



NICOLE GALLOWAY, CPA
Missouri State Auditor

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

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Ste. Genevieve County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2016, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

August 2017
Report No. 2017-085

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016 AND 2015

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



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Ste. Genevieve, Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2016, and 2015, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2016, and 2015, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2016, and 2015, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2017 on our consideration of the County of Ste. Genevieve’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Ste. Genevieve’s internal control over financial reporting and compliance.

Daniel Jones & Associates

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

June 16, 2017

FINANCIAL STATEMENTS

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

FUND	CASH AND INVESTMENTS JANUARY 1, 2016	RECEIPTS 2016	DISBURSEMENTS 2016	CASH AND INVESTMENTS DECEMBER 31, 2016
General Revenue Fund	\$ 1,318,530.45	\$ 7,559,402.75	\$ 7,918,899.86	\$ 959,033.34
Special Road and Bridge Fund	381,258.70	2,809,242.55	2,558,068.60	632,432.65
Assessment Fund	367,578.31	551,817.63	477,466.95	441,928.99
Law Enforcement Training Fund	3,086.61	9,327.84	8,617.19	3,797.26
Prosecuting Attorney Training Fund	1,715.43	2,350.30	2,484.72	1,581.01
Law Enforcement Restitution Fund	43,558.84	145,194.50	79,748.76	109,004.58
911 Emergency Fund	60,839.33	447,064.98	459,051.17	48,853.14
Victims of Domestic Violence Fund	6,102.96	10,713.84	11,492.47	5,324.33
TIF Fund	-	217,976.84	217,976.84	-
Administration Handling Costs Fund	8,725.62	3,321.53	5,469.90	6,577.25
CAFA Fund	23,041.52	1,460.90	12,007.33	12,495.09
PA Delinquent Fund	3,233.62	7.69	280.67	2,960.64
Sheriff Revolving Fund	15,382.82	36,272.26	43,128.61	8,526.47
Recorder Fund	55,787.32	13,127.57	10,893.26	58,021.63
Community Center Sales Tax Fund	366,250.57	1,302,052.28	1,276,008.48	392,294.37
Community Center Operating Fund	0.05	879,972.44	875,327.43	4,645.06
Sheriff Fees Fund	17,968.70	21,086.56	20,307.07	18,748.19
Special Election Fund	-	49,792.35	49,792.35	-
Election Services Fund	7,394.29	6,019.34	1,753.36	11,660.27
Tax Maintenance Fund	10,949.07	22,045.67	26,367.43	6,627.31
K-9 Fund	1,106.71	1,031.73	1,037.25	1,101.19
Law Enforcement Sales Tax Fund	0.21	1,846,924.94	1,846,924.99	0.16
Inmate Security Fund	77,789.20	60,003.48	59,481.32	78,311.36
Capital Improvements Fund	300,827.03	1,287,548.82	1,068,950.10	519,425.75
Repairs and Upkeep Property Fund	39,343.02	60,146.26	45,651.36	53,837.92
Senior Services Board Fund	137,730.69	161,666.60	154,067.23	145,330.06
Mental Health Board Fund	627,669.40	498,827.41	440,217.71	686,279.10
SB40 Board Fund	239,660.70	522,207.90	449,683.98	312,184.62
Mental Health Repairs and Upkeep Fund	256,528.53	1,286.20	1,748.90	256,065.83
TOTAL	\$ 4,372,059.70	\$ 18,527,893.16	\$ 18,122,905.29	\$ 4,777,047.57

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

FUND	CASH AND INVESTMENTS JANUARY 1, 2015	RECEIPTS 2015	DISBURSEMENTS 2015	CASH AND INVESTMENTS DECEMBER 31, 2015
General Revenue Fund	\$ 782,023.43	\$ 6,997,476.41	\$ 6,460,969.39	\$ 1,318,530.45
Special Road and Bridge Fund	488,441.07	2,954,253.15	3,061,435.52	381,258.70
Assessment Fund	237,543.22	568,302.19	438,267.10	367,578.31
Law Enforcement Training Fund	577.51	14,460.28	11,951.18	3,086.61
Prosecuting Attorney Training Fund	7,139.97	2,494.63	7,919.17	1,715.43
Law Enforcement Restitution Fund	37,168.80	130,421.81	124,031.77	43,558.84
911 Emergency Fund	71,546.40	448,302.45	459,009.52	60,839.33
Victims of Domestic Violence Fund	5,874.01	11,416.82	11,187.87	6,102.96
TIF Fund	-	474,324.73	474,324.73	-
Administration Handling Costs Fund	14,318.87	4,346.57	9,939.82	8,725.62
CAFA Fund	184.77	22,858.11	1.36	23,041.52
PA Delinquent Fund	9,429.79	249.47	6,445.64	3,233.62
Sheriff Revolving Fund	9,738.88	23,746.37	18,102.43	15,382.82
Recorder Fund	54,253.07	12,458.44	10,924.19	55,787.32
Community Center Sales Tax Fund	275,320.35	1,370,452.26	1,279,522.04	366,250.57
Community Center Operating Fund	0.07	830,233.74	830,233.76	0.05
Sheriff Fees Fund	32,123.57	18,212.40	32,367.27	17,968.70
Special Election Fund	-	18,858.33	18,858.33	-
Election Services Fund	8,629.97	2,319.40	3,555.08	7,394.29
Tax Maintenance Fund	13,149.11	24,457.04	26,657.08	10,949.07
K-9 Fund	1,239.74	1,000.24	1,133.27	1,106.71
Law Enforcement Sales Tax Fund	1.24	1,713,354.09	1,713,355.12	0.21
Inmate Security Fund	39,620.63	61,793.66	23,625.09	77,789.20
Capital Improvements Fund	270,642.70	532,301.91	502,117.58	300,827.03
Repairs and Upkeep Property Fund	36,658.22	66,340.13	63,655.33	39,343.02
Senior Services Board Fund	142,078.12	160,850.10	165,197.53	137,730.69
Mental Health Board Fund	530,176.18	496,944.16	399,450.94	627,669.40
SB40 Board Fund	244,099.93	609,273.79	613,713.02	239,660.70
Mental Health Repairs and Upkeep Fund	255,224.15	1,305.74	1.36	256,528.53
TOTAL	<u>\$ 3,567,203.77</u>	<u>\$ 17,572,808.42</u>	<u>\$ 16,767,952.49</u>	<u>\$ 4,372,059.70</u>

