



SCOTT FITZPATRICK
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, 2024, 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 McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick
State Auditor

March 2026
Report No. 2026-023



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Ste. Genevieve County

Public Administrator's Internal Controls The Public Administrator implement procedures to restrict access to the Public Administrator's electronic signature to ensure that checks are authorized only by an authorized signer.

ANNUAL FINANCIAL REPORT

STE. GENEVIEVE COUNTY, MISSOURI

For the Years Ended
December 31, 2024 and 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

STE. GENEVIEVE COUNTY, MISSOURI
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INTRODUCTORY SECTION

STE. GENEVIEVE COUNTY, MISSOURI
List of Elected Officials 2023-2024

County Commission

Presiding Commissioner – Randy Ruzicka

Commissioner, First District – Karen Stuppy

Commissioner, Second District – Mark Marberry

Other Elected Officials

Assessor – Linda Wagner

Circuit Clerk – Julie Bova

Collector – Lisa Marschel

Coroner – Eric Basler

County Clerk – Sue Wolk

Prosecuting Attorney – Wayne R. Williams

Public Administrator – Amanda Kuehn

Recorder – Mary Jane White

Sheriff – Gary Stolzer

Surveyor – Gerald Bader

Treasurer – Sara Hoog

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ste. Genevieve County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023 and 2024, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Ste. Genevieve County, Missouri, as of December 31, 2023 and 2024, 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 as described in Note 1.

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 section of our report, 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 Ste. Genevieve County, Missouri, as of December 31, 2023 and 2024, or the changes in financial position thereof for the years then ended.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ste. Genevieve County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1, the financial statements are prepared by Ste. Genevieve County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri law. 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 and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ste. Genevieve County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the

financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ste. Genevieve County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Ste. Genevieve County, Missouri's basic financial statements. The accompanying 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 February 2, 2026, on our consideration of Ste. Genevieve County, Missouri'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 Ste. Genevieve County, Missouri'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 Ste. Genevieve County, Missouri's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
February 2, 2026

STE. GENEVIEVE COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2024

Fund	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash Equivalents December 31, 2024
	January 1, 2023	Receipts 2023	Disbursements 2023	December 31, 2023	Receipts 2024	Disbursements 2024	
General Revenue	\$ 2,292,550	\$ 14,267,333	\$ 14,671,084	\$ 1,888,799	\$ 14,841,141	\$ 14,852,529	\$ 1,877,411
Special Road and Bridge	1,416,217	4,284,352	4,149,563	1,551,006	4,537,480	3,874,126	2,214,360
Assessment	127,343	809,300	889,003	47,640	967,304	961,526	53,418
Community Center Sales Tax	785,525	2,433,782	2,750,268	469,039	2,150,574	2,436,017	183,596
Law Enforcement Training	2,181	7,769	5,977	3,973	6,683	6,712	3,944
Prosecuting Attorney Training	13,394	6,633	1,031	18,996	6,020	4,804	20,212
Library	172,735	462,511	450,705	184,541	443,837	453,460	174,918
Senior Citizens Service Board	166,584	183,399	173,283	176,700	213,912	193,090	197,522
Law Enforcement Sales Tax	6	3,484,337	3,484,330	13	3,309,846	3,309,808	51
Mental Health	1,069,942	608,754	963,363	715,333	706,678	244,426	1,177,585
Community Center Operating	739	1,524,205	1,524,719	225	1,549,250	1,533,408	16,067
Special Elections	-	25,000	25,000	-	25,000	25,000	-
911 Emergency	24,744	416,384	385,917	55,211	841,503	896,714	-
Sheriff Fees	11,950	8,772	8,708	12,014	128,334	11,274	129,074
Inmate Security	232,871	408,921	326,606	315,186	287,100	291,848	310,438
Victims of Domestic Violence	3,181	6,362	6,397	3,146	5,812	5,956	3,002
K-9	4,184	200	4,384	-	758	-	758
Repairs and Upkeep Property	6,790	6,770	13,560	-	-	-	-
Recorder's	71,008	14,758	18,975	66,791	15,042	2,299	79,534
Prosecuting Attorney Delinquent Tax Collection	2,892	13	374	2,531	21	2,291	261
Capital Improvement	150,704	2,150,493	1,367,980	933,217	839,545	532,453	1,240,309
Sheriff Revolving	1,499	3,521	2,061	2,959	6,884	5,368	4,475
Administration Handling Cost	1,655	592	2,025	222	537	35	724
Law Enforcement Restitution	64,096	171,089	164,564	70,621	153,796	168,401	56,016
Election Services	26,188	3,589	1,187	28,590	18,504	1,860	45,234
Federal Forfeiture	111	-	-	111	1,865	-	1,976
Community Center Waterpark	100,021	850,342	891,611	58,752	886,549	893,069	52,232
American Rescue Plan Act	2,265,750	-	1,491,051	774,699	-	416,012	358,687
Opioid Settlement	43,806	19,443	9,700	53,549	143,992	6,801	190,740
LATCF	-	100,000	-	100,000	-	46,924	53,076
Collector Tax Maintenance	26,265	41,046	57,452	9,859	37,765	34,873	12,751
Senate Bill 40 Board	400,932	330,190	388,833	342,289	394,067	456,910	279,446
Total	<u>\$ 9,485,863</u>	<u>\$ 32,629,860</u>	<u>\$ 34,229,711</u>	<u>\$ 7,886,012</u>	<u>\$ 32,519,799</u>	<u>\$ 31,667,994</u>	<u>\$ 8,737,817</u>

