,299	0	0	0	0
CASH, DECEMBER 31	94,489	105,300	10,811	83,118	83,299	181

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LOCAL LAW ENFORCEMENT BLOCK GRANT FUND</u>						
RECEIPTS						
Interest	0	463	463	0	855	855
Transfers in	25,311	1,992	(23,319)	29,920	17,930	(11,990)
Total Receipts	25,311	2,455	(22,856)	29,920	18,785	(11,135)
DISBURSEMENTS						
Sheriff	44,096	21,240	22,856	29,920	0	29,920
Total Disbursements	44,096	21,240	22,856	29,920	0	29,920
RECEIPTS OVER (UNDER) DISBURSEMENTS	(18,785)	(18,785)	0	0	18,785	18,785
CASH, JANUARY 1	18,785	18,785	0	0	0	0
CASH, DECEMBER 31	0	0	0	0	18,785	18,785
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	500	657	157			
Total Receipts	500	657	157			
DISBURSEMENTS						
Office supplies	500	239	261			
Total Disbursements	500	239	261			
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	418	418			
CASH, JANUARY 1	2,586	2,586	0			
CASH, DECEMBER 31	2,586	3,004	418			
<u>ASSOCIATE CIRCUIT DIVISION INTEREST FUND</u>						
RECEIPTS						
Interest	2,376	339	(2,037)			
Total Receipts	2,376	339	(2,037)			
DISBURSEMENTS						
Office expenditure	750	446	304			
Mileage and training	150	0	150			
Other	50	0	50			
Total Disbursements	950	446	504			
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,426	(107)	(1,533)			
CASH, JANUARY 1	2,376	2,376	0			
CASH, DECEMBER 31	3,802	2,269	(1,533)			

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

Notes to the Financial Statements

STE. GENEVIEVE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

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

B. Basis of Accounting

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

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

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

<u>Fund</u>	<u>Years Ended December 31,</u>
Circuit Clerk Interest Fund	1999
Associate Circuit Division Interest Fund	1999
Local Law Enforcement Block Grant #2 Fund	2000
Local Law Enforcement Block Grant 2000 Fund	2000
Election Services Fund	2000
Nursing Home Maintenance Fund	2000

Warrants issued were in excess of budgeted amounts for the Law Library Fund in 1999 . Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

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

However, the county's published financial statements for the year ended December 31, 1999, did not include the Law Library Fund.

In addition, for the Health Center and Senate Bill 40 Funds, the county's published financial statements for the years ended December 31, 2000 and 1999, included only those amounts that passed through the County Treasurer.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

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

The county's, Health Center Board's, and Senate Bill 40 Board's deposits at December 31, 2000 and 1999, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name.

Schedule

STE. GENEVIEVE COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 2000 AND 1999

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

Follow-up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

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

Our prior audit report issued for the two years ended December 31, 1998, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report
State Auditor's Findings

STE. GENEVIEVE COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 30, 2001.

We also have audited the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this audit were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our audit was made in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our audit, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Because the Ste. Genevieve County Hospital Board and Riverview Manor Nursing Home Board are audited and separately reported on by other independent auditors, the related funds are not presented in the special-purpose financial statements. However, we reviewed those audit reports and other applicable information.

Our audit was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our audit of the elected county officials and the county boards referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings. These findings resulted from our audit of the special-purpose financial statements of Ste. Genevieve County but do not meet the criteria for inclusion in the written report on compliance and on internal control over

financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1.	Budgetary Practices
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The approved budgets did not adequately project the anticipated financial condition of several county funds for either of the two years ended December 31, 2000. The following are estimated cash balances compared to actual cash balances at December 31, 2000 and 1999:

Fund	Year Ended December 31,			
	2000		1999	
	Budget	Actual	Budget	Actual
General Revenue	\$ 338,124	824,449	515,991	832,229
Special Road and Bridge	912,116	1,528,998	663,820	1,343,172

In addition, the county budgeted a zero or insignificant balance for several of their smaller funds when in fact their actual balance was \$1,000 or greater.

