



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Pulaski County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Pulaski County, and issues a separate report on that audit. In addition, in cooperation with the county, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2010, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich". The signature is written in a cursive style with a large, sweeping flourish at the end.

Thomas A. Schweich
State Auditor

September 2011
Report No. 2011-78

ANNUAL FINANCIAL REPORT

PULASKI COUNTY, MISSOURI

For the Years Ended
December 31, 2010 and 2009

PULASKI COUNTY, MISSOURI

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

List of Elected Officials	i
---------------------------	---

FINANCIAL SECTION

Independent Auditors' Report	ii
------------------------------	----

BASIC FINANCIAL STATEMENTS:

Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
---	---

Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – All Governmental Funds – Regulatory Basis	3
--	---

Notes to Financial Statements	26
-------------------------------	----

COMPLIANCE SECTION

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	34
--	----

Findings and Recommendations	36
------------------------------	----

Schedule of Prior Year Audit Findings	42
---------------------------------------	----

INTRODUCTORY SECTION

PULASKI COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Gene Newkirk

Associate Commissioner – Rick Zweerink

Associate Commissioner – Bill Farmham

Other Elected Officials

Assessor – Roger Harrison

Circuit Clerk/Recorder – Rachelle Beasley

Collector – Terri Mitchell

Coroner – Mike Hartness

County Clerk – Brent Bassett

Prosecuting Attorney – Kevin Hillman

Public Administrator – Loretta Rouse

Sheriff – J.B. King

Treasurer – Sue Rapone

SUITE 900
1111 MAIN STREET
KANSAS CITY, MO 64105
TELEPHONE: (816) 221.4559
FACSIMILE: (816) 221.4563
EMAIL: Admin@McBrideLock.com
CERTIFIED PUBLIC ACCOUNTANTS

McBRIDE, LOCK & ASSOCIATES

INDEPENDENT AUDITORS' REPORT

To the County Commission and
Officeholders of Pulaski County, Missouri

We have audited the accompanying financial statements of Pulaski County, Missouri as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as identified in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Pulaski County, Missouri, as of December 31, 2010 and 2009, or the changes in its financial position for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Pulaski County, Missouri, as of December 31, 2010 and 2009, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 20, 2011, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

(Original Signed by Auditor)

McBride, Lock & Associates
May 20, 2011

FINANCIAL SECTION

PULASKI COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2009 AND 2010

Fund	Cash			Cash			Cash
	January 1, 2009 (Note 8)	Receipts 2009	Disbursements 2009	December 31, 2009	Receipts 2010	Disbursements 2010	December 31, 2010
General Revenue	\$ 47,901	\$ 3,170,400	\$ 3,118,412	\$ 99,889	\$ 3,276,596	\$ 3,267,031	\$ 109,454
Special Road & Bridge	254,003	1,902,418	1,891,504	264,917	1,667,830	1,703,221	229,526
Assessment	162,188	290,440	340,435	112,193	313,386	275,042	150,537
Courthouse Sales	2,246,169	132,241	270,939	2,107,471	84,961	241,455	1,950,977
Prosecuting Attorney Training	198	1,358	1,143	413	1,929	1,732	610
Prosecuting Attorney Delinquent	43	1,210	1,190	63	685	260	488
Prosecuting Attorney User	204	27,848	28,052	-	26,409	26,409	-
Election Services	4,097	5,240	2,849	6,488	2,924	2,331	7,081
Civil Fees	834	50,824	48,947	2,711	50,564	52,299	976
Law Officer Training	1,964	7,530	6,451	3,043	11,219	6,355	7,907
Criminal Investigation	10,557	12,752	21,059	2,250	12,137	12,861	1,526
Recorder User	10,154	19,715	12,902	16,967	16,492	17,733	15,726
Recorder Technology	14,456	10,069	13,576	10,949	8,946	9,782	10,113
Collector Maintenance	31,605	41,004	23,161	49,448	40,424	21,810	68,062
LEPC Chemical Preparedness	16,520	4,963	1,088	20,395	937	887	20,445
Sheriff Revolving	20,833	37,914	36,896	21,851	37,342	43,333	15,860
Inmate Security	2,263	5,608	7,500	371	7,715	5,696	2,390
LEPC Hazardous Materials	3,510	189	1,567	2,132	99	-	2,231
Vest Grant	-	-	-	-	2,330	2,322	8
County Law Enforcement Restitution	5,208	25,876	28,408	2,676	36,296	38,919	53
Family Reunion	571	37	-	608	28	-	636
Sheriff Special Equipment	3,032	12,153	10,703	4,482	23,201	25,912	1,771
Law Library	7,474	19,136	20,726	5,884	17,951	13,125	10,710
Tourism Tax	12,410	538,945	538,246	13,109	361,376	361,406	13,079
Highway H NID	107,131	42,550	38,836	110,845	40,780	42,407	109,218
Highway H Maintenance	2,337	53,772	50,635	5,474	55,342	53,981	6,835
Northwood NID	36,799	2,603	285	39,117	2,032	-	41,149
Country Hills NID	15,849	6,377	6,241	15,985	6,729	6,013	16,701
Dye Estates NID	7	378	-	385	18	-	403
Subtotal	\$ 3,018,317	\$ 6,423,550	\$ 6,521,751	\$ 2,920,116	\$ 6,106,678	\$ 6,232,322	\$ 2,794,472

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

PULASKI COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2009 AND 2010

Fund	Cash			Cash			Cash
	January 1, 2009	Receipts 2009	Disbursements 2009	December 31, 2009	Receipts 2010	Disbursements 2010	December 31, 2010
Subtotal Continued from Previous Page	\$ 3,018,317	\$ 6,423,550	\$ 6,521,751	\$ 2,920,116	\$ 6,106,678	\$ 6,232,322	\$ 2,794,472
Eagles Point NID	9,749	6,202	6,181	9,770	5,727	10,961	4,536
Timbers NID	15,072	993	515	15,550	558	-	16,108
Northlake NID	7,786	8,567	8,122	8,231	8,017	523	15,725
White Oaks NID	879	7,763	8,343	299	7,958	9,042	(785)
Crisis	14,397	26,206	24,030	16,573	28,405	26,206	18,772
Senior Citizens	65,665	171,230	169,409	67,486	168,449	169,075	66,860
HAVA	3,691	7,364	6,313	4,742	12,834	12,900	4,676
Senate Bill 40 Board	235,021	283,347	311,059	207,309	361,453	317,055	251,707
Missouri DOT Deputy Sheriff OT Grant	-	4,615	4,615	-	5,593	5,593	-
911 Emergency Service Board	267,499	1,004,374	1,005,278	266,595	1,064,647	947,199	384,043
Department of Justice Jailer Grant	-	-	-	-	99,752	99,977	(225)
Department of Justice Dispatcher/Evidence Tech Grant	-	-	-	-	64,862	64,862	-
JAG Equipment One Grant	-	-	-	-	11,610	11,610	-
JAG Equipment Two Grant	-	-	-	-	57,309	57,309	-
Drug Court	-	10,633	10,633	-	67,848	67,848	-
Total	<u>\$ 3,638,076</u>	<u>\$ 7,954,844</u>	<u>\$ 8,076,249</u>	<u>\$ 3,516,671</u>	<u>\$ 8,071,700</u>	<u>\$ 8,032,482</u>	<u>\$ 3,555,889</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND				
Year Ended December 31,				
	2009		2010	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 52,000	\$ 46,253	\$ 45,400	\$ 70,025
Sales taxes	1,910,414	1,983,482	2,023,152	2,083,839
Intergovernmental	112,044	96,253	83,262	88,866
Charges for services	592,830	625,402	628,225	632,605
Interest	9,000	11,671	8,000	11,979
Other	345,051	285,074	270,800	263,565
Transfers in	134,213	122,265	137,051	125,717
Total Receipts	<u>\$ 3,155,552</u>	<u>\$ 3,170,400</u>	<u>\$ 3,195,890</u>	<u>\$ 3,276,596</u>
DISBURSEMENTS				
County Commission	\$ 107,492	\$ 104,520	\$ 107,640	\$ 107,711
County Clerk	104,580	103,113	104,580	102,776
Elections	28,200	24,683	108,250	107,912
Buildings and grounds	3,600	3,264	3,600	3,353
Employee fringe benefits	213,881	205,166	239,113	234,628
Treasurer	53,813	52,466	53,813	52,494
Collector	105,180	104,090	106,180	103,622
Recorder of Deeds	53,797	50,204	51,204	51,924
Circuit Clerk	62,841	71,237	84,154	81,186
Associate Circuit Court	1,000	615	1,000	807
Associate Circuit (Probate) Court	2,750	606	2,750	2,461
Court administration	87,192	80,766	77,219	74,550
Public Administrator	77,317	76,964	77,317	77,213
Sheriff	714,553	723,146	743,978	787,225
Jail	669,875	655,502	593,030	675,844
Prosecuting Attorney	257,297	254,774	269,952	242,681
Juvenile Officer	136,357	133,989	127,183	127,183
Coroner	48,190	50,700	50,850	40,930
Other County Government	249,202	336,676	328,025	327,294
Transfers out	123,708	85,931	65,237	65,237
Emergency fund	94,666	-	95,883	-
Total Disbursements	<u>\$ 3,195,491</u>	<u>\$ 3,118,412</u>	<u>\$ 3,290,958</u>	<u>\$ 3,267,031</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (39,939)	\$ 51,988	\$ (95,068)	\$ 9,565
CASH, JANUARY 1	<u>47,901</u>	<u>47,901</u>	<u>99,889</u>	<u>99,889</u>
CASH, DECEMBER 31	<u>\$ 7,962</u>	<u>\$ 99,889</u>	<u>\$ 4,821</u>	<u>\$ 109,454</u>