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

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND				
Year Ended December 31,				
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 1,563,000	\$ 1,525,799	\$ 1,662,000	\$ 1,853,929
Sales taxes	1,100,000	1,105,635	1,100,000	968,878
Intergovernmental	8,642,111	9,861,733	9,656,471	10,043,598
Charges for services	1,420,720	1,615,916	1,923,660	1,796,261
Interest	20,500	124,214	95,050	158,138
Other	67,459	7,036	65,650	20,337
Transfers in	300,000	27,000	-	-
Total Receipts	<u>\$ 13,113,790</u>	<u>\$ 14,267,333</u>	<u>\$ 14,502,831</u>	<u>\$ 14,841,141</u>
DISBURSEMENTS				
County Commission	\$ 313,399	\$ 311,031	\$ 330,764	\$ 327,414
County Clerk	274,791	270,469	381,978	292,307
Elections	36,500	38,004	85,100	89,179
Buildings and grounds	143,879	143,900	179,330	163,712
Treasurer	159,854	159,489	173,609	172,081
Collector	281,439	252,697	260,331	247,883
Recorder of Deeds	215,581	213,323	231,644	226,452
Circuit Clerk	22,973	11,898	22,422	8,085
Court administration	7,238	7,238	7,238	6,098
Prosecuting Attorney	501,756	480,744	521,314	489,643
Juvenile	70,740	69,595	70,740	70,623
Coroner	96,470	94,789	108,055	89,331
Civil Defense	25,067	24,107	26,398	24,986
Jail	7,900,181	8,389,578	9,124,044	9,294,652
County Surveyor	13,950	13,419	14,594	13,293
Public Defender	4,184	4,183	4,184	4,184
Public Administrator	105,922	94,133	110,136	101,504
Recycling	131,460	110,948	118,961	119,093
Other County government	1,367,034	832,055	1,337,981	698,789
Transfers Out	3,396,611	3,149,484	2,661,547	2,413,220
Total Disbursements	<u>\$ 15,069,029</u>	<u>\$ 14,671,084</u>	<u>\$ 15,770,370</u>	<u>\$ 14,852,529</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (1,955,239)	\$ (403,751)	\$ (1,267,539)	\$ (11,388)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,292,550</u>	<u>2,292,550</u>	<u>1,888,799</u>	<u>1,888,799</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 337,311</u>	<u>\$ 1,888,799</u>	<u>\$ 621,260</u>	<u>\$ 1,877,411</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 978,000	\$ 891,738	\$ 910,000	\$ 1,032,169	\$ -	\$ -	\$ -	\$ -
Sales taxes	950,000	1,105,622	1,100,000	968,878	-	-	-	-
Intergovernmental	1,833,250	2,036,776	2,147,500	2,233,185	1,061,700	353,222	1,052,037	438,130
Charges for services	146,250	171,135	167,500	158,141	448,500	439,627	456,000	513,905
Interest	8,220	77,466	70,270	89,258	1,550	8,359	5,060	7,059
Other	132,000	1,615	1,000	55,849	5,000	8,092	5,000	8,210
Transfers in	-	-	-	-	50,000	-	117,500	-
Total Receipts	<u>\$ 4,047,720</u>	<u>\$ 4,284,352</u>	<u>\$ 4,396,270</u>	<u>\$ 4,537,480</u>	<u>\$ 1,566,750</u>	<u>\$ 809,300</u>	<u>\$ 1,635,597</u>	<u>\$ 967,304</u>
DISBURSEMENTS								
Salaries	\$ 566,384	\$ 574,759	\$ 630,000	\$ 702,036	\$ 378,012	\$ 353,665	\$ 397,001	\$ 371,334
Employee fringe benefits	254,458	251,522	299,500	311,703	141,902	134,911	148,834	146,035
Materials and supplies	1,165,750	834,526	1,178,100	877,662	8,000	6,317	8,000	5,763
Services and other	497,670	521,969	341,625	427,463	1,103,050	341,871	1,070,175	380,897
Capital outlay	1,726,239	1,966,787	1,970,000	1,555,262	59,375	52,239	56,463	57,497
Construction	-	-	-	-	-	-	-	-
Transfers out	479,000	-	544,500	-	-	-	-	-
Total Disbursements	<u>\$ 4,689,501</u>	<u>\$ 4,149,563</u>	<u>\$ 4,963,725</u>	<u>\$ 3,874,126</u>	<u>\$ 1,690,339</u>	<u>\$ 889,003</u>	<u>\$ 1,680,473</u>	<u>\$ 961,526</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS								
	\$ (641,781)	\$ 134,789	\$ (567,455)	\$ 663,354	\$ (123,589)	\$ (79,703)	\$ (44,876)	\$ 5,778
CASH AND CASH EQUIVALENTS, JANUARY 1								
	<u>1,416,217</u>	<u>1,416,217</u>	<u>1,551,006</u>	<u>1,551,006</u>	<u>127,343</u>	<u>127,343</u>	<u>47,640</u>	<u>47,640</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31								
	<u>\$ 774,436</u>	<u>\$ 1,551,006</u>	<u>\$ 983,551</u>	<u>\$ 2,214,360</u>	<u>\$ 3,754</u>	<u>\$ 47,640</u>	<u>\$ 2,764</u>	<u>\$ 53,418</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COMMUNITY CENTER SALES TAX FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	2,282,000	2,210,650	2,206,000	1,938,258	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	48,900	48,900	49,800	49,800	5,600	7,278	7,000	6,542
Interest	3,600	19,516	18,000	10,941	2	16	2	141
Other	200,000	4,716	-	2,575	-	475	400	-
Transfers in	-	150,000	150,000	149,000	-	-	-	-
Total Receipts	<u>\$ 2,534,500</u>	<u>\$ 2,433,782</u>	<u>\$ 2,423,800</u>	<u>\$ 2,150,574</u>	<u>\$ 5,602</u>	<u>\$ 7,769</u>	<u>\$ 7,402</u>	<u>\$ 6,683</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,658,588	1,732,950	252,500	309,778	6,012	5,977	7,012	6,712
Capital outlay	380,000	197,605	1,524,732	1,425,724	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	996,000	819,713	1,107,500	700,515	-	-	-	-
Total Disbursements	<u>\$ 3,034,588</u>	<u>\$ 2,750,268</u>	<u>\$ 2,884,732</u>	<u>\$ 2,436,017</u>	<u>\$ 6,012</u>	<u>\$ 5,977</u>	<u>\$ 7,012</u>	<u>\$ 6,712</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS								
	\$ (500,088)	\$ (316,486)	\$ (460,932)	\$ (285,443)	\$ (410)	\$ 1,792	\$ 390	\$ (29)
CASH AND CASH EQUIVALENTS, JANUARY 1								
	<u>785,524</u>	<u>785,525</u>	<u>469,039</u>	<u>469,039</u>	<u>2,181</u>	<u>2,181</u>	<u>3,973</u>	<u>3,973</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31								