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	GENERAL REVENUE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 1,063,000.00	\$ 1,059,530.79	\$ 930,000.00	\$ 1,061,621.70
Sales Taxes	940,000.00	958,917.38	910,000.00	959,353.51
Intergovernmental	4,086,454.32	4,916,631.02	3,756,677.00	4,200,258.39
Charges for Services	534,700.00	532,748.35	530,225.00	542,778.82
Interest	3,800.00	8,342.11	3,400.00	4,266.89
Other	67,000.00	83,233.10	230,000.00	229,197.10
Transfers In	-	-	-	-
TOTAL RECEIPTS	6,694,954.32	7,559,402.75	6,360,302.00	6,997,476.41
DISBURSEMENTS				
County Commission	198,647.23	197,103.01	198,787.31	197,782.71
County Clerk	173,666.08	170,245.44	182,465.00	174,448.78
Elections	90,600.00	71,770.93	12,315.00	13,107.03
Buildings and Grounds	102,045.04	97,082.37	105,360.26	96,895.71
Employee Fringe Benefits	84,707.00	90,601.81	266,862.00	225,061.17
County Treasurer	114,110.24	111,870.38	112,359.77	109,679.76
Collector	158,616.66	142,918.30	158,434.03	144,300.42
Recorder of Deeds	157,490.40	152,886.52	155,001.41	149,251.76
Circuit Clerk	33,172.80	19,370.12	34,752.49	22,938.59
Court Administration	13,465.50	11,278.34	12,225.00	11,532.84
Public Administrator	107,885.14	107,022.88	104,735.16	104,861.28
Sheriff	29,261.91	21,804.01	27,855.23	26,125.23
Jail	3,388,270.32	3,566,837.44	3,140,617.00	3,187,272.55
Prosecuting Attorney	375,173.16	379,212.25	375,140.29	374,207.63
Juvenile Officer	66,750.00	66,750.00	66,750.00	66,750.00
Coroner	56,875.43	37,907.93	56,235.63	34,901.54
911 Dispatcher	178,294.00	178,329.00	172,000.00	171,869.25
Other General County Govt	222,696.94	295,796.35	168,126.88	164,001.58
Public Health and Welfare Services	337,693.50	197,335.31	226,463.00	162,089.36
Debt Service	75,000.00	63,289.83	-	-
Transfers Out	1,978,209.72	1,939,487.64	1,080,058.74	1,023,892.20
TOTAL DISBURSEMENTS	7,942,631.07	7,918,899.86	6,656,544.20	6,460,969.39
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(1,247,676.75)	(359,497.11)	(296,242.20)	536,507.02
CASH AND INVESTMENTS, JANUARY 1	1,318,530.45	1,318,530.45	782,023.43	782,023.43
CASH AND INVESTMENTS, DECEMBER 31	\$ 70,853.70	\$ 959,033.34	\$ 485,781.23	\$ 1,318,530.45

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 545,000.00	\$ 523,086.97	\$ 475,000.00	\$ 529,368.66	\$ -	\$ -	\$ -	\$ -
Sales Taxes	1,050,000.00	936,670.99	970,000.00	1,102,476.50	-	-	-	-
Intergovernmental	1,157,900.00	1,331,444.92	1,498,508.00	1,284,165.61	273,471.35	237,114.03	320,885.00	242,145.34
Charges for Services	-	-	-	-	329,100.00	312,490.42	285,100.00	325,235.65
Interest	1,700.00	3,265.77	2,250.00	1,880.01	500.20	2,213.18	700.00	921.20
Other	16,000.00	14,773.90	6,000.00	36,362.37	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,770,600.00	2,809,242.55	2,951,758.00	2,954,253.15	603,071.55	551,817.63	606,685.00	568,302.19
DISBURSEMENTS								
Supplies	400.00	377.05	400.00	57.12	241,660.00	170,579.28	226,750.00	140,872.82
Road and Bridge Construction	1,725,600.00	1,488,648.86	1,788,500.00	1,469,326.62	-	-	-	-
Equipment Purchases	323,000.00	453,409.61	667,500.00	940,777.29	33,730.00	27,583.25	27,100.00	31,008.00
Insurance	50,000.00	38,649.00	50,000.00	29,792.00	-	-	-	-
Salaries	467,752.88	431,635.27	429,758.28	437,324.69	260,462.20	240,579.37	251,585.91	225,703.97
Benefits	143,500.00	131,040.04	126,179.37	128,078.52	40,800.00	38,725.05	39,893.80	40,682.31
Other	-	-	-	-	-	-	-	-
Transfers Out	15,000.00	14,308.77	15,000.00	56,079.28	-	-	-	-
TOTAL DISBURSEMENTS	2,725,252.88	2,558,068.60	3,077,337.65	3,061,435.52	576,652.20	477,466.95	545,329.71	438,267.10
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	45,347.12	251,173.95	(125,579.65)	(107,182.37)	26,419.35	74,350.68	61,355.29	130,035.09
CASH AND INVESTMENTS, JANUARY 1	381,258.70	381,258.70	488,441.07	488,441.07	367,578.31	367,578.31	237,543.22	237,543.22
CASH AND INVESTMENTS, DECEMBER 31	\$ 426,605.82	\$ 632,432.65	\$ 362,861.42	\$ 381,258.70	\$ 393,997.66	\$ 441,928.99	\$ 298,898.51	\$ 367,578.31

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 14,553.25	\$ 9,322.00	\$ 15,000.00	\$ 14,457.75	\$ 2,200.00	\$ 2,346.80	\$ 2,200.00	\$ 2,491.50
Intergovernmental	-	-	-	-	-	-	-	-
Interest	18.00	5.84	18.00	2.53	3.00	3.50	14.00	3.13
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	14,571.25	9,327.84	15,018.00	14,460.28	2,203.00	2,350.30	2,214.00	2,494.63
DISBURSEMENTS								
Mileage and Training	15,800.00	8,279.41	13,573.51	11,877.99	3,900.00	2,472.18	9,333.97	7,917.13
Office	1,020.00	337.78	1,020.00	73.19	18.43	12.54	20.00	2.04
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	16,820.00	8,617.19	14,593.51	11,951.18	3,918.43	2,484.72	9,353.97	7,919.17
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,248.75)	710.65	424.49	2,509.10	(1,715.43)	(134.42)	(7,139.97)	(5,424.54)
CASH AND INVESTMENTS, JANUARY 1	3,086.61	3,086.61	577.51	577.51	1,715.43	1,715.43	7,139.97	7,139.97
CASH AND INVESTMENTS, DECEMBER 31	\$ 837.86	\$ 3,797.26	\$ 1,002.00	\$ 3,086.61	\$ -	\$ 1,581.01	\$ -	\$ 1,715.43