Prudent fiscal management of county funds should include setting aside reasonable, but not excessive, amounts of operating reserves to be used in future years or to be available for emergencies. While it appears the County Commission’s intent is to keep sufficient reserves, the current budgets do not effectively inform county residents of this intent. In addition, the county’s current budgeting procedures do not provide an adequate tool for monitoring and comparing actual amounts with estimated amounts.

For the budget documents to be of maximum assistance to the County Commission and to adequately inform county residents of the county’s operation and current financial condition, the budgets should reflect reasonable estimates of receipts and disbursements and the anticipated ending cash balance.

In addition, the cash balance of the Special Road and Bridge Fund, and Capital Improvement Sales Tax Fund at December 31, 2000, appeared excessive compared to the prior years’ annual disbursements. The County Commission does not have a long-term plan for road and bridge improvements or for use of the monies remaining in the Capital Improvement Sales Tax Fund. The County Commission should document their plans for the use of the accumulated cash balance or take steps to reduce the balance.

WE RECOMMEND the County Commission estimate receipts and disbursements as closely as possible to the anticipated actual amounts so that reasonable estimates of the county’s financial position are presented in the budgets. In addition, the County Commission should document its plans for the use of the accumulated cash balance or take steps to reduce its balance.

AUDITEE'S RESPONSE

The County Commission provided the following response:

We will try to prepare more accurate budget documents in January 2002.

We currently have a bridge and drainage improvement program and are developing a written road paving policy. This policy will require donated right-of-way, 100% approval of property owners, and cost sharing. We are also obtaining traffic counts to determine the most heavily traveled roads in the county.

We have requested architectural proposals for a jail renovation/addition, which will utilize the capital improvement monies.

We will document these types of plans in the minutes in the future.

2. Schedule of Expenditures of Federal Awards
--

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the schedule of expenditures of federal awards to the State Auditor's office as a part of the annual budget.

The county's schedule of expenditures of federal awards (SEFA) contained various errors and omissions for the years ended December 31, 2000 and 1999. For example, expenditures relating to the following federal grants were not included on the schedule: Schools and Roads-Grants to States, National Criminal History Improvement, and the Child Care and Development Block Grant.

The SEFA should be accurately prepared to ensure all federal awards are properly recorded. Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal requirements which could result in future reductions of federal funds.

WE RECOMMEND the County Clerk prepare a complete and accurate schedule of expenditures of federal awards.

AUDITEE'S RESPONSE

The County Clerk provided the following response:

I will discuss this with the Health Center and the Prosecuting Attorney, and will attempt to prepare an accurate schedule in the future.

3.

Community Mental Health Fund

The accumulated cash balance in the Community Mental Health Fund appears excessive. The Community Mental Health Fund had the following cash balances:

<u>December 31,</u>	<u>Cash Balance</u>
2000	\$520,416
1999	394,643
1998	268,387
1997	260,840

The balance appears excessive considering that Mental Health expenditures for the years ended December 31, 2000 and 1999 were approximately \$130,000 and \$103,000, respectively. While no documentation existed concerning the Board's plans for these funds, they verbally indicated that they were planning to use a portion of the surplus funds to make a psychiatrist available to the community next year and to expand the building that houses the Community Counseling Center sometime in the next several years. However, they could not provide us with any documentation of estimates for these projects.

While prudent management of Community Mental Health Fund monies should include setting aside reasonable amounts of operating reserves to be used in future years or to be available for emergencies, the current fund balance appears excessive. Specific short term plans for its large accumulated balances should be incorporated into its budget document, or the tax levy should be examined for possible reduction. Long-term plans such as expansion of the building should be formalized and put in writing.

WE RECOMMEND the Community Mental Health Board review their cash balance and consider reducing the tax levy accordingly. At a minimum, the Board should document the intended use of the funds.

AUDITEE'S RESPONSE

The Board President and Secretary provided the following response:

The Mental Health Board voted on October 30, 2001, to hire a psychiatrist, which they feel will reduce the balance. In addition, the Board is continuing to discuss expanding their current building. This will be reflected in the 2002 budget.

4.