	<u>\$ 285,436</u>	<u>\$ 469,039</u>	<u>\$ 8,107</u>	<u>\$ 183,596</u>	<u>\$ 1,771</u>	<u>\$ 3,973</u>	<u>\$ 4,363</u>	<u>\$ 3,944</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				LIBRARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	8,000	10,258	8,000	9,094
Charges for services	5,000	6,554	5,000	5,457	290,280	275,217	289,400	319,799
Interest	10	79	20	563	2,715	7,878	2,715	10,955
Other	-	-	-	-	1,000	2,621	1,500	9,647
Transfers in	-	-	-	-	191,000	166,537	180,000	94,342
Total Receipts	<u>\$ 5,010</u>	<u>\$ 6,633</u>	<u>\$ 5,020</u>	<u>\$ 6,020</u>	<u>\$ 492,995</u>	<u>\$ 462,511</u>	<u>\$ 481,615</u>	<u>\$ 443,837</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 197,500	\$ 186,168	\$ 212,218	\$ 200,099
Employee fringe benefits	-	-	-	-	59,700	53,990	66,000	62,802
Materials and supplies	-	-	-	-	58,000	50,070	60,000	58,746
Services and other	6,115	1,031	5,020	4,804	130,230	113,666	136,610	117,837
Capital outlay	-	-	-	-	45,448	46,811	10,941	13,976
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,115</u>	<u>\$ 1,031</u>	<u>\$ 5,020</u>	<u>\$ 4,804</u>	<u>\$ 490,878</u>	<u>\$ 450,705</u>	<u>\$ 485,769</u>	<u>\$ 453,460</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (1,105)</u>	<u>\$ 5,602</u>	<u>\$ -</u>	<u>\$ 1,216</u>	<u>\$ 2,117</u>	<u>\$ 11,806</u>	<u>\$ (4,154)</u>	<u>\$ (9,623)</u>
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>13,394</u>	<u>13,394</u>	<u>18,996</u>	<u>18,996</u>	<u>172,735</u>	<u>172,735</u>	<u>184,541</u>	<u>184,541</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 12,289</u></u>	<u><u>\$ 18,996</u></u>	<u><u>\$ 18,996</u></u>	<u><u>\$ 20,212</u></u>	<u><u>\$ 174,852</u></u>	<u><u>\$ 184,541</u></u>	<u><u>\$ 180,387</u></u>	<u><u>\$ 174,918</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SENIOR CITIZENS SERVICE BOARD FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 190,000	\$ 175,097	\$ 203,713	\$ 203,713	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	1,200,000	1,105,635	1,150,000	968,878
Intergovernmental	-	-	-	-	-	130,057	20,000	54,705
Charges for services	-	-	-	-	25,000	22,257	21,800	68,877
Interest	1,520	8,302	6,018	10,199	35	74	35	656
Other	-	-	-	-	184,089	36,928	66,000	38,139
Transfers in	-	-	-	-	2,157,860	2,189,386	2,228,047	2,178,591
Total Receipts	<u>\$ 191,520</u>	<u>\$ 183,399</u>	<u>\$ 209,731</u>	<u>\$ 213,912</u>	<u>\$ 3,566,984</u>	<u>\$ 3,484,337</u>	<u>\$ 3,485,882</u>	<u>\$ 3,309,846</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,734,151	\$ 1,747,554	\$ 1,998,146	\$ 1,990,792
Employee fringe benefits	-	-	-	-	770,783	690,771	933,586	816,028
Materials and supplies	-	-	-	-	66,500	59,217	54,150	36,154
Services and other	180,023	173,283	193,110	193,090	344,850	356,408	205,200	307,062
Capital outlay	-	-	-	-	641,000	630,380	289,000	159,772
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	9,700	-	5,800	-
Total Disbursements	<u>\$ 180,023</u>	<u>\$ 173,283</u>	<u>\$ 193,110</u>	<u>\$ 193,090</u>	<u>\$ 3,566,984</u>	<u>\$ 3,484,330</u>	<u>\$ 3,485,882</u>	<u>\$ 3,309,808</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 11,497</u>	<u>\$ 10,116</u>	<u>\$ 16,621</u>	<u>\$ 20,822</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 38</u>
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>166,584</u>	<u>166,584</u>	<u>176,700</u>	<u>176,700</u>	<u>6</u>	<u>6</u>	<u>13</u>	<u>13</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 178,081</u>	<u>\$ 176,700</u>	<u>\$ 193,321</u>	<u>\$ 197,522</u>	<u>\$ 6</u>	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ 51</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	MENTAL HEALTH FUND				COMMUNITY CENTER OPERATING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 623,000	\$ 561,484	\$ 622,000	\$ 653,270	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	9,000	7,802	7,000	8,544	-	-	-	-
Charges for services	-	-	-	-	824,000	840,854	871,000	914,300
Interest	13,250	39,468	30,100	44,864	-	23	-	432
Other	-	-	-	-	26,000	30,152	31,000	28,345
Transfers in	-	-	-	-	800,000	653,176	775,000	606,173
Total Receipts	<u>\$ 645,250</u>	<u>\$ 608,754</u>	<u>\$ 659,100</u>	<u>\$ 706,678</u>	<u>\$ 1,650,000</u>	<u>\$ 1,524,205</u>	<u>\$ 1,677,000</u>	<u>\$ 1,549,250</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 928,400	\$ 828,318	\$ 922,000	\$ 859,224
Employee fringe benefits	-	-	-	-	271,600	241,934	281,700	263,678
Materials and supplies	-	-	-	-	101,200	98,662	101,900	96,337
Services and other	599,012	594,447	578,100	35,466	330,800	332,826	347,400	296,137
Capital outlay	548,011	368,916	286,000	208,960	18,000	22,979	24,000	18,032
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,147,023</u>	<u>\$ 963,363</u>	<u>\$ 864,100</u>	<u>\$ 244,426</u>	<u>\$ 1,650,000</u>	<u>\$ 1,524,719</u>	<u>\$ 1,677,000</u>	<u>\$ 1,533,408</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (501,773)</u>	<u>\$ (354,609)</u>	<u>\$ (205,000)</u>	<u>\$ 462,252</u>	<u>\$ -</u>	<u>\$ (514)</u>	<u>\$ -</u>	<u>\$ 15,842</u>
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,069,942</u>	<u>1,069,942</u>	<u>715,333</u>	<u>715,333</u>	<u>739</u>	<u>739</u>	<u>225</u>	<u>225</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 568,169</u>	<u>\$ 715,333</u>	<u>\$ 510,333</u>	<u>\$ 1,177,585</u>	<u>\$ 739</u>	<u>\$ 225</u>	<u>\$ 225</u>	<u>\$ 16,067</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ELECTIONS FUND				911 EMERGENCY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	27,000	25,000	28,000	25,000	444,434	162,501	559,339	559,339
Charges for services	-	-	-	-	105,600	450	100,000	408
Interest	-	-	-	-	50	105	-	628
