



Claire McCaskill

Missouri State Auditor

December 2005

Ste. Genevieve County,
Missouri

Years Ended
December 31, 2004 and 2003



Office Of
Missouri State Auditor
Claire McCaskill

December 2005

IMPORTANT: The Missouri State Auditor is required by state law to conduct audits once every 4 years in counties, like Ste. Genevieve, that do not have a county auditor. In addition to a financial and compliance audit of various county operating funds, the State Auditor's statutory audit covers 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 Commission and the Mental Health Board significantly overestimated the amounts budgeted for the Special Road and Bridge Fund and the Community Mental Health Fund. The County Commission has not prepared a formal maintenance plan for county roads and bridges, and budgets significantly more than is spent for road and bridge construction and supplies each year. The Mental Health Board has budgeted a significant amount for renovations and repairs to their building each year; however, very little had been spent on this project as of December 31, 2004.

For the budget documents to be of maximum assistance to the County Commission and the Mental Health Board, and to adequately inform county residents of the county's and mental health board's operations and current financial position, the budgets should accurately reflect resources on hand, reasonable estimates of receipts and disbursements, and anticipated ending cash balances.

- During the two years ending December 31, 2004, the Mental Health Board had difficulty getting its 9 members to attend monthly meetings. The Board has had three vacancies in excess of one year. As a result, only one meeting was held in 2004 and two in 2003, although the board is supposed to meet monthly. Also, two meetings were held with only four board members present. As a result, the Board Secretary has been approving regular expenses and preparing annual budgets which have not been formally adopted by the board or signed by anyone.
- The Senate Bill 40 Board and Community Center Board regularly meet to conduct business; however, minutes are not signed to attest to their completeness and accuracy. In addition, board minutes do not include a record of votes taken. Section 610.020, RSMo, requires minutes of meetings be taken and retained by all governmental bodies and to include the date, time, place, members present, members absent, and a record of votes taken.

(over)

YELLOW SHEET

- Profits earned on inmate phone card sales were not turned over to the county in a timely manner. At July 15, 2005 the Sheriff's inmate bank account held approximately \$21,825 of phone sales profits. In addition, monthly listings of open items (liabilities) were not reconciled with the inmate bank account. On July 15, 2005, the Sheriff's inmate account retained \$1,272 in profits from the inmate commissary, \$21,825 in profits from phone card sales, and \$6,855 in personal monies held for inmates to purchase items through the inmate commissary.
- Deposits were not made on a timely basis in the Circuit Court, Associate and Probate Divisions, and the Prosecuting Attorney's Office.

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STE. GENEVIEVE COUNTY, MISSOURI

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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 Statements of Receipts, Disbursements, and Changes in Cash - Various Funds and Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual - Various Funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the county's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

As discussed more fully in Note 1, these financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Ste. Genevieve County, Missouri, as of December 31, 2004 and 2003, or the changes in its financial position for the years then ended.

In our opinion, the 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, 2004 and 2003, on the basis of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated July 21, 2005, 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 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing 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 financial statements referred to above. Accordingly, we express no opinion on the information.



Claire McCaskill
State Auditor

July 21, 2005 (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:	Monique Williams, CPA
Audit Staff:	Steven Re', CPA
	Chris Vetter
	Michael Boyle



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'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*

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

We have audited the financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated July 21, 2005. 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the 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 financial statements and not to provide an opinion 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 that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts that would be material in relation to the 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 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*.

However, we noted certain matters which are described in the accompanying Management Advisory Report.

This report is intended for the information and use of the management of Ste. Genevieve County, Missouri, and other applicable government officials. However, pursuant to Section 29.270, RSMo, 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

July 21, 2005 (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, 2004

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 180,924	4,015,959	4,077,424	119,459
Special Road and Bridge	1,578,468	1,344,143	1,885,414	1,037,197
Special Road Fund	0	55,938	55,938	0
Assessment	55,617	239,237	211,050	83,804
Law Enforcement Training	9,130	8,176	13,365	3,941
Prosecuting Attorney Training	1,443	1,431	1,352	1,522
Capital Improvement Sales Tax	572,837	3,171	438,233	137,775
Law Enforcement Restitution	0	972	0	972
9-1-1 Emergency	42,033	415,510	402,408	55,135
Victims of Domestic Violence	800	1,643	1,490	953
Prosecuting Attorney Bad Check	1,538	11,070	11,200	1,408
Criminal Activity Forfeiture Act	317	7	0	324
Prosecuting Attorney Delinquent Tax	69	2,504	0	2,573
Recorder's User Fees	39,129	18,659	18,761	39,027
Community Center Construction	305,189	953,054	977,577	280,666
Community Center Operation	0	943,509	942,990	519
Sheriff's Fees	3,572	19,397	14,806	8,163
Local Law Enforcement Block Grant	0	10,007	10,007	0
Industrial Development Authority	16,655	31,605	48,260	0
Election Services	1,032	19,000	2,502	17,530
Circuit Clerk Interest	2,010	52	586	1,476
Associate Circuit Division Interest	1,599	55	863	791
Law Library	6,223	5,114	4,916	6,421
Tax Maintenance Fund	16,012	19,968	8,629	27,351
Associate Circuit Time Payments	0	1,191	0	1,191
Nursing Home Maintenance	8,686	37	8,723	0
Canine Fund	687	653	1,123	217
Sheriff Revolving Fund	0	3,633	0	3,633
Health Center	313,786	478,077	448,437	343,426
Community Mental Health	884,928	285,759	323,062	847,625
Senate Bill 40	156,750	191,584	180,798	167,536
Senior Citizens Service	41,495	85,824	101,134	26,185
Total	\$ 4,240,929	9,166,939	10,191,048	3,216,820

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, 2003

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 244,612	3,778,872	3,842,560	180,924
Special Road and Bridge	1,625,153	1,380,254	1,426,939	1,578,468
Assessment	47,072	216,800	208,255	55,617
Law Enforcement Training	6,632	7,245	4,747	9,130
Prosecuting Attorney Training	2,486	1,291	2,334	1,443
Capital Improvement Sales Tax	1,249,747	18,597	695,507	572,837
Law Enforcement Restitution	293	0	293	0
9-1-1 Emergency	101,752	351,311	411,030	42,033
Victims of Domestic Violence	894	1,458	1,552	800
Prosecuting Attorney Bad Check	3,194	12,063	13,719	1,538
Criminal Activity Forfeiture Act	311	6	0	317
Prosecuting Attorney Delinquent Tax	349	161	441	69
Recorder's User Fees	33,955	23,190	18,016	39,129
Community Center Construction	508,712	838,534	1,042,057	305,189
Community Center Operation	0	912,276	912,276	0
Sheriff's Fees	8,314	23,149	27,891	3,572
Local Law Enforcement Block Grant	0	9,010	9,010	0
Industrial Development Authority	66,177	40,372	89,894	16,655
Election Services	3,442	666	3,076	1,032
Circuit Clerk Interest	2,014	239	243	2,010
Associate Circuit Division Interest	2,129	132	662	1,599
Law Library	5,159	5,651	4,587	6,223
Tax Maintenance Fund	0	24,824	8,812	16,012
Nursing Home Maintenance	60,806	2,864	54,984	8,686
Canine Fund	0	8,653	7,966	687
Health Center	285,092	473,603	444,909	313,786
Community Mental Health	791,879	271,307	178,258	884,928
Senate Bill 40	112,678	178,460	134,388	156,750
Senior Citizens Service	63,061	82,238	103,804	41,495
Total	\$ 5,225,913	8,663,226	9,648,210	4,240,929