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

PULASKI COUNTY, MISSOURI
 COMPARATIVE SCHEDULES 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,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 702,319	\$ 737,236	\$ 787,236	\$ 734,155	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	39	-	31	-	-	-	-
Intergovernmental	750,000	762,284	766,676	791,565	282,000	278,591	278,404	304,625
Charges for services	500	7,825	1,000	1,400	-	-	-	-
Interest	15,000	30,655	28,500	21,082	14,001	11,849	11,000	8,719
Other	53,600	278,449	61,500	54,360	-	-	-	42
Transfers in	63,709	85,930	65,237	65,237	-	-	-	-
Total Receipts	<u>\$ 1,585,128</u>	<u>\$ 1,902,418</u>	<u>\$ 1,710,149</u>	<u>\$ 1,667,830</u>	<u>\$ 296,001</u>	<u>\$ 290,440</u>	<u>\$ 289,404</u>	<u>\$ 313,386</u>
DISBURSEMENTS								
Salaries	\$ 582,566	\$ 588,646	\$ 585,000	585,917	\$ 177,289	\$ 166,006	\$ 181,164	\$ 178,520
Employee fringe benefits	132,495	133,680	148,495	147,979	35,430	31,885	35,430	33,043
Materials and supplies	768,605	715,179	581,000	522,200	38,600	44,485	41,250	20,828
Services and other	238,500	288,863	276,236	259,043	101,200	98,059	39,200	42,651
Capital outlay	83,000	78,753	133,100	102,575	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	86,383	86,383	85,507	85,507	-	-	-	-
Total Disbursements	<u>\$ 1,891,549</u>	<u>\$ 1,891,504</u>	<u>\$ 1,809,338</u>	<u>\$ 1,703,221</u>	<u>\$ 352,519</u>	<u>\$ 340,435</u>	<u>\$ 297,044</u>	<u>\$ 275,042</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (306,421)	\$ 10,914	\$ (99,189)	\$ (35,391)	\$ (56,518)	\$ (49,995)	\$ (7,640)	\$ 38,344
CASH, JANUARY 1	<u>254,003</u>	<u>254,003</u>	<u>264,917</u>	<u>264,917</u>	<u>162,188</u>	<u>162,188</u>	<u>112,193</u>	<u>112,193</u>
CASH, DECEMBER 31	<u>\$ (52,418)</u>	<u>\$ 264,917</u>	<u>\$ 165,728</u>	<u>\$ 229,526</u>	<u>\$ 105,670</u>	<u>\$ 112,193</u>	<u>\$ 104,553</u>	<u>\$ 150,537</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COURTHOUSE SALES FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	300	353	300	157	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,500	1,341	1,467	1,893
Interest	120,000	100,337	95,000	56,379	16	17	5	36
Other	8,024	31,551	28,432	28,425	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 128,324</u>	<u>\$ 132,241</u>	<u>\$ 123,732</u>	<u>\$ 84,961</u>	<u>\$ 1,516</u>	<u>\$ 1,358</u>	<u>\$ 1,472</u>	<u>\$ 1,929</u>
DISBURSEMENTS								
Salaries	\$ 41,600	\$ 38,880	\$ 41,600	\$ 39,296	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	11,900	7,365	9,282	7,897	-	-	-	-
Materials and Supplies	25,000	26,705	28,000	13,112	-	-	-	-
Services and other	62,400	64,485	67,000	73,357	1,714	1,143	1,850	1,732
Capital outlay	350,000	133,504	350,000	107,793	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 490,900</u>	<u>\$ 270,939</u>	<u>\$ 495,882</u>	<u>\$ 241,455</u>	<u>\$ 1,714</u>	<u>\$ 1,143</u>	<u>\$ 1,850</u>	<u>\$ 1,732</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (362,576)	\$ (138,698)	\$ (372,150)	\$ (156,494)	\$ (198)	\$ 215	\$ (378)	\$ 197
CASH, JANUARY 1	<u>2,246,169</u>	<u>2,246,169</u>	<u>2,107,471</u>	<u>2,107,471</u>	<u>198</u>	<u>198</u>	<u>413</u>	<u>413</u>
CASH, DECEMBER 31	<u><u>\$ 1,883,593</u></u>	<u><u>\$ 2,107,471</u></u>	<u><u>\$ 1,735,321</u></u>	<u><u>\$ 1,950,977</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 413</u></u>	<u><u>\$ 35</u></u>	<u><u>\$ 610</u></u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY DELINQUENT FUND				PROSECUTING ATTORNEY USER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,500	1,203	1,554	679	-	-	-	-
Charges for services	-	-	-	-	42,000	27,752	30,000	26,382
Interest	18	7	7	6	131	96	80	27
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,518</u>	<u>\$ 1,210</u>	<u>\$ 1,561</u>	<u>\$ 685</u>	<u>\$ 42,131</u>	<u>\$ 27,848</u>	<u>\$ 30,080</u>	<u>\$ 26,409</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,561	1,190	1,561	260	2,334	-	80	114
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	40,000	28,052	30,000	26,295
Total Disbursements	<u>\$ 1,561</u>	<u>\$ 1,190</u>	<u>\$ 1,561</u>	<u>\$ 260</u>	<u>\$ 42,334</u>	<u>\$ 28,052</u>	<u>\$ 30,080</u>	<u>\$ 26,409</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (43)	\$ 20	\$ -	\$ 425	\$ (203)	\$ (204)	\$ -	\$ -
CASH, JANUARY 1	<u>43</u>	<u>43</u>	<u>63</u>	<u>63</u>	<u>204</u>	<u>204</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 63</u>	<u>\$ 63</u>	<u>\$ 488</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				CIVIL FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	500	1,542	1,300	2,645	50,000	50,000	50,000	50,000
Interest	200	367	225	279	700	824	800	359
Other	-	3,331	-	-	-	-	-	205
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 700</u>	<u>\$ 5,240</u>	<u>\$ 1,525</u>	<u>\$ 2,924</u>	<u>\$ 50,700</u>	<u>\$ 50,824</u>	<u>\$ 50,800</u>	<u>\$ 50,564</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,400	2,849	7,000	2,331	51,500	48,947	53,511	52,299
Capital outlay and construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,400</u>	<u>\$ 2,849</u>	<u>\$ 7,000</u>	<u>\$ 2,331</u>	<u>\$ 51,500</u>	<u>\$ 48,947</u>	<u>\$ 53,511</u>	<u>\$ 52,299</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,700)	\$ 2,391	\$ (5,475)	\$ 593	\$ (800)	\$ 1,877	\$ (2,711)	\$ (1,735)
CASH, JANUARY 1	<u>4,097</u>	<u>4,097</u>	<u>6,488</u>	<u>6,488</u>	<u>834</u>	<u>834</u>	<u>2,711</u>	<u>2,711</u>
CASH, DECEMBER 31	<u>\$ 397</u>	<u>\$ 6,488</u>	<u>\$ 1,013</u>	<u>\$ 7,081</u>	<u>\$ 34</u>	<u>\$ 2,711</u>	<u>\$ -</u>	<u>\$ 976</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL -REGULATORY BASIS

