

ST. LOUIS COUNTY, MISSOURI
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2006

INTRODUCTORY SECTION:

Letter of Transmittal	i-v
Certificate of Achievement for Excellence in Financial Reporting	vii
St. Louis County Government Organizational Chart	viii
Elected Officials	x
Appointed Officials	xi

FINANCIAL SECTION:

INDEPENDENT AUDITORS' REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-17
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Assets	20
Statement of Activities	21
Fund Financial Statements	
Governmental Funds:	
Balance Sheet	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	23
Statement of Revenues, Expenditures, and Changes in Fund Balances	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	25
Proprietary Funds:	
Statement of Fund Net Assets	26
Statement of Revenues, Expenses, and Changes in Fund Net Assets	27
Statement of Cash Flows	28
Fiduciary Funds:	
Statement of Fiduciary Net Assets	30
Statement of Changes in Fiduciary Net Assets – Pension Trust Fund	31
Notes to Basic Financial Statements	32-81
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget Basis – Budget and Actual General Fund – Unaudited	85

ST. LOUIS COUNTY, MISSOURI
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2006

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget Basis – Budget and Actual	
Transportation Trust Fund – Special Revenue Major Fund – Unaudited	86
Public Mass Transit – Special Revenue Major Fund – Unaudited	87
Convention and Recreation Trust Fund – Special Revenue Major Fund – Unaudited	88
Notes to Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Unaudited.....	89-90
Schedule of Funding Progress – County Employees' Retirement Plan – Unaudited	91

ADDITIONAL SUPPLEMENTARY INFORMATION

General Fund

General Fund – Combining Balance Sheet by Department	96
General Fund – Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance by Department.....	97
General Fund – Schedule of Department Expenditures by Category – Budget Basis – Unaudited	98-101
General Fund – Reconciliation of General Fund Expenditures – Budget Basis to Modified Accrual (GAAP) Basis	103

Combining Statements – Nonmajor Governmental Funds

Combining Balance Sheet.....	108
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	109
Special Revenue Funds – Grants – Combining Balance Sheet.....	110
Special Revenue Funds – Grants – Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	111
Special Revenue Funds – Other – Combining Balance Sheet.....	112-113
Special Revenue Funds – Other – Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	114-115
Capital Projects Funds – Combining Balance Sheet.....	116
Capital Projects Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	117

Budgetary Comparisons

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget Basis – Budget and Actual – Governmental Funds:	
Special Revenue Nonmajor Funds:	
Police Air Support Program	120
Assessment Fund	121
Sewer Lateral Fund	122
Water Service Line Fund	123
Solid Waste Management Fund	124
Debt Service Fund	125
Reconciliation of Governmental Funds Net Change in Fund Balances Modified Accrual (GAAP) Basis to Budget Basis	127

Agency Funds

Combining Statement of Fiduciary Assets and Liabilities.....	131
Combining Statement of Changes in Fiduciary Assets and Liabilities	132-133

ST. LOUIS COUNTY, MISSOURI
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2006

STATISTICAL SECTION: (unaudited)

FINANCIAL TRENDS

Net Assets by Component	136
Changes in Net Assets.....	138-139
Governmental Activities Tax Revenues by Source	140
Fund Balances of Governmental Funds.....	141
Changes in Fund Balances of Governmental Funds	142
General Governmental Tax Revenues by Source	143

REVENUE CAPACITY

Assessed Value and Estimated Actual Value of Taxable Property	144
Property Tax Rates – Direct and Overlapping Governments	145
Principal Property Taxpayers	146
Property Tax Levies and Collections.....	147

DEBT CAPACITY

Ratios of Outstanding Debt by Type	148
Ratios of General Bonded Debt Outstanding.....	149
Direct and Overlapping Governmental Activities Debt	150
Legal Debt Margin Information	151

DEMOGRAPHIC AND ECONOMIC INFORMATION

Demographic and Economic Statistics.....	152
Principal Employers	153

OPERATING INFORMATION

Full-time Equivalent County Government Employees by Function	154
Operating Indicators by Function	155
Capital Asset Statistics by Function	157