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 FUND

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
TOTALS - VARIOUS FUNDS						
RECEIPTS	\$ 9,384,615	9,164,776	(219,839)	8,704,006	8,663,226	(40,780)
DISBURSEMENTS	11,726,548	10,191,048	1,535,500	11,532,249	9,648,210	1,884,039
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,341,933)	(1,026,272)	1,315,661	(2,828,243)	(984,984)	1,843,259
CASH, JANUARY 1	4,240,929	4,240,929	0	5,225,913	5,225,913	0
CASH, DECEMBER 31	1,898,996	3,214,657	1,315,661	2,397,670	4,240,929	1,843,259
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	681,000	730,266	49,266	490,200	626,038	135,838
Sales taxes	670,000	696,897	26,897	668,000	635,255	(32,745)
Intergovernmental	135,530	149,056	13,526	261,525	307,514	45,989
Charges for services	2,235,998	2,200,068	(35,930)	2,139,540	2,018,203	(121,337)
Interest	10,000	10,091	91	15,000	10,796	(4,204)
Other	190,995	138,022	(52,973)	137,475	123,505	(13,970)
Transfers in	91,000	91,559	559	70,844	57,561	(13,283)
Total Receipts	4,014,523	4,015,959	1,436	3,782,584	3,778,872	(3,712)
DISBURSEMENTS						
County Commission	122,692	120,879	1,813	120,730	119,281	1,449
County Clerk	127,958	127,831	127	123,715	123,072	643
Elections	30,000	41,666	(11,666)	7,998	8,098	(100)
Buildings and grounds	72,656	71,816	840	73,879	65,127	8,752
Employee fringe benefit	87,000	77,274	9,726	67,000	86,980	(19,980)
County Treasurer	67,780	66,294	1,486	66,588	64,719	1,869
County Collector	104,943	103,150	1,793	102,055	99,836	2,219
Recorder of Deeds	128,128	126,548	1,580	123,639	124,716	(1,077)
Circuit Clerk	5,050	4,870	180	4,950	4,154	796
Associate Circuit Court	8,200	8,166	34	12,260	7,138	5,122
Court administration	17,144	16,109	1,035	11,751	6,729	5,022
Public Administrator	22,143	21,567	576	21,810	21,546	264
Sheriff	846,929	870,677	(23,748)	851,492	842,381	9,111
Jail	1,598,927	1,581,767	17,160	1,608,261	1,523,975	84,286
Prosecuting Attorney	144,061	142,424	1,637	133,718	133,262	456
Juvenile Officer	63,400	63,400	0	63,420	63,440	(20)
County Coroner	36,023	28,869	7,154	37,873	32,401	5,472
Dispatch	169,704	171,896	(2,192)	91,015	91,015	0
Recycling	77,770	75,884	1,886	93,087	74,356	18,731
MOSMART grant expenses	47,005	41,853	5,152	50,000	46,488	3,512
Property and liability insurance	82,000	52,013	29,987	50,000	80,354	(30,354)
Extension Office	30,000	26,282	3,718	29,000	29,000	0
Other	150,736	133,241	17,495	148,810	131,658	17,152
TIF payment	19,000	19,687	(687)	14,000	17,464	(3,464)
Emergency fund	120,444	83,261	37,183	113,478	45,370	68,108
Total Disbursements	4,179,693	4,077,424	102,269	4,020,529	3,842,560	177,969
RECEIPTS OVER (UNDER) DISBURSEMENTS	(165,170)	(61,465)	103,705	(237,945)	(63,688)	174,257
CASH, JANUARY 1	180,924	180,924	0	244,612	244,612	0
CASH, DECEMBER 31	15,754	119,459	103,705	6,667	180,924	174,257

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	322,500	378,591	56,091	349,504	336,054	(13,450)
Intergovernmental	774,943	765,913	(9,030)	871,316	860,501	(10,815)
Charges for services	120,000	89,741	(30,259)	50,000	38,354	(11,646)
Interest	38,000	18,901	(19,099)	40,000	36,173	(3,827)
Other	109,500	90,997	(18,503)	94,000	109,172	15,172
Total Receipts	1,364,943	1,344,143	(20,800)	1,404,820	1,380,254	(24,566)
DISBURSEMENTS						
Salaries	278,430	276,122	2,308	279,775	258,642	21,133
Employee fringe benefit	62,857	60,924	1,933	67,013	57,212	9,801
Supplies	284,535	382,261	(97,726)	470,000	263,123	206,877
Insurance	50,000	46,216	3,784	43,000	46,989	(3,989)
Rentals	500	200	300	0	265	(265)
Equipment repairs	40,000	47,555	(7,555)	30,000	42,046	(12,046)
Equipment purchases	300,000	133,700	166,300	300,000	249,097	50,903
Construction, repair, and maintenance	1,014,300	774,231	240,069	971,000	402,966	568,034
Other	164,810	93,646	71,164	140,650	65,038	75,612
Transfers out	70,000	70,559	(559)	70,844	41,561	29,283
Total Disbursements	2,265,432	1,885,414	380,018	2,372,282	1,426,939	945,343
RECEIPTS OVER (UNDER) DISBURSEMENTS	(900,489)	(541,271)	359,218	(967,462)	(46,685)	920,777
CASH, JANUARY 1	1,578,468	1,578,468	0	1,625,153	1,625,153	0
CASH, DECEMBER 31	677,979	1,037,197	359,218	657,691	1,578,468	920,777
<u>SPECIAL ROAD FUND</u>						
RECEIPTS						
Intergovernmental	267,490	55,938	(211,552)			
Total Receipts	267,490	55,938	(211,552)			
DISBURSEMENTS						
Grant expenses	267,490	55,938	211,552			
Total Disbursements	267,490	55,938	211,552			
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	0	0	0			
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	217,650	232,865	15,215	202,715	209,838	7,123
Interest	1,999	1,541	(458)	1,000	1,833	833
Other	4,500	4,831	331	14,625	5,129	(9,496)
Total Receipts	224,149	239,237	15,088	218,340	216,800	(1,540)
DISBURSEMENTS						
Assessor	224,149	211,050	13,099	218,340	208,255	10,085
Total Disbursements	224,149	211,050	13,099	218,340	208,255	10,085
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	28,187	28,187	0	8,545	8,545
CASH, JANUARY 1	55,617	55,617	0	47,072	47,072	0
CASH, DECEMBER 31	55,617	83,804	28,187	47,072	55,617	8,545