	LAW OFFICER TRAINING FUND				CRIMINAL INVESTIGATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,000	5,380	7,500	7,558	17,000	12,199	12,500	12,055
Interest	125	121	120	221	800	553	500	82
Other	2,100	2,029	2,100	3,440	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,225</u>	<u>\$ 7,530</u>	<u>\$ 9,720</u>	<u>\$ 11,219</u>	<u>\$ 17,800</u>	<u>\$ 12,752</u>	<u>\$ 13,000</u>	<u>\$ 12,137</u>
DISBURSEMENTS								
Salaries	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	9,000	6,451	12,763	6,355	27,800	21,059	15,250	12,861
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,000</u>	<u>\$ 6,451</u>	<u>\$ 12,763</u>	<u>\$ 6,355</u>	<u>\$ 27,800</u>	<u>\$ 21,059</u>	<u>\$ 15,250</u>	<u>\$ 12,861</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,775)	\$ 1,079	\$ (3,043)	\$ 4,864	\$ (10,000)	\$ (8,307)	\$ (2,250)	\$ (724)
CASH, JANUARY 1	<u>1,964</u>	<u>1,964</u>	<u>3,043</u>	<u>3,043</u>	<u>10,557</u>	<u>10,557</u>	<u>2,250</u>	<u>2,250</u>
CASH, DECEMBER 31	<u>\$ 189</u>	<u>\$ 3,043</u>	<u>\$ -</u>	<u>\$ 7,907</u>	<u>\$ 557</u>	<u>\$ 2,250</u>	<u>\$ -</u>	<u>\$ 1,526</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	RECORDER USER FUND				RECORDER TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	17,000	18,997	19,280	15,779	9,000	9,267	9,200	8,462
Interest	700	718	720	713	1,001	802	800	484
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 17,700</u>	<u>\$ 19,715</u>	<u>\$ 20,000</u>	<u>\$ 16,492</u>	<u>\$ 10,001</u>	<u>\$ 10,069</u>	<u>\$ 10,000</u>	<u>\$ 8,946</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	20,000	12,902	20,000	10,733	24,456	13,576	15,000	9,782
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	7,000	-	-	-	-
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 12,902</u>	<u>\$ 20,000</u>	<u>\$ 17,733</u>	<u>\$ 24,456</u>	<u>\$ 13,576</u>	<u>\$ 15,000</u>	<u>\$ 9,782</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (2,300)</u>	<u>\$ 6,813</u>	<u>\$ -</u>	<u>\$ (1,241)</u>	<u>\$ (14,455)</u>	<u>\$ (3,507)</u>	<u>\$ (5,000)</u>	<u>\$ (836)</u>
CASH, JANUARY 1	<u>10,154</u>	<u>10,154</u>	<u>16,967</u>	<u>16,967</u>	<u>14,456</u>	<u>14,456</u>	<u>10,949</u>	<u>10,949</u>
CASH, DECEMBER 31	<u><u>\$ 7,854</u></u>	<u><u>\$ 16,967</u></u>	<u><u>\$ 16,967</u></u>	<u><u>\$ 15,726</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 10,949</u></u>	<u><u>\$ 5,949</u></u>	<u><u>\$ 10,113</u></u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COLLECTOR MAINTENANCE FUND				LEPC CHEMICAL PREPAREDNESS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	33,000	38,294	35,000	37,570	-	-	-	-
Interest	2,000	2,710	2,000	2,654	775	1,085	-	937
Other	-	-	-	200	2,000	3,878	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 35,000</u>	<u>\$ 41,004</u>	<u>\$ 37,000</u>	<u>\$ 40,424</u>	<u>\$ 2,775</u>	<u>\$ 4,963</u>	<u>\$ -</u>	<u>\$ 937</u>
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	58,000	17,510	51,700	16,424	-	-	-	-
Services and other	4,500	1,651	7,500	1,386	6,600	1,088	-	887
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	4,000	4,000	4,000	4,000	-	-	-	-
Total Disbursements	<u>\$ 66,500</u>	<u>\$ 23,161</u>	<u>\$ 63,200</u>	<u>\$ 21,810</u>	<u>\$ 6,600</u>	<u>\$ 1,088</u>	<u>\$ -</u>	<u>\$ 887</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (31,500)	\$ 17,843	\$ (26,200)	\$ 18,614	\$ (3,825)	\$ 3,875	\$ -	\$ 50
CASH, JANUARY 1	<u>31,605</u>	<u>31,605</u>	<u>49,448</u>	<u>49,448</u>	<u>16,520</u>	<u>16,520</u>	<u>20,395</u>	<u>20,395</u>
CASH, DECEMBER 31	<u>\$ 105</u>	<u>\$ 49,448</u>	<u>\$ 23,248</u>	<u>\$ 68,062</u>	<u>\$ 12,695</u>	<u>\$ 20,395</u>	<u>\$ 20,395</u>	<u>\$ 20,445</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	13,000	36,567	30,000	36,318	4,900	5,431	5,500	7,632
Interest	1,700	1,347	1,400	1,024	170	177	150	83
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 14,700</u>	<u>\$ 37,914</u>	<u>\$ 31,400</u>	<u>\$ 37,342</u>	<u>\$ 5,070</u>	<u>\$ 5,608</u>	<u>\$ 5,650</u>	<u>\$ 7,715</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	37,000	36,896	53,251	43,333	7,501	7,500	6,021	5,696
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 37,000</u>	<u>\$ 36,896</u>	<u>\$ 53,251</u>	<u>\$ 43,333</u>	<u>\$ 7,501</u>	<u>\$ 7,500</u>	<u>\$ 6,021</u>	<u>\$ 5,696</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (22,300)	\$ 1,018	\$ (21,851)	\$ (5,991)	\$ (2,431)	\$ (1,892)	\$ (371)	\$ 2,019
CASH, JANUARY 1	<u>20,833</u>	<u>20,833</u>	<u>21,851</u>	<u>21,851</u>	<u>2,263</u>	<u>2,263</u>	<u>371</u>	<u>371</u>
CASH, DECEMBER 31	<u>\$ (1,467)</u>	<u>\$ 21,851</u>	<u>\$ -</u>	<u>\$ 15,860</u>	<u>\$ (168)</u>	<u>\$ 371</u>	<u>\$ -</u>	<u>\$ 2,390</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LEPC HAZARDOUS MATERIALS FUND				VEST GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	251	189	-	99	-	-	-	53
Other	-	-	-	-	4,553	-	2,277	2,277
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 251</u>	<u>\$ 189</u>	<u>\$ -</u>	<u>\$ 99</u>	<u>\$ 4,553</u>	<u>\$ -</u>	<u>\$ 2,277</u>	<u>\$ 2,330</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,500	1,567	-	-	4,553	-	2,277	2,322
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 1,567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,553</u>	<u>\$ -</u>	<u>\$ 2,277</u>	<u>\$ 2,322</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,249)	\$ (1,378)	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ 8
CASH, JANUARY 1	<u>3,510</u>	<u>3,510</u>	<u>2,132</u>	<u>2,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 261</u>	<u>\$ 2,132</u>	<u>\$ 2,132</u>	<u>\$ 2,231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COUNTY LAW ENFORCEMENT RESTITUTION FUND				FAMILY REUNION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	32,590	25,621	40,000	36,153	-	-	-	-
Interest	300	255	175	143	35	37	20	28
Other	-	-	-	-	550	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 32,890</u>	<u>\$ 25,876</u>	<u>\$ 40,175</u>	<u>\$ 36,296</u>	<u>\$ 585</u>	<u>\$ 37</u>	<u>\$ 20</u>	<u>\$ 28</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	38,000	28,408	42,500	38,919	550	-	620	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 38,000</u>	<u>\$ 28,408</u>	<u>\$ 42,500</u>	<u>\$ 38,919</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 620</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (5,110)</u>	<u>\$ (2,532)</u>	<u>\$ (2,325)</u>	<u>\$ (2,623)</u>	<u>\$ 35</u>	<u>\$ 37</u>	<u>\$ (600)</u>	<u>\$ 28</u>
