



NICOLE GALLOWAY, CPA
Missouri State Auditor

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

The Office of the State Auditor contracted for an audit of Ste. Genevieve County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

Nicole R. Galloway, CPA
State Auditor

December 2021
Report No. 2021-121



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Ste. Genevieve County

2020-001

Management reconcile the Schedule of Expenditures of Federal Awards with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



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STE. GENEVIEVE, MISSOURI
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STE. GENEVIEVE, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Ste. Genevieve (the County), Missouri, which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of cash receipts, 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 1 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.

Auditors' 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 County'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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



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

As described in Note 1 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.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 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, 2020 and 2019, or changes in financial position 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 investments of each fund of the County as of December 31, 2020 and 2019, 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 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

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

CliftonLarsonAllen LLP

St. Louis, Missouri
November 30, 2021

FINANCIAL STATEMENTS

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

Fund	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 1,940,286	\$ 9,889,029	\$ (10,047,697)	\$ 1,781,618
Special Road and Bridge Fund	346,076	3,061,058	(2,826,656)	580,478
TIF Fund	-	4,608	(4,608)	-
Assessment Fund	383,089	555,979	(595,318)	343,750
Community Center Sales Tax Fund	340,296	2,473,248	(2,344,144)	469,400
Law Enforcement Training Fund	2,106	7,239	(6,864)	2,481
Prosecuting Attorney Training Fund	4,357	5,053	(2,406)	7,004
Senior Services Board Fund	172,176	174,196	(166,294)	180,078
Law Enforcement Sales Tax	1,928	2,312,822	(2,314,749)	1
Mental Health Board Fund	1,096,387	565,643	(609,340)	1,052,690
Community Center Operations Fund	10,954	1,113,479	(1,122,497)	1,936
Special Elections Fund	-	44,621	(44,621)	-
911 Emergency Fund	28,032	491,731	(500,029)	19,734
Sheriff Fees Fund	34,806	11,539	(39,243)	7,102
Inmate Security Fund	82,733	202,091	(161,757)	123,067
Victims of Domestic Violence Fund	4,406	5,167	(7,434)	2,139
K-9 Fund	13,314	1,300	(1,141)	13,473
Repairs and Upkeep Property Fund	46,292	181	(41,468)	5,005
Recorder's Fund	54,463	17,057	(15,933)	55,587
State of MO Fund	-	26,386	(26,386)	-
Prosecuting Attorney Delinquent Fund	2,895	5	(4)	2,896
Capital Improvement Fund	368,675	1,654,219	(1,436,139)	586,755
Sheriff Revolving Fund	10,163	11,340	(17,319)	4,184
Administration Handling Cost Fund	4,223	1,291	(2,093)	3,421
Law Enforcement Restitution Fund	100,333	92,059	(126,503)	65,889
Election Services Fund	17,144	32,444	(28,389)	21,199
Criminal Costs Fund	-	276,474	(276,475)	(1)
Mental Health Repairs and Upkeep Fund	238,588	1,699	(37,148)	203,139
Federal Forfeiture Fund	9,790	22	(9,700)	112
Community Center Waterpark Fund	39,639	505,276	(483,442)	61,473
COVID19 Fund	-	2,099,323	(1,744,141)	355,182
Developmental Disability Board	282,143	320,006	(263,198)	338,951
Tax Maintenance Fund	14,150	31,095	(30,762)	14,483
Total	<u>\$ 5,649,444</u>	<u>\$ 25,987,680</u>	<u>\$ (25,333,898)</u>	<u>\$ 6,303,226</u>

See accompanying Notes to Financial Statements

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

Fund	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	\$ 2,970,839	\$ 9,673,068	\$ (10,703,621)	\$ 1,940,286
Special Road and Bridge Fund	373,219	3,245,839	(3,272,982)	346,076
TIF Fund	-	6,647	(6,647)	-
Assessment Fund	369,863	505,952	(492,726)	383,089
Community Center Sales Tax Fund	410,016	2,229,703	(2,299,423)	340,296
Law Enforcement Training Fund	1,954	11,925	(11,773)	2,106
Prosecuting Attorney Training Fund	703	4,115	(461)	4,357
Senior Services Board Fund	171,890	159,715	(159,429)	172,176
Law Enforcement Sales Tax	-	2,167,444	(2,165,516)	1,928
Mental Health Board Fund	1,145,243	526,026	(574,882)	1,096,387
Community Center Operations Fund	8,276	1,233,435	(1,230,757)	10,954
Special Elections Fund	-	22,000	(22,000)	-
911 Emergency Fund	30,487	472,575	(475,030)	28,032
Sheriff Fees Fund	24,463	15,704	(5,361)	34,806
Inmate Security Fund	23,416	184,484	(125,167)	82,733
Victims of Domestic Violence Fund	5,196	9,287	(10,077)	4,406
K-9 Fund	14,314	1,418	(2,418)	13,314
Repairs and Upkeep Property Fund	58,013	686	(12,407)	46,292
Recorder's Fund	50,939	13,421	(9,897)	54,463
State of MO Fund	-	26,382	(26,382)	-
Prosecuting Attorney Delinquent Fund	2,842	57	(4)	2,895
Capital Improvement Fund	27,907	2,396,216	(2,055,448)	368,675
Sheriff Revolving Fund	9,328	8,051	(7,216)	10,163
Administration Handling Cost Fund	5,858	1,715	(3,350)	4,223
Law Enforcement Restitution Fund	20,482	177,478	(97,627)	100,333
Election Services Fund	15,757	3,086	(1,699)	17,144
Criminal Costs Fund	-	43,576	(43,576)	-
Mental Health Repairs and Upkeep Fund	240,887	4,775	(7,074)	238,588
Federal Forfeiture Fund	13,092	151	(3,453)	9,790
Community Center Waterpark Fund	-	316,401	(276,762)	39,639
Developmental Disability Board	562,359	289,781	(569,997)	282,143
Tax Maintenance Fund	14,167	27,337	(27,354)	14,150
Total	<u>\$ 6,571,510</u>	<u>\$ 23,778,450</u>	<u>\$ (24,700,516)</u>	<u>\$ 5,649,444</u>