Senate Bill 40 Board Control and Procedures

The Senate Bill 40 Board is not adequately monitoring the use of monies provided to the Ste. Genevieve Group Home and the Ste. Genevieve County Sheltered Workshop. The contracts

with these organizations do not require the organization to submit to the Senate Bill 40 Board information regarding the number of individuals served or other documentation that would enable the Board to monitor the use of monies provided to these organizations. In addition, while the Senate Bill 40 Board receives copies of the audit report for both of these organizations, the Board indicated they do not review these reports.

Without adequate documentation to indicate how the funds were spent or how many developmentally disabled individuals received services, the Board has less assurance that monies distributed to other organizations are expended in compliance with statutory provisions and as intended by the Senate Bill 40 Board. In addition, reviewing the audit reports of these organizations may alert the Senate Bill 40 Board to problems or potential problems within the organizations they help to fund.

A similar condition was noted in a prior report.

WE AGAIN RECOMMEND the Senate Bill 40 Board adequately monitor the use of monies provided to the group home and sheltered workshop.

AUDITEE'S RESPONSE

The Board President and Treasurer provided the following response:

We receive census reports and financial reports from these organizations. We will document our review of these documents in the future.

5.

Senior Citizens Service Board

The Senior Citizens Board is not adequately monitoring the use of monies provided to the Ste. Genevieve County Recycling Center and the Ste. Genevieve Public Access TV station. The Board provided a total of \$6,000 and \$8,000 for the two years ended December 31, 2000 and 1999, respectively, to the Ste. Genevieve County Recycling Center, and \$2,500 to the Ste. Genevieve Public Access TV station in 1999. The contracts with these organizations do not require the organization to submit to the Senior Citizens Board information regarding the number of individuals served or other documentation that would enable the Board to monitor the use of monies provided to these organizations. The Board does require these organizations to submit financial reports to the board; however, these financial reports would not allow the Board to determine whether an adequate number of senior citizens are receiving services from these organizations. In 1998, the Ste. Genevieve County Recycling Center performed a two-week survey that indicated that 228 senior citizens utilized the recycling center out of 323 customers; however, this was the only time this type of survey was completed. There was no documentation of usage for the TV station. There does not appear to be any direct correlation between amounts paid to these entities and services provided to senior citizens.

Without adequate documentation to indicate the number of county residents over the age of sixty utilizing the services, the Board has no assurance that monies distributed to other organizations are expended for the benefit of senior citizens.

WE RECOMMEND the Senior Citizens Board adequately monitor the use of monies provided to other organizations by requiring them to submit reports of the number of county residents over the age of sixty utilizing their services.

AUDITEE'S RESPONSE

The Board Chairperson provided the following response:

We will review this situation when grants are reconsidered in January 2002.

6. Sheriff's Accounting Controls and Procedures
--

- A. During our review it was brought to our attention that there were at least five instances where monies received by the Sheriff's office totaling \$345 were not deposited or were found to be missing. The Sheriff's department informed us that an investigation was conducted and one employee was terminated in connection with the investigation, but the missing monies were not recovered. Although the investigation has been completed, no charges have been filed. The monies stolen appear to have been inmate monies. Monies were withheld from Sheriff's commissary commissions, normally turned over to the County Treasurer, to ensure the inmates received their monies.

Sheriff's department personnel believed the theft occurred due to an unsecured drop box that was to hold monies received after business hours. The drop box has been secured and no further missing money has been detected. In addition, we did not note any additional problems during our review of Sheriff's records.

- B. Vehicle mileage logs are not adequately maintained by the Sheriff's office for county-owned patrol cars. In addition, a comparison between fuel usage and actual vendor billings to the county is not performed.

Vehicle logs should be prepared for each vehicle which include the date, odometer readings, and purpose of each trip. Additionally, fuel, maintenance, and repair costs for each vehicle should be maintained. Comparisons of such logs to vendor billings would provide more control over vehicle usage and individual vehicle analysis could prove useful in determining a vehicle's efficiency and condition.

WE RECOMMEND the Sheriff:

- A. Consider requesting reimbursement from the Sheriff's bonding company for the monies stolen, if recovery of the stolen money is not possible.
- B. Establish procedures for maintaining accurate and complete usage logs for all county owned patrol cars and compare expenses billed to the county to the vehicle logs.