CASH, JANUARY 1	<u>5,208</u>	<u>5,208</u>	<u>2,676</u>	<u>2,676</u>	<u>571</u>	<u>571</u>	<u>608</u>	<u>608</u>
CASH, DECEMBER 31	<u>\$ 98</u>	<u>\$ 2,676</u>	<u>\$ 351</u>	<u>\$ 53</u>	<u>\$ 606</u>	<u>\$ 608</u>	<u>\$ 8</u>	<u>\$ 636</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF SPECIAL EQUIPMENT FUND				LAW LIBRARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	20,000	19,136	19,136	17,951
Interest	100	211	225	259	-	-	-	-
Other	11,800	11,942	18,000	22,942	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,900</u>	<u>\$ 12,153</u>	<u>\$ 18,225</u>	<u>\$ 23,201</u>	<u>\$ 20,000</u>	<u>\$ 19,136</u>	<u>\$ 19,136</u>	<u>\$ 17,951</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	12,000	10,703	22,700	25,912	18,000	20,726	22,800	13,125
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 12,000</u>	<u>\$ 10,703</u>	<u>\$ 22,700</u>	<u>\$ 25,912</u>	<u>\$ 18,000</u>	<u>\$ 20,726</u>	<u>\$ 22,800</u>	<u>\$ 13,125</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (100)	\$ 1,450	\$ (4,475)	\$ (2,711)	\$ 2,000	\$ (1,590)	\$ (3,664)	\$ 4,826
CASH, JANUARY 1	<u>3,032</u>	<u>3,032</u>	<u>4,482</u>	<u>4,482</u>	<u>7,474</u>	<u>7,474</u>	<u>5,884</u>	<u>5,884</u>
CASH, DECEMBER 31	<u>\$ 2,932</u>	<u>\$ 4,482</u>	<u>\$ 7</u>	<u>\$ 1,771</u>	<u>\$ 9,474</u>	<u>\$ 5,884</u>	<u>\$ 2,220</u>	<u>\$ 10,710</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	TOURISM TAX FUND				HIGHWAY H NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	510,000	538,246	545,000	361,182	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	900	699	500	194	7,500	5,794	5,000	3,891
Other	-	-	-	-	36,000	36,756	35,000	36,889
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 510,900</u>	<u>\$ 538,945</u>	<u>\$ 545,500</u>	<u>\$ 361,376</u>	<u>\$ 43,500</u>	<u>\$ 42,550</u>	<u>\$ 40,000</u>	<u>\$ 40,780</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500,000	538,246	545,000	361,406	92,500	38,836	93,000	39,492
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	2,915
Total Disbursements	<u>\$ 500,000</u>	<u>\$ 538,246</u>	<u>\$ 545,000</u>	<u>\$ 361,406</u>	<u>\$ 92,500</u>	<u>\$ 38,836</u>	<u>\$ 93,000</u>	<u>\$ 42,407</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 10,900	\$ 699	\$ 500	\$ (30)	\$ (49,000)	\$ 3,714	\$ (53,000)	\$ (1,627)
CASH, JANUARY 1	<u>12,410</u>	<u>12,410</u>	<u>13,109</u>	<u>13,109</u>	<u>107,131</u>	<u>107,131</u>	<u>110,845</u>	<u>110,845</u>
CASH, DECEMBER 31	<u>\$ 23,310</u>	<u>\$ 13,109</u>	<u>\$ 13,609</u>	<u>\$ 13,079</u>	<u>\$ 58,131</u>	<u>\$ 110,845</u>	<u>\$ 57,845</u>	<u>\$ 109,218</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	HIGHWAY H MAINTENANCE FUND				NORTHWOOD NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	2,500	2,813	2,300	1,642	2,400	2,012	1,700	1,442
Other	48,801	50,959	50,000	53,700	1,000	591	-	590
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 51,301</u>	<u>\$ 53,772</u>	<u>\$ 52,300</u>	<u>\$ 55,342</u>	<u>\$ 3,400</u>	<u>\$ 2,603</u>	<u>\$ 1,700</u>	<u>\$ 2,032</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	52,500	50,635	55,000	53,981	-	-	-	-
Capital outlay	-	-	-	-	40,199	285	40,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 52,500</u>	<u>\$ 50,635</u>	<u>\$ 55,000</u>	<u>\$ 53,981</u>	<u>\$ 40,199</u>	<u>\$ 285</u>	<u>\$ 40,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,199)	\$ 3,137	\$ (2,700)	\$ 1,361	\$ (36,799)	\$ 2,318	\$ (38,300)	\$ 2,032
CASH, JANUARY 1	<u>2,337</u>	<u>2,337</u>	<u>5,474</u>	<u>5,474</u>	<u>36,799</u>	<u>36,799</u>	<u>39,117</u>	<u>39,117</u>
CASH, DECEMBER 31	<u>\$ 1,138</u>	<u>\$ 5,474</u>	<u>\$ 2,774</u>	<u>\$ 6,835</u>	<u>\$ -</u>	<u>\$ 39,117</u>	<u>\$ 817</u>	<u>\$ 41,149</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	COUNTRY HILLS NID FUND				DYE ESTATES NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	900	1,000	750	726	25	20	10	18
Other	7,000	5,377	5,000	6,003	500	358	300	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,900</u>	<u>\$ 6,377</u>	<u>\$ 5,750</u>	<u>\$ 6,729</u>	<u>\$ 525</u>	<u>\$ 378</u>	<u>\$ 310</u>	<u>\$ 18</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	15,000	6,241	20,000	6,013	532	-	695	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 6,241</u>	<u>\$ 20,000</u>	<u>\$ 6,013</u>	<u>\$ 532</u>	<u>\$ -</u>	<u>\$ 695</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (7,100)</u>	<u>\$ 136</u>	<u>\$ (14,250)</u>	<u>\$ 716</u>	<u>\$ (7)</u>	<u>\$ 378</u>	<u>\$ (385)</u>	<u>\$ 18</u>
CASH, JANUARY 1	<u>15,849</u>	<u>15,849</u>	<u>15,985</u>	<u>15,985</u>	<u>7</u>	<u>7</u>	<u>385</u>	<u>385</u>
CASH, DECEMBER 31	<u><u>\$ 8,749</u></u>	<u><u>\$ 15,985</u></u>	<u><u>\$ 1,735</u></u>	<u><u>\$ 16,701</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 385</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 403</u></u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	EAGLE POINT NID FUND				TIMBERS NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	685	702	600	431	800	725	600	558
Other	6,000	5,500	5,000	5,296	1,001	268	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 6,685</u>	<u>\$ 6,202</u>	<u>\$ 5,600</u>	<u>\$ 5,727</u>	<u>\$ 1,801</u>	<u>\$ 993</u>	<u>\$ 600</u>	<u>\$ 558</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	10,000	2,352	13,000	10,961	16,872	515	16,150	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	3,829	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 6,181</u>	<u>\$ 13,000</u>	<u>\$ 10,961</u>	<u>\$ 16,872</u>	<u>\$ 515</u>	<u>\$ 16,150</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,315)	\$ 21	\$ (7,400)	\$ (5,234)	\$ (15,071)	\$ 478	\$ (15,550)	\$ 558
CASH, JANUARY 1	<u>9,749</u>	<u>9,749</u>	<u>9,770</u>	<u>9,770</u>	<u>15,072</u>	<u>15,072</u>	<u>15,550</u>	<u>15,550</u>
CASH, DECEMBER 31	<u><u>\$ 6,434</u></u>	<u><u>\$ 9,770</u></u>	<u><u>\$ 2,370</u></u>	<u><u>\$ 4,536</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 15,550</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,108</u></u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	NORTHLAKE NID FUND				WHITE OAKS NID FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	700	896	700	678	580	443	300	303
Other	7,500	7,671	7,500	7,339	6,910	7,320	7,496	7,655
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,200</u>	<u>\$ 8,567</u>	<u>\$ 8,200</u>	<u>\$ 8,017</u>	<u>\$ 7,490</u>	<u>\$ 7,763</u>	<u>\$ 7,796</u>	<u>\$ 7,958</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	10,000	8,122	16,431	523	8,369	8,343	8,095	9,042