See accompanying Notes to Financial Statements

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Taxes	\$ 1,235,123	\$ 1,062,000	\$ 1,097,973	\$ 1,060,000
Charges for Services	563,875	593,300	552,543	589,105
Sales and Use Taxes	1,040,189	938,000	994,028	918,000
Intergovernmental	6,998,487	6,445,634	6,943,755	6,329,062
Interest income	17,044	21,010	39,430	7,000
Other Revenues	7,311	7,220	18,340	7,699
Prosecuting Attorney	27,000	27,000	27,000	27,000
Total	9,889,029	9,094,164	9,673,069	8,937,866
DISBURSEMENTS				
Circuit Clerk	26,269	40,500	27,125	38,000
Civil Defense	25,733	26,206	40,759	23,184
Collector	196,549	204,751	183,328	184,366
Commissioners	182,894	185,713	228,108	230,740
Coroner	69,583	78,986	61,761	80,665
County Clerk	291,415	278,256	197,790	198,090
County Surveyor	10,948	12,000	12,154	12,900
Court Administration	6,801	7,435	6,953	7,510
Custodian	83,795	61,015	57,131	60,823
Elections	74,640	76,300	15,022	21,200
Jail	5,043,053	5,183,984	4,862,401	5,111,563
Juvenile	68,480	69,850	69,820	69,250
Nondepartmental	640,739	947,069	1,233,693	966,289
Prosecuting Attorney	417,992	424,250	413,872	431,543
Public Administrator	108,437	123,852	115,562	120,152
Public Defender Court	4,545	4,545	4,544	4,545
Recorder of Deeds	185,709	186,350	178,604	183,030
Recycling	165,009	100,000	93,007	80,000
Treasurer	133,363	128,887	130,206	125,057
Transfers Out	2,311,743	2,464,170	2,771,782	2,975,449
Total	10,047,697	10,604,119	10,703,622	10,924,356
RECEIPTS OVER (UNDER) DISBURSEMENTS	(158,668)	(1,509,955)	(1,030,553)	(1,986,490)
Cash and Investments - Beginning of Year	1,940,286	1,940,286	2,970,839	2,970,839
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,781,618</u>	<u>\$ 430,331</u>	<u>\$ 1,940,286</u>	<u>\$ 984,349</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 6,215	\$ 4,550	\$ 4,848	\$ 6,550
Intergovernmental	674,023	1,016,228	921,848	1,130,020
Motor Fuel Tax	592,341	630,000	641,213	615,000
Other Revenues	11,887	12,000	23,041	330,000
Property Taxes	591,466	530,000	518,326	530,000
Sales and Use Taxes	1,185,126	1,100,000	1,136,563	1,075,000
Total Receipts	<u>3,061,058</u>	<u>3,292,778</u>	<u>3,245,839</u>	<u>3,686,570</u>
DISBURSEMENTS				
Automotive	93,959	121,000	116,360	140,500
Bank Charges	135	200	153	400
Construction	1,284,314	1,681,000	1,740,571	2,173,000
Employee Benefits	97,863	98,153	107,929	112,000
Equipment	579,537	556,000	576,606	566,000
Fees and Fines	-	4,500	-	-
Insurance	39,504	45,000	44,522	40,000
Materials and Supplies	12,410	15,420	13,247	15,500
Miscellaneous	12,384	23,000	8,232	21,000
Payroll Taxes	38,274	40,128	39,706	41,000
Pension	43,056	44,313	37,603	39,000
Professional Fees	4,015	10,000	838	-
Repairs and Maintenance	34,106	32,000	34,431	32,000
Salaries and Wages	572,837	631,274	537,780	580,000
Services	499	700	658	700
Utilities	8,424	10,000	9,325	10,000
Transfers Out	5,339	6,200	5,021	3,700
Total Disbursements	<u>2,826,656</u>	<u>3,318,888</u>	<u>3,272,982</u>	<u>3,774,800</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	234,402	(26,110)	(27,143)	(88,230)
Cash and Investments - Beginning of Year	<u>346,076</u>	<u>346,076</u>	<u>373,219</u>	<u>373,219</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 580,478</u>	<u>\$ 319,966</u>	<u>\$ 346,076</u>	<u>\$ 284,989</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	TIF Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Transfers In	\$ 4,608	\$ 6,800	\$ 6,647	\$ 6,648
Total Receipts	<u>4,608</u>	<u>6,800</u>	<u>6,647</u>	<u>6,648</u>
DISBURSEMENTS				
TIF Disbursements	<u>4,608</u>	<u>6,800</u>	<u>6,647</u>	<u>6,800</u>
Total Disbursements	<u>4,608</u>	<u>6,800</u>	<u>6,647</u>	<u>6,800</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	(152)
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (152)</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 177,220	\$ 211,021	\$ 158,803	\$ 169,021
Interest Income	3,998	5,100	7,176	5,100
Intergovernmental	366,494	339,000	332,108	339,000
Other Revenues	8,267	5,000	7,865	4,500
Total Receipts	<u>555,979</u>	<u>560,121</u>	<u>505,952</u>	<u>517,621</u>
DISBURSEMENTS				
Automotive	254	500	197	300
Bank Charges	58	150	65	150
Computer Expense	12,888	12,500	11,294	15,904
Employee Benefits	7,155	3,500	5,051	5,051
Equipment	16,839	24,500	29,820	35,000
Insurance	26,709	29,719	38,964	33,500
Intergovernmental	-	40,000	-	-
Materials and Supplies	122,311	92,800	15,683	16,800
Miscellaneous	629	750	225	750
Payroll Taxes	20,379	22,604	19,914	21,700
Pension	18,637	18,841	15,551	16,400
Professional Fees	34,298	65,000	28,021	33,000
Repairs and Maintenance	22,720	17,650	16,193	17,150
Salaries and Wages	287,438	361,474	299,369	361,090
Schools and Education	1,280	3,000	2,741	2,000
Services	21,463	78,698	7,154	-
Utilities	2,260	3,500	2,484	2,200
Total Disbursements	<u>595,318</u>	<u>775,186</u>	<u>492,726</u>	<u>560,995</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(39,339)	(215,065)	13,226	(43,374)
Cash and Investments - Beginning of Year	<u>383,089</u>	<u>383,089</u>	<u>369,863</u>	<u>369,863</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 343,750</u>	<u>\$ 168,024</u>	<u>\$ 383,089</u>	<u>\$ 326,489</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Community Center Sales Tax Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 1,677	\$ 1,000	\$ 2,401	\$ 1,000
Intergovernmental	133,431	48,000	51,000	48,000
Other Revenues	237,193	200,000	186,811	64,156
Sales and Use Taxes	2,040,947	1,880,000	1,956,527	1,850,000
Transfers In	60,000	150,000	32,964	150,000
Total Receipts	2,473,248	2,279,000	2,229,703	2,113,156
DISBURSEMENTS				
Bank Charges	47	-	58	-
Construction	200,000	200,000	368,726	126,250
Principal Payment on Long-term Debt	500,000	590,000	457,964	575,000
Equipment	127,848	80,000	54,529	192,000
Insurance	74,989	75,000	69,632	62,000
Miscellaneous	18,021	80,000	34,797	-
Other Expenses	115,835	130,000	123,367	120,000
Salaries and Wages	47,596	80,000	100,351	64,156
Interest Expense	601,655	602,300	615,746	616,387
Transfers Out	658,153	663,000	474,253	619,110
Total Disbursements	2,344,144	2,500,300	2,299,423	2,374,903
RECEIPTS OVER (UNDER) DISBURSEMENTS	129,104	(221,300)	(69,720)	(261,747)
Cash and Investments - Beginning of Year	340,296	340,296	410,016	410,016
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 469,400</u>	<u>\$ 118,996</u>	<u>\$ 340,296</u>	<u>\$ 148,269</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 5	\$ 7	\$ 8	\$ 17
Other Revenues	7,234	12,000	11,917	12,000
Total Receipts	7,239	12,007	11,925	12,017
DISBURSEMENTS				
Bank Charges	5	7	6	15
Employee Training	6,859	13,500	11,500	11,000
Miscellaneous	-	260	267	1,000
Total Disbursements	6,864	13,767	11,773	12,015
RECEIPTS OVER (UNDER) DISBURSEMENTS	375	(1,760)	152	2
Cash and Investments - Beginning of Year	2,106	2,106	1,954	1,954
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,481</u>	<u>\$ 346</u>	<u>\$ 2,106</u>	<u>\$ 1,956</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 6	\$ 5	\$ 3	\$ 5
Other Revenues	5,047	4,020	4,112	2,125
Total Receipts	5,053	4,025	4,115	2,130
DISBURSEMENTS				
Bank Charges	4	20	5	20
Employee Training	1,152	1,650	206	1,613
Fees and Fines	1,250	1,250	250	1,200
Total Disbursements	2,406	2,920	461	2,833
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,647	1,105	3,654	(703)
Cash and Investments - Beginning of Year	4,357	4,357	703	703
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,004</u>	<u>\$ 5,462</u>	<u>\$ 4,357</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Senior Services Board Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 1,905	\$ 3,645	\$ 3,664	\$ 2,296
Other Revenues	26,020	26,000	26,015	33,500
Property Taxes	146,271	130,000	130,036	137,000
Total Receipts	174,196	159,645	159,715	172,796
DISBURSEMENTS				
Bank Charges	9	50	12	50
Senior Services	166,285	172,280	159,417	172,280
Total Disbursements	166,294	172,330	159,429	172,330
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,902	(12,685)	286	466
Cash and Investments - Beginning of Year	172,176	172,176	171,890	171,890
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 180,078</u>	<u>\$ 159,491</u>	<u>\$ 172,176</u>	<u>\$ 172,356</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Sales Tax			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 33,625	\$ 31,500	\$ 32,312	\$ 33,500
Interest Income	34	60	64	100
Other Revenues	10,859	15,000	25,255	31,000
Sales and Use Taxes	1,021,900	958,566	976,016	920,000
Transfers In	1,246,404	1,307,697	1,133,797	1,220,449
Total Receipts	<u>2,312,822</u>	<u>2,312,823</u>	<u>2,167,444</u>	<u>2,205,049</u>
DISBURSEMENTS				
Automotive	180,555	210,000	187,196	188,000
Bank Charges	114	100	119	300
Computer Expense	39,578	35,000	31,754	30,000
Employee Benefits	13,000	12,000	-	-
Employee Training	6,762	7,000	5,459	7,000
Equipment	9,172	10,000	5,849	10,000
Insurance	348,137	352,644	363,054	372,067
Materials and Supplies	58,337	67,500	50,974	57,000
Meals	184	1,500	932	1,500
Miscellaneous	2,582	7,000	3,850	11,500
Other Expenses	2,367	10,500	4,269	12,500
Payroll Taxes	98,327	98,363	89,790	89,000
Pension	108,426	99,364	91,126	83,000
Repairs and Maintenance	68,846	79,000	77,657	67,000
Salaries and Wages	1,349,991	1,302,580	1,234,599	1,264,182
Services	21,649	14,000	12,581	14,000
Utilities	1,383	3,000	1,286	3,000
Transfers Out	5,339	5,200	5,021	5,000
Total Disbursements	<u>2,314,749</u>	<u>2,314,751</u>	<u>2,165,516</u>	<u>2,215,049</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,927)	(1,928)	1,928	(10,000)
Cash and Investments - Beginning of Year	<u>1,928</u>	<u>1,928</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1,928</u>	<u>\$ (10,000)</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Mental Health Board Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 9,097	\$ 21,120	\$ 21,587	\$ 12,000
Intergovernmental	87,798	88,100	87,421	88,200
Other Revenues	-	-	545	-
Property Taxes	468,462	420,000	416,469	438,000
Sales and Use Taxes	286	10	4	500
Total Receipts	<u>565,643</u>	<u>529,230</u>	<u>526,026</u>	<u>538,700</u>
DISBURSEMENTS				
Bank Charges	32	100	26	100
Insurance	5,587	5,400	5,219	5,375
Contracted Services	371,000	371,000	371,000	371,000
Miscellaneous	216,907	216,700	182,501	221,800
Professional Fees	1,776	7,500	261	7,500
Services	3,719	5,000	4,409	5,000
Utilities	10,319	12,500	11,466	12,500
Total Disbursements	<u>609,340</u>	<u>618,200</u>	<u>574,882</u>	<u>623,275</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(43,697)	(88,970)	(48,856)	(84,575)
Cash and Investments - Beginning of Year	<u>1,096,387</u>	<u>1,096,387</u>	<u>1,145,243</u>	<u>1,145,243</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,052,690</u>	<u>\$ 1,007,417</u>	<u>\$ 1,096,387</u>	<u>\$ 1,060,668</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Community Center Operations Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 532,571	\$ 707,700	\$ 712,145	\$ 661,281
Interest Income	21	-	54	-
Other Revenues	19,143	34,300	33,448	26,200
Transfers In	561,744	578,000	487,788	535,000
Total Receipts	1,113,479	1,320,000	1,233,435	1,222,481
DISBURSEMENTS				
Automotive	2,113	4,200	2,955	4,200
Bank Charges	475	-	569	-
Concessions	10,019	18,000	18,639	13,600
Employee Benefits	17,238	22,900	4,000	6,000
Employee Training	181	10,000	8,498	7,000
Equipment	15,991	17,100	14,624	20,200
Insurance	46,197	56,800	63,544	91,800
Lawn Care and Sanitation	15,381	15,600	13,062	14,400
Marketing	25,914	16,000	17,421	12,000
Materials and Supplies	77,655	118,800	119,828	97,000
Payroll Taxes	47,450	53,500	46,426	46,500
Pension	33,769	16,900	25,519	26,200
Repairs and Maintenance	16,780	14,400	13,394	12,000
Salaries and Wages	662,716	755,800	675,707	679,857
Utilities	150,618	200,000	206,571	200,000
Total Disbursements	1,122,497	1,320,000	1,230,757	1,230,757
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,018)	-	2,678	(8,276)
Cash and Investments - Beginning of Year	10,954	10,954	8,276	8,276
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,936</u>	<u>\$ 10,954</u>	<u>\$ 10,954</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Elections Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 44,621	\$ 60,000	\$ 22,000	\$ 30,000
Total Receipts	<u>44,621</u>	<u>60,000</u>	<u>22,000</u>	<u>30,000</u>
DISBURSEMENTS				
Election Expense	<u>44,621</u>	<u>60,000</u>	<u>22,000</u>	<u>30,000</u>
Total Disbursements	<u>44,621</u>	<u>60,000</u>	<u>22,000</u>	<u>30,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	911 Emergency Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 102,363	\$ 110,600	\$ 111,281	\$ 110,600
Interest Income	49	60	63	50
Intergovernmental	389,319	389,319	361,231	361,231
Total Receipts	<u>491,731</u>	<u>499,979</u>	<u>472,575</u>	<u>471,881</u>
DISBURSEMENTS				
Bank Charges	29	30	30	100
Contracted Services	500,000	500,000	475,000	475,000
Total Disbursements	<u>500,029</u>	<u>500,030</u>	<u>475,030</u>	<u>475,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,298)	(51)	(2,455)	(3,219)