AUDITEE'S RESPONSE

The Sheriff provided the following response:

- A. *We do not have adequate evidence to pursue prosecution. We will review the county's current insurance coverage to determine if this loss can be recovered.*
- B. *We will implement this recommendation in January 2002.*

7. Timeliness of Deposits

Deposits were not made on a timely basis in the Associate and Probate Divisions, and the Prosecuting Attorney's Office. Deposits are generally made once a week by the Associate Division and Prosecuting Attorney's Office, once a month by the Probate Division and, for the time periods reviewed, averaged more than \$2,400, \$800, and \$1,000, respectively. To adequately safeguard receipts and to reduce the risk of loss, theft, or misuse of funds, all receipts should be deposited intact daily or when accumulated receipts exceed \$100.

This was noted in a prior report.

WE AGAIN RECOMMEND the Associate and Probate Divisions, and Prosecuting Attorney ensure receipts are deposited on a daily basis or when accumulated receipts exceed \$100.

AUDITEE'S RESPONSE

The Associate and Probate Division Clerk provided the following response:

We will implement this recommendation immediately.

The Prosecuting Attorney provided the following response:

In view of the limited staff of this office, making deposits whenever funds exceed \$100 would require the office to shut down periodically. Such a procedure would adversely affect services provided to citizens of this County. This office has a safe to reduce the risk of theft.

During the two years ended December 31, 2000, the Juvenile Division collected restitution monies totaling approximately \$9,400. Our review of the Juvenile Division's accounting controls and procedures revealed the following concerns:

- A. The duties of receiving, recording, and depositing juvenile division monies are not adequately segregated. The secretary performs all these duties.

To safeguard against possible loss, theft, or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating the duties of receiving and depositing monies from that of recording receipts, and by designating someone independent of the receipt and disbursement process to perform the bank reconciliations. If proper segregation of duties cannot be achieved, at a minimum the Deputy Juvenile Officer should periodically review the reconciliations between receipts and deposits and bank reconciliations and document the results of her review.

- B. Listings of open items (liabilities) are not prepared on a timely basis. At November 26, 2001, a listing of open items had not been prepared since April 2001. At April 30, 2001, the reconciled bank balance exceeded the listing of open items by approximately \$270. The Deputy Juvenile Officer indicated these monies cannot be identified due to the age of the cases, the victims can no longer be located, or the case files have been destroyed.

Monthly listings of open items should be prepared and reconciled to cash balances on a timely basis to ensure accounting records are in balance and sufficient funds are available for the payment of liabilities. Any amounts that cannot be identified should be turned over to the state Unclaimed Property Section in accordance with Sections 447.500 through 447.595, RSMo 2000.

Conditions A and B were noted in a prior report.

WE AGAIN RECOMMEND the Juvenile Division:

- A. Adequately segregate accounting duties to the extent possible to provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. If duties cannot be adequately segregated, at a minimum, there should be a documented supervisory review of the reconciliations between receipts and deposits and the bank reconciliations.

- B. Prepare monthly listings of open items and reconcile this to cash balances on a timely basis. Monies that cannot be identified should be turned over to the state Unclaimed Property Section.

AUDITEE'S RESPONSE

The Deputy Juvenile Officer provided the following responses:

- A. *This recommendation will be implemented immediately.*
- B. *I will discuss the disposition of the excess funds with the Chief Juvenile Officer. We will begin preparing the open items listing on a timely basis.*

This report is intended for the information of the management of Ste. Genevieve County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

STE. GENEVIEVE COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Ste. Genevieve County, Missouri, on findings in the Management Advisory Report (MAR) of our audit report issued for the two years ended December 31, 1996. The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations.

1. Budgetary Procedures

- A. Formal budgets were not prepared for several county funds for the two years ended December 31, 1996.
- B. The county did not monitor their budgeted to actual disbursements on a timely basis. Actual disbursements exceeded budgeted amounts in several funds.
- C. Some of the approved budget documents did not adequately project the anticipated financial condition of several funds. Several funds did not include all available resources.
- D. Actual receipts in the budgets were misclassified by type and some of the receipt and disbursement totals were not accurate.
- E. The financial statements published by the County Clerk did not contain all the necessary information required by Section 50.800, RSMo 1994. The beginning balance, receipts, disbursements, and the ending balance for the year were not presented for several funds.