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for service:	7,200	8,053	853	6,220	7,111	891
Interest	150	123	(27)	50	134	84
Total Receipts	7,350	8,176	826	6,270	7,245	975
DISBURSEMENTS						
Mileage and training	16,000	13,365	2,635	12,900	4,747	8,153
Total Disbursements	16,000	13,365	2,635	12,900	4,747	8,153
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,650)	(5,189)	3,461	(6,630)	2,498	9,128
CASH, JANUARY 1	9,130	9,130	0	6,632	6,632	0
CASH, DECEMBER 31	480	3,941	3,461	2	9,130	9,128
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for service:	1,000	1,396	396	1,000	1,260	260
Interest	5	35	30	50	31	(19)
Total Receipts	1,005	1,431	426	1,050	1,291	241
DISBURSEMENTS						
Mileage and training	2,149	1,352	797	3,536	2,334	1,202
Total Disbursements	2,149	1,352	797	3,536	2,334	1,202
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,144)	79	1,223	(2,486)	(1,043)	1,443
CASH, JANUARY 1	1,443	1,443	0	2,486	2,486	0
CASH, DECEMBER 31	299	1,522	1,223	0	1,443	1,443
<u>CAPITAL IMPROVEMENT SALES TAX FUND</u>						
RECEIPTS						
Interest	2,000	2,962	962	20,000	18,071	(1,929)
Other	0	209	209	0	526	526
Total Receipts	2,000	3,171	1,171	20,000	18,597	(1,403)
DISBURSEMENTS						
Salaries	42,584	42,001	583	40,663	40,552	111
Equipment	7,000	3,147	3,853	46,000	61,516	(15,516)
Supplies	32,000	15,216	16,784	75,000	1,261	73,739
Jail renovation and fence	20,000	8,710	11,290	405,000	452,589	(47,589)
Debt service	368,659	369,159	(500)	139,046	139,589	(543)
Total Disbursements	470,243	438,233	32,010	705,709	695,507	10,202
RECEIPTS OVER (UNDER) DISBURSEMENTS	(468,243)	(435,062)	33,181	(685,709)	(676,910)	8,799
CASH, JANUARY 1	572,837	572,837	0	1,249,747	1,249,747	0
CASH, DECEMBER 31	104,594	137,775	33,181	564,038	572,837	8,799

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT RESTITUTION FUND</u>						
RECEIPTS						
Charge for services:				0	0	0
Total Receipts				0	0	0
DISBURSEMENTS						
Law enforcement:				293	293	0
Total Disbursements				293	293	0
RECEIPTS OVER (UNDER) DISBURSEMENTS				(293)	(293)	0
CASH, JANUARY 1				293	293	0
CASH, DECEMBER 31				0	0	0
<u>9-1-1 EMERGENCY FUND</u>						
RECEIPTS						
Phone tax	173,179	180,076	6,897	166,733	173,179	6,446
Charges for service:	246,358	233,935	(12,423)	130,595	168,792	38,197
Interest	1,356	598	(758)	4,318	1,356	(2,962)
Other	0	901	901	0	7,984	7,984
Total Receipts	420,893	415,510	(5,383)	301,646	351,311	49,665
DISBURSEMENTS						
Salaries	264,516	267,038	(2,522)	260,063	266,155	(6,092)
Fringe benefits	60,405	65,295	(4,890)	64,758	59,951	4,807
Office expense:	22,300	41,750	(19,450)	20,250	55,633	(35,383)
Equipment	49,092	20,750	28,342	46,092	15,513	30,579
Mileage and training	5,500	2,999	2,501	5,500	7,512	(2,012)
Building	5,900	4,575	1,325	5,020	6,266	(1,246)
Total Disbursements	407,714	402,408	5,306	401,683	411,030	(9,347)
RECEIPTS OVER (UNDER) DISBURSEMENTS	13,179	13,102	(77)	(100,037)	(59,719)	40,318
CASH, JANUARY 1	42,033	42,033	0	101,752	101,752	0
CASH, DECEMBER 31	55,212	55,135	(77)	1,715	42,033	40,318
<u>VICTIMS OF DOMESTIC VIOLENCE FUND</u>						
RECEIPTS						
Charges for service:	1,400	1,631	231	1,600	1,448	(152)
Interest	8	12	4	7	10	3
Total Receipts	1,408	1,643	235	1,607	1,458	(149)
DISBURSEMENTS						
Public health and welfare service	2,208	1,490	718	2,501	1,552	949
Total Disbursements	2,208	1,490	718	2,501	1,552	949
RECEIPTS OVER (UNDER) DISBURSEMENTS	(800)	153	953	(894)	(94)	800
CASH, JANUARY 1	800	800	0	894	894	0
CASH, DECEMBER 31	0	953	953	0	800	800

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
PROSECUTING ATTORNEY BAD CHECK FUND						
RECEIPTS						
Charges for service:	10,760	11,004	244	9,200	12,020	2,820
Interest	40	58	18	130	43	(87)
Other	0	8	8	0	0	0
Total Receipts	10,800	11,070	270	9,330	12,063	2,733
DISBURSEMENTS						
Salaries	6,800	7,727	(927)	6,700	7,746	(1,046)
Office expense:	4,738	2,561	2,177	5,824	5,973	(149)
MOPS fees	800	912	(112)	0	0	0
Total Disbursements	12,338	11,200	1,138	12,524	13,719	(1,195)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,538)	(130)	1,408	(3,194)	(1,656)	1,538
CASH, JANUARY 1	1,538	1,538	0	3,194	3,194	0
CASH, DECEMBER 31	0	1,408	1,408	0	1,538	1,538
CRIMINAL ACTIVITY FORFEITURE ACT						
RECEIPTS						
Interest	6	7	1	0	6	6
Total Receipts	6	7	1	0	6	6
DISBURSEMENTS						
Other	323	0	323	311	0	311
Total Disbursements	323	0	323	311	0	311
RECEIPTS OVER (UNDER) DISBURSEMENTS	(317)	7	324	(311)	6	317
CASH, JANUARY 1	317	317	0	311	311	0
CASH, DECEMBER 31	0	324	324	0	317	317
PROSECUTING ATTORNEY DELINQUENT TAX						
RECEIPTS						
Intergovernmental	150	2,484	2,334	300	157	(143)
Interest	5	20	15	15	4	(11)
Total Receipts	155	2,504	2,349	315	161	(154)
DISBURSEMENTS						
Office expense:	124	0	124	464	441	23
Mileage	0	0	0	200	0	200
Other	100	0	100	0	0	0
Total Disbursements	224	0	224	664	441	223
RECEIPTS OVER (UNDER) DISBURSEMENTS	(69)	2,504	2,573	(349)	(280)	69
CASH, JANUARY 1	69	69	0	349	349	0
CASH, DECEMBER 31	0	2,573	2,573	0	69	69