Cash and Investments - Beginning of Year	<u>28,032</u>	<u>28,032</u>	<u>30,487</u>	<u>30,487</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 19,734</u>	<u>\$ 27,981</u>	<u>\$ 28,032</u>	<u>\$ 27,268</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Fees Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 11,348	\$ 15,280	\$ 15,379	\$ 13,500
Interest Income	191	314	325	120
Total Receipts	<u>11,539</u>	<u>15,594</u>	<u>15,704</u>	<u>13,620</u>
DISBURSEMENTS				
Bank Charges	7	14	8	14
Employee Training	48	1,000	-	1,000
Materials and Supplies	-	14,000	-	11,500
Miscellaneous	32,188	26,000	5,353	16,000
Other Expenses	-	1,000	-	1,000
Services	7,000	7,000	-	6,000
Total Disbursements	<u>39,243</u>	<u>49,014</u>	<u>5,361</u>	<u>35,514</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(27,704)	(33,420)	10,343	(21,894)
Cash and Investments - Beginning of Year	<u>34,806</u>	<u>34,806</u>	<u>24,463</u>	<u>24,463</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,102</u>	<u>\$ 1,386</u>	<u>\$ 34,806</u>	<u>\$ 2,569</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 48,706	\$ 33,800	\$ 35,883	\$ 25,700
Interest Income	505	630	677	220
Intergovernmental	152,396	139,000	147,924	150,080
Other Revenues	484	-	-	4,000
Total Receipts	<u>202,091</u>	<u>173,430</u>	<u>184,484</u>	<u>180,000</u>
DISBURSEMENTS				
Bank Charges	31	50	31	52
Equipment	161,726	255,000	125,136	167,550
Total Disbursements	<u>161,757</u>	<u>255,050</u>	<u>125,167</u>	<u>167,602</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	40,334	(81,620)	59,317	12,398
Cash and Investments - Beginning of Year	<u>82,733</u>	<u>82,733</u>	<u>23,416</u>	<u>23,416</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 123,067</u>	<u>\$ 1,113</u>	<u>\$ 82,733</u>	<u>\$ 35,814</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Victims of Domestic Violence Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,164	\$ 9,700	\$ 9,279	\$ 10,600
Interest Income	3	20	8	20
Total Receipts	<u>5,167</u>	<u>9,720</u>	<u>9,287</u>	<u>10,620</u>
DISBURSEMENTS				
Bank Charges	5	15	5	15
Equipment	<u>7,429</u>	<u>12,000</u>	<u>10,072</u>	<u>12,000</u>
Total Disbursements	<u>7,434</u>	<u>12,015</u>	<u>10,077</u>	<u>12,015</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,267)	(2,295)	(790)	(1,395)
Cash and Investments - Beginning of Year	<u>4,406</u>	<u>4,406</u>	<u>5,196</u>	<u>5,196</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 2,139</u></u>	<u><u>\$ 2,111</u></u>	<u><u>\$ 4,406</u></u>	<u><u>\$ 3,801</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	K-9 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 21	\$ 17	\$ 18	\$ 4
Other Revenues	1,279	1,000	1,400	1,000
Total Receipts	<u>1,300</u>	<u>1,017</u>	<u>1,418</u>	<u>1,004</u>
DISBURSEMENTS				
Bank Charges	7	7	7	11
Other Expenses	1,134	13,000	2,411	15,000
Total Disbursements	<u>1,141</u>	<u>13,007</u>	<u>2,418</u>	<u>15,011</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	159	(11,990)	(1,000)	(14,007)
Cash and Investments - Beginning of Year	<u>13,314</u>	<u>13,314</u>	<u>14,314</u>	<u>14,314</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 13,473</u>	<u>\$ 1,324</u>	<u>\$ 13,314</u>	<u>\$ 307</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Repairs and Upkeep Property Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 181	\$ 110	\$ 686	\$ 110
Total Receipts	181	110	686	110
DISBURSEMENTS				
Bank Charges	14	13	13	20
Repairs and Maintenance	41,454	50,000	12,394	25,000
Transfers Out	-	50,000	-	-
Total Disbursements	41,468	100,013	12,407	25,020
RECEIPTS OVER (UNDER) DISBURSEMENTS	(41,287)	(99,903)	(11,721)	(24,910)
Cash and Investments - Beginning of Year	46,292	46,292	58,013	58,013
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 5,005</u>	<u>\$ (53,611)</u>	<u>\$ 46,292</u>	<u>\$ 33,103</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder's Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 10,603	\$ 7,800	\$ 7,882	\$ 7,800
Interest Income	399	908	1,014	550
Other Revenues	6,055	4,508	4,525	4,500
Total Receipts	<u>17,057</u>	<u>13,216</u>	<u>13,421</u>	<u>12,850</u>
DISBURSEMENTS				
Automotive	534	1,500	1,004	2,000
Bank Charges	6	-	7	15
Equipment	15,267	30,000	8,886	30,000
Miscellaneous	126	7	-	85
Total Disbursements	<u>15,933</u>	<u>31,507</u>	<u>9,897</u>	<u>32,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,124	(18,291)	3,524	(19,250)
Cash and Investments - Beginning of Year	<u>54,463</u>	<u>54,463</u>	<u>50,939</u>	<u>50,939</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 55,587</u>	<u>\$ 36,172</u>	<u>\$ 54,463</u>	<u>\$ 31,689</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	State of MO Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 26,386	\$ -	\$ 26,382	\$ -
Total Receipts	26,386	-	26,382	-
DISBURSEMENTS				
Other Expenses	26,386	-	26,382	-
Total Disbursements	26,386	-	26,382	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Delinquent Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ -	\$ 40	\$ 50	\$ 28
Interest Income	5	10	7	18
Total Receipts	<u>5</u>	<u>50</u>	<u>57</u>	<u>46</u>
DISBURSEMENTS				
Automotive	-	200	-	200
Bank Charges	4	5	4	15
Other Expenses	-	-	-	2,673
Total Disbursements	<u>4</u>	<u>205</u>	<u>4</u>	<u>2,888</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1	(155)	53	(2,842)
Cash and Investments - Beginning of Year	<u>2,895</u>	<u>2,895</u>	<u>2,842</u>	<u>2,842</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,896</u>	<u>\$ 2,740</u>	<u>\$ 2,895</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Capital Improvement Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 195,860	\$ 160,000	\$ 180,110	\$ 160,000
Interest Income	1,797	2,000	2,723	1,140
Intergovernmental	454,717	500,000	613,383	450,000
Other Revenues	1,845	-	-	-
Transfers In	1,000,000	1,000,000	1,600,000	1,600,000
Total Receipts	<u>1,654,219</u>	<u>1,662,000</u>	<u>2,396,216</u>	<u>2,211,140</u>
DISBURSEMENTS				
Bank Charges	20	17	17	30
Principal Payment on Long-term Debt	1,219,502	1,716,402	1,838,264	1,838,264
Equipment	8,000	-	-	8,000
Materials and Supplies	-	2,000	-	2,000
Miscellaneous	62,072	35,000	34,967	30,000
Repairs and Maintenance	91,012	50,000	45,429	55,000
Interest Expense	55,533	70,000	136,771	170,000
Total Disbursements	<u>1,436,139</u>	<u>1,873,419</u>	<u>2,055,448</u>	<u>2,103,294</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	218,080	(211,419)	340,768	107,846
Cash and Investments - Beginning of Year	<u>368,675</u>	<u>368,675</u>	<u>27,907</u>	<u>27,907</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 586,755</u>	<u>\$ 157,256</u>	<u>\$ 368,675</u>	<u>\$ 135,753</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 11,287	\$ 11,249	\$ 7,960	\$ 4,000
Interest Income	53	90	91	64
Total Receipts	<u>11,340</u>	<u>11,339</u>	<u>8,051</u>	<u>4,064</u>
DISBURSEMENTS				
Bank Charges	7	8	8	15
Employee Training	-	1,000	530	1,000
Equipment	16,652	11,400	6,008	6,000
Materials and Supplies	-	5,000	-	5,000
Miscellaneous	660	-	670	400
Total Disbursements	<u>17,319</u>	<u>17,408</u>	<u>7,216</u>	<u>12,415</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,979)	(6,069)	835	(8,351)
Cash and Investments - Beginning of Year	<u>10,163</u>	<u>10,163</u>	<u>9,328</u>	<u>9,328</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,184</u>	<u>\$ 4,094</u>	<u>\$ 10,163</u>	<u>\$ 977</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Administration Handling Cost Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,285	\$ 1,700	\$ 1,703	\$ 2,723
Interest Income	6	20	12	35
Total Receipts	<u>1,291</u>	<u>1,720</u>	<u>1,715</u>	<u>2,758</u>
DISBURSEMENTS				
Bank Charges	8	20	10	25
Materials and Supplies	-	1,250	1,135	3,790
Miscellaneous	-	-	-	2,500
Other Expenses	85	250	205	300
Salaries and Wages	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Disbursements	<u>2,093</u>	<u>3,520</u>	<u>3,350</u>	<u>8,615</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(802)	(1,800)	(1,635)	(5,857)
Cash and Investments - Beginning of Year	<u>4,223</u>	<u>4,223</u>	<u>5,858</u>	<u>5,858</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 3,421</u>	<u>\$ 2,423</u>	<u>\$ 4,223</u>	<u>\$ 1</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 86,794	\$ 135,000	\$ 163,584	\$ 94,000
Interest income	677	757	764	228
Other Revenues	4,588	13,000	13,130	12,000
Total Receipts	92,059	148,757	177,478	106,228
DISBURSEMENTS				
Automotive	2,395	13,000	-	-
Bank Charges	13	45	18	45
Computer Expense	1,291	8,000	3,951	4,700
Employee Benefits	-	100	-	50
Equipment	34,054	45,000	12,583	14,500
Extradition	4,148	11,000	10,092	11,000
Materials and Supplies	36,401	85,000	27,366	34,000
Miscellaneous	1,928	4,000	1,733	3,000
Payroll Taxes	1,115	2,000	1,157	1,500
Pension	583	1,000	605	400
Salaries and Wages	44,575	60,000	40,122	50,000
Total Disbursements	126,503	229,145	97,627	119,195
RECEIPTS OVER (UNDER) DISBURSEMENTS	(34,444)	(80,388)	79,851	(12,967)
Cash and Investments - Beginning of Year	100,333	100,333	20,482	20,482
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 65,889</u>	<u>\$ 19,945</u>	<u>\$ 100,333</u>	<u>\$ 7,515</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	111	50	202	60.00
Intergovernmental	32,333	32,266	2,884	1,950.00
Total Receipts	<u>32,444</u>	<u>32,316</u>	<u>3,086</u>	<u>2,010</u>
DISBURSEMENTS				
Bank Charges	5	10	4	20
Election Expense	26,966	26,966	-	-
Employee Training	1,168	1,800	1,445	1,800
Miscellaneous	250	1,000	250	1,000
Total Disbursements	<u>28,389</u>	<u>29,776</u>	<u>1,699</u>	<u>2,820</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,055	2,540	1,387	(810)
Cash and Investments - Beginning of Year	<u>17,144</u>	<u>17,144</u>	<u>15,757</u>	<u>15,757</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 21,199</u>	<u>\$ 19,684</u>	<u>\$ 17,144</u>	<u>\$ 14,947</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Criminal Costs Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 276,474	\$ -	\$ 43,576	\$ -
Total Receipts	<u>276,474</u>	<u>-</u>	<u>43,576</u>	<u>-</u>
DISBURSEMENTS				
Fees and Fines	11,179	-	1,819	-
Inmate housing	265,296	-	41,757	-
Total Disbursements	<u>276,475</u>	<u>-</u>	<u>43,576</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1)	-	-	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Mental Health Repairs and Upkeep Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	1,699	4,478	4,775	2,690
Total Receipts	1,699	4,478	4,775	2,690
DISBURSEMENTS				
Bank Charges	7	20	5	20
Repairs and Maintenance	37,141	40,000	7,069	20,000
Total Disbursements	37,148	40,020	7,074	20,020
RECEIPTS OVER (UNDER) DISBURSEMENTS	(35,449)	(35,542)	(2,299)	(17,330)
Cash and Investments - Beginning of Year	238,588	238,588	240,887	240,887
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 203,139</u>	<u>\$ 203,046</u>	<u>\$ 238,588</u>	<u>\$ 223,557</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Federal Forfeiture Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 22	\$ -	\$ 151	\$ 106
Other Revenues	-	-	-	2,000
Total Receipts	<u>22</u>	<u>-</u>	<u>151</u>	<u>2,106</u>
DISBURSEMENTS				
Bank Charges	\$ -	\$ -	\$ 4	-
Equipment	9,700	9,700	3,449	10,000
Miscellaneous	-	-	-	5,000
Total Disbursements	<u>9,700</u>	<u>9,700</u>	<u>3,453</u>	<u>15,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,678)	(9,700)	(3,302)	(12,894)
Cash and Investments - Beginning of Year	<u>9,790</u>	<u>9,790</u>	<u>13,092</u>	<u>13,092</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 112</u>	<u>\$ 90</u>	<u>\$ 9,790</u>	<u>\$ 198</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Community Center Waterpark Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 490,575	\$ 680,000	\$ 296,174	\$ 506,000
Interest Income	102	-	6	-
Intergovernmental	11,599	5,000	6,969	-
Other Revenues	3,000	15,000	2,000	5,000
Transfers In	-	-	11,252	-
Total Receipts	505,276	700,000	316,401	511,000
DISBURSEMENTS				
Bank Charges	154	-	-	-
Concessions	98,059	125,000	57,746	93,000
Employee Training	6,239	5,000	-	7,000
Insurance	-	-	-	56,000
Marketing	9,769	24,000	7,401	24,500
Materials and Supplies	39,351	32,500	5,122	29,500
Miscellaneous	11,172	15,000	5,539	20,000
Payroll Taxes	19,198	29,500	9,720	14,300
Repairs and Maintenance	5,187	24,000	3,170	24,000
Salaries and Wages	250,953	385,000	127,064	186,700
Utilities	43,360	60,000	-	66,000
Transfers Out	-	-	61,000	-
Total Disbursements	483,442	700,000	276,762	521,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,834	-	39,639	(10,000)
Cash and Investments - Beginning of Year	39,639	39,639	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 61,473</u>	<u>\$ 39,639</u>	<u>\$ 39,639</u>	<u>\$ (10,000)</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	COVID19 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other Revenues	2,099,323	2,099,323	-	-
Total Receipts	2,099,323	2,099,323	-	-
DISBURSEMENTS				
COVID Expenses	1,744,141	2,099,323	-	-
Total Disbursements	1,744,141	2,099,323	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	355,182	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	\$ 355,182	\$ -	\$ -	\$ -