Recommendation:

The County Commission:

- A. Ensure budgets are prepared for all county funds in accordance with state law.
- B. And the Senate Bill 40 Board and Senior Citizens Board monitor budgeted to actual disbursements on a timely basis and not authorize disbursements in excess of budgeted amounts. If valid reasons necessitate excess disbursements, the original budget should be formally amended and filed with the State Auditor's office.
- C. Ensure all beginning available resources are accurately presented on the budget document.

- D. Ensure receipts are properly classified and the receipt and disbursement totals are accurate.
- E. Ensure the county's published financial statements are accurate and complete.

Status:

A. Partially implemented. The County Clerk failed to budget funds which were created after the original budget was completed; however, he does budget for these funds in the following year. Although not repeated in our current MAR, our recommendation remains as stated above.

B, C,
& E. Implemented.

D. Partially implemented. Receipt and disbursement totals were accurate on the budget; however, several receipt amounts were misclassified. Although not repeated in the current MAR, our recommendation remains as stated above.

2. Employee Bonds

Several county employees from various offices with access to money were not covered by an employee bond.

Recommendation:

The County Commission consider obtaining adequate bond coverage for all employees with access to monies.

Status:

Implemented.

3. Written Agreements

A. The County Commission did not enter into a formal written contract with the city of Ste. Genevieve and the ambulance district for their portion of the dispatcher's salaries.

B. There was no written contract for one lease agreement.

C. There was no written contract between the county and its engineering firm.

Recommendation:

The County Commission enter into formal written agreements in accordance with state law which specify the goods or services to be provided and the amount of compensation. These agreements should adequately detail the rights and duties of all parties to the respective agreements and should be properly updated and/or extended, when necessary.

Status:

Partially implemented. The county did not have a written agreement with an attorney, and the health center did not have a written agreement with a certified public accounting firm. Although not repeated in the current MAR, our recommendation remains as stated above.

4. Property Tax System and Computer Controls

- A. Passwords used by the Assessor's office, the County Clerk's office, and the County Collectors' office had not been changed for over one and a half years.
- B. The County Collector was allowed to make changes to the property tax records for additions and abatements occurring during the year. A change report generated by the County Collector was not reviewed by the County Clerk. In addition, the County Clerk did not agree the Collector's lists of additions and abatements to the Assessor's records to ensure the propriety of the additions and abatements.
- C. The County's system did not have the capability of producing a usage log.

Recommendation:

- A. The County Commission ensure passwords are changed periodically.
- B. The County Clerk should ensure that change reports are reviewed and all changes are promptly reviewed with the Assessor's record of changes and any unusual items are investigated. The County Clerk should also agree the Collector's lists of additions and abatements to the Assessor's records to ensure the propriety of the additions and abatements.
- C. The County Commission review with their programmer the possibility of generating usage logs. In addition, the County Clerk should ensure computer usage logs are received and reviewed to ensure usage is restricted to appropriate job assignments.

Status:

A&B. Implemented.

- C. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

5. Prosecuting Attorney Controls and Procedures

- A. The Prosecuting Attorney's office did not record checks received from the courts in the one-write receipt ledger.
- B. Checks were not restrictively endorsed immediately upon receipt by the Prosecuting Attorney's Office.
- C. The Prosecuting Attorney's deposits were made on an average of once per week with an average deposit of \$1,288.
- D. Money Orders or checks received as restitution payments or payments for delinquent taxes that were payable to the victim or the DOR were not indicated as such in the receipt ledger. As a result, daily receipts were not reconciled to daily deposits.

Recommendation:

The Prosecuting Attorney:

- A. Record all monies received in the one-write receipt ledger and reconcile total receipts to amounts deposited. In addition, ensure that the composition of receipt slips issued is reconciled to bank deposits.
- B. Ensure that all checks and money orders are restrictively endorsed immediately upon receipt.
- C. Ensure receipts are deposited daily or when the accumulation of receipts exceeds \$100.
- D. Indicate in the receipt ledger which receipts are money orders or checks that are payable to the victim or DOR and reconcile daily receipts to deposits.