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT RESTITUTION FUND				911 EMERGENCY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 100,000.00	\$ 135,095.83	\$ 100,000.00	\$ 128,733.65	\$ 323,981.00	\$ 312,797.00	\$ 294,500.00	\$ 302,065.01
Intergovernmental	-	-	-	-	135,000.00	134,195.82	160,000.00	146,202.96
Interest	130.00	365.27	219.00	127.31	29.00	72.16	100.00	19.48
Other	1,500.00	9,733.40	4,000.00	1,560.85	-	-	-	15.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	101,630.00	145,194.50	104,219.00	130,421.81	459,010.00	447,064.98	454,600.00	448,302.45
DISBURSEMENTS								
Salaries	43,537.00	35,464.60	57,547.00	59,351.51	459,000.00	459,000.00	459,000.00	459,000.00
Mileage and Training	20,708.00	22,287.99	17,765.00	18,747.68	-	-	-	-
Equipment	80,943.84	21,996.17	66,075.80	45,932.58	-	-	-	-
Other	-	-	-	-	110.00	51.17	9.52	9.52
TOTAL DISBURSEMENTS	145,188.84	79,748.76	141,387.80	124,031.77	459,110.00	459,051.17	459,009.52	459,009.52
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(43,558.84)	65,445.74	(37,168.80)	6,390.04	(100.00)	(11,986.19)	(4,409.52)	(10,707.07)
CASH AND INVESTMENTS, JANUARY 1	43,558.84	43,558.84	37,168.80	37,168.80	60,839.33	60,839.33	71,546.40	71,546.40
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 109,004.58	\$ -	\$ 43,558.84	\$ 60,739.33	\$ 48,853.14	\$ 67,136.88	\$ 60,839.33

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	VICTIMS OF DOMESTIC VIOLENCE FUND				TIF FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 157,037.39	\$ 400,000.00	\$ 300,729.88
Charges for Services	12,000.00	10,706.00	13,500.00	11,414.50	-	-	-	-
Interest	5.00	7.84	12.00	2.32	-	-	-	-
Other	-	-	-	-	-	3,690.97	-	-
Transfers In	-	-	-	-	60,000.00	57,248.48	95,000.00	173,594.85
TOTAL RECEIPTS	12,005.00	10,713.84	13,512.00	11,416.82	260,000.00	217,976.84	495,000.00	474,324.73
DISBURSEMENTS								
T.I.F. Fees	-	-	-	-	35.00	140.00	140.00	140.00
T.I.F. Distributions	-	-	-	-	259,965.00	217,836.84	494,860.00	474,184.73
Equipment Purchases	12,097.00	11,483.15	14,000.00	11,186.51	-	-	-	-
Other	5.00	9.32	15.00	1.36	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	12,102.00	11,492.47	14,015.00	11,187.87	260,000.00	217,976.84	495,000.00	474,324.73
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(97.00)	(778.63)	(503.00)	228.95	-	-	-	-
CASH AND INVESTMENTS, JANUARY 1	6,102.96	6,102.96	5,874.01	5,874.01	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ 6,005.96	\$ 5,324.33	\$ 5,371.01	\$ 6,102.96	\$ -	\$ -	\$ -	\$ -

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	ADMINISTRATION HANDLING COSTS FUND				CAFA FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Interest	\$ 7.00	\$ 14.95	\$ 35.00	\$ 6.97	\$ 4.00	\$ 56.89	\$ 0.61	\$ 0.51
Charges for Services	3,975.00	3,306.58	4,800.00	4,326.52	-	-	-	-
Other	-	-	-	13.08	-	1,404.01	15,000.00	22,857.60
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,982.00	3,321.53	4,835.00	4,346.57	4.00	1,460.90	15,000.61	22,858.11
DISBURSEMENTS								
Supplies and Equipment	12,707.62	5,469.90	19,153.87	9,939.82	23,000.00	12,007.33	15,011.00	1.36
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	12,707.62	5,469.90	19,153.87	9,939.82	23,000.00	12,007.33	15,011.00	1.36
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(8,725.62)	(2,148.37)	(14,318.87)	(5,593.25)	(22,996.00)	(10,546.43)	(10.39)	22,856.75
CASH AND INVESTMENTS, JANUARY 1	8,725.62	8,725.62	14,318.87	14,318.87	23,041.52	23,041.52	184.77	184.77
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 6,577.25	\$ -	\$ 8,725.62	\$ 45.52	\$ 12,495.09	\$ 174.38	\$ 23,041.52

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	PA DELINQUENT FUND				SHERIFF REVOLVING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	200.00	-	500.00	245.00	24,000.00	36,193.75	10,000.00	23,707.25
Interest	4.00	7.69	25.00	4.47	38.00	78.51	90.00	39.12
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	204.00	7.69	525.00	249.47	24,038.00	36,272.26	10,090.00	23,746.37
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	3,437.62	280.67	9,954.79	6,445.64	6,120.00	37,462.91	6,120.00	5,394.26
Equipment Purchases	-	-	-	-	31,000.00	5,665.70	13,700.00	12,708.17
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	3,437.62	280.67	9,954.79	6,445.64	37,120.00	43,128.61	19,820.00	18,102.43
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(3,233.62)	(272.98)	(9,429.79)	(6,196.17)	(13,082.00)	(6,856.35)	(9,730.00)	5,643.94
CASH AND INVESTMENTS, JANUARY 1	3,233.62	3,233.62	9,429.79	9,429.79	15,382.82	15,382.82	9,738.88	9,738.88
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 2,960.64	\$ -	\$ 3,233.62	\$ 2,300.82	\$ 8,526.47	\$ 8.88	\$ 15,382.82

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THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	RECORDER FUND				COMMUNITY CENTER SALES TAX FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	911,300.00	985,807.28	891,600.00	959,319.03
Charges for Services	7,800.00	8,181.00	7,200.00	7,756.00	-	-	-	-
Interest	280.00	300.32	245.00	271.19	900.00	1,245.00	600.00	539.57
Other	4,500.00	4,646.25	4,300.00	4,431.25	315,000.00	315,000.00	385,000.00	410,593.66
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	12,580.00	13,127.57	11,745.00	12,458.44	1,227,200.00	1,302,052.28	1,277,200.00	1,370,452.26
DISBURSEMENTS								
Materials and Supplies	-	-	-	-	-	58,250.01	-	116,103.98
Principal	-	-	-	-	625,000.00	624,999.81	600,000.00	599,999.84
Interest	-	-	-	-	90,663.75	90,603.40	113,800.00	113,742.91
Insurance	-	-	-	-	28,000.00	25,020.00	35,000.00	26,139.00
Equipment	30,000.00	9,160.59	30,000.00	9,680.29	227,500.00	122,733.42	144,000.00	62,402.04
Other	4,263.00	1,732.67	7,420.00	1,243.90	5,000.00	4,933.75	4,000.00	3,310.87
Transfers Out	-	-	-	-	382,200.00	349,468.09	399,000.00	357,823.40
TOTAL DISBURSEMENTS	34,263.00	10,893.26	37,420.00	10,924.19	1,358,363.75	1,276,008.48	1,295,800.00	1,279,522.04
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(21,683.00)	2,234.31	(25,675.00)	1,534.25	(131,163.75)	26,043.80	(18,600.00)	90,930.22
CASH AND INVESTMENTS, JANUARY 1	55,787.32	55,787.32	54,253.07	54,253.07	366,250.57	366,250.57	275,320.35	275,320.35
CASH AND INVESTMENTS, DECEMBER 31	\$ 34,104.32	\$ 58,021.63	\$ 28,578.07	\$ 55,787.32	\$ 235,086.82	\$ 392,294.37	\$ 256,720.35	\$ 366,250.57