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 8,122</u>	<u>\$ 16,431</u>	<u>\$ 523</u>	<u>\$ 8,369</u>	<u>\$ 8,343</u>	<u>\$ 8,095</u>	<u>\$ 9,042</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,800)	\$ 445	\$ (8,231)	\$ 7,494	\$ (879)	\$ (580)	\$ (299)	\$ (1,084)
CASH, JANUARY 1	<u>7,786</u>	<u>7,786</u>	<u>8,231</u>	<u>8,231</u>	<u>879</u>	<u>879</u>	<u>299</u>	<u>299</u>
CASH, DECEMBER 31	<u>\$ 5,986</u>	<u>\$ 8,231</u>	<u>\$ -</u>	<u>\$ 15,725</u>	<u>\$ -</u>	<u>\$ 299</u>	<u>\$ -</u>	<u>\$ (785)</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	CRISIS FUND				SENIOR CITIZENS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 166,376	\$ 169,167	\$ 165,936	\$ 166,174
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	661	-	934
Charges for services	22,000	15,257	15,000	15,799	-	-	-	-
Interest	876	925	900	613	3,000	1,402	3,000	1,341
Other	-	10,024	10,000	11,993	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 22,876</u>	<u>\$ 26,206</u>	<u>\$ 25,900</u>	<u>\$ 28,405</u>	<u>\$ 169,376</u>	<u>\$ 171,230</u>	<u>\$ 168,936</u>	<u>\$ 168,449</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	150	-
Services and other	25,000	24,030	30,000	26,206	180,775	169,409	175,100	169,075
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 25,000</u>	<u>\$ 24,030</u>	<u>\$ 30,000</u>	<u>\$ 26,206</u>	<u>\$ 180,775</u>	<u>\$ 169,409</u>	<u>\$ 175,250</u>	<u>\$ 169,075</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (2,124)</u>	<u>\$ 2,176</u>	<u>\$ (4,100)</u>	<u>\$ 2,199</u>	<u>\$ (11,399)</u>	<u>\$ 1,821</u>	<u>\$ (6,314)</u>	<u>\$ (626)</u>
CASH, JANUARY 1	<u>14,397</u>	<u>14,397</u>	<u>16,573</u>	<u>16,573</u>	<u>65,665</u>	<u>65,665</u>	<u>67,486</u>	<u>67,486</u>
CASH, DECEMBER 31	<u><u>\$ 12,273</u></u>	<u><u>\$ 16,573</u></u>	<u><u>\$ 12,473</u></u>	<u><u>\$ 18,772</u></u>	<u><u>\$ 54,266</u></u>	<u><u>\$ 67,486</u></u>	<u><u>\$ 61,172</u></u>	<u><u>\$ 66,860</u></u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	HAVA FUND				SENATE BILL 40 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 261,026	\$ 249,320	\$ 252,664	\$ 311,252
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	150	236	200	145	6,000	8,488	6,000	7,047
Other	3,600	7,128	6,000	12,689	7,189	25,539	203,438	43,154
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,750</u>	<u>\$ 7,364</u>	<u>\$ 6,200</u>	<u>\$ 12,834</u>	<u>\$ 274,215</u>	<u>\$ 283,347</u>	<u>\$ 462,102</u>	<u>\$ 361,453</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	1,000	734	1,000	586
Services and other	7,000	6,313	10,000	12,900	271,015	303,125	438,170	309,269
Capital outlay	-	-	-	-	25,000	-	14,732	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,000</u>	<u>\$ 6,313</u>	<u>\$ 10,000</u>	<u>\$ 12,900</u>	<u>\$ 304,215</u>	<u>\$ 311,059</u>	<u>\$ 461,102</u>	<u>\$ 317,055</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (3,250)</u>	<u>\$ 1,051</u>	<u>\$ (3,800)</u>	<u>\$ (66)</u>	<u>\$ (30,000)</u>	<u>\$ (27,712)</u>	<u>\$ 1,000</u>	<u>\$ 44,398</u>
CASH, JANUARY 1	<u>3,691</u>	<u>3,691</u>	<u>4,742</u>	<u>4,742</u>	<u>235,021</u>	<u>235,021</u>	<u>207,309</u>	<u>207,309</u>
CASH, DECEMBER 31	<u><u>\$ 441</u></u>	<u><u>\$ 4,742</u></u>	<u><u>\$ 942</u></u>	<u><u>\$ 4,676</u></u>	<u><u>\$ 205,021</u></u>	<u><u>\$ 207,309</u></u>	<u><u>\$ 208,309</u></u>	<u><u>\$ 251,707</u></u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	MISSOURI DOT DEPUTY SHERIFF OT GRANT FUND				911 TELEPHONE BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	945,312	991,464	1,021,114	1,041,661
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,750	2,520	2,520	2,640
Interest	-	-	-	-	10,000	9,723	7,500	14,918
Other	13,000	4,615	7,871	5,593	1,000	667	-	5,428
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 13,000</u>	<u>\$ 4,615</u>	<u>\$ 7,871</u>	<u>\$ 5,593</u>	<u>\$ 958,062</u>	<u>\$ 1,004,374</u>	<u>\$ 1,031,134</u>	<u>\$ 1,064,647</u>
DISBURSEMENTS								
Salaries	\$ 13,000	\$ 4,615	\$ 7,871	\$ 5,593	\$ 439,000	\$ 440,551	\$ 466,900	\$ 449,992
Employee fringe benefits	-	-	-	-	144,000	143,358	173,430	135,668
Materials and supplies	-	-	-	-	162,600	159,926	151,200	136,299
Services and other	-	-	-	-	40,667	32,307	44,604	35,336
Capital outlay	-	-	-	-	227,000	229,136	195,000	189,904
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 13,000</u>	<u>\$ 4,615</u>	<u>\$ 7,871</u>	<u>\$ 5,593</u>	<u>\$ 1,013,267</u>	<u>\$ 1,005,278</u>	<u>\$ 1,031,134</u>	<u>\$ 947,199</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (55,205)	\$ (904)	\$ -	\$ 117,448
CASH, JANUARY 1	-	-	-	-	267,499	267,499	266,595	266,595
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212,294</u>	<u>\$ 266,595</u>	<u>\$ 266,595</u>	<u>\$ 384,043</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	DEPARTMENT OF JUSTICE JAILER GRANT FUND				DOJ DISPATCHER/EVIDENCE TECH GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	143,672	99,752	-	-	81,283	64,862
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 143,672</u>	<u>\$ 99,752</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,283</u>	<u>\$ 64,862</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ 143,672	\$ 99,977	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	81,283	64,862
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 143,672</u>	<u>\$ 99,977</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,283</u>	<u>\$ 64,862</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ (225)	\$ -	\$ -	\$ -	\$ -
CASH, JANUARY 1	-	-	-	-	-	-	-	-
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (225)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	JAG EQUIPMENT ONE GRANT FUND				JAG EQUIPMENT TWO GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	14,246	11,610	-	-	58,610	57,309
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,246</u>	<u>\$ 11,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,610</u>	<u>\$ 57,309</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	14,246	11,610	-	-	58,610	57,309
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,246</u>	<u>\$ 11,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,610</u>	<u>\$ 57,309</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH, JANUARY 1								
	-	-	-	-	-	-	-	-
CASH, DECEMBER 31								
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