Status:

A&D. Implemented.

- B. Not implemented. Although not repeated in our current MAR, our recommendation remains as stated above.
- C. Not implemented. See MAR finding number 7.

6. Recorder of Deeds Controls and Procedures

- A. Receipts were not deposited intact. In addition, refunds for overpayment were made from other cash collections instead of by check.

- B. The Recorder did not maintain an adequate accounts receivable record that allowed the abstract of fees to be reconciled to the amount deposited.
- C. The Recorder did not indicate the method of payment in the abstract of fees for all receipts. In addition, the composition of receipts was not reconciled to the composition of bank deposits.

Recommendation:

The Recorder of Deeds:

- A. Deposit all receipts intact daily and discontinue the practice of making cash refunds.
- B. Maintain accurate accounts receivable records showing amounts owed and the date paid.
- C. Ensure the method of payment is indicated in the abstract of fees for all receipts and reconcile the composition of receipts to the composition of deposits.

Status:

Implemented.

7. Public Administrator Controls and Procedures

- A. The Public Administrator and his wife both worked at a local real estate company which handled the sale of real estate for an estate administered by the Public Administrator. There was no documentation that proposals were obtained from other real estate agencies in the area. In addition, the Public Administrator's wife was paid a commission on the sale of the land.
- B. Collateral securities were not pledged for ward (estate) monies in excess of the Federal Deposit Insurance Corporation (FDIC) coverage.

Recommendation:

The Associate Circuit Judge:

- A. Require the Public Administrator obtain services based on proposals submitted by real estate agencies. In addition, the Public Administrator should also ensure the selection does not appear to be a conflict of interest.
- B. Require the Public Administrator ensure the depository banks pledge adequate securities at all times in accordance with state law.

Status:

- A. Implemented.
- B. Not implemented. The Public Administrator handled only one estate in excess of \$100,000 during the audit period. Although not repeated in the current MAR, our recommendation remains as stated above.

8. Juvenile Division Controls and Procedures

- A. The duties of receiving, recording, and depositing juvenile division monies were not adequately segregated.
- B. Monthly bank reconciliations were not performed.
- C. The method of payment received was not indicated on the receipt slips.
- D. Listings of open items were not prepared on a monthly basis.

Recommendation:

The juvenile division:

- A. Adequately segregate accounting duties to the extent possible to provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. If duties cannot be adequately segregated, at a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits and the bank reconciliations.
- B. Ensure that monthly bank reconciliations are performed.
- C. Indicate the method of payment on the receipt slips and reconcile the composition of the receipt slips issued to the composition of bank deposits.
- D. Prepare monthly listings of open items and reconcile this to cash balances.

Status:

- A. Not implemented. See MAR finding number 8.
- B&C. Implemented.
- D. Partially implemented. Monthly listings of open items are prepared; however, they are not prepared on a timely basis. See MAR finding number 8.

9. Circuit Division Controls and Procedures

Receipts of court costs and fines were deposited approximately once a week.

Recommendation:

The Circuit Clerk ensure receipts are deposited on a daily basis or when accumulated receipts exceed \$100.

Status:

Partially implemented. While the frequency of deposits improved from the prior audit, deposits are not made daily or when accumulated receipts exceed \$100. Although not repeated in the current MAR, our recommendation remains as stated above.

10. Probate and Associate Divisions Controls and Procedures

- A. The duties of receiving, recording, depositing and disbursing monies of the Probate and Associate Divisions were not adequately segregated.
- B. Checks were not restrictively endorsed immediately upon receipt by the Probate and Associate Divisions.
- C. The Probate Division deposits were made on an average of once per month with an average deposit of \$750.
- D. Receipts were not recorded in the control ledgers on a timely basis by the Associate Division.

Recommendation:

The Associate Circuit Judge:

- A. Adequately segregate accounting duties to the extent possible to provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. If duties cannot be adequately segregated, at a minimum, there should be a documented supervisory review of the reconciliations between receipts and deposits and the bank reconciliations.
- B. Ensure all checks and money orders are restrictively endorsed immediately upon receipt.
- C. Ensure Probate Division receipts are deposited daily or when the accumulation of receipts exceeds \$100.