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	COMMUNITY CENTER OPERATING FUND				SHERIFF FEES FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	520,800.00	544,817.63	501,000.00	503,090.54	17,400.00	20,486.27	25,155.00	17,197.09
Interest	-	-	-	3.83	72.00	66.29	72.00	108.09
Other	-	-	-	-	900.00	534.00	300.00	907.22
Transfers In	367,200.00	335,154.81	365,000.00	327,139.37	-	-	-	-
TOTAL RECEIPTS	888,000.00	879,972.44	866,000.00	830,233.74	18,372.00	21,086.56	25,527.00	18,212.40
DISBURSEMENTS								
Equipment	-	-	-	-	34,000.00	20,307.07	56,531.00	32,367.27
Operations of Community Center	888,000.00	875,327.43	866,000.00	830,233.76	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	888,000.00	875,327.43	866,000.00	830,233.76	34,000.00	20,307.07	56,531.00	32,367.27
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	-	4,645.01	-	(0.02)	(15,628.00)	779.49	(31,004.00)	(14,154.87)
CASH AND INVESTMENTS, JANUARY 1	0.05	0.05	0.07	0.07	17,968.70	17,968.70	32,123.57	32,123.57
CASH AND INVESTMENTS, DECEMBER 31	\$ 0.05	\$ 4,645.06	\$ 0.07	\$ 0.05	\$ 2,340.70	\$ 18,748.19	\$ 1,119.57	\$ 17,968.70

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THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SPECIAL ELECTION FUND				ELECTION SERVICES FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Interest	\$ -	\$ -	\$ -	\$ -	\$ 40.00	\$ 37.89	\$ 40.00	\$ 36.48
Charges for Services	-	-	-	-	-	-	-	-
Intergovernmental	52,000.00	49,792.35	40,000.00	18,858.33	5,300.00	5,981.45	1,350.00	2,282.92
Other	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	52,000.00	49,792.35	40,000.00	18,858.33	5,340.00	6,019.34	1,390.00	2,319.40
DISBURSEMENTS								
Supplies	-	-	-	-	3,720.00	1,753.36	3,555.08	3,555.08
Construction	-	-	-	-	-	-	-	-
Elections	52,000.00	49,792.35	40,000.00	18,858.33	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	52,000.00	49,792.35	40,000.00	18,858.33	3,720.00	1,753.36	3,555.08	3,555.08
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	1,620.00	4,265.98	(2,165.08)	(1,235.68)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	7,394.29	7,394.29	8,629.97	8,629.97
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 9,014.29	\$ 11,660.27	\$ 6,464.89	\$ 7,394.29

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THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	TAX MAINTENANCE FUND				K-9 FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-
Interest	-	3.72	-	5.64	1.00	1.73	1.00	0.24
Charges for Services	24,000.00	22,041.95	26,000.00	24,451.40				
Other	-	-	-	-	2,000.00	1,030.00	2,000.00	1,000.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	24,000.00	22,045.67	26,000.00	24,457.04	2,001.00	1,031.73	2,001.00	1,000.24
DISBURSEMENTS								
Equipment	15,500.00	13,108.93	17,500.00	13,603.44	2,000.00	1,025.88	2,000.00	1,131.23
Other	19,500.00	13,258.50	21,500.00	13,053.64	22.00	11.37	22.00	2.04
Transfers	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	35,000.00	26,367.43	39,000.00	26,657.08	2,022.00	1,037.25	2,022.00	1,133.27
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(11,000.00)	(4,321.76)	(13,000.00)	(2,200.04)	(21.00)	(5.52)	(21.00)	(133.03)
CASH AND INVESTMENTS, JANUARY 1	10,949.07	10,949.07	13,149.11	13,149.11	1,106.71	1,106.71	1,239.74	1,239.74
CASH AND INVESTMENTS, DECEMBER 31	\$ (50.93)	\$ 6,627.31	\$ 149.11	\$ 10,949.07	\$ 1,085.71	\$ 1,101.19	\$ 1,218.74	\$ 1,106.71

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THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
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BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	LAW ENFORCEMENT SALES TAX FUND				INMATE SECURITY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 950,000.00	\$ 958,908.11	\$ 910,000.00	\$ 959,315.41	\$ -	\$ -	\$ -	\$ -
Intergovernmental	48,500.00	57,026.20	124,500.00	89,133.15	-	-	-	-
Interest	50.00	56.91	100.00	20.73	50.00	303.47	12.00	56.66
Charges for Services	18,000.00	15,759.34	23,000.00	16,676.67	61,600.00	59,700.01	58,500.00	61,737.00
Other	30,000.00	-	30,000.00	25,000.00	-	-	-	-
Transfers In	807,417.66	815,174.38	748,189.74	623,208.13	-	-	-	-
TOTAL RECEIPTS	1,853,967.66	1,846,924.94	1,835,789.74	1,713,354.09	61,650.00	60,003.48	58,512.00	61,793.66
DISBURSEMENTS								
Salaries	1,246,308.24	1,359,377.88	1,223,660.71	1,248,876.65	-	-	-	-
Supplies	285,159.42	245,813.73	338,629.03	249,965.45	-	-	-	-
Equipment Purchases	296,500.00	215,371.59	200,500.00	147,238.65	130,000.00	54,370.89	92,612.63	17,681.01
Prisoner Housing	-	-	-	-	6,000.00	5,085.00	5,500.00	5,940.00
Other	12,000.00	12,048.62	13,000.00	11,126.90	20.00	25.43	20.00	4.08
Transfers Out	8,000.00	14,313.17	60,000.00	56,147.47	-	-	-	-
TOTAL DISBURSEMENTS	1,847,967.66	1,846,924.99	1,835,789.74	1,713,355.12	136,020.00	59,481.32	98,132.63	23,625.09
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	6,000.00	(0.05)	-	(1.03)	(74,370.00)	522.16	(39,620.63)	38,168.57
CASH AND INVESTMENTS, JANUARY 1	0.21	0.21	1.24	1.24	77,789.20	77,789.20	39,620.63	39,620.63
CASH AND INVESTMENTS, DECEMBER 31	\$ 6,000.21	\$ 0.16	\$ 1.24	\$ 0.21	\$ 3,419.20	\$ 78,311.36	\$ -	\$ 77,789.20