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECORDER'S USER FEES FUND						
RECEIPTS						
Charges for service:	19,000	18,068	(932)	20,000	22,387	2,387
Interest	1,000	591	(409)	0	803	803
Total Receipts	<u>20,000</u>	<u>18,659</u>	<u>(1,341)</u>	<u>20,000</u>	<u>23,190</u>	<u>3,190</u>
DISBURSEMENTS						
Equipment	0	0	0	200	0	200
Other	15,000	2,761	12,239	5,000	2,016	2,984
Transfers Out	16,000	16,000	0	16,000	16,000	0
Total Disbursements	<u>31,000</u>	<u>18,761</u>	<u>12,239</u>	<u>21,200</u>	<u>18,016</u>	<u>3,184</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(11,000)</u>	<u>(102)</u>	<u>10,898</u>	<u>(1,200)</u>	<u>5,174</u>	<u>6,374</u>
CASH, JANUARY 1	39,129	39,129	0	33,955	33,955	0
CASH, DECEMBER 31	<u>28,129</u>	<u>39,027</u>	<u>10,898</u>	<u>32,755</u>	<u>39,129</u>	<u>6,374</u>
COMMUNITY CENTER CONSTRUCTION FUND						
RECEIPTS						
Sales taxes	700,000	697,578	(2,422)	643,735	634,950	(8,785)
Interest	1,400	1,723	323	698	3,584	2,886
Other	0	3,753	3,753	0	0	0
Transfers in	250,000	250,000	0	200,000	200,000	0
Total Receipts	<u>951,400</u>	<u>953,054</u>	<u>1,654</u>	<u>844,433</u>	<u>838,534</u>	<u>(5,899)</u>
DISBURSEMENTS						
Equipment	37,000	36,953	47	98,655	115,659	(17,004)
Bond debt service	589,050	588,214	836	569,533	564,240	5,293
Insurance	13,800	0	13,800	13,800	0	13,800
TIF payment	18,000	19,687	(1,687)	13,000	17,464	(4,464)
Transfers out	333,000	332,723	277	350,485	344,694	5,791
Total Disbursements	<u>990,850</u>	<u>977,577</u>	<u>13,273</u>	<u>1,045,473</u>	<u>1,042,057</u>	<u>3,416</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(39,450)</u>	<u>(24,523)</u>	<u>14,927</u>	<u>(201,040)</u>	<u>(203,523)</u>	<u>(2,483)</u>
CASH, JANUARY 1	305,189	305,189	0	508,712	508,712	0
CASH, DECEMBER 31	<u>265,739</u>	<u>280,666</u>	<u>14,927</u>	<u>307,672</u>	<u>305,189</u>	<u>(2,483)</u>

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
COMMUNITY CENTER OPERATING FUND						
RECEIPTS						
Charges for service:	220,500	208,954	(11,546)	202,250	211,241	8,991
Interest	100	105	5	61	56	(5)
Community Center Foundatior	250,000	250,000	0	250,000	200,000	(50,000)
Other	168,000	151,727	(16,273)	170,996	156,285	(14,711)
Transfers in	310,000	332,723	22,723	346,020	344,694	(1,326)
Total Receipts	948,600	943,509	(5,091)	969,327	912,276	(57,051)
DISBURSEMENTS						
Salaries	419,223	408,269	10,954	409,411	402,927	6,484
Fringe benefit:	75,100	71,039	4,061	83,123	85,669	(2,546)
Office expense:	30,850	32,883	(2,033)	36,010	38,634	(2,624)
Mileage and training	4,300	3,808	492	5,887	4,649	1,238
Utilities	100,000	111,015	(11,015)	110,359	109,541	818
Supplies	22,000	24,531	(2,531)	24,460	23,663	797
Other	44,050	41,445	2,605	49,112	47,193	1,919
Transfers out	250,000	250,000	0	200,000	200,000	0
Total Disbursements	945,523	942,990	2,533	918,362	912,276	6,086
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,077	519	(2,558)	50,965	0	(50,965)
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	3,077	519	(2,558)	50,965	0	(50,965)
SHERIFF'S FEES FUND						
RECEIPTS						
Charges for service:	18,000	15,595	(2,405)	20,000	18,112	(1,888)
Interest	30	109	79	150	75	(75)
Other	4,700	3,693	(1,007)	3,020	4,962	1,942
Total Receipts	22,730	19,397	(3,333)	23,170	23,149	(21)
DISBURSEMENTS						
Office expense:	13,500	11,632	1,868	2,500	3,790	(1,290)
Equipment	6,000	1,993	4,007	19,900	13,663	6,237
Training	1,000	135	865	1,000	2,016	(1,016)
Other	3,000	1,046	1,954	8,000	8,422	(422)
Total Disbursements	23,500	14,806	8,694	31,400	27,891	3,509
RECEIPTS OVER (UNDER) DISBURSEMENTS	(770)	4,591	5,361	(8,230)	(4,742)	3,488
CASH, JANUARY 1	3,572	3,572	0	8,314	8,314	0
CASH, DECEMBER 31	2,802	8,163	5,361	84	3,572	3,488

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
LOCAL LAW ENFORCEMENT BLOCK GRANT						
RECEIPTS						
Intergovernmental	8,999	8,999	0	0	8,078	8,078
Interest	0	11	11	34	34	0
Other	997	997	0	0	898	898
Total Receipts	9,996	10,007	11	34	9,010	8,976
DISBURSEMENTS						
Grant expenses	9,996	10,007	(11)	8,988	8,988	0
Other	0	0	0	22	22	0
Total Disbursements	9,996	10,007	(11)	9,010	9,010	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	(8,976)	0	8,976
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	0	0	0	(8,976)	0	8,976
INDUSTRIAL DEVELOPMENT AUTHORITY FUND						
RECEIPTS						
Intergovernmental	77,048	20,365	(56,683)	52,848	34,348	(18,500)
Interest	1,500	77	(1,423)	2,000	1,228	(772)
Donations	5,000	11,163	6,163	0	4,796	4,796
Total Receipts	83,548	31,605	(51,943)	54,848	40,372	(14,476)
DISBURSEMENTS						
Economic development directo	78,500	19,499	59,001	76,524	77,592	(1,068)
Office supplies	6,475	4,570	1,905	5,550	10,171	(4,621)
Other	7,650	24,191	(16,541)	2,800	2,131	669
Total Disbursements	92,625	48,260	44,365	84,874	89,894	(5,020)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,077)	(16,655)	(7,578)	(30,026)	(49,522)	(19,496)
CASH, JANUARY 1	16,655	16,655	0	66,177	66,177	0
CASH, DECEMBER 31	7,578	0	(7,578)	36,151	16,655	(19,496)
ELECTION SERVICES FUND						
RECEIPTS						
Intergovernmental	0	15,000	15,000	0	0	0
Charges for services	2,000	3,293	1,293	800	624	(176)
Interest	45	49	4	20	42	22
Other	0	658	658	0	0	0
Total Receipts	2,045	19,000	16,955	820	666	(154)
DISBURSEMENTS						
Supplies	500	718	(218)	2,000	428	1,572
Mileage and training	1,500	1,784	(284)	2,000	1,548	452
Equipment	1,000	0	1,000	0	1,100	(1,100)
Total Disbursements	3,000	2,502	498	4,000	3,076	924
RECEIPTS OVER (UNDER) DISBURSEMENTS	(955)	16,498	17,453	(3,180)	(2,410)	770
CASH, JANUARY 1	1,032	1,032	0	3,442	3,442	0
CASH, DECEMBER 31	77	17,530	17,453	262	1,032	770