PULASKI COUNTY, MISSOURI
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	DRUG COURT FUND			
	Year Ended December 31,			
	2009		2010	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	10,633	111,300	67,848
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 10,633</u>	<u>\$ 111,300</u>	<u>\$ 67,848</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	6,300	22	21,300	5,825
Services and other	15,500	10,611	90,000	62,023
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 21,800</u>	<u>\$ 10,633</u>	<u>\$ 111,300</u>	<u>\$ 67,848</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (21,800)	\$ -	\$ -	\$ -
CASH, JANUARY 1				
	-	-	-	-
CASH, DECEMBER 31				
	<u>\$ (21,800)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

PULASKI COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 Government 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 Pulaski County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, offices that are considered by the Missouri State Auditor’s Office to comprise the County’s legal entity.

Certain elected County officials, particularly the County Collector, Treasurer, Circuit Clerk and Sheriff, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

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.

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 the second Monday in January, 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. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the LEPC Chemical Preparedness fund in 2010.

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

	<u>2010</u>	<u>2009</u>
LEPC Chemical Preparedness	X	N/A
Vest Grant	X	N/A
Sheriff's Special Equipment	X	N/A
Law Library	N/A	X
Tourism Tax	N/A	X
White Oaks NID	X	N/A
HAVA	X	N/A
Senate Bill 40 Board	N/A	X

Because a budget was not adopted for the fund listed in Note 1.D.8, expenditures in that respective fund exceeded budgetary authority to the extent that a budget was not adopted.

Additionally, the County budgeted expenditures to exceed estimated revenues and available fund balance resulting in a negative fund balance for the following funds:

	<u>2010</u>	<u>2009</u>
Special Road & Bridge Fund	N/A	X
Sheriff's Revolving Fund	N/A	X
Inmate Security Fund	N/A	X
Drug Court Fund	N/A	X

The County's expenditures exceeded its revenues and fund balances available for expenditures in the White Oaks NID and the Department of Justice Jailer Grant in 2010. The resulting negative cash balances represent implicit borrowings from the other pooled funds. The County expects these borrowings to be repaid from monies received in the next fiscal year.

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 September 1 and tax bills are mailed to taxpayers in October and 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 year 2010 and 2009, for purposes of taxation were:

	<u>2010</u>	<u>2009</u>
Real Estate	\$ 339,604,480	\$ 324,105,730
Personal Property	58,960,485	57,395,841
Railroad and Utilities	15,244,038	15,332,235

During 2010 and 2009, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property for the calendar years 2010 and 2009, for purposes of County taxation, as follows:

	<u>2010</u>	<u>2009</u>
Special Road and Bridge	\$ 0.1889	\$ 0.1774
Senate Bill 40 Board (Sheltered Workshop)	0.0686	0.0686
Senior Citizens	0.0428	0.0428

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents 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, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment 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 INVESTMENTS

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 Investments" caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2010 and 2009, the carrying amounts of the County's deposits \$3,555,889 and \$3,516,671, respectively, and the bank balances were \$3,906,929 and \$4,409,779, respectively. Of the

bank balances, \$1,335,451 and \$1,105,871 at December 31, 2010 and December 31, 2009, respectively, were covered by federal depository insurance and the remainder was covered by collateral and held at the Federal Reserve Bank or the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2010 and 2009, the County Collector held, in addition to the cash and cash equivalents listed above, cash representing collections of property taxes on behalf of various taxing districts in the County, including the County General Revenue, Special Road and Bridge, Senior Citizens and Senate Bill 40. Tax collections on deposit amounted to \$11,816,204 and \$10,344,857 at December 31, 2010 and 2009, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,000 as of December 31, 2010 and 2009 and the remainder was fully collateralized by pledged securities.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employee's 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 nine 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 sixty. 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, P.O. Box 2271, Jefferson City, MO 65102-2271, or by calling 1-573-632-9203.

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, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002, in order to participate in CERF. During 2010 and 2009, the County collected and remitted to CERF employee contributions of approximately \$244,237 and \$238,722 respectively, for the years then ended.

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

The County provides full time employees with up to 24 days of sick time to accrue at one day per complete calendar month of employment. Upon termination, the employee will not be compensated for any unused sick time. Vacation time will accrue at the rate of one day per month with a maximum carryover at the employee's anniversary date of five days. Compensatory time accrues at a rate of one and one half time actual hours worked based on federal wage and hour regulations.

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. Lawsuit Filed

A lawsuit has been filed by a former Prosecuting Attorney seeking \$43,715 in unpaid salary. The lawsuit alleges that applicable state statutes require that a full-time prosecutor is entitled to the same pay as an associate circuit judge.

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

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

7. LONG TERM DEBT

The County had the following debt outstanding at December 31, 2009:

- A. \$130,000 in 1996 Series Highway H NID GO Bonds, dated August 1, 1996, due in annual installments of \$30,000 through March 1, 2012; \$35,000 due March 1, 2013; and \$40,000 due March 1, 2014. Interest is paid at 5.4% through March 1, 2012 and 6.4% thereafter through March 1, 2014.
- B. \$19,000 in 1999C Series Eagle Point NID Bonds, dated June 17, 1999, due in annual installments of \$4,000 through June 1, 2011 and \$5,000 thereafter through June 1, 2014.
- C. \$19,000 in 1999A Series Country Hills NID Bonds, dated June 17, 1999, due in annual installments of \$4,000 through June 1, 2011 and \$5,000 thereafter through June 1, 2014.
- D. \$38,000 Limited GO White Oak Neighborhood Improvement District Bonds, dated December 27, 2000, due in annual installments of \$6,000 through February 1, 2013; \$7,000 thereafter through February 1, 2015 and \$8,000 at February 1, 2016.