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

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(the Primary Government)
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	CAPITAL IMPROVEMENTS FUND				REPAIRS AND UPKEEP PROPERTY FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	50,000.00	50,000.00	60,000.00	60,000.00
Charges for Services	200,000.00	185,290.00	200,000.00	161,490.00	-	-	-	-
Interest	1,200.00	2,258.82	1,195.00	811.91	110.00	146.26	168.00	140.13
Other	-	-	-	-	-	-	8,000.00	6,200.00
Transfers In	1,100,000.00	1,100,000.00	170,000.00	370,000.00	10,000.00	10,000.00	-	-
TOTAL RECEIPTS	1,301,200.00	1,287,548.82	371,195.00	532,301.91	60,110.00	60,146.26	68,168.00	66,340.13
DISBURSEMENTS								
Supplies	-	-	-	-	4.00	21.96	25.00	4.08
Repairs and Upkeep	316,030.00	243,914.98	74,030.00	27,082.46	60,000.00	45,629.40	68,000.00	63,651.25
Principal	600,000.00	575,382.05	300,000.00	221,575.50	-	-	-	-
Interest	255,000.00	249,653.07	260,000.00	253,459.62	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,171,030.00	1,068,950.10	634,030.00	502,117.58	60,004.00	45,651.36	68,025.00	63,655.33
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	130,170.00	218,598.72	(262,835.00)	30,184.33	106.00	14,494.90	143.00	2,684.80
CASH AND INVESTMENTS, JANUARY 1	300,827.03	300,827.03	270,642.70	270,642.70	39,343.02	39,343.02	36,658.22	36,658.22
CASH AND INVESTMENTS, DECEMBER 31	\$ 430,997.03	\$ 519,425.75	\$ 7,807.70	\$ 300,827.03	\$ 39,449.02	\$ 53,837.92	\$ 36,801.22	\$ 39,343.02

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	SENIOR SERVICES BOARD FUND				MENTAL HEALTH BOARD FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 125,000.00	\$ 126,530.21	\$ 120,000.00	\$ 126,484.57	\$ 400,000.00	\$ 405,403.09	\$ 364,588.91	\$ 404,757.81
Intergovernmental	7,000.00	7,618.15	5,000.00	6,913.00	88,500.00	89,436.67	88,100.48	88,844.17
Interest	1,000.00	754.48	816.31	829.63	3,313.00	3,987.65	3,104.12	3,342.18
Charges for Services	-	-	-	-	-	-	-	-
Other	27,000.00	26,763.76	27,000.00	26,622.90	-	-	200.00	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	160,000.00	161,666.60	152,816.31	160,850.10	491,813.00	498,827.41	455,993.51	496,944.16
DISBURSEMENTS								
Senior Services	175,010.00	154,067.23	165,000.00	165,197.53	-	-	-	-
Utilities	-	-	-	-	14,000.00	11,008.08	12,000.00	11,859.05
Repairs and Maintenance	-	-	-	-	17,000.00	6,448.47	16,000.00	6,052.09
Supplies	-	-	-	-	16,000.00	7,761.16	15,000.00	6,539.84
Matching Funds	-	-	-	-	415,000.00	415,000.00	200,000.00	127,000.00
Nurse and Physician	-	-	-	-	-	-	258,500.00	247,999.96
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	175,010.00	154,067.23	165,000.00	165,197.53	462,000.00	440,217.71	501,500.00	399,450.94
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(15,010.00)	7,599.37	(12,183.69)	(4,347.43)	29,813.00	58,609.70	(45,506.49)	97,493.22
CASH AND INVESTMENTS, JANUARY 1	137,730.69	137,730.69	142,078.12	142,078.12	627,669.40	627,669.40	530,176.18	530,176.18
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 122,720.69</u>	<u>\$ 145,330.06</u>	<u>\$ 129,894.43</u>	<u>\$ 137,730.69</u>	<u>\$ 657,482.40</u>	<u>\$ 686,279.10</u>	<u>\$ 484,669.69</u>	<u>\$ 627,669.40</u>

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	SB40 BOARD FUND				MENTAL HEALTH REPAIRS AND UPKEEP FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 250,000.00	\$ 256,299.57	\$ 254,594.61	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -
Intergovernmental	283,000.00	265,758.69	335,924.90	359,123.79	-	-	-	-
Interest	140.00	149.64	139.69	150.00	1,000.00	1,286.20	1,330.00	1,305.74
Charges for Services	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	533,140.00	522,207.90	590,659.20	609,273.79	1,000.00	1,286.20	1,330.00	1,305.74
DISBURSEMENTS								
Supplies	44,300.00	32,920.74	48,700.00	41,771.51	-	-	-	-
Client Services	243,704.50	130,351.70	245,406.15	319,662.75	-	-	-	-
SGL Workshop	125,380.00	111,093.20	136,558.00	123,990.25	-	-	-	-
Independent Center	62,000.00	58,384.00	40,000.00	15,000.00	-	-	-	-
Salaries	136,000.00	116,934.34	116,350.00	113,288.51	-	-	-	-
Developmentally Disabled Board	-	-	-	-	13,000.00	1,748.90	14,000.00	1.36
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	611,384.50	449,683.98	587,014.15	613,713.02	13,000.00	1,748.90	14,000.00	1.36
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(78,244.50)	72,523.92	3,645.05	(4,439.23)	(12,000.00)	(462.70)	(12,670.00)	1,304.38
CASH AND INVESTMENTS, JANUARY 1	239,660.70	239,660.70	244,099.93	244,099.93	256,528.53	256,528.53	255,224.15	255,224.15
CASH AND INVESTMENTS, DECEMBER 31	\$ 161,416.20	\$ 312,184.62	\$ 247,744.98	\$ 239,660.70	\$ 244,528.53	\$ 256,065.83	\$ 242,554.15	\$ 256,528.53