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	200	52	(148)	750	239	(511)
Total Receipts	200	52	(148)	750	239	(511)
DISBURSEMENTS						
Office supplies	1,445	0	1,445	1,245	188	1,057
Equipment	400	586	(186)	1,519	55	1,464
Total Disbursements	1,845	586	1,259	2,764	243	2,521
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,645)	(534)	1,111	(2,014)	(4)	2,010
CASH, JANUARY 1	2,010	2,010	0	2,014	2,014	0
CASH, DECEMBER 31	365	1,476	1,111	0	2,010	2,010
<u>ASSOCIATE CIRCUIT DIVISION INTEREST FUND</u>						
RECEIPTS						
Interest	90	55	(35)	260	132	(128)
Total Receipts	90	55	(35)	260	132	(128)
DISBURSEMENTS						
Office expense	500	27	473	800	158	642
Mileage	500	836	(336)	250	504	(254)
Total Disbursements	1,000	863	137	1,050	662	388
RECEIPTS OVER (UNDER) DISBURSEMENTS	(910)	(808)	102	(790)	(530)	260
CASH, JANUARY 1	1,599	1,599	0	2,129	2,129	0
CASH, DECEMBER 31	689	791	102	1,339	1,599	260
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for service:	5,500	5,114	(386)	5,000	5,651	651
Total Receipts	5,500	5,114	(386)	5,000	5,651	651
DISBURSEMENTS						
Law Library	11,723	4,916	6,807	10,159	4,587	5,572
Total Disbursements	11,723	4,916	6,807	10,159	4,587	5,572
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,223)	198	6,421	(5,159)	1,064	6,223
CASH, JANUARY 1	6,223	6,223	0	5,159	5,159	0
CASH, DECEMBER 31	0	6,421	6,421	0	6,223	6,223

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>TAX MAINTENANCE FUND</u>						
RECEIPTS						
Charge for services	18,000	19,547	1,547	15,000	24,625	9,625
Interest	0	421	421	0	199	199
Total Receipts	18,000	19,968	1,968	15,000	24,824	9,824
DISBURSEMENTS						
Office supplies	3,500	2,175	1,325	1,000	2,001	(1,001)
Equipment	4,000	640	3,360	8,000	6,053	1,947
Mileage and training	1,000	814	186	1,000	758	242
Transfers out	5,000	5,000	0	0	0	0
Total Disbursements	13,500	8,629	4,871	10,000	8,812	1,188
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,500	11,339	6,839	5,000	16,012	11,012
CASH, JANUARY 1	16,012	16,012	0	0	0	0
CASH, DECEMBER 31	20,512	27,351	6,839	5,000	16,012	11,012
<u>NURSING HOME MAINTENANCE</u>						
RECEIPTS						
Interest	0	37	37	0	1,352	1,352
Other	0	0	0	0	1,512	1,512
Total Receipts	0	37	37	0	2,864	2,864
DISBURSEMENTS						
Maintenance	8,686	8,723	(37)	60,806	54,984	5,822
Total Disbursements	8,686	8,723	(37)	60,806	54,984	5,822
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,686)	(8,686)	0	(60,806)	(52,120)	8,686
CASH, JANUARY 1	8,686	8,686	0	60,806	60,806	0
CASH, DECEMBER 31	0	0	0	0	8,686	8,686
<u>CANINE FUND</u>						
RECEIPTS						
Interest	0	9	9	0	29	29
Donations	2,000	644	(1,356)	10,000	8,624	(1,376)
Total Receipts	2,000	653	(1,347)	10,000	8,653	(1,347)
DISBURSEMENTS						
Equipment	2,500	1,123	1,377	1,500	1,300	200
Supplies	0	0	0	1,300	2,466	(1,166)
Canines	0	0	0	4,200	4,200	0
Total Disbursements	2,500	1,123	1,377	7,000	7,966	(966)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(500)	(470)	30	3,000	687	(2,313)
CASH, JANUARY 1	687	687	0	0	0	0
CASH, DECEMBER 31	187	217	30	3,000	687	(2,313)

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SHERIFF'S REVOLVING FUND</u>						
RECEIPTS						
Charges for service:	3,000	3,596	596			
Interest	0	37	37			
Total Receipts	3,000	3,633	633			
DISBURSEMENTS						
Equipment	500	0	500			
Training	1,100	0	1,100			
Other	300	0	300			
Total Disbursements	1,900	0	1,900			
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,100	3,633	2,533			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	1,100	3,633	2,533			
<u>HEALTH CENTER FUND</u>						
RECEIPTS						
Property taxes	263,170	271,359	8,189	249,583	251,084	1,501
Intergovernmental	138,573	141,121	2,548	160,759	153,879	(6,880)
Charges for service:	41,321	52,683	11,362	57,409	54,916	(2,493)
Interest	4,800	5,082	282	9,000	5,281	(3,719)
Other	8,500	7,832	(668)	6,000	8,443	2,443
Total Receipts	456,364	478,077	21,713	482,751	473,603	(9,148)
DISBURSEMENTS						
Salaries	291,113	290,572	541	306,322	280,689	25,633
Fringe benefits	38,304	38,196	108	36,534	33,469	3,065
Office expense	83,949	79,558	4,391	80,209	81,253	(1,044)
Medical supplies	26,925	23,897	3,028	24,320	24,854	(534)
Equipment	5,500	3,440	2,060	15,000	12,789	2,211
Mileage and training	11,950	9,349	2,601	10,045	8,950	1,095
Contract services	1,800	1,439	361	2,750	2,085	665
Other	2,675	1,986	689	855	820	35
Total Disbursements	462,216	448,437	13,779	476,035	444,909	31,126
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,852)	29,640	35,492	6,716	28,694	21,978
CASH, JANUARY 1	313,786	313,786	0	285,092	285,092	0
CASH, DECEMBER 31	307,934	343,426	35,492	291,808	313,786	21,978