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Developmental Disability Board			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Taxes	\$ 319,510	\$ 302,500	\$ 289,445	\$ 308,000
Interest income	471	200	236	250
Other Revenues	25	-	100	-
Total Receipts	320,006	302,700	289,781	308,250
DISBURSEMENTS				
Insurance	2,705	2,705	2,036	2,500
Developmental Disabled Board	258,787	435,406	563,049	542,031
Materials and Supplies	377	200	4,533	2,998
Miscellaneous	225	450	122	500
Professional Fees	1,104	3,810	257	1,810
Total Disbursements	263,198	442,571	569,997	549,839
RECEIPTS OVER (UNDER) DISBURSEMENTS	56,808	(139,871)	(280,216)	(241,589)
Cash and Investments - Beginning of Year	282,143	282,143	562,359	562,359
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 338,951</u>	<u>\$ 142,272</u>	<u>\$ 282,143</u>	<u>\$ 320,770</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 31,092	\$ 25,000	\$ 27,327	\$ 22,000
Interest income	3	-	10	-
Total Receipts	<u>31,095</u>	<u>25,000</u>	<u>27,337</u>	<u>22,000</u>
DISBURSEMENTS				
Employee Training	665	3,000	3,383	5,000
Equipment	10,494	12,000	3,383	5,000
Materials & Supplies	1,374	3,000	3,383	5,000
Other Expenses	2,346	1,500	2,030	3,000
Professional Fees	3,383	4,000	2,675	3,000
Salaries and Wages	12,500	12,500	12,500	12,500
Total Disbursements	<u>30,762</u>	<u>36,000</u>	<u>27,354</u>	<u>33,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	333	(11,000)	(17)	(11,500)
Cash and Investments - Beginning of Year	<u>14,150</u>	<u>14,150</u>	<u>14,167</u>	<u>14,167</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 14,483</u>	<u>\$ 3,150</u>	<u>\$ 14,150</u>	<u>\$ 2,667</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2020**