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2016

	Collector Funds	Prosecuting Attorney	Recorders Funds	Sheriff Funds	Schools Funds	Mineral Area College
ASSETS						
Cash and Cash Equivalents	\$ 14,770,822.75	\$ 172.91	\$ 12,212.55	\$ 57,698.64	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	14,770,822.75	172.91	12,212.55	57,698.64	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	14,770,822.75	172.91	12,212.55	57,698.64	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 14,770,822.75	\$ 172.91	\$ 12,212.55	\$ 57,698.64	\$ -	\$ -
	School Principal Fund	Library Fund	Hospital Operating	Health Dept. Fund	CERF Fund	Fees Fund
ASSETS						
Cash and Cash Equivalents	\$ 201,970.18	\$ -	\$ -	\$ -	\$ -	\$ 966.95
Investments						
Other Investments	50,651.91	-	-	-	-	-
Total Investments	50,651.91	-	-	-	-	-
Total Assets	252,622.09	-	-	-	-	966.95
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	252,622.09	-	-	-	-	966.95
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 252,622.09	\$ -	\$ -	\$ -	\$ -	\$ 966.95
	City Funds	Ambulance Funds	Surtax Funds	Unclaimed Fees Funds	Ozora Area T.I.F. Fund	Grand Total Agency Funds
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 13.40	\$ 196.15	\$ 15,044,053.53
Investments						
Other Investments	-	-	-	-	-	50,651.91
Total Investments	-	-	-	-	-	50,651.91
Total Assets	-	-	-	13.40	196.15	15,094,705.44
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	13.40	196.15	15,094,705.44
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ -	\$ 13.40	\$ 196.15	\$ 15,094,705.44

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
(the Primary Government)
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2015

	Collector Funds	Prosecuting Attorney	Recorders Funds	Sheriff Funds	Schools Funds	Mineral Area College
ASSETS						
Cash and Cash Equivalents	\$ 12,656,466.27	\$ 272.91	\$ 13,527.50	\$ 68,847.77	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	12,656,466.27	272.91	13,527.50	68,847.77	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	12,656,466.27	272.91	13,527.50	68,847.77	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,656,466.27</u>	<u>\$ 272.91</u>	<u>\$ 13,527.50</u>	<u>\$ 68,847.77</u>	<u>\$ -</u>	<u>\$ -</u>
	School Principal Fund	Library Fund	Hospital Operating	Health Dept. Fund	CERF Fund	Fees Fund
ASSETS						
Cash and Cash Equivalents	\$ 179,679.87	\$ 5,645.32	\$ -	\$ -	\$ -	\$ 5,920.79
Investments						
Other Investments	45,000.00	-	-	-	-	-
Total Investments	45,000.00	-	-	-	-	-
Total Assets	224,679.87	5,645.32	-	-	-	5,920.79
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	224,679.87	5,645.32	-	-	-	5,920.79
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 224,679.87</u>	<u>\$ 5,645.32</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,920.79</u>
	City Funds	Ambulance Funds	Surtax Funds	Unclaimed Fees Funds	Ozora Area T.I.F. Fund	Grand Total Agency Funds
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 19.57	\$ 230.02	\$ 12,930,610.02
Investments						
Other Investments	-	-	-	-	-	45,000.00
Total Investments	-	-	-	-	-	45,000.00
Total Assets	-	-	-	19.57	230.02	12,975,610.02
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	19.57	230.02	12,975,610.02
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19.57</u>	<u>\$ 230.02</u>	<u>\$ 12,975,610.02</u>

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

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

Governmental Fund Types

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Fiduciary Fund Types

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

C. Basis of Accounting

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

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

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

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

D. Budget and Budgetary Accounting

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

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

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

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

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

E. Property Taxes

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2016 and 2015, for purposes of taxation, was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 315,029,190	\$ 309,705,990
Personal Property	96,587,220	95,327,750
Railroad and Utilities	<u>28,165,593</u>	<u>27,229,146</u>
	<u>\$ 439,782,003</u>	<u>\$ 432,262,886</u>

During 2016 and 2015, the County Commission approved a \$0.6909 and \$0.6903 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	<u>2016</u>	<u>2015</u>
General Revenue	\$ 0.2525	\$ 0.2519
Special Road and Bridge	0.2519	0.2519
SB40 Board	0.0600	0.0600
Senior Services Board	0.0301	0.0301
Mental Health Board	0.0964	0.0964
	<u>\$ 0.6909</u>	<u>\$ 0.6903</u>

F. Cash Deposits and Investments

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

G. Interfund Transactions

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions (concluded)

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

II. DEPOSITS AND INVESTMENTS

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

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016, and 2015, the carrying amount of the County's deposits and investments was \$4,777,047.57 and \$4,372,059.70, and the bank balance was \$18,158,950.08 and \$19,903,801.96, respectively. The total bank balance as of December 31, 2016, and December 31, 2015, was insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2016, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 4,482,047.57
Investments	295,000.00
Total Governmental Funds	<u>4,777,047.57</u>
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	15,044,053.53
Investments	50,651.91
Total Agency Funds	<u>15,094,705.44</u>
Total Deposits as of December 31, 2016	<u>\$ 19,871,753.01</u>

The carrying values of deposits and investments at December 31, 2015, are as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 4,169,452.07
Investments	202,607.63
Total Governmental Funds	<u>4,372,059.70</u>
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	12,930,610.02
Investments	45,000.00
Total Agency Funds	<u>12,975,610.02</u>
Total Deposits as of December 31, 2015	<u>\$ 17,347,669.72</u>

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

II. DEPOSITS AND INVESTMENTS (concluded)

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2016, and 2015.

Custodial Credit Risk – Investments

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

Investment Interest Rate Risk

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

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2016, and 2015.

III. LONG-TERM DEBT

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

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (continued)

On July 1, 2016, the County issued Certificates of Participation (COPs) in the amount of \$2,000,000. The maturity of the COPs is February 1, 2026, with an interest rate of 2.95%. United Missouri Bank (UMB) is the holder of these COPs. The 2016 debt was issued for the purpose of funding a playground, tennis courts and parking for the community center.

As of December 31, 2016, the unpaid principal balance of the Certificates of Participation was \$3,925,000. The future payments for the COPs of the County are as follows:

Description	Balance 12/31/2015	Additions	Payments	Balance 12/31/2016	Interest Paid	Amounts Due Within One Year
Series 2008 COPs	\$ 1,775,000.00	\$ -	\$ 570,000.00	\$ 1,205,000.00	\$ 60,390.00	\$ 590,000.00
Series 2011 COPs	775,000.00	-	55,000.00	720,000.00	30,273.75	55,000.00
Series 2016 COPs	-	2,000,000.00	-	2,000,000.00	-	-
TOTAL	<u>\$ 2,550,000.00</u>	<u>\$ 2,000,000.00</u>	<u>\$ 625,000.00</u>	<u>\$ 3,925,000.00</u>	<u>\$ 90,663.75</u>	<u>\$ 645,000.00</u>

Year Ending December 31,	Interest	Principal	Total
2017	\$ 128,449.58	\$ 645,000.00	\$ 773,449.58
2018	94,602.50	870,000.00	964,602.50
2019	73,511.25	265,000.00	338,511.25
2020	64,858.75	275,000.00	339,858.75
2021	47,553.75	695,000.00	742,553.75
2022-2026	88,721.25	1,175,000.00	1,263,721.25
	<u>\$ 497,697.08</u>	<u>\$ 3,925,000.00</u>	<u>\$ 4,422,697.08</u>

As of December 31, 2015, the unpaid principal balance of the Certificates of Participation was \$2,550,000. The future payments for the COPs of the County are as follows.