Exhibit B

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

	Year Ended December 31,					
	2004			2003		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
COMMUNITY MENTAL HEALTH FUND						
RECEIPTS						
Property taxes	262,000	271,341	9,341	252,241	250,607	(1,634)
Interest	20,000	11,870	(8,130)	20,000	19,614	(386)
Other	2,800	2,548	(252)	230	1,086	856
Total Receipts	284,800	285,759	959	272,471	271,307	(1,164)
DISBURSEMENTS						
Contract services	270,000	210,772	59,228	331,000	156,225	174,775
Office expense	31,600	20,035	11,565	29,500	20,060	9,440
Equipment	42,000	25,925	16,075	37,000	1,973	35,027
Building and grounds	441,000	39,587	401,413	326,400	0	326,400
Other	45,000	26,743	18,257	0	0	0
Total Disbursements	829,600	323,062	506,538	723,900	178,258	545,642
RECEIPTS OVER (UNDER) DISBURSEMENTS	(544,800)	(37,303)	507,497	(451,429)	93,049	544,478
CASH, JANUARY 1	884,928	884,928	0	791,879	791,879	0
CASH, DECEMBER 31	340,128	847,625	507,497	340,450	884,928	544,478
SENATE BILL 40						
RECEIPTS						
Property taxes	177,250	190,830	13,580	175,405	176,640	1,235
Interest	1,200	754	(446)	2,250	1,820	(430)
Total Receipts	178,450	191,584	13,134	177,655	178,460	805
DISBURSEMENTS						
Contract services	283,970	178,546	105,424	237,514	132,792	104,722
Other	51,051	2,252	48,799	21,380	1,596	19,784
Total Disbursements	335,021	180,798	154,223	258,894	134,388	124,506
RECEIPTS OVER (UNDER) DISBURSEMENTS	(156,571)	10,786	167,357	(81,239)	44,072	125,311
CASH, JANUARY 1	156,750	156,750	0	112,678	112,678	0
CASH, DECEMBER 31	179	167,536	167,357	31,439	156,750	125,311
SENIOR CITIZENS SERVICES FUND						
RECEIPTS						
Property taxes	77,945	80,917	2,972	75,000	76,645	1,645
Intergovernmental	4,025	4,091	66	5,025	4,525	(500)
Interest	1,200	816	(384)	1,500	1,068	(432)
Total Receipts	83,170	85,824	2,654	81,525	82,238	713
DISBURSEMENTS						
Contract services	114,000	99,930	14,070	115,800	103,730	12,070
Office expense	100	81	19	250	74	176
Other	0	1,123	(1,123)	0	0	0
Total Disbursements	114,100	101,134	12,966	116,050	103,804	12,246
RECEIPTS OVER (UNDER) DISBURSEMENTS	(30,930)	(15,310)	15,620	(34,525)	(21,566)	12,959
CASH, JANUARY 1	41,495	41,495	0	63,061	63,061	0
CASH, DECEMBER 31	10,565	26,185	15,620	28,536	41,495	12,959

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 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. Those principles 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, 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 a formal budget for the Law Enforcement Restitution Fund or the Associate Circuit Time Payments Fund for the year ended December 31, 2004.

Section 50.740, RSMo, prohibits expenditures in excess of the approved budgets. However, expenditures exceeded budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Local Law Enforcement Block Grant Fund	2004
911 Emergency Fund	2003
Prosecuting Attorney Bad Check Fund	2003
Industrial Development Authority Fund	2003
Nursing Home Maintenance	2004
Canine Fund	2003

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo, 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, for the Health Center Fund, the county's published financial statements for the years ended December 31, 2004 and 2003, included only those amounts that passed through the County Treasurer.

2. Cash

Section 110.270, RSMo, 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, 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 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, the Health Center Board's, and the Senate Bill 40 Board's deposits at December 31, 2004 and 2003, were entirely covered by federal depository insurance or by collateral securities held by the county's or the board's custodial bank in the county's or the board's name.

Schedule

STE. GENEVIEVE COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2004 AND 2003

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*

The prior audit report issued for the two years ended December 31, 2002, 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 financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated July 21, 2005.

Because the Ste. Genevieve 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 financial statements. However, we reviewed those audit reports and other applicable information for the years ended April 30, 2004 and 2003 and August 31, 2003 and 2002, respectively.

In addition, we have audited the operations of elected officials with funds other than those presented in the financial statements to comply with the State Auditor's responsibility under Section 29.230, RSMo, to audit county officials at least once every 4 years. The objectives of this audit were to:

1. Review the internal controls over the transactions of the various county officials.
2. Review compliance with certain legal provisions.

Our methodology to accomplish these objectives included reviewing accounting and bank records and other pertinent documents; interviewing various personnel of the county officials, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. 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.

Our audit was conducted 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.

This Management Advisory Report (MAR) presents any findings arising from our audit of the elected county officials and the county boards referred to above. In addition, this report includes any findings other than those, if any, reported in the accompanying Schedule of Findings and Responses. These MAR findings resulted from our audit of the financial statements of Ste. Genevieve County

but do not meet the criteria for inclusion in the written report on internal control over financial reporting and on compliance and other matters that is required for an audit performed in accordance with *Government Auditing Standards*.

1.	Budgetary Practices
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The County Commission and the Mental Health Board significantly overestimated the amounts budgeted for the Special Road and Bridge Fund and the Community Mental Health Fund as follows:

Fund	Year Ended December 31,	Disbursements		
		Budget	Actual	Budget over Actual
Special Road and Bridge	2004	\$2,265,432	1,885,414	380,018
	2003	2,372,282	1,426,939	945,343
	2002	1,930,119	1,197,985	732,134
	2001	1,802,737	1,219,610	583,127
Community Mental Health	2004	829,600	323,062	506,538
	2003	723,900	178,258	545,642
	2002	600,000	149,524	450,476
	2001	273,650	120,996	152,654

During the last four years, actual disbursements have been 60 to 83 and 25 to 44 percent of budgeted expenditures for the Special Road and Bridge Fund and the Community Mental Health Fund, respectively. In addition, the budget indicated estimated ending cash balances as follows:

Fund	Year Ended December 31,	Budget	Actual
Special Road and Bridge	2004	\$677,979	1,037,196
	2003	637,691	1,578,468
	2002	903,128	1,625,153
	2001	917,821	1,552,327
Community Mental Health	2004	340,128	847,625
	2003	340,450	884,928
	2002	366,645	791,879
	2001	519,016	682,545

The practice of overestimating disbursements results in an unreasonable estimated ending

cash balance and reduces the use of the budget as a management tool and as a control over disbursements. The County Commission has not prepared a formal maintenance plan for county roads and bridges, and budgets significantly more than is spent for road and bridge construction and supplies each year. The County Clerk indicated this is done in order to be prepared for an emergency. The Mental Health Board has budgeted a significant amount for renovations and repairs to their building each year; however, very little had been spent on this project as of December 31, 2004.

A road and bridge maintenance plan should be prepared in conjunction with the annual fiscal budget and include a description of the roads and bridges to be worked on, the type of work to be performed, an estimate of costs, and the dates work could begin, and other relevant information. The plan should be referred to in the budget message and be approved by the county commission. In addition, the commission should consider holding a public hearing to obtain input from county residents.

The Mental Health Board should attempt to budget only the amounts to be spent during the budget year for their projects. To inform the public of future intentions of how monies will be spent, the Board should reserve the funds for those projects rather than budgeting to spend the funds.

For the budget documents to be of maximum assistance to the County Commission and the Mental Health Board, and to adequately inform county residents of the county's and mental health board's operations and current financial position, the budgets should accurately reflect resources on hand, reasonable estimates of receipts and disbursements, and anticipated ending cash balances.

A similar condition was noted in a prior report.

WE RECOMMEND the County Commission and Mental Health Board ensure budgeted disbursements are reasonable so that a more realistic estimate of the Special Road and Bridge Fund's and Community Mental Health Fund's financial condition is presented and to increase the budget's effectiveness as a management tool. In addition, the County Commission should prepare and document a road and bridge maintenance plan at the beginning of the calendar year and periodically update the plan throughout the year.