- E. \$100,000 loan from Courthouse Sales fund to General Revenue fund on December 31, 2008 due in one year, with interest at the same rate the County receives from the bank on its deposits.
- F. \$19,130 loan from Missouri Department of Transportation toward financing of a building purchased August 10, 2009, due in full June 11, 2011.

8. CHANGE IN REPORTING ENTITY

The County has changed its definition of the reporting entity, as of January 1, 2009 to exclude the Circuit Clerk Court Maintenance, Circuit Clerk Court Operation, Passport Fees, Time Payment Fees, and Family Court Justice funds. The effect of this change in reporting entity is a net decrease to the cash balances of the governmental funds as previously reported at December 31, 2008 by the amount representing cash balances of the Circuit Clerk Court Maintenance, Circuit Clerk Court Operation, Passport Fees, Time Payment Fees, and Family Court Justice funds.

The E-911 fund included within the report is affected by Missouri House Bill 1492 that revised the State statutes regarding emergency service boards. This Board is currently defined as a political subdivision of the state. Therefore, they will not subsequently be included in the scope of the County for reporting purposes. The change was effective as of August 28, 2010. In accordance with this consideration, the emergency service board should not be included as part of the Pulaski County reporting entity subsequent to December 31, 2010.

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2010 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through May 20, 2011, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES

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 Pulaski County, Missouri

We have audited the accompanying financial statements of Pulaski County, Missouri as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as identified in the table of contents, and have issued our report thereon dated May 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Pulaski County, Missouri's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pulaski County, Missouri's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Pulaski County, Missouri's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and recommendations, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and recommendations as item 1 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and recommendations as items 2 through 5 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pulaski County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matter that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as items 6 and 7.

We also noted certain matters that we reported to management of Pulaski County, Missouri, in the findings and recommendations section as items 8 and 9.

Pulaski County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. We did not audit Pulaski County, Missouri's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, County Officeholders, the Missouri State Auditor, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

(Original Signed by Auditor)

McBride, Lock & Associates
May 20, 2011

FINDINGS AND RECOMMENDATIONS

PULASKI COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL AND ITEM OF NONCOMPLIANCE

1. Treasurer's Settlement and Bank Reconciliations

Condition: Bank reconciliations and Treasurer's settlements had not been completed since July 2009. The last reconciliation was completed by the Treasurer who resigned in September 2009. A Governor-appointed Treasurer served the remaining term of office through December 31, 2010.

Bank reconciliations and Treasurer's settlements are essential to ensure integrity of reported fund and cash balances. The absence of bank reconciliations and Treasurer's settlements adversely affects the County's ability to detect or correct errors or misstatements. In addition, annual Treasurer's settlements are required by Chapter 54.290, RSMo.

Cash balances reported herein are based on the County Clerk's records. Verification that the aggregate of cash balances reported were on hand in the Treasurer's accounts could not be made.

Recommendation: We recommend the County complete bank reconciliations each month going forward and going back as necessary to reconcile the aggregate of reported cash balances to cash shown on bank statements.

County's Response: As the newly elected Treasurer, I, Sue Rapone, have begun reconciliation on the banking for my term starting January 2011. I am also in the process of working back through the time period of the Treasurer's settlement for the January 2011 to completing June 2011 time period. In doing so I will also go back to produce the two settlements not done by the interim Treasurer.

Cash Balance not able to be verified due to using the same receipt line for both receipting and dispersing, also done prior to my term has been corrected by myself to receipting in receipt lines and dispersing through expenditure lines.

Auditor's Evaluation: The stated corrective action is responsive to the concerns expressed in the finding.

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2. Courthouse Sales Fund Expenditures

Condition: The Courthouse Sales Fund was used for expenditures not authorized by the ballot presented to and approved by the voters. Expenditures that were made but not identified as eligible expenditures on the ballot included utilities, janitor salaries and benefits, routine maintenance, supplies and other such expenses. The Official Ballot in the Special Election of August 4, 1987 presented the following question:

“Shall the County of Pulaski impose a countywide sales tax at the rate of one-half of one percent for a period of ten years from the date on which such tax is first imposed for the purpose of funding the acquisition, construction, reconstruction, improvement, extension, repair, renovation, remodeling and furnishing of buildings and facilities located on the Courthouse Square in the City of Waynesville, Missouri, to be used by the County?”

Of the \$512,394 of costs charged to the Courthouse Sales Fund during 2009 and 2010, \$323,245 of costs were not consistent with the categories included on the ballot.

Recommendation: We recommend the County Commission implement monitoring procedures to ensure that restricted funds are used only for authorized purposes and repay to the fund any unauthorized inappropriate charges.

County’s Response: The Commission requested a legal opinion from the Prosecuting Attorney and acted in accordance with his guidance to address this concern. The Commission adopted two ordinances based upon that guidance. The first created a new fund called the Courthouse Maintenance and Repair Fund that clearly states the specific purposes for use of that fund. In addition, this ordinance reinstated the Facilities Advisory Board, which is a board of citizens, appointed by the Commission, to oversee and make recommendations as to the Courthouse and the use of this fund to the Commission. It is the Commission’s hope that this board, along with the standard budgetary process, will provide a transparent oversight to the use of this fund. The second ordinance declared that the old Courthouse Sales Fund had completed its purpose (which was the construction of the current courthouse), terminated the fund, and transferred the remainder of the fund into the newly created Courthouse Maintenance and Repair Fund. The Commission intends to make a yearly payment from the General Revenue fund into the new Courthouse Maintenance and Repair Fund to reimburse the fund for the expenditures of the past Commissions.

Auditor’s Evaluation: It is not certain whether ordinances can have the impact of overriding the purposes stated in the ballot language for which taxes are collected. The reimbursement of amounts into the Courthouse Maintenance and Repair Fund alleviates the principal concern expressed in the finding.

3. Sheriff’s Office Internal Controls

Condition: There is not an adequate separation of duties in the Sheriff’s Office in the receipts handling functions. The same person receives monies, makes deposits, records transactions, reconciles bank statements and prepares checks for signature. Effective control over cash necessitates the separation of the cash handling function from the accounting and bank reconciliation functions. One person performing multiple duties creates a high internal control risk for the County and hinders the ability of the County to prevent or detect errors and irregularities. .

Recommendation: We recommend the cash handling duties in the Sheriff’s Office be separated to the extent practicable from the duties of reconciling bank statements and recording transactions. If such functions are not separated the individual processes and records should be closely and thoroughly reviewed by an independent party.

County's Response: With only two employees in the office there are a limited number of things we can do to separate duties. At this time we are in the middle of another audit by the Missouri State Auditor's Office and one of their employees raised this same problem with me on 7-6-2011 for discussion. We plan to adopt the State Auditor's suggestions for segregations of duties. The Pulaski County Sheriff's office will do whatever we need to do to safeguard the money entrusted to our office.

Auditor's Evaluation: In circumstances involving limited personnel, the officeholder can resolve internal control deficiencies through oversight and/or actual performance of the duty.

4. Law Library Internal Controls

Condition: There is not an adequate separation of duties in the receipts, disbursement and accounting functions for this fund and bank reconciliations have not been performed. The same person maintains accounting records, makes deposits, approves disbursements, writes checks, and receives bank statements. Effective control over cash necessitates the separation of the cash handling function from the accounting and bank reconciliation functions. One person performing multiple duties can create a high internal control risk for the County and hinders the ability of the County to prevent or detect errors and irregularities.