Description	Balance 12/31/2014	Additions	Payments	Balance 12/31/2015	Interest Paid	Amounts Due Within One Year
Series 2008 COPs	\$ 2,325,000.00	\$ -	\$ 550,000.00	\$ 1,775,000.00	\$ 81,400.00	\$ 570,000.00
Series 2011 COPs	825,000.00	-	50,000.00	775,000.00	32,400.00	55,000.00
TOTAL	<u>\$ 3,150,000.00</u>	<u>\$ -</u>	<u>\$ 600,000.00</u>	<u>\$ 2,550,000.00</u>	<u>\$ 113,800.00</u>	<u>\$ 625,000.00</u>

Year Ending December 31,	Interest	Principal	Total
2016	\$ 90,663.75	\$ 625,000.00	\$ 715,663.75
2017	65,516.25	645,000.00	710,516.25
2018	38,478.75	675,000.00	713,478.75
2019	23,287.50	60,000.00	83,287.50
2020	20,756.25	65,000.00	85,756.25
2021	9,720.00	480,000.00	489,720.00
	<u>\$ 248,422.50</u>	<u>\$ 2,550,000.00</u>	<u>\$ 2,798,422.50</u>

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (concluded)

The County entered into a line of credit up to \$6,500,000 dated June 21, 2012, with an interest rate of 4.0% to finance the construction of the detention center project. The outstanding principal was originally due in full on June 21, 2013. On June 21, 2013, the line of credit was converted to a commercial loan with an interest rate of 4.0% and a maturity date of September 21, 2023, with a balloon payment due. The County has been making extra principal payments as it can so the following is presented based on the County making the remaining payments according to the amortization schedules.

As of December 31, 2016, the unpaid principal balance of the commercial loan was \$5,220,211.06. The future payments for the commercial loan of the County are as follows:

Description	Balance 12/31/2015	Additions	Payments	Balance 12/31/2016	Interest Paid	Amounts Due Within One Year
Commercial loan	\$ 5,812,054.29	\$ -	\$ 591,843.23	\$ 5,220,211.06	\$ 233,191.89	\$ 276,750.06
TOTAL	\$ 5,812,054.29	\$ -	\$ 591,843.23	\$ 5,220,211.06	\$ 233,191.89	\$ 276,750.06

Year Ending December 31,	Interest	Principal	Total
2017	\$ 198,285.06	\$ 276,750.06	\$ 475,035.12
2018	192,597.74	282,437.38	475,035.12
2019	181,090.84	293,944.28	475,035.12
2020	169,115.06	305,920.06	475,035.12
2021	156,651.43	318,383.69	475,035.12
2022-2023	253,123.92	3,742,775.59	3,995,899.51
	\$ 1,150,864.05	\$ 5,220,211.06	\$ 6,371,075.11

As of December 31, 2015, the unpaid principal balance of the commercial loan was \$5,812,054.29. The future payments for the commercial loan of the County are as follows:

Description	Balance 12/31/2014	Additions	Payments	Balance 12/31/2015	Interest Paid	Amounts Due Within One Year
Commercial loan	\$ 6,046,764.53	\$ -	\$ 234,710.24	\$ 5,812,054.29	\$ 240,324.88	\$ 591,843.23
TOTAL	\$ 6,046,764.53	\$ -	\$ 234,710.24	\$ 5,812,054.29	\$ 240,324.88	\$ 591,843.23

Year Ending December 31,	Interest	Principal	Total
2016	\$ 233,191.89	\$ 591,843.23	\$ 825,035.12
2017	198,285.06	276,750.06	475,035.12
2018	192,597.74	282,437.38	475,035.12
2019	181,090.84	293,944.28	475,035.12
2020	169,115.06	305,920.06	475,035.12
2021-2023	409,775.35	4,061,159.28	4,470,934.63
	\$ 1,384,055.94	\$ 5,812,054.29	\$ 7,196,110.23

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IV. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2016, and 2015 are as follows:

	2016		2015	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
General Revenue Fund	\$ -	\$ 1,939,487.64	\$ -	\$ 1,023,892.20
Special Road and Bridge Fund	-	14,308.77	-	56,079.28
TIF Fund	57,248.48	-	173,594.85	-
Community Center Sales Tax Fund	-	349,468.09	-	357,823.40
Community Center Operating Fund	335,154.81	-	327,139.37	-
Law Enforcement Sales Tax Fund	815,174.38	14,313.17	623,208.13	56,147.47
Capital Improvements Fund	1,100,000.00	-	370,000.00	-
Repairs and Upkeep Property Fund	10,000.00	-	-	-
TOTAL	<u>\$ 2,317,577.67</u>	<u>\$ 2,317,577.67</u>	<u>\$ 1,493,942.35</u>	<u>\$ 1,493,942.35</u>

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

V. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The Ste. Genevieve County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Ste. Genevieve County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

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

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan.

2016 Valuation

Benefit Multiplier:	1.50%
Final Average Salary:	5 Years
Member Contributions:	4%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees Covered By Benefit Terms

At June 30, 2016, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>
Inactive employees or beneficiaries currently receiving benefits	45	25
Inactive employees entitled to but not yet receiving benefits	26	21
Active employees	<u>57</u>	<u>43</u>
	<u>128</u>	<u>89</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 5.1% (General) and 4.2% (Police) of annual covered payroll for 2016.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 29, 2016.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

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

Actuarial Assumptions

The total pension liability in the February 29, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increase	3.25% to 6.55% including inflation
Investment rate of return	7.25%

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 29, 2016, valuation were based on the results of an actuarial experience study for the period March 1, 2005, through February 28, 2010.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	48.50%	5.50%
Fixed Income	25.00%	2.25%
Real Assets	20.00%	4.50%
Strategic Assets	6.50%	7.50%

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

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

Changes in the Net Pension Liability

	General Division	Police Division
A. Total Pension Liability		
1 Service Cost	\$ 218,390	\$ 159,204
2 Interest on Total Pension Liability	511,717	263,834
3 Changes of Benefit Terms	-	-
4 Difference between expected and actual experience of the Total Pension Liability	27,213	(57,785)
5 Changes of Assumptions	363,740	141,796
6 Benefit payments, including refunds of employee contributions	(316,119)	(118,447)
7 Net change in total pension liability	804,941	388,602
8 Total pension liability - beginning	7,106,170	3,619,061
9 Total pension liability - ending	<u>\$ 7,911,111</u>	<u>\$ 4,007,663</u>
B. Plan Fiduciary Net Position		
1 Contributions - employer	\$ 102,067	\$ 72,309
2 Contributions - employee	92,959	76,048
3 Net investment income	(19,321)	9,175
4 Benefit payments, including refunds of employee contributions	(316,119)	(118,447)
5 Pension plan administrative expense	(10,094)	(6,225)
6 Other (net transfer)	(3,799)	6,659
7 Net change in plan fiduciary net position	(154,307)	39,519
8 Plan fiduciary net position - beginning	8,284,095	4,184,288
9 Plan fiduciary net position - ending	<u>\$ 8,129,788</u>	<u>\$ 4,223,807</u>
C. Net Pension Liability / (Asset)	<u>\$ (218,677)</u>	<u>\$ (216,144)</u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	102.76%	105.39%
E. Covered-Employee Payroll	\$ 2,267,516	\$ 1,909,127
F. Net Pension Liability as a Percentage of Covered Employee Payroll	-9.64%	-11.32%