	School Fund Principal Fund	Library Fund	Fees Fund	Collector Fund	Protest Fund	Sheriff Fund	Inmate Fund	Prosecuting Attorney Fund	Recorder's Public Fund	Ozora Area T.I.F.	Total Agency
ASSETS											
Cash and Investments	\$ 104,210	\$ 205,331	\$ 43,802	\$ 18,863,693	\$ 118,218	\$ 2,933	\$ 208,260	\$ 30	\$ 21,804	\$ 364	\$ 19,568,645
Total Assets	<u>\$ 104,210</u>	<u>\$ 205,331</u>	<u>\$ 43,802</u>	<u>\$ 18,863,693</u>	<u>\$ 118,218</u>	<u>\$ 2,933</u>	<u>\$ 208,260</u>	<u>\$ 30</u>	<u>\$ 21,804</u>	<u>\$ 364</u>	<u>\$ 19,568,645</u>
LIABILITIES AND FUND BALANCES											
Liabilities	\$ 104,210	\$ 205,331	\$ 43,802	\$ 18,863,693	\$ 118,218	\$ 2,933	\$ 208,260	\$ 30	\$ 21,804	\$ 364	\$ 19,568,645
Total Liabilities	<u>\$ 104,210</u>	<u>\$ 205,331</u>	<u>\$ 43,802</u>	<u>\$ 18,863,693</u>	<u>\$ 118,218</u>	<u>\$ 2,933</u>	<u>\$ 208,260</u>	<u>\$ 30</u>	<u>\$ 21,804</u>	<u>\$ 364</u>	<u>\$ 19,568,645</u>
FUND BALANCES	-	-	-	-	-	-	-	-	-	-	\$ -
Total Liabilities and Fund Balances	<u>\$ 104,210</u>	<u>\$ 205,331</u>	<u>\$ 43,802</u>	<u>\$ 18,863,693</u>	<u>\$ 118,218</u>	<u>\$ 2,933</u>	<u>\$ 208,260</u>	<u>\$ 30</u>	<u>\$ 21,804</u>	<u>\$ 364</u>	<u>\$ 19,568,645</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2019**