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	253,328	313,500	281,128
Total Receipts	<u>\$ 27,000</u>	<u>\$ 25,000</u>	<u>\$ 28,000</u>	<u>\$ 25,000</u>	<u>\$ 550,084</u>	<u>\$ 416,384</u>	<u>\$ 972,839</u>	<u>\$ 841,503</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	27,000	25,000	28,000	23,955	550,080	385,917	468,697	287,375
Capital outlay	-	-	-	-	-	-	559,339	559,339
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	1,045	-	-	-	50,000
Total Disbursements	<u>\$ 27,000</u>	<u>\$ 25,000</u>	<u>\$ 28,000</u>	<u>\$ 25,000</u>	<u>\$ 550,080</u>	<u>\$ 385,917</u>	<u>\$ 1,028,036</u>	<u>\$ 896,714</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 30,467	\$ (55,197)	\$ (55,211)
CASH AND CASH EQUIVALENTS,								
JANUARY 1	-	-	-	-	24,744	24,744	55,211	55,211
CASH AND CASH EQUIVALENTS,								
DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,748</u>	<u>\$ 55,211</u>	<u>\$ 14</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF FEES FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	8,820	8,395	8,770	127,045	467,300	396,356	409,300	272,936
Interest	112	377	312	926	1,541	11,019	11,040	13,059
Other	-	-	-	363	500	1,546	500	1,105
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,932</u>	<u>\$ 8,772</u>	<u>\$ 9,082</u>	<u>\$ 128,334</u>	<u>\$ 469,341</u>	<u>\$ 408,921</u>	<u>\$ 420,840</u>	<u>\$ 287,100</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,000	-	500	-	90,000	42,274	85,000	32,558
Services and other	15,412	8,708	10,400	7,350	51,050	75,087	221,000	49,516
Capital outlay	2,500	-	5,000	3,924	560,000	209,245	430,000	209,774
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 18,912</u>	<u>\$ 8,708</u>	<u>\$ 15,900</u>	<u>\$ 11,274</u>	<u>\$ 701,050</u>	<u>\$ 326,606</u>	<u>\$ 736,000</u>	<u>\$ 291,848</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9,980)	\$ 64	\$ (6,818)	\$ 117,060	\$ (231,709)	\$ 82,315	\$ (315,160)	\$ (4,748)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>11,950</u>	<u>11,950</u>	<u>12,014</u>	<u>12,014</u>	<u>232,871</u>	<u>232,871</u>	<u>315,186</u>	<u>315,186</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,970</u>	<u>\$ 12,014</u>	<u>\$ 5,196</u>	<u>\$ 129,074</u>	<u>\$ 1,162</u>	<u>\$ 315,186</u>	<u>\$ 26</u>	<u>\$ 310,438</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	VICTIMS OF DOMESTIC VIOLENCE FUND				K-9 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	7,000	6,351	7,000	5,749	-	-	-	-
Interest	15	11	15	63	20	4	-	8
Other	-	-	-	-	300	196	300	750
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,015</u>	<u>\$ 6,362</u>	<u>\$ 7,015</u>	<u>\$ 5,812</u>	<u>\$ 320</u>	<u>\$ 200</u>	<u>\$ 300</u>	<u>\$ 758</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	7,015	6,397	7,015	5,956	4,504	4,384	300	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,015</u>	<u>\$ 6,397</u>	<u>\$ 7,015</u>	<u>\$ 5,956</u>	<u>\$ 4,504</u>	<u>\$ 4,384</u>	<u>\$ 300</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ (35)</u>	<u>\$ -</u>	<u>\$ (144)</u>	<u>\$ (4,184)</u>	<u>\$ (4,184)</u>	<u>\$ -</u>	<u>\$ 758</u>
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>3,181</u>	<u>3,181</u>	<u>3,146</u>	<u>3,146</u>	<u>4,184</u>	<u>4,184</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 3,181</u></u>	<u><u>\$ 3,146</u></u>	<u><u>\$ 3,146</u></u>	<u><u>\$ 3,002</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 758</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	REPAIRS AND UPKEEP PROPERTY FUND				RECORDER'S FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	17,000	12,482	17,000	12,169
Interest	-	-	-	-	515	2,273	1,515	2,873
Other	-	-	-	-	100	3	50	-
Transfers in	110	6,770	-	-	-	-	-	-
Total Receipts	<u>\$ 110</u>	<u>\$ 6,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,615</u>	<u>\$ 14,758</u>	<u>\$ 18,565</u>	<u>\$ 15,042</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	6,900	13,560	-	-	-	-	-	-
Capital outlay	-	-	-	-	30,015	18,975	30,015	2,299
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,900</u>	<u>\$ 13,560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,015</u>	<u>\$ 18,975</u>	<u>\$ 30,015</u>	<u>\$ 2,299</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (6,790)	\$ (6,790)	\$ -	\$ -	\$ (12,400)	\$ (4,217)	\$ (11,450)	\$ 12,743
CASH AND CASH EQUIVALENTS,								
JANUARY 1	<u>6,790</u>	<u>6,790</u>	<u>-</u>	<u>-</u>	<u>71,008</u>	<u>71,008</u>	<u>66,791</u>	<u>66,791</u>
CASH AND CASH EQUIVALENTS,								
DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,608</u>	<u>\$ 66,791</u>	<u>\$ 55,341</u>	<u>\$ 79,534</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY DELINQUENT TAX COLLECTION FUND				CAPITAL IMPROVEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	183,150	200,000	-
Charges for services	-	-	-	-	1,018,000	1,246,408	1,020,000	792,784
Interest	8	13	5	21	2,100	20,935	20,200	46,761
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	700,000	700,000	-	-
Total Receipts	<u>\$ 8</u>	<u>\$ 13</u>	<u>\$ 5</u>	<u>\$ 21</u>	<u>\$ 1,720,100</u>	<u>\$ 2,150,493</u>	<u>\$ 1,240,200</u>	<u>\$ 839,545</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,310	374	2,320	2,291	510,055	466,469	200,000	48,068
Capital outlay	-	-	-	-	1,360,749	901,511	1,430,000	484,385
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,310</u>	<u>\$ 374</u>	<u>\$ 2,320</u>	<u>\$ 2,291</u>	<u>\$ 1,870,804</u>	<u>\$ 1,367,980</u>	<u>\$ 1,630,000</u>	<u>\$ 532,453</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,302)	\$ (361)	\$ (2,315)	\$ (2,270)	\$ (150,704)	\$ 782,513	\$ (389,800)	\$ 307,092