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

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

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

Sensitivity of Net Pension Liability to the Single Discount Rate

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
General Division:			
Total Pension Liability (TPL)	\$ 9,013,144	\$ 7,911,111	\$ 6,999,746
Plan Fiduciary Net Position	8,129,788	8,129,788	8,129,788
Net Pension Liability / (Asset) (NPL)	\$ 883,356	\$ (218,677)	\$ (1,130,042)
Police Division:			
Total Pension Liability (TPL)	\$ 4,809,506	\$ 4,007,663	\$ 3,371,268
Plan Fiduciary Net Position	4,223,807	4,223,807	4,223,807
Net Pension Liability / (Asset) (NPL)	\$ 585,699	\$ (216,144)	\$ (852,539)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the employer recognized pension expense of \$331,438 (General) and \$140,855 (Police). The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	General		Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 21,494	\$ (44,230)	\$ -	\$ (117,809)
Changes in assumptions	287,297	-	118,505	-
Net difference between projected and actual earnings on pension plan investments	753,207	-	369,697	-
Employer contributions subsequent to the measurement date	-	-	-	-
Total	\$ 1,061,998	\$ (44,230)	\$ 488,202	\$ (117,809)

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

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

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending June 30, 2016.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Outflows of Resources - General	Net Deferred Outflows of Resources - Police
2017	\$ 276,186	\$ 98,741
2018	276,186	98,741
2019	280,069	98,742
2020	185,327	59,153
2021	-	13,799
Thereafter	-	1,217
Total	<u>\$ 1,017,768</u>	<u>\$ 370,393</u>

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

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

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

Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

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

A. Plan Description (Concluded)

life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

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

B. Contributions

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

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2016 and 2015, the County collected and remitted to CERF, employee contributions of approximately \$213,461.99 and \$208,677.87, respectively, for the years then ended.

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$9,044 and \$7,752, respectively, for the years ended December 31, 2016, and 2015.

VIII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. There were no participants at December 31, 2016, and no participants at December 31, 2015.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County was involved in pending litigation as of the audit report date. The County's attorneys are vigorously defending the County in these matters. County management believes that such litigation and claims will ultimately be resolved without material financial liability, if any, to the County.

B. Compensated Absences (Vacation and Sick Time)

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

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

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

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

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

C. Federal and State Assisted Programs

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

X. SUBSEQUENT EVENTS

The County is going to be building a new 40,000 square foot addition to the recreational center. This project is being funded with loans from Bank of Bloomsdale for up to \$751,000 and MRV Bank for up to \$3,800,000. Finalization of the notes and interest rates have not been completed at this time.

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

XI. RISK MANAGEMENT

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

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

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

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF STATE FINDINGS
DECEMBER 31, 2016 AND 2015

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2016, actual expenses exceeded budgeted expenses for the Sheriff Revolving Fund.
- II. For the year ended December 31, 2015, actual expenses exceeded budgeted expenses for the Senior Services Board Fund and the SB40 Board Fund.
- III. For the year ended December 31, 2016, the Tax Maintenance Fund was deficit budgeted.

INTERNAL CONTROL AND COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

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

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Ste. Genevieve ("County") as of and for the years ended December 31, 2016, and 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 16, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies. (2016-001, 2016-002, and 2016-003)

Compliance and Other Matters

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

The County's Response to Findings

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

Purpose of this Report

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

Daniel Jones & Associates

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

June 16, 2017

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2016 AND 2015

I. FINANCIAL STATEMENT FINDINGS

2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

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

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

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

Cause: The County did not prepare the required documentation.

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

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2016 AND 2015

I. FINANCIAL STATEMENT FINDINGS (continued)

2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

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

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

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

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

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

Views of responsible officials and planned corrective actions: The County Clerk's (Sue Wolk) office is in the process of preparing the needed documentation to implement a formal fraud risk assessment. The expected completion date is the next audit period. The phone number for the Clerk's office is 573-883-5589.

2016-003 Criteria: Bank reconciliations must be prepared monthly on a timely basis by the Collector's office.

Condition: We noted that bank reconciliations for the Collector's office were not being performed in a timely manner, they were not being reconciled at month end all of the time, sometimes they were reconciled as of a week after the month end.

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

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

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2016 AND 2015

I. FINANCIAL STATEMENT FINDINGS (concluded)

2016-003 Recommendation: We recommend that the Collector's office prepare monthly bank reconciliations and adjustments to the cash accounts at month end instead of some time after the end of the month.

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

THE COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
DECEMBER 31, 2016 AND 2015

I. FOLLOW-UP PRIOR YEAR FINDINGS

There was no audit performed for the fiscal year ending December 31, 2014, therefore we have no prior year audit findings to report.



Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

June 16, 2017

To the Board of Commissioners
County of Ste. Genevieve

In planning and performing our audit of the regulatory based financial statements of the County of Ste. Genevieve (the "County") as of and for the years ended December 31, 2016 and 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

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

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

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

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

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

Very truly yours,

Daniel Jones & Associates

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

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

2016-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

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

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

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

Cause: The County did not prepare the required documentation.

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

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

2016-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

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

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

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

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

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

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

2016-002 Views of responsible officials and planned corrective actions: The County Clerk's (Sue Wolk) office is in the process of preparing the needed documentation to implement a formal fraud risk assessment. The expected completion date is the next audit period. The phone number for the Clerk's office is 573-883-5589.

2016-003 Criteria: Bank reconciliations must be prepared monthly on a timely basis by the Collector's office.

Condition: We noted that bank reconciliations for the Collector's office were not being performed in a timely manner, they were not being reconciled at month end all of the time, sometimes they were reconciled as of a week after the month end.

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

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

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

Recommendation: We recommend that the Collector's office prepare monthly bank reconciliations and adjustments to the cash accounts at month end instead of some time after the end of the month.

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

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

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

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 25, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2016 and 2015 fiscal years. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)

Significant Audit Findings (concluded)

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 16, 2017.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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