- D. Ensure all Associate Division monies are recorded in the cash receipt records immediately upon receipt and all receipts are deposited daily or when the accumulation of receipts exceed \$100.

Status:

A&B. Implemented.

C. Not implemented. See MAR finding number 7.

D. Partially implemented. While receipts are recorded immediately upon receipt, deposits are not made daily or when accumulated receipts exceed \$100. See MAR finding number 7.

11. Health Center Controls and Procedures

A. Prenumbered receipt slips were not issued for all monies received.

B. The Health Center Administrator did not adequately monitor the bank balances to ensure they did not exceed FDIC coverage. Collateral securities were not pledged for monies in excess of the Federal Deposit Insurance Corporation (FDIC) coverage.

Recommendation:

The Health Center Board:

A. Issue prenumbered receipt slips for all monies received, and periodically account for the numerical sequence of the receipt slips issued.

B. Ensure the Health Center Administrator monitors the balances in the bank accounts and ensure their depository bank pledges adequate securities at all times in accordance with state law.

Status:

Implemented.

12. Senate Bill 40 Board Controls and Procedures

The Senate Bill 40 Board did not adequately monitor the services provided by the sheltered workshop.

Recommendation:

The Senate Bill 40 Board adequately monitor the services provided by the sheltered workshop.

Status:

Not implemented. See MAR finding number 4.

STATISTICAL SECTION

History, Organization, and
Statistical Information

STE. GENEVIEVE COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1812, the county of Ste. Genevieve was named after Ste. Genevieve, a saint of France. Ste. Genevieve County is a county-organized, 3rd-class county and is part of the 24th Judicial Circuit. The county seat is Ste. Genevieve.

Ste. Genevieve County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Ste. Genevieve County received its money in 2000 and 1999 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	2000		1999	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 765,638	17	681,323	16
Sales taxes	647,133	14	632,654	15
Federal and state aid	2,450,704	53	2,318,454	56
Fees, interest, and other	711,905	16	533,070	13
Total	\$ 4,575,380	100	4,165,501	100

The following chart shows how Ste. Genevieve County spent monies in 2000 and 1999 from the General Revenue and Special Road and Bridge Funds:

USE	2000		1999	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 955,888	22	870,533	22
Public safety	2,478,703	56	2,224,910	55
Highways and roads	962,743	22	938,293	23
Total	\$ 4,397,334	100	4,033,736	100

The county maintains approximately 21 county bridges and 300 miles of county roads.

The county's population was 12,867 in 1970 and 16,037 in 1990. The following chart shows the county's change in assessed valuation since 1970:

	Year Ended December 31,				
	2000	1999	1985*	1980**	1970**
	(in millions)				
Real estate	\$ 156.9	153.7	74.8	34.4	20.6
Personal property	57.5	49.9	17.2	9.6	5.9
Railroad and utilities	26.9	26.4	17.7	16.9	9.9
Total	\$ 241.3	230.0	109.7	60.9	36.4

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Ste. Genevieve County's property tax rates per \$100 of assessed valuations were as follows:

	Year Ended December 31,	
	2000	1999
General Revenue Fund	\$.18	.18
Special Road and Bridge Fund*	.26	.26
Health Center Fund	.10	.10
Senate Bill 40 Board Fund	.07	.07
Hospital Fund	.16	.16
Mental Health	.10	.10
Senior Citizens Service	.04	.05

* The county retains all tax proceeds from areas not within road districts. The county has one road district that receives four-fifths of the tax collections from property within this district, and the Special Road and Bridge Fund retains one-fifth.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

	Year Ended February 28 (29),	
	2001	2000
State of Missouri	\$ 71,392	68,114
General Revenue Fund	427,844	407,644
Special Road and Bridge Fund	614,486	585,401
Assessment Fund	109,891	104,981
Health Center Fund	236,333	225,141
Senate Bill 40 Board Fund	165,453	157,623
School districts	7,701,392	7,329,672
Library district	236,333	225,141
Ambulance district	307,220	292,651
Mental Health	236,333	225,141
Hospital Maintenance	378,139	360,237
Tax Increment Financing	108,729	76,609
Cities	16,716	17,260
Junior College	100,127	105,867
Senior Citizens	83,720	112,339
Circuit Levee District #2	65,524	0
Circuit Court Levee #3	128,875	98,400
County Employees' Retirement	10,264	10,000
Commissions and fees:		
General Revenue Fund	158,779	150,416
Total	\$ 11,157,552	10,552,639