Recommendation: We recommend the cash handling, accounting and disbursement functions be separated to the extent practicable. If not practicable, the Prosecuting Attorney should consider moving custodial and accounting functions for this fund to the County Treasurer.

County's Response: The same procedure utilized by the Prosecutor's Office in regards to bad check and restitution collection will be utilized with in regards to the law library account. Specifically, the bad check and restitution clerk will deposit all income and all outgoing checks will have to be signed by two attorneys in the prosecutor's office. In addition, a monthly report will be forwarded to the clerk and treasurer.

Auditor's Evaluation: The stated action is responsive to the concern expressed in the finding.

5. Accounting for Transfers

Condition: The financial statements of the County as presented in the annual budget document present transfers between funds. However, we noted that some transfers were identified as expenditures and revenues within the funds. Additionally, there were costs representing reimbursements that were recorded as transfers. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2010 and 2009.

Recommendation: In order to ensure that transfers are properly reported and are in balance (transfers to other funds are balanced by transfers from other funds), we recommend the transfers be clearly identified as transfers and presented in the budget within the Transfer category. Other types of transactions should not be presented in the Transfers category.

County Response: Transfers out will be labeled as such and not as expenditures.

Auditor's Evaluation: The stated action is responsive to the concern expressed in the finding.

ITEMS OF NONCOMPLIANCE

6. Competitive Bidding Procedures

Condition: Competitive bids were not always solicited for goods and services procured by the County. Our review included 16 purchases which required competitive bids. County Clerk files contained no bid documentation for five of these items. Examples of items purchased without competitive bids included: constructed concrete slab; rifles and other equipment for the Sheriff; camera units for the Sheriff; and software licenses. These items cost \$64,682.

Section 50.660, RSMo, requires the advertisement for bids for any purchase of \$6,000 or more, from any one person, firm, or corporations during any period of 90 days. Competitive bidding helps to assure the County receives fair value for goods and services procured and ensures all interested parties are given an equal opportunity to participate in County business.

Recommendation: We recommend the County Commission solicit bids for all purchases in accordance with state law and maintain adequate documentation of all bids obtained and the justifications for awards.

County's Response: We plan to follow recommendation.

Auditor's Evaluation: The stated action is responsive to the concern expressed in the finding

7. Budgetary Controls

Condition: We noted two issues with the County's budgeting process during 2010 and 2009, as follows:

- a) Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the LEPC Chemical Preparedness fund in 2010. Chapter 50, RSMo, requires the preparation and filing of annual budgets for all funds to present a complete financial plan for the ensuing year.
- b) Actual expenditures exceeded budgeted expenditures for the following funds in 2010 and 2009 by more than an inconsequential amount:

	<u>2010</u>	<u>2009</u>
LEPC Chemical Preparedness	X	N/A
Vest Grant	X	N/A
Sheriff's Special Equipment	X	N/A
Law Library	N/A	X
Tourism Tax	N/A	X
White Oaks NID	X	N/A
HAVA	X	N/A
Senate Bill 40 Board	N/A	X

State statutes prohibit the County from approving expenditures in excess of the budgeted amount for any County fund. This requirement ensures that expenditures are subject to public scrutiny as provided by their inclusion in a budget adopted or amended at a public meeting. Amounts in excess of budgeted amounts for Commission-controlled funds for the years ended December 31, 2010 and 2009 were \$7,991 and \$47,816 respectively.

Recommendation: We recommend the County ensure compliance with State Statutes by refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance current year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

County Response: We plan to follow recommendation.

Auditor's Evaluation: The stated action is responsive to the concern expressed in the finding.

OTHER MATTERS

In planning and performing our audit of the financial statements of Pulaski County, Missouri (the County) as of and for the years ended December 31, 2010 and 2009, in accordance with generally accepted government auditing standards, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. Our comments and suggestions regarding those matters are summarized below. We previously reported on the County's internal control in our report dated May 20, 2011. (A separate report dated May 20, 2011 contains our report on significant deficiencies in the County's internal control). This document does not affect our report dated May 20, 2011.

8. Poor Financial Condition

Condition: The poor financial condition of the General Revenue Fund, which was reported in the prior two audits, has not been adequately addressed and has further deteriorated. The County has not repaid \$100,000 of funds borrowed during Fiscal Year 2008 in order to keep the fund solvent that year. As noted in the finding 2, the County used approximately \$325,000 of the Courthouse Sales Fund monies during 2009 and 2010 in lieu of General Revenue primarily to cover budget shortfalls. The Courthouse Sales Fund has been used to subsidize General Revenue in excess of an estimated \$500,000 over the past four years.

The County has indicated that they have limited options because of an already high sales tax rate in many County jurisdictions and that an additional property tax is likely not a viable option.

Recommendation: We recommend the County Commission develop contingency plans that specify actions that will be taken in the event the financial condition fails to improve or further deteriorates. The County must develop and implement a specific plan to deal with the problem and if additional revenue sources are not available, reduce expenditures as necessary.

County's Response: The county's revenue problems are a result of a low sales tax rate and an inability to levy taxes on a significant portion of the county's property due to it being Federal property. However, the County continues to experience both growth in population and a growth in sales tax revenue. The Commission has adopted a fiscally conservative approach this year and plans to continue that approach in future budgeting, which should aid in keeping the county within budget. The Commission continues to explore the possibility of placing a law enforcement sales tax question on the ballot in conjunction with a reduction in personal property or property tax as a sales tax would deliver more revenue and affect local residents less. The Commission has already identified several areas that could be reduced in the event of a decrease in future revenue.

Auditor's Evaluation: The stated action is responsive to the concern expressed in the finding.

9. Vacation Leave Policies

Condition: The County's Personnel Policies Manual does not reflect the vacation leave policy adopted and followed by the Sheriff's office since 2001. In addition, the County's policy manual has not been updated to reflect changes approved by the County Commission in 2003 for employees of the Sheriff's office regarding accumulation of compensatory time. A clear written policy regarding leave time is essential for effective payroll and personnel administration. This was noted in the prior audit.

Recommendation: We recommend that the County update their Personnel Policies manual to include the policies covering employees in the Sheriff's department regarding vacation leave.

County's Response: We are currently in the process of updating our personnel policy to include this item.

Auditor's Evaluation: The stated action is responsive to the concern expressed in the finding.

PULASKI COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Pulaski County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2008 and 2007.

1. Time Sheets and accumulated leave balance of the Sherriff's office employees are not submitted to the payroll clerk for use in payroll processing.

Status - Resolved.

2. The Senate Bill 40 Board purchased equipment items without taking possession. Items were then reportedly given to a contractor organization with no documentation of delivery.

Status - Resolved.

3. The work order process for administering road maintenance projects needed improvement. Instances were noted in which verbal orders were given that changed existing written work orders.

Status - Resolved

4. Administrative and accounting controls over cash receipts in the Prosecuting Attorney's office were inadequate.

Status - Resolved

5. Procedures were not established to resolve old outstanding checks and deposit the monies into the State's Unclaimed Fees Fund, as required by Statute.

Status - Resolved.

6. The poor financial condition of the General Revenue Fund has not been adequately addressed and has further deteriorated.

Status - Not resolved. See Finding and Recommendation number 8.

7. Various County employees who handle monies were not bonded.

Status - Resolved.

8. County personnel policies do not reflect the vacation leave practices adopted by the Sherriff's office.

Status - Not resolved. See Finding and Recommendation number 9.