AUDITEE'S RESPONSE

The County Commission indicated they have made improvements in 2004 and will continue to try to improve their estimate of the Road and Bridge Fund. They have an informal road plan each year, but will formalize this plan in the future.

The President and the Secretary/Treasurer of the Mental Health Board indicated this recommendation will be implemented.

2.	Mental Health Board
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During the two years ending December 31, 2004 the Mental Health Board had difficulty getting its 9 members to attend monthly meetings. The Board has had three vacancies in excess of one year. As a result, only one meeting was held in 2004 and two in 2003, although the board is supposed to meet monthly. Also, two meetings were held with only four board members present, which would not represent a quorum. As a result, the Board Secretary has been approving regular expenses and preparing annual budgets which have not been formally adopted by the board or signed by anyone. As stated in MAR 1, disbursements for this Board totaled approximately \$323,062 and \$178,258, for 2004 and 2003, respectively.

The County Commission is responsible for appointing and replacing members of the Board. The County Clerk indicated they ran an article in the paper asking for parties interested in serving on the Board; however, no responses were received. No further action has been taken to appoint new members. For the Mental Health Board to function as a whole, be accountable to the public, and comply with state law, the county commission needs to replace inactive board members and fill vacancies when they become available.

Section 67.030, requires the board to adopt and approve budgets prior to the beginning of the fiscal year. The Board's approval of the budget should be formally documented in the minutes. Actions of less than a quorum of board members or actions not of public record may not bind the board. Overseeing and managing the board's operations as a formally functioning body strengthens public accountability and internal fiscal controls.

WE RECOMMEND the County Commission appoint new members to the Mental Health Board on a timely basis. In addition, the Mental Health Board should formally adopt their annual budget as required by state law, and ensure a quorum of members is present before transacting board business.

AUDITEE'S RESPONSE

The County Commission indicated this was posted in the local paper and they are working to fill the openings.

The President and the Secretary/Treasurer of the Mental Health Board indicated they will attempt to implement this recommendation. They will attempt to recruit additional board members for the County Commission's consideration, and consider adopting a policy authorizing the Secretary/Treasurer to pay bills below a specified dollar amount.

3.**Board Minutes**

Minutes were not signed and a record of votes taken was not maintained for either the Senate Bill 40 Board or the Community Center Board. In addition, the Community Center Board did not prepare minutes for its closed sessions.

- A. The Senate Bill 40 Board and Community Center Board regularly meet to conduct business; however, minutes are not signed to attest to their completeness and accuracy. In addition, board minutes do not include a record of votes taken.

Section 610.020, RSMo, requires minutes of meetings be taken and retained by all governmental bodies and to include the date, time, place, members present, members absent, and a record of votes taken. Minutes serve as the only official permanent record of decisions made by the board. Therefore, it is necessary the minutes be prepared to clearly document all business conducted and record all votes taken. Board minutes should be signed by the board president and minutes preparer to provide an independent attestation that the minutes are an accurate record of the matters discussed and actions taken during the board's meetings.

- B. The Community Center Board occasionally held closed sessions but did not prepare minutes for the closed portion of the meetings. Minutes constitute the official record of proceedings of the board.

Effective August 28, 2004 Section 610.021, RSMo, provides that minutes of closed meetings should be prepared and retained.

WE RECOMMEND the Senate Bill 40 Board and Community Center Board:

- A. Ensure the board minutes are signed by the board president and the minutes preparer to attest to their completeness and accuracy and ensure all significant discussions, actions taken, and information required by state law are included in the minutes.
- B. Prepare minutes for all closed meetings, and ensure the applicable open meeting minutes include all information regarding the closed session as required by state law. This includes taking the vote, stating the reason for going into closed session, return from closed session and final adjournment.

AUDITEE'S RESPONSE

- A. *The President and the Treasurer of the Senate Bill 40 Board indicated this recommendation has already been implemented.*

A&B. The President of the Community Center Board, and the Office Manager and Executive Director of the Community Center indicated these recommendations will be implemented.

4. Sheriff's Inmate Account

The Sheriff does not turn over profits earned on inmate phone card sales to the county in a timely manner or reconcile the bank account with monthly open items listings. In addition, the Sheriff's office has not established procedures to routinely follow up on old outstanding checks.

- A. Profits earned on inmate phone card sales were not turned over to the county in a timely manner. At July 15, 2005 the Sheriff's inmate bank account held approximately \$21,825 of phone sales profits. The phone card profits were transmitted to the county approximately yearly. Sheriff's personnel indicated some profits were retained to replenish phone card inventories and to pay for inmate expenses, such as mattresses, uniforms and personal supplies for indigent inmates.

To ensure compliance with Section 50.360 RSMo, phone commissions should be transmitted to the County Treasury at least monthly. Invoices for the replenishment of the phone card inventory and miscellaneous jail costs should be paid thru the county treasury.

- B. Monthly listings of open items (liabilities) were not reconciled with the inmate bank account. On July 15, 2005, the Sheriff's inmate account retained \$1,272 in profits from the inmate commissary, \$21,825 in profits from phone card sales, and \$6,855 in personal monies held for inmates to purchase items through the inmate commissary. Balances for each of these liabilities were maintained by the Sheriff's office employees; however, they were not reconciled with the bank account balances. The amount held in the account at July 15, 2005, was approximately \$30,027, which leaves an identified balance of \$75.

To ensure proper accountability over inmate monies, and improve the likelihood of identifying and correcting errors in a timely manner, the individual inmate account balances should be compared to the reconciled bank balances on a monthly basis.

- C. The Sheriff has not established procedures to routinely follow up on old outstanding checks. At December 31, 2004, the Sheriff had 61 outstanding checks over one year old, totaling approximately \$1,010. These old outstanding checks create additional and unnecessary recordkeeping responsibilities. The Sheriff should adopt procedures to routinely follow up on outstanding checks and reissue them if the payees can be located. If the payees cannot be located or identified, these monies should be disposed of in accordance with state law.

WE RECOMMEND the Sheriff:

- A. Transmit phone card profits to the county treasurer on a monthly basis. In addition, invoices for the replenishment of the phone card inventory and other miscellaneous purchases should be paid by the county.
- B. Ensure monthly listings of open items (liabilities) are reconciled to the reconciled bank balances of the Inmate Account on a monthly basis.
- C. Establish procedures to routinely follow up and reissue old outstanding checks. If payees cannot be located, these monies should be disposed of in accordance with state law.

AUDITEE'S RESPONSE

The Sheriff indicated:

- A. *They are discussing this matter with the County Commission.*
- B. *They are in the process of implementing this recommendation.*
- C. *This recommendation has been implemented.*

5.

Timeliness of Deposits

Deposits were not made on a timely basis in the Circuit Court, Associate and Probate Divisions, and the Prosecuting Attorney's Office. Deposits were made approximately once a week by the Circuit Court, three times a month for the Associate and Probate Divisions, and twice a week by the Prosecuting Attorney's Office. For the time periods reviewed, deposits averaged \$1,200, \$15,300, and \$800, 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.