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,892</u>	<u>2,892</u>	<u>2,531</u>	<u>2,531</u>	<u>150,704</u>	<u>150,704</u>	<u>933,217</u>	<u>933,217</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 590</u>	<u>\$ 2,531</u>	<u>\$ 216</u>	<u>\$ 261</u>	<u>\$ -</u>	<u>\$ 933,217</u>	<u>\$ 543,417</u>	<u>\$ 1,240,309</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING FUND				ADMINISTRATION HANDLING COST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,000	3,511	3,200	6,784	1,300	585	450	519
Interest	19	10	7	100	5	7	5	18
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,019</u>	<u>\$ 3,521</u>	<u>\$ 3,207</u>	<u>\$ 6,884</u>	<u>\$ 1,305</u>	<u>\$ 592</u>	<u>\$ 455</u>	<u>\$ 537</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	518	285	500	555	570	25	120	35
Capital outlay	5,000	1,776	5,500	4,813	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	2,200	2,000	-	-
Total Disbursements	<u>\$ 5,518</u>	<u>\$ 2,061</u>	<u>\$ 6,000</u>	<u>\$ 5,368</u>	<u>\$ 2,770</u>	<u>\$ 2,025</u>	<u>\$ 120</u>	<u>\$ 35</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,499)	\$ 1,460	\$ (2,793)	\$ 1,516	\$ (1,465)	\$ (1,433)	\$ 335	\$ 502
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,499</u>	<u>1,499</u>	<u>2,959</u>	<u>2,959</u>	<u>1,655</u>	<u>1,655</u>	<u>222</u>	<u>222</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 2,959</u>	<u>\$ 166</u>	<u>\$ 4,475</u>	<u>\$ 190</u>	<u>\$ 222</u>	<u>\$ 557</u>	<u>\$ 724</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT RESTITUTION FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,900	2,648	15,500	12,604
Charges for services	130,000	168,172	130,000	151,347	110	-	-	-
Interest	415	2,917	1,015	2,449	-	941	608	1,354
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	4,546
Total Receipts	<u>\$ 130,415</u>	<u>\$ 171,089</u>	<u>\$ 131,015</u>	<u>\$ 153,796</u>	<u>\$ 2,010</u>	<u>\$ 3,589</u>	<u>\$ 16,108</u>	<u>\$ 18,504</u>
DISBURSEMENTS								
Salaries	\$ 22,102	\$ 17,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	2,616	2,035	-	-	-	-	-	-
Materials and supplies	-	-	10,000	4,668	-	-	-	-
Services and other	32,520	27,463	76,500	68,606	2,510	1,187	14,010	1,860
Capital outlay	97,000	92,329	110,000	95,127	-	-	8,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	25,000	25,000	-	-	-	-	-	-
Total Disbursements	<u>\$ 179,238</u>	<u>\$ 164,564</u>	<u>\$ 196,500</u>	<u>\$ 168,401</u>	<u>\$ 2,510</u>	<u>\$ 1,187</u>	<u>\$ 22,010</u>	<u>\$ 1,860</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (48,823)	\$ 6,525	\$ (65,485)	\$ (14,605)	\$ (500)	\$ 2,402	\$ (5,902)	\$ 16,644
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>64,096</u>	<u>64,096</u>	<u>70,621</u>	<u>70,621</u>	<u>26,188</u>	<u>26,188</u>	<u>28,590</u>	<u>28,590</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 15,273</u>	<u>\$ 70,621</u>	<u>\$ 5,136</u>	<u>\$ 56,016</u>	<u>\$ 25,688</u>	<u>\$ 28,590</u>	<u>\$ 22,688</u>	<u>\$ 45,234</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	FEDERAL FORFEITURE FUND				COMMUNITY CENTER WATERPARK FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	150,000	-	150,000	1,865	-	-	-	-
Charges for services	-	-	-	-	881,000	826,638	880,000	864,179
Interest	-	-	-	-	-	5,078	-	3,297
Other	-	-	-	-	19,000	18,626	20,000	19,073
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 1,865</u>	<u>\$ 900,000</u>	<u>\$ 850,342</u>	<u>\$ 900,000</u>	<u>\$ 886,549</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 457,000	\$ 352,372	\$ 457,000	\$ 381,980
Employee fringe benefits	-	-	-	-	35,000	26,957	35,000	29,221
Materials and supplies	-	-	-	-	40,000	33,361	76,000	54,274
Services and other	-	-	-	-	326,000	293,260	288,000	270,805
Capital outlay	150,111	-	150,000	-	42,000	35,661	44,000	7,789
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	150,000	-	149,000
Total Disbursements	<u>\$ 150,111</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 900,000</u>	<u>\$ 891,611</u>	<u>\$ 900,000</u>	<u>\$ 893,069</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (111)	\$ -	\$ -	\$ 1,865	\$ -	\$ (41,269)	\$ -	\$ (6,520)
CASH AND CASH EQUIVALENTS,								
JANUARY 1	<u>111</u>	<u>111</u>	<u>111</u>	<u>111</u>	<u>100,021</u>	<u>100,021</u>	<u>58,752</u>	<u>58,752</u>
CASH AND CASH EQUIVALENTS,								
DECEMBER 31	<u>\$ -</u>	<u>\$ 111</u>	<u>\$ 111</u>	<u>\$ 1,976</u>	<u>\$ 100,021</u>	<u>\$ 58,752</u>	<u>\$ 58,752</u>	<u>\$ 52,232</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	AMERICAN RESCUE PLAN ACT FUND				OPIOID SETTLEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	110	1,399	1,010	4,611
Other	-	-	-	-	43,806	18,044	18,000	139,381
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ 43,916	\$ 19,443	\$ 19,010	\$ 143,992
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,265,750	1,491,051	774,699	416,012	43,050	9,700	15,000	6,801
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 2,265,750	\$ 1,491,051	\$ 774,699	\$ 416,012	\$ 43,050	\$ 9,700	\$ 15,000	\$ 6,801
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,265,750)	\$ (1,491,051)	\$ (774,699)	\$ (416,012)	\$ 866	\$ 9,743	\$ 4,010	\$ 137,191
CASH AND CASH EQUIVALENTS, JANUARY 1	2,265,750	2,265,750	774,699	774,699	43,806	43,806	53,549	53,549
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ 774,699	\$ -	\$ 358,687	\$ 44,672	\$ 53,549	\$ 57,559	\$ 190,740