	School Fund Principal Fund	Library Fund	Fees Fund	Ozora Area T.I.F.	Collector Fund	Protest Fund	Sheriff Fund	Inmate Fund	Prosecuting Attorney Fund	Recorder's Public Fund	Total Agency
ASSETS											
Cash and Investments	\$ 181,725	\$ 186,889	\$ 40,018	\$ 333	\$ 16,906,275	\$ 115,472	\$ 3	\$ 143,514	\$ 17,326	\$ 15,149	\$ 17,606,704
Total Assets	<u>\$ 181,725</u>	<u>\$ 186,889</u>	<u>\$ 40,018</u>	<u>\$ 333</u>	<u>\$ 16,906,275</u>	<u>\$ 115,472</u>	<u>\$ 3</u>	<u>\$ 143,514</u>	<u>\$ 17,326</u>	<u>\$ 15,149</u>	<u>\$ 17,606,704</u>
LIABILITIES AND FUND BALANCES											
Liabilities	\$ 181,725	\$ 186,889	\$ 40,018	\$ 333	\$ 16,906,275	\$ 115,472	\$ 3	\$ 143,514	\$ 17,326	\$ 15,149	\$ 17,606,704
Total Liabilities	<u>\$ 181,725</u>	<u>\$ 186,889</u>	<u>\$ 40,018</u>	<u>\$ 333</u>	<u>\$ 16,906,275</u>	<u>\$ 115,472</u>	<u>\$ 3</u>	<u>\$ 143,514</u>	<u>\$ 17,326</u>	<u>\$ 15,149</u>	<u>\$ 17,606,704</u>
FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ 181,725</u>	<u>\$ 186,889</u>	<u>\$ 40,018</u>	<u>\$ 333</u>	<u>\$ 16,906,275</u>	<u>\$ 115,472</u>	<u>\$ 3</u>	<u>\$ 143,514</u>	<u>\$ 17,326</u>	<u>\$ 15,149</u>	<u>\$ 17,606,704</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Ste. Genevieve, Missouri (County) is governed by a three-member board of commissioners. There are 10 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 1, 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.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fiduciary Fund Types

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, 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 financial statements would be presented on the accrual basis of accounting.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, 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 offices or departments 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 includes 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. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation, was:

	2020	2019
Real Estate	\$ 353,547,194	\$ 345,986,764
Personal Property	107,326,536	104,042,065
Railroad and Utilities	30,910,596	29,493,834
Total	<u>\$ 491,784,326</u>	<u>\$ 479,522,663</u>

During 2020 and 2019, the County Commission approved a \$1.0182 and \$1.0182 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	2020	2019
General Revenue Fund	\$ 0.2540	\$ 0.2540
Special Road and Bridge Fund	0.2519	0.2519
Ambulance Fund	0.0253	0.0253
Mental Health Fund	0.0964	0.0964
Seniors Citizens	0.0301	0.0301
Senate Bill 40 Fund	0.0550	0.0550
Hospital Fund	0.1618	0.1618
Total	<u>\$ 0.8745</u>	<u>\$ 0.8745</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost. 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, if applicable. 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 these notes to the financial statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

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

NOTE 2 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. County investments are nonnegotiable certificates of deposit. 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. The total bank balance as of December 31, 2020 and 2019 was insured through the Federal Deposit Insurance Corporation or had pledged collateral.

Summary of Carrying Values

The carrying values of cash and investments shown above are included in the financial statements at December 31, 2020 and 2019, as follows:

	<u>2020</u>	<u>2019</u>
Cash and Investments for Governmental Funds:		
Cash	\$ 2,455,820	\$ 1,103,520
Investments	3,847,406	4,545,924
Total Governmental	<u>\$ 6,303,226</u>	<u>\$ 5,649,444</u>
	<u>2020</u>	<u>2019</u>
Cash and Investments for Agency Funds:		
Cash	\$ 19,315,103	\$ 17,266,569
Investments	253,542	340,135
Total Agency	<u>\$ 19,568,645</u>	<u>\$ 17,606,704</u>

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

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.

NOTE 3 BONDS

On June 1, 2011, the County issued Certificates of Participation (COPs), a direct placement, in the amount of \$950,000 (Series 2011). The maturity of the COPs is February 1, 2021, with an interest rate of 4.05%. United Missouri Bank is the holder of these COPs. The 2011 debt was issued for the purpose of funding the geothermal project for the community center. The Series 2011 debt was paid off in 2020.

On July 1, 2016, the County issued COPs, a direct placement, in the amount of \$2,000,000 (Series 2016). The maturity of the COPs is February 1, 2026, with an interest rate of 2.95%. United Missouri Bank 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.

On August 31, 2017, the County issued COPs, a direct placement, in the amount of \$4,440,000 (Series 2017). The maturity of the COPs is February 1, 2037, with an interest rate of 3.50%. From and after July 1, 2022, the interest rate on the Series 2017 Certificates, which will be reset on a daily basis, will be equal to (a) the "prime rate" as set forth in *The Wall Street Journal*, which is equal to the base rate on corporate loans posted by at least 70% of the 10 largest U.S. banks minus (b) 0.5% per annum; provided, however, that in no event shall the interest rate on the Series 2017 Certificates exceed 10% per annum. United Missouri Bank is the holder of these COPs. The 2017 debt was issued for the purpose of funding the costs of constructing, improving and equipping a multi- purpose building on the project site, including racquetball courts, batting cages, gymnasiums, volleyball courts, meeting space and office space at the Ste. Genevieve County Community Center.