Similar conditions were noted in a prior report.

WE RECOMMEND the Circuit Court, 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 Circuit Clerk indicated she will try to implement this recommendation.

The Associate/Probate Clerk indicated she will try to deposit more timely.

The Prosecuting Attorney indicated he does not feel they have the manpower to deposit more timely.

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 the audit report issued for the two years ended December 31, 2000.

Any 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 Practices

The approved budgets did not adequately project the anticipated financial condition of several county funds. In addition, the cash balance of the Special Road & Bridge Fund and Capital Improvement Sales Tax Fund at December 31, 2000, appeared excessive.

Recommendation:

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.

Status:

Partially implemented. The County Commission did not adequately project the anticipated financial condition of the Special Road and Bridge Fund. See MAR finding number 1.

2. Schedule of Expenditures of Federal Awards

The county's schedule of federal awards contained various errors and omissions.

Recommendation:

The County Clerk prepare a complete and accurate schedule of expenditures of federal awards.

Status:

Implemented.

3. Community Mental Health Fund

The accumulated cash balance in the Community Mental Health Fund appeared excessive.

Recommendation:

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.

Status:

Partially implemented. The Board budgeted additional monies for renovations and repairs to their building; however, these repairs were not done. See MAR finding number 1.

4. Senate Bill 40 Board Control and Procedures

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

Recommendation:

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

Status:

Implemented.

5. Senior Citizens Service Board

The Senior Citizens Board did not adequately monitor the use of monies provided to the Ste. Genevieve County Recycling Center and the Ste. Genevieve Public Access TV station.

Recommendation:

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 service.

Status:

Implemented.

6. Sheriff's Accounting Controls and Procedures

- A. Missing monies from the Sheriff's commissary commissions had not been recovered and no charges had been filed.
- B. Vehicle mileage logs were not adequately maintained for the county-owned patrol cars. Also a comparison between fuel usage and actual vendor billings was not performed.

Recommendation:

- 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.

Status:

- A. Implemented. The Prosecuting Attorney's office indicated \$4,822 was recovered through restitution paid by the defendant.
- B. Implemented.

7. Timeliness of Deposits

The Associate and Probate Division, and the Prosecuting Attorney's office did not make timely deposits.

Recommendation:

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

Status:

Not implemented. See MAR finding number 5.

8. Juvenile Division Controls and Procedures

- A. The duties of receiving, recording, and depositing juvenile division monies were not adequately segregated.
- B. Listings of open items were not prepared on a timely basis.

Recommendation:

- 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 review of the reconciliations between receipts and deposits and the bank reconciliation.

- 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.

Status:

A&B. Implemented.

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 approximately 282 miles of county roads and 21 county 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 important to the county's citizens.

The county's population was 15,180 in 1980 and 17,842 in 2000. The following chart shows the county's change in assessed valuation since 1980:

		Year Ended December 31,					
		2004	2003	2002	2001	1985*	1980**
		(in millions)					
Real estate	\$	181.9	171.9	159.2	157.7	74.8	34.4
Personal property		71.9	70.6	66.3	67.1	17.2	9.6
Railroad and utilities		20.0	25.1	26.8	27.4	17.7	16.9
Total	\$	273.8	267.6	252.3	252.2	109.7	60.9

* 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,			
		2004	2003	2002	2001
General Revenue Fund	\$.2442	.2722	.2488	.1800
Special Road and Bridge Fund *		.2819	.2819	.2700	.2600
Health Center Fund		.1000	.1000	.1000	.1000
Senate Bill 40 Board Fund		.0700	.0700	.0700	.0700
Hospital		.1789	.1801	.1748	.1616
Mental Health		.1000	.1000	.1000	.1000
Senior Services		.0300	.0300	.0300	.0400

* 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),			
	2005	2004	2003	2002
State of Missouri	\$ 82,107	81,189	68,376	74,767
General Revenue Fund	653,840	720,032	608,480	446,795
Special Road and Bridge Fund	749,347	752,192	665,153	641,972
Assessment Fund	161,220	131,346	120,610	113,706
Health Center Fund	265,996	268,032	246,758	246,905
Senate Bill 40 Board Fund	186,218	187,661	172,763	172,853
School districts	9,003,461	9,086,747	8,332,432	8,031,705
Library district	265,996	268,032	246,758	246,905
Ambulance district	375,344	379,389	409,994	324,018
Surtax	163,169	169,445	151,192	162,186
Mental Health	265,996	268,032	246,758	212,194
Hospital Maintenance	475,658	480,194	429,777	342,732
Tax Increment Financing	212,734	214,162	143,726	125,435
Cities	10,288	17,400	19,073	18,133
Junior College	137,462	128,040	118,143	102,313
Senior Citizens	79,937	82,620	75,219	98,660
Circuit Levee District #2	62,002	66,573	71,938	65,301
Circuit Court Levee #3	113,755	132,925	134,469	133,310
County Clerk	9,600	8,875	8,975	8,875
County Employees' Retirement	18,687	16,264	13,804	12,199
Commissions and fees:				
General Revenue Fund	264,872	293,393	238,363	213,983
Total	\$ 13,557,689	13,752,543	12,522,761	11,794,947

Percentages of current taxes collected were as follows:

	Year Ended February 28 (29),				%
	2005	2004	2003	2002	
Real estate	97	97	96	95	
Personal property	95	94	94	92	
Railroad and utilities	100	100	100	98	

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	2005	2004	2003	2002	2001
County-Paid Officials:	\$				
Albert J. Fults, Presiding Commissioner		31,899	31,899		
Dennis Huck, Presiding Commissioner				30,380	29,390
Linda Hermann, Associate Commissioner		28,380	28,380	28,380	27,390
Ray Gettinger, Associate Commissioner		28,380	28,380	28,380	27,390
Darryle T. Shuh, County Clerk		45,150	45,150	43,000	41,500
David Gegg, Recorder of Deeds		45,150	45,150	43,000	41,500
Carl D. Kinsky, Prosecuting Attorney		55,650	55,650	53,000	51,000
Gary Stolzer, Sheriff		48,000	48,000	48,000	46,000
Judy E. Thomas, County Treasurer		45,150	45,150	31,820	30,710
Leo C. (Chipper) Basler Jr., County Coroner		15,000	15,000	15,000	14,000
F.F. (Stabbie) Staab, Public Administrator		15,000	15,000	15,000	15,000
Jim C. Gettinger, County Collector, year ended February 28 (29),	45,150	45,150	45,150	43,000	41,500
Clement F. Donze, County Assessor (1), year ended August 31,		43,000	43,000	43,000	41,500
Gerald (Duck) Bader, County Surveyor (2)					

(1) Includes \$765 annual compensation received from the state in 2004. Includes \$900 annual compensation received from the state in 2003, 2002, and 2001.

(2) Compensation on a fee basis.

State-Paid Officials:

Carol Steiger, Circuit Clerk	47,900	47,300	47,300	47,300
Raymond Weber, Associate Circuit Judge	96,000	96,000	96,000	96,000