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LATCF FUND				COLLECTOR TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	100,000	100,000	-	-	-	-	-	-
Charges for services	-	-	-	-	27,000	39,158	28,000	34,018
Interest	-	-	-	-	-	1,888	-	3,747
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 27,000	\$ 41,046	\$ 28,000	\$ 37,765
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	3,000	-	3,000	-
Services and other	100,000	-	100,000	46,924	24,500	57,452	17,000	34,873
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	13,500	-	13,500	-
Total Disbursements	\$ 100,000	\$ -	\$ 100,000	\$ 46,924	\$ 41,000	\$ 57,452	\$ 33,500	\$ 34,873
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 100,000	\$ (100,000)	\$ (46,924)	\$ (14,000)	\$ (16,406)	\$ (5,500)	\$ 2,892
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	100,000	100,000	26,265	26,265	9,859	9,859
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ 100,000	\$ -	\$ 53,076	\$ 12,265	\$ 9,859	\$ 4,359	\$ 12,751

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SENATE BILL 40 BOARD FUND			
	Year Ended December 31,			
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 365,000	\$ 328,324	\$ 350,000	\$ 392,560
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	1,100	1,678	1,500	1,507
Other	-	188	-	-
Transfers in	-	-	-	-
Total Receipts	\$ 366,100	\$ 330,190	\$ 351,500	\$ 394,067
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	609,504	388,833	568,350	456,910
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	\$ 609,504	\$ 388,833	\$ 568,350	\$ 456,910
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (243,404)	\$ (58,643)	\$ (216,850)	\$ (62,843)
CASH AND CASH EQUIVALENTS, JANUARY 1	400,932	400,932	342,289	342,289
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 157,528	\$ 342,289	\$ 125,439	\$ 279,446

The accompanying Notes to the Financial Statements are an integral part of these statements.

STE. GENEVIEVE COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2024

Fund/Account	Cash and Cash Equivalents			Cash and Cash Equivalents			Cash and Cash Equivalents
	January 1, 2023	Receipts 2023	Disbursements 2023	December 31, 2023	Receipts 2024	Disbursements 2024	December 31, 2024
Treasurer School Fund Principal	\$ 154,409	\$ 810,930	\$ 829,293	\$ 136,046	\$ 511,128	\$ 533,669	\$ 113,505
Treasurer TIF	-	8,128	8,128	-	4,800	4,800	-
Treasurer Hospital Operation & Maintenance	-	958,127	958,127	-	56,767	56,767	-
Treasurer CERF	-	210,595	210,595	-	2,123,660	2,123,660	-
Treasurer Senate Bill 40	-	328,324	328,324	-	392,631	392,631	-
Treasurer Health Department	-	569,302	569,302	-	661,988	661,988	-
Treasurer Fees (Land Tax Sales)	5,705	9,407	7,682	7,430	12,091	7,883	11,638
Treasurer Unclaimed Fees	-	185	185	-	136	136	-
Treasurer Special Road District A	-	608,571	608,571	-	683,641	683,641	-
Treasurer City of Ste. Genevieve	-	53,000	53,000	-	818,566	818,566	-
Treasurer City of St. Mary	-	1	1	-	4	4	-
Treasurer Ambulance District	-	114,630	114,630	-	376,061	376,061	-
Treasurer Criminal Costs	-	100,689	100,689	-	60,674	60,674	-
Treasurer School District R-1	-	120,389	120,389	-	152,738	152,738	-
Treasurer School District R-2	-	18,823,267	18,823,267	-	21,599,589	21,599,589	-
Treasurer School District R-3	-	308,813	308,813	-	349,909	349,909	-
Treasurer School District R-7	-	2,094,440	2,094,440	-	2,570,914	2,570,914	-
Treasurer School District #73	-	2,779	2,779	-	6,042	6,042	-
Treasurer Jefferson Junior College	-	192	192	-	421	421	-
Treasurer Mineral Area College	-	280,535	280,535	-	351,482	351,482	-
Treasurer Ozora Area TIF	424	14,126	7,819	6,731	7,950	14,681	-
Treasurer Wolf Creek Fire District	-	109,894	109,894	-	143,679	143,679	-
Collector	49,405,076	45,141,994	29,616,834	64,930,236	52,569,662	35,260,054	82,239,844
Recorder	13,245	155,931	157,611	11,565	158,631	156,395	13,801
Prosecuting Attorney	30	30,566	30,566	30	73,009	73,009	30
Sheriff	212,649	1,238,391	1,232,740	218,300	1,045,286	1,045,355	218,231
Public Administrator	697,506	764,610	960,684	501,432	805,547	743,719	563,260
Total	<u>\$ 50,489,044</u>	<u>\$ 72,857,816</u>	<u>\$ 57,535,090</u>	<u>\$ 65,811,770</u>	<u>\$ 85,537,006</u>	<u>\$ 68,188,467</u>	<u>\$ 83,160,309</u>