On April 15, 2018, the County issued COPs, a direct placement, in the amount of \$10,000,000 (Series 2018). The maturity of the COPs is October 15, 2036, with an interest rate ranging from 2.40% to 5.00%. United Missouri Bank is the holder of these COPs. The 2018 debt was issued for the purpose of providing funds to pay the costs of the Water Park Project.

On December 22, 2020, the County issued COPs, a direct placement, in the amount of \$5,895,000 (Series 2020). The maturity of the COPs is August 1, 2033, with an interest rate of 2.25%. United Missouri Bank is the holder of these COPs. Proceeds from the Series 2020 COPs was used to refund the Series 2011, 0Series 2016 and 2017 COPs. The Series 2020 COPs are secured by the Community Center building, land and other capital assets. In the event of a default, the Series 2020 COPs require at least 25% aggregate principal payment in the amount outstanding at the date of default and potential loss of rights and interest to secured assets.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 3 BONDS (CONTINUED)

The schedule of changes in bonds and future maturities for the year ending December 31, 2020 are as follows:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid	Amounts Due Within One Year
Series 2011 COPs	545,000	-	(545,000)	-	20,233	-
Series 2016 COPs	1,600,000	-	(1,600,000)	-	43,267	-
Series 2017 COPs	4,065,000	-	(4,065,000)	-	130,419	-
Series 2018 COPs	10,000,000	-	-	10,000,000	397,800	475,000
Series 2020 COPs	-	5,895,000	-	5,895,000	-	-
Total	<u>\$ 16,210,000</u>	<u>\$ 5,895,000</u>	<u>\$ (6,210,000)</u>	<u>\$ 15,895,000</u>	<u>\$ 591,719</u>	<u>\$ 475,000</u>

Year Ending December 31,	Interest	Principal	Total
2021	\$ 472,788	\$ 475,000	\$ 947,788
2022	512,981	910,000	1,422,981.25
2023	490,388	950,000	1,440,387.50
2024	466,031	975,000	1,441,031.25
2025	440,175	1,015,000	1,455,175.00
2026-2030	1,748,750	5,500,000	7,248,750.00
2031-2035	764,825	6,070,000	6,834,825.00
Total	<u>\$ 4,895,938</u>	<u>\$ 15,895,000</u>	<u>\$ 20,790,938</u>

The schedule of changes in bonds and future maturities for the year ending December 31, 2019 are as follows:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid	Amounts Due Within One Year
Series 2011 COPs	605,000	-	(60,000)	545,000	23,288	65,000
Series 2016 COPs	1,805,000	-	(205,000)	1,600,000	50,224	210,000
Series 2017 COPs	4,225,000	-	(160,000)	4,065,000	145,075	165,000
Series 2018 COPs	10,000,000	-	-	10,000,000	397,800	-
Total	<u>\$ 16,635,000</u>	<u>\$ -</u>	<u>\$ (425,000)</u>	<u>\$ 16,210,000</u>	<u>\$ 616,387</u>	<u>\$ 440,000</u>

Year Ending December 31,	Interest	Principal	Total
2020	\$ 503,574	\$ 440,000	\$ 943,574
2021	472,788	475,000	947,787.81
2022	512,981	910,000	1,422,981.25
2023	490,388	950,000	1,440,387.50
2024	466,031	975,000	1,441,031.25
2025-2030	2,188,925	6,390,000	8,578,925.00
2031-2035	764,825	6,070,000	6,834,825.00
Total	<u>\$ 5,399,512</u>	<u>\$ 16,210,000</u>	<u>\$ 21,609,512</u>

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 CAPITAL LEASES AND OTHER LONG-TERM DEBT

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.

The Community Center entered into a lease purchase agreement in the amount of \$118,461.22 dated June 19, 2014, to finance fitness equipment. The agreement calls for one advanced payment of \$22,000 followed by 60 monthly payments of \$1,811.07. The agreement matured on June 19, 2019.

The Community Center entered into a lease purchase agreement in the amount of \$116,933.02 dated January 30, 2018, to finance fitness equipment. The agreement calls for 60 monthly payments of \$2,149.97 beginning on March 1, 2018. The agreement maturity date is February 1, 2023.

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2020 are as follows:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid	Amounts Due Within One Year
Detention Center	\$ 2,214,874	\$ -	\$ (1,219,693)	\$ 995,181	\$ 64,201	\$ 385,077
Exercise Equipment	74,810	-	(23,280)	51,530	2,479	24,131
Total	<u>\$ 2,289,684</u>	<u>\$ -</u>	<u>\$ (1,242,973)</u>	<u>\$ 1,046,711</u>	<u>\$ 66,680</u>	<u>\$ 409,208</u>

<u>Year Ending December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2021	\$ 35,274	409,208	\$ 444,482
2022	20,039	410,172	430,211
2023	4,776	227,331	232,107
Total	<u>\$ 60,089</u>	<u>\$ 1,046,711</u>	<u>\$ 1,106,800</u>

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 CAPITAL LEASES AND OTHER LONG-TERM DEBT (CONTINUED)

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2019 are as follows:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid	Within One Year
Detention Center	\$ 4,059,031	\$ -	\$ (1,844,157)	\$ 2,214,874	\$ 125,478	\$ 1,219,693
Equipment	10,716	-	(10,716)	-	214	-
Exercise Equipment	99,021	-	(24,211)	74,810	3,411	23,280
Total	<u>\$ 4,168,768</u>	<u>\$ -</u>	<u>\$ (1,879,084)</u>	<u>\$ 2,289,684</u>	<u>\$ 129,103</u>	<u>\$ 1,242,973</u>

Year Ending December 31.	Interest	Principal	Total
2020	\$ 67,405	\$ 1,242,973	\$ 1,310,378
2021	35,274	409,208	444,482
2022	20,039	410,172	430,211
2023	4,776	227,331	232,107
Total	<u>\$ 127,494</u>	<u>\$ 2,289,684</u>	<u>\$ 2,417,178</u>

NOTE 5 OPERATING LEASES

The Community Center entered into an operating lease with Gibbs Technology Company for a copier in the amount of \$13,840.80 dated April 16, 2018. The agreement calls for 60 monthly payments of \$230.68, payable to Wells Fargo, and maturing in March 2023. Future minimum operating lease payments as of December 31, 2020 and 2019 are as follows:

Year Ending December 31	Amount
2021	\$ 2,768
2022	2,768
2023	692
Total	<u>\$ 6,228</u>

Year Ending December 31	Amount
2020	\$ 2,768
2021	2,768
2022	2,768
2023	692
Total	<u>\$ 8,996</u>

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
Capital Improvement Fund	1,000,000	-	1,600,000	-
Community Center Sales Tax Fund	60,000	(658,153)	32,964	(474,253)
Community Center Operations Fund	561,744	-	487,788	-
Community Center Waterpark Fund	-	-	11,252	(61,000)
General Revenue Fund	-	(2,311,743)	-	(2,771,782)
Fees Fund	-	(1,898)	-	(5,036)
Law Enforcement Sales Tax	1,246,404	(5,339)	1,133,797	(5,021)
Library Fund	91,071	-	31,192	-
Ozora Area T.I.F.	16,747	-	13,439	-
School Fund Principal Fund	1,898	-	5,036	-
Special Road and Bridge Fund	-	(5,339)	-	(5,021)
TIF Fund	4,608	-	6,647	-
Total	<u>\$ 2,982,471</u>	<u>\$ (2,982,471)</u>	<u>\$ 3,322,114</u>	<u>\$ (3,322,114)</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.