Percentages of current taxes collected were as follows:

	Year Ended February 28 (29),	
	2001	2000
Real estate	96 %	96 %
Personal property	91	93
Railroad and utilities	100	100

Ste. Genevieve County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction
General	\$.0050	None	50 %
Capital improvements	.0050	*	None

* This tax will decrease to 1/8 of 1% on January 1, 2018.

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2001	2000	1999
County-Paid Officials:			
Dennis (Toupie) Huck, Presiding Commissioner	\$	29,390	29,390
Linda Hermann, Associate Commissioner *		27,390	21,000
Jeff Roth, Associate Commissioner *		27,390	21,000
David Gegg, Recorder of Deeds		41,500	41,500
Darryle Shuh, County Clerk		41,500	41,500
Carl Kinsky, Prosecuting Attorney		51,000	51,000
Robert (Rabbit) McKlin, Sheriff		39,000	39,000
Judy Thomas, County Treasurer		30,710	30,710
Leo (Chipper) Basler Jr., County Coroner		6,500	6,500
F.F. (Staabie) Staab, Public Administrator **		13,995	18,736
Jim Gettinger, County Collector, year ended February 28 (29),	41,500	41,500	
Clement Donze, County Assessor ***, year ended August 31,		41,500	41,500
Gerald (Duck) Bader, County Surveyor ****			

* Section 50.333.13 RSMO, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996. Based on this statute, in 2000 Ste. Genevieve County's Associate County Commissioners' salaries were each increased approximately \$6,390 (to cover 1999 and 2000). On May 15, 2001, the Missouri Supreme Court handed down an opinion in a case that challenged the validity of that statute. The Supreme Court held that this section of statute violated Article VII, Section 13 of the Missouri Constitution, which specifically prohibits an increase in

Laclede County v. Douglass et al.,

holds that all raises given pursuant to this statute section are unconstitutional. Based on this decision, Ms. Herman repaid her raise in June 2001, and Mr. Roth is repaying his raise based on a repayment schedule.

** Includes fees received from probate cases.

*** Includes \$900 annual compensation received from the state.

**** Compensation on a fee basis.

State-Paid Officials:

Carol Steiger, Circuit Clerk		46,127	44,292
Raymond M. Weber, Associate Circuit Judge		97,382	87,235

A breakdown of employees (excluding the elected officials) by office at December 31, 2000, is as follows:

Office	Number of Employees Paid by	
	County	State
County Commission (1)	1	
Circuit Clerk and Ex Officio Recorder of Deeds		
Circuit Clerk		3
Recorder of Deeds	2	
County Clerk (1)	2	
Prosecuting Attorney	2	
Sheriff (2)	73	
County Treasurer (3)	1	
County Coroner	0	
Public Administrator	0	
County Collector	1	
County Assessor (4)	5	
County Surveyor	0	
Associate Division (4)		3
Probate Division		1
Road and Bridge	12	
Health Center (5)	11	
Community Center (6)	82	
E-911 (7)	14	
Recycling Center (8)	6	
Total	<u>212</u>	<u>7</u>

- (1) One employee works one-half for the County Commission and one-half for the County Clerk.
- (2) Includes 6 part-time employees.
- (3) Part-time employee.
- (4) Includes 1 part-time employee.
- (5) Includes 2 part-time employees.
- (6) Includes 76 part-time or seasonal employees.
- (7) Includes 12 part-time employees.
- (8) All part-time employees.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Ste. Genevieve County's share of the Twenty Fourth Judicial Circuit's expenses is 16.43 percent.

In 1998, the county began building a community center building. The county entered into a nineteen year lease purchase agreement to pay for the building. At December 31, 2000 the county owed \$7,290,000 in principal installments on the lease payments which carry interest rates from 4.2 percent to 5.25 percent and are imputed based on the lessor's implicit rate of return.