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

STE. GENEVIEVE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ste. Geneveive County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eleven elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder , Sheriff, Surveyor, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

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

The financial statements referred to above include the primary government of Ste. Geneveive County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental 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 that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded the budgeted amount for the Repairs and Upkeep Property Fund for 2023 and the Collector Tax Maintenance Fund in 2023 and 2024.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. 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 valuations of the tangible taxable property, included within the County's boundaries for the calendar years 2024 and 2023, for purposes of taxation were:

	<u>2024</u>	<u>2023</u>
Real Estate	\$ 814,603,570	\$ 799,251,820
Personal Property	147,791,408	141,457,990
Railroad and Utilities	38,921,451	38,285,693
Total	<u>\$ 1,001,316,429</u>	<u>\$ 978,995,503</u>

For calendar years 2024 and 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2024</u>	<u>2023</u>
General Revenue	\$ 0.2793	\$ 0.2657
Special Road and Bridge	0.2472	0.2472
Senior Citizens Service Board	0.0295	0.0295
Mental Health	0.0946	0.0946
Senate Bill 40 Board	0.0946	0.0540

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. 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 and cash equivalent balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents " caption. Cash and cash equivalents include deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government’s deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2024, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 8,737,817	\$ 9,928,084	\$ 9,890,592
Cash and Cash Equivalents - Fiduciary Funds	\$ 83,160,309	\$ 81,866,372	\$ 81,866,372

At December 31, 2023, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 7,886,012	\$ 8,466,065	\$ 6,907,729
Cash and Cash Equivalents - Fiduciary Funds	\$ 65,811,770	\$ 65,821,217	\$ 990,259

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2024 and 2023 were covered by pledged collateral securities or other acceptable collateral held by the County or by its safekeeping bank agent in the County’s name.

3. COUNTY EMPLOYEES’ RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Ste. Genevieve County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system’s responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

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

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Ste. Genevieve County contribute 4% to the pension plan. The June 30th statutorily required contribution rates were 13.3% and 12.3% (General), and 13.8% and 12.9% (Police) of annual covered payroll for 2024 and 2023 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2024 and 2023, full-time employees of the County contributed \$385,470 and \$326,102, respectively. For the years ended December 31, 2024 and 2023, the County contributed \$1,306,135 and \$1,026,908 respectively, to LAGERS.

B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2024 and 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$204,924 and \$210,595, respectively, for the years then ended.

C. 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 contributed \$15,504 and \$11,628, respectively, for the years ended December 31, 2024 and 2023.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

Regular full-time employees are eligible for paid sick leave. Employees will earn 56 hours of sick leave on a pro-rated basis and 40 hours of personal leave on a pro-rated basis with a maximum of 96 hours per calendar year. Sick leave may accrue up to a total of 720 hours (18 weeks). Unused hours of personal leave at year end will roll into sick leave. Regular full-time employees who have completed no less than ten years of services and who are eligible to retire and do retire shall receive compensation for 50% of accumulated unused sick leave. Regular full-time employees who have completed ten years of service who are laid off or leave voluntarily shall receipt compensation for up to 33 1/3% of accumulated unused sick leave, not to exceed one month's pay. Regular full-time employees whose job position is eliminated or employees with no less than ten years of service whose employment is terminated due to death shall receive compensation for 50% of accumulated unused sick leave, not to exceed one month's pay.

Full-time employees shall not receive vacation pay until they have been employed for one year. Full-time employees may accrue from 40 hours to 200 hours of vacation leave per year depending on their length of employment, up to a maximum of 200 hours. Any employee leaving County service due to resignation, death or termination shall be compensated for any unused vacation to the date of termination.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, 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 and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

6. 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 of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a

non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2024:

- A. In April 2018, the County issued Certificates of Participation (COPS), Series 2018, in the amount of \$10,000,000. A portion of the Series 2028 COPS were refunded during 2023. The maturity of the COPS after the Series 2023 refunding is October 15, 2030, with an interest rate between 2.85% and 3.75%. The issuance was for the purpose of providing funds to pay the costs of the Water Park Project and the cost of the sale of the certificates.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 550,000	\$ 115,075	\$ 665,075
2026	575,000	97,913	672,913
2027	575,000	79,656	654,656
2028	600,000	59,062	659,062
2029	625,000	36,094	661,094
2030	650,000	12,188	662,188
Totals	<u>\$ 3,575,000</u>	<u>\$ 399,988</u>	<u>\$ 3,974,988</u>

- B. In December 2020, the County issued Series 2020 COPS in the amount of \$5,895,000. The maturity of the COPS is August 1, 2033, with an interest rate of 2.25%. The 2020 debt was issued for the purpose of refunding Series 2011, Series 2016 and 2017 COPS.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 465,000	\$ 102,600	\$ 567,600
2026	480,000	92,138	572,138
2027	480,000	81,337	561,337
2028	495,000	70,538	565,538
2029	510,000	59,400	569,400
2030 - 2033	2,130,000	121,500	2,251,500
Totals	<u>\$ 4,560,000</u>	<u>\$ 527,513</u>	<u>\$ 5,087,513</u>