NOTE 7 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The County of Ste. Genevieve's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. County of Ste. Genevieve 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 Section 70.600-70.755 RSMo. 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.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 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 five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five 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 five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

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.

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 4.8% (General) and 4.2% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$574,446 and \$480,267 to LAGERS.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
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DECEMBER 31, 2020 AND 2019**

NOTE 8 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

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 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 multi-employer retirement system for each county in the state of Missouri, except 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 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 eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight 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.

CERF 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.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

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 2020 and 2019, the County collected and remitted to CERF, employee contributions of approximately \$193,213 and \$184,842, respectively, for the years then ended.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$170,661 and \$165,426, respectively, for the years then ended December 31, 2020 and 2019.

NOTE 9 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with 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 \$11,628 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 10 CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

B. Compensated Absences (Vacation and Sick Time)

County of Ste. Genevieve 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.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 11 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 nonprofit 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.

NOTE 12 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

STATE COMPLIANCE SECTION

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2020, no formal budget was adopted for the State of MO Fund and Criminal Costs Fund.
- II. For the year ended December 31, 2019, no formal budget was adopted for the State of MO Fund Criminal Costs Fund.
- III. For the year ended December 31, 2019, budgeted expenditures exceeded actual for the Developmental Disability Board Fund.
- IV. For the year ended December 31, 2020 there was a deficit budget for the Repairs and Upkeep Property Fund.
- V. For the year ending December 31, 2019, there was a deficit budget for the Law Enforcement Sales Tax Fund, TIF Fund and Community Center Water Park Fund.

FEDERAL COMPLIANCE SECTION



INDEPENDENT AUDITORS' 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*

County Commission
County of Ste. Genevieve
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 County of Ste. Genevieve (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated November 30, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of 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. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

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.

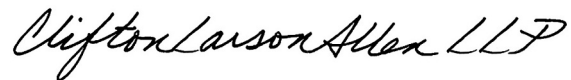
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 financial statements. 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*.

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 internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

CliftonLarsonAllen LLP

St. Louis, Missouri
November 30, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission
Ste. Genevieve County
Ste. Genevieve, Missouri

Report on Compliance for Each Major Federal Program

We have audited the Ste. Genevieve County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Report on Internal Control Over Compliance

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

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

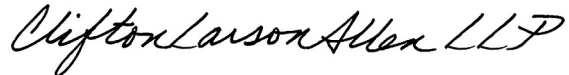
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be significant deficiency.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our report thereon dated November 30, 2021, which contained an adverse opinion on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1 to the financial statements.



CliftonLarsonAllen LLP

St. Louis, Missouri
November 30, 2021

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2019 Passed Through to Subrecipients	2019 Federal Expenditures	2020 Passed Through to Subrecipients	2020 Federal Expenditures
U.S. Department of Transportation Pass-Through						
Programs From:						
Missouri Department of Transportation						
Highway Planning and Construction	20.205	BRO-3095(008)	\$ -	\$ 13,704	\$ -	\$ -
Highway Planning and Construction	20.205	ER9900(083)	-	-	-	57,638
Total Highway Planning and Construction Cluster			-	13,704	-	57,638
State and Community Highway Safety	20.600	N/A	-	9,906	-	-
Total U.S. Department of Transportation			-	23,610	-	57,638
U.S. Department of the Interior:						
Direct Program:						
PILT - Payment in Lieu of Taxes	15.226	N/A	-	21,519	-	24,434
U.S. Department of Health and Human Services						
Pass-Through Programs From:						
Missouri Department of Social Services						
Foster Care - Title IV-E	93.658	N/A	-	159	-	191
U.S. Department of the Treasury Pass-Through						
Programs From:						
Missouri State Treasurer						
COVID19: Coronavirus Relief Fund	21.019	N/A	-	-	268,297	1,740,860
Election Assistance Commission Pass-Through						
Programs From:						
Missouri Secretary of State						
COVID19: Help America Vote Act Grant	90.404	N/A	-	-	-	23,114
Election Assistance Commission:						
Direct Program:						
Delta Regional Authority Grant	90.201	N/A	-	-	-	49,693
U.S. Environmental Protection Agency:						
Direct Program:						
Diesel Emission Reduction Act Grant	66.039	N/A	-	-	-	41,250
U.S. Department of Homeland Security						
Pass-Through Programs From:						
Missouri Department of Public Safety						
Disaster Grants - Public Assistance Grants	97.036	DR-MO-4317	-	365,956	-	-
Disaster Grants - Public Assistance Grants	97.036	DR-MO-4451	-	-	-	35,235
Homeland Security Grant Program	97.067	N/A	-	11,307	-	-
Total U.S. Department of Homeland Security			-	377,263	-	35,235
Total Expenditures of Federal Awards			\$ -	\$ 422,551	\$ 268,297	\$ 1,972,415

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Ste. Genevieve (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified - Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified? _____ yes _____ X no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? _____ yes _____ X none reported

Noncompliance material to financial statements noted? _____ yes _____ X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes _____ X no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? _____ X yes _____ none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ X yes _____ no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

21.019

Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ yes _____ X no

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION II – FINANCIAL STATEMENT FINDING

No financial statement findings reported under *Government Auditing Standards*.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION III – FEDERAL AWARD FINDING

2020-001 **Federal Grantor:** US Department of Treasury, US Department of Transportation, US Environmental Protection Agency

Pass-Through Grantor: Missouri State Treasurer, Missouri Department of Transportation

Federal CFDA Number: 21.019, 20.205 and 66.039

Program Title: Coronavirus Relief Fund, Highway Planning and Construction, Diesel Emission Reduction Act Grant

Award Years: 2019 and 2020

Type of Finding: Significant Deficiency in Internal Controls over Compliance

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained an error that initially reported the incorrect federal expenditures for CFDA numbers 21.019, 20.205, and 66.039.

Effect: Federal expenditures on the SEFA were incorrect.

Questioned Costs: None.

Cause: Expenditures for several programs were not updated for actual expenses based on underlying records.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Views of Responsible Officials: There is no disagreement with the audit finding.

SUE WOLK, COUNTY CLERK
COUNTY OF STE GENEVIEVE
STATE OF MISSOURI

55 South Third Street, Room 2
Ste. Genevieve, MO 63670
Phone: 573-883-5589, ext. 2
Fax: 573-883-7202

Amanda Kuehn
Deputy County Clerk

Michele Gatzemeyer
Deputy County Clerk

Kim MacMillan
Deputy County Clerk

**COUNTY OF STE. GENEVIEVE
CORRECTIVE ACTION PLAN
YEARS ENDED DECEMBER 31, 2019, AND 2020**

The County of Ste. Genevieve respectfully submits the following corrective action plan for the year ended December 31, 2020, and 2019.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

No financial statement findings reported under Government Auditing Standards.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

US Department of Treasury, US Department of Transportation, US Environmental Protection Agency

2020-001 Coronavirus Relief Fund, Highway Planning and Construction, Diesel Emission Reduction Act Grant – CFDA No. 21.019, 20.205 and 66.039

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will enact a process to reconcile the SEFA to the general ledger.

Name(s) of the contact person(s) responsible for corrective action: Sue Wolk

Planned completion date for corrective action plan: December 31, 2021

If there are any questions regarding this plan, please call Sue Wolk at (573)-883-5589 ext. 2.

Sincerely,



Sue Wolk

Ste. Genevieve County Clerk