- C. In April 2023, the County issued Series 2023 COPS in the amount of \$4,530,000. The maturity of the COPS is October 15, 2036, with an interest rate of 4.00%. The 2023 debt was issued for the purpose of refunding the Series 2018 certificates.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ -	\$ 181,200	\$ 181,200
2026	-	181,200	181,200
2027	-	181,200	181,200
2028	-	181,200	181,200
2029	-	181,200	181,200
2030 - 2034	2,975,000	672,300	3,647,300
2035 - 2036	1,555,000	61,300	1,616,300
Totals	<u>\$ 4,530,000</u>	<u>\$ 1,639,600</u>	<u>\$ 6,169,600</u>

D. The County entered into a line of credit up to \$6,500,000 dated June 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 in June 2013. The line of credit was converted to a commercial loan in June 2013, with an interest rate of 4.0% and a maturity date of September 2023, with a balloon payment due. The County made extensions to the loan in May 2021, May 2022, and June 2022, with a new interest rate of 2.25% and maturity date of January 2027.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 447,140	\$ 15,758	\$ 462,898
2026	455,785	5,592	461,377
Totals	<u>\$ 902,925</u>	<u>\$ 21,350</u>	<u>\$ 924,275</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2024:

Description	Balance 12/31/2023	Additions	Payments	Balance 12/31/2024	Interest Paid
Series 2018 COPS	\$ 4,100,000	\$ -	\$ (525,000)	\$ 3,575,000	\$ 130,806
Series 2020 COPS	5,010,000	-	(450,000)	4,560,000	112,725
Series 2023 COPS	4,530,000	-	-	4,530,000	181,200
Detention Center Loan	1,305,223	-	(402,298)	902,925	26,156

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Series 2018 COPS	\$ 9,050,000	\$ -	\$ (4,950,000)	\$ 4,100,000	\$ 261,850
Series 2020 COPS	5,460,000	-	(450,000)	5,010,000	122,850
Series 2023 COPS	-	4,530,000	-	4,530,000	91,103
Detention Center Loan	1,734,502	-	(429,279)	1,305,223	35,289

8. OPERATING LEASES

At December 31, 2024, the County Community Center has a 60-month lease for a copier through April 2028 with a monthly payment of \$181.

Fiscal Year Ending December 31,	Amount
2025	\$ 2,171
2026	2,171
2027	2,171
2028	724

9. CHANGE IN REPORTING ENTITY

The County has changed the definition of the reporting entity at January 1, 2023 to include the Library Fund. This change had the effect of increasing the County's cash balances at January 1, 2023 by \$172,735.

10. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through February 2, 2026, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, 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 Ste. Genevieve County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023 and 2024, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Ste. Genevieve County, Missouri's basic financial statements and have issued our report thereon dated February 2, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ste. Genevieve County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ste. Genevieve County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Ste. Genevieve County, Missouri'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 County'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ste. Genevieve County, Missouri'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 results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
February 2, 2026

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ste. Genevieve County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Ste. Genevieve County, Missouri's major federal programs for the years ended December 31, 2023 and 2024. Ste. Genevieve County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ste. Genevieve County, Missouri 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, 2023 and 2024.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ste. Genevieve County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ste. Genevieve County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Ste. Genevieve County, Missouri's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ste. Genevieve County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ste. Genevieve County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ste. Genevieve County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ste. Genevieve County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Ste. Genevieve County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
February 2, 2026

STE. GENEVIEVE COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31, 2023	2024
U.S. DEPARTMENT OF THE INTERIOR				
12.226	Direct program - Payments in Lieu of Taxes	N/A	\$ 25,670	\$ 28,558
U.S. DEPARTMENT OF JUSTICE				
16.607	Passed through Missouri Department of Public Safety - Bulletproof Vest Partnership Program	N/A	19,550	-
U.S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-R095(001) TAP-9901(869) FLAP-075	- - -	27,075 12,815 44,199
	Total 20.205		<u>\$ -</u>	<u>\$ 84,089</u>
U.S. DEPARTMENT OF THE TREASURY				
21.027	Direct program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		1,491,050	416,012
21.027	Passed through Missouri Department of Public Safety - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	SLFR4542-CJMI040 SLFR4542-POG	183,150 20,000	- -
	Total 21.027		<u>\$ 1,694,200</u>	<u>\$ 416,012</u>
21.032	Direct program - COVID-19 - Local Assistance and Tribal Consistency Fund		-	46,924
U.S. DEPARTMENT OF HOMELAND SECURITY				
97.036	Passed through Missouri Department of Public Safety - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	4741DR-MO	52,338	-
	Total Expenditures of Federal Awards		<u>\$ 1,791,758</u>	<u>\$ 575,583</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

STE. GENEVIEVE COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2023 AND 2024

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Ste. Genevieve County, Missouri for the years ended December 31, 2024 and 2023. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2024 and 2023.

STE. GENEVIEVE COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2023 AND 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? Yes No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None Noted

ITEMS OF NONCOMPLIANCE

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

STE. GENEVIEVE COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Ste. Genevieve County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2022 and 2021.

There were no findings noted in the prior audit report.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

February 2, 2026

To the County Commission
Ste. Genevieve County, Missouri

We have audited the regulatory basis financial statements of Ste. Genevieve County, Missouri for the years ended December 31, 2023 and 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 12, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Ste. Genevieve County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023 and 2024. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 2, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2023 and 2024, we considered Ste. Genevieve County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated February 2, 2026. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Public Administrator's Internal Controls

The Public Administrator is the authorized signer on all ward bank accounts, however, it was noted that the signature is printed onto the check. The Public Administrator's Deputy has access to the check printing software which gives the Deputy access to print checks with the Public Administrator's signature. This

practice increases the potential for unauthorized payments, and reduces the Public Administrator's ability to detect errors or irregularities in financial transactions. We recommend that the Public Administrator implement procedures to restrict access to the Public Administrator's electronic signature to ensure that checks are authorized only by an authorized signer.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Ste. Genevieve County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC