



**PULASKI COUNTY, MISSOURI  
TWO YEARS ENDED DECEMBER 31, 2000**

**From The Office Of State Auditor  
Claire McCaskill**

**Report No. 2001-56  
July 24, 2001  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)**

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

July 2001

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Pulaski, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of Pulaski County was a financial and compliance audit of various county operating funds.

- The county needs to improve its monitoring and controls over federal grant expenditures. The county does not accurately report federal grant expenditures on its Schedule of Expenditures of Federal Awards. In addition, \$14,200 for the Emergency Shelter Grants Program and \$17,630 for the Local Law Enforcement Block Grants Program have been questioned due to the county not adequately monitoring the expenditure of the monies or complying with applicable federal regulations.
- A state law, Section 50.333.13, RSMo, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996 due to the fact that their terms were increased from two years to four. Based on this law, in August 1997 Pulaski County's Associate County Commissioners salaries were each increased approximately \$5,800 yearly.

On May 15, 2001, the Missouri Supreme Court handed down an opinion that holds that all raises given pursuant to this statute section are unconstitutional. Based on the Supreme Court decision, the raises given to each of the Associate County Commissioners, totaling approximately \$19,000 for the period September 1, 1997 to December 31, 2000, should be repaid.

The audit also includes matters related to county tourism tax and property tax collection procedures which the county should consider and take appropriate corrective action.

**Copies of the audit are available upon request.**

YELLOW SHEET

PULASKI COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS

To the County Commission  
and  
Officeholders of Pulaski County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Pulaski County, Missouri, as of and for the years ended December 31, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose 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 audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Pulaski County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Pulaski County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Pulaski County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1,

which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated April 5, 2001, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.



Claire McCaskill  
State Auditor

April 5, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Mark Ruether, CPA
In-Charge Auditor:	David Martin, CPA
Audit Staff:	Joyce Medlock Norma Payne



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
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 special-purpose financial statements of various funds of Pulaski County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 5, 2001. 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.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Pulaski County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Pulaski County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Pulaski County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

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

Claire McCaskill  
State Auditor

April 5, 2001 (fieldwork completion date)

## Financial Statements

Exhibit A-1

PULASKI COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
 YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 423,242	2,244,700	2,335,266	332,676
Special Road and Bridge	117,985	1,039,184	1,081,246	75,923
Assessment	395	160,891	159,202	2,084
Law Enforcement Training	3,308	14,488	8,529	9,267
Prosecuting Attorney Training	9,834	3,109	4,209	8,734
911 Emergency Services	7,981	326,589	331,213	3,357
Courthouse Sales Tax	2,212,588	108,666	15	2,321,239
Special Road and Bridge Sales Tax	47,255	593	47,737	111
Prosecuting Attorney User Fee	30,153	35,952	44,975	21,130
Prosecuting Attorney Delinquent Sales Tax	19,803	9,223	3,487	25,539
Recorder User Fee	25,656	14,276	28,757	11,175
Crisis Center	10,293	13,232	12,754	10,771
Civil Fees	3,169	44,114	47,282	1
Timbers NID	14,829	13,310	12,169	15,970
Criminal Investigation Assistance Expense	15,735	8,839	2,610	21,964
Country Hills NID	13,022	2,863	5,413	10,472
Northwood NID	17,580	20,058	18,551	19,087
Dye Estates NID	13,328	3,637	2,996	13,969
Eagle Point NID	9,915	6,588	5,521	10,982
Tourism Board	15,936	163,663	161,465	18,134
Family Reunion	705	28	90	643
Sewer Grant	22	6,673	6,673	22
H Highway NID	229,585	41,458	42,117	228,926
Northlake NID	32,092	3,327	26,494	8,925
White Oaks NID	0	165,274	151,203	14,071
Election Services	0	4,684	0	4,684
Law Library	15,749	10,334	20,423	5,660
Senate Bill 40 Board	167,246	160,480	135,968	191,758
Senior Citizens Services Board	29,277	88,571	76,615	41,233
Circuit Clerk Interest	7,897	24,387	3,333	28,951
Family Court	13,532	0	5,088	8,444
Total	\$ 3,508,112	4,739,191	4,781,401	3,465,902

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

Exhibit A-2

PULASKI COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
 YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 473,745	2,212,057	2,262,560	423,242
Special Road and Bridge	87,100	1,017,398	986,513	117,985
Assessment	1,464	156,079	157,148	395
Law Enforcement Training	2,580	10,405	9,677	3,308
Prosecuting Attorney Training	12,221	2,439	4,826	9,834
911 Emergency Services	33,588	273,854	299,461	7,981
Courthouse Sales Tax	2,173,080	117,564	78,056	2,212,588
Special Road and Bridge Sales Tax	44,807	2,448	0	47,255
Prosecuting Attorney User Fee	11,662	40,953	22,462	30,153
Prosecuting Attorney Delinquent Sales Tax	12,652	7,151	0	19,803
Recorder User Fee	25,928	18,101	18,373	25,656
Crisis Center	9,622	19,011	18,340	10,293
Civil Fees	1,251	44,101	42,183	3,169
Timbers NID	64,487	8,467	58,125	14,829
Criminal Investigation Assistance Expense	9,667	9,648	3,580	15,735
Country Hills NID	46,931	2,184	36,093	13,022
Northwood NID	17,106	22,022	21,548	17,580
Dye Estates NID	41,784	13,573	42,029	13,328
Eagle Point NID	40,364	1,493	31,942	9,915
Tourism Board	1,477	141,003	126,544	15,936
Family Reunion	1,488	46	829	705
Sewer Grant	7	6,588	6,573	22
H Highway NID	210,591	67,456	48,462	229,585
Northlake NID	0	86,134	54,042	32,092
Law Library	7,170	10,351	1,772	15,749
Senate Bill 40 Board	126,628	137,687	97,069	167,246
Senior Citizens Services Board	29,076	84,894	84,693	29,277
Circuit Clerk Interest	9,425	15,628	17,156	7,897
Family Court	18,071	0	4,539	13,532
Total	\$ 3,513,972	4,528,735	4,534,595	3,508,112

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

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>TOTALS - VARIOUS FUNDS</b>						
RECEIPTS	\$ 5,770,446	4,714,804	(1,055,642)	6,576,392	4,502,756	(2,073,636)
DISBURSEMENTS	5,745,011	4,772,980	972,031	6,528,697	4,511,128	2,017,569
RECEIPTS OVER (UNDER) DISBURSEMENTS	25,435	(58,176)	(83,611)	47,695	(8,372)	(56,067)
CASH, JANUARY 1	3,468,959	3,486,683	17,724	3,469,905	3,479,306	9,401
CASH, DECEMBER 31	3,494,394	3,428,507	(65,887)	3,517,600	3,470,934	(46,666)
<b>GENERAL REVENUE FUND</b>						
RECEIPTS						
Property taxes	30,000	29,659	(341)	25,000	30,026	5,026
Sales taxes	1,250,000	1,154,875	(95,125)	1,000,000	1,017,138	17,138
Intergovernmental	310,917	277,566	(33,351)	494,500	480,378	(14,122)
Charges for services	501,400	474,436	(26,964)	460,200	418,855	(41,345)
Interest	22,000	17,205	(4,795)	40,000	17,092	(22,908)
Other	74,150	112,169	38,019	144,000	90,546	(53,454)
Transfers in	466,070	178,790	(287,280)	594,943	158,022	(436,921)
Total Receipts	2,654,537	2,244,700	(409,837)	2,758,643	2,212,057	(546,586)
DISBURSEMENTS						
County Commission	97,192	94,258	2,934	94,294	93,319	975
County Clerk	104,700	90,488	14,212	98,460	79,058	19,402
Elections	79,760	88,479	(8,719)	53,225	30,667	22,558
Buildings and grounds	131,880	108,270	23,610	122,263	112,092	10,171
Employee fringe benefits	230,000	213,006	16,994	214,092	180,774	33,318
County Treasurer	33,857	33,665	192	30,750	31,449	(699)
County Collector	83,730	82,729	1,001	76,854	75,675	1,179
Ex Officio Recorder of Deeds	40,300	38,752	1,548	36,682	36,958	(276)
Circuit Clerk	22,600	20,055	2,545	21,650	21,017	633
Associate Circuit Court	7,200	6,067	1,133	1,000	0	1,000
Associate Circuit (Probate)	19,500	7,850	11,650	5,000	2,718	2,282
Court administration	63,396	74,565	(11,169)	55,765	113,930	(58,165)
Public Administrator	75,820	60,459	15,361	71,822	54,026	17,796
Sheriff	577,600	644,606	(67,006)	460,200	516,077	(55,877)
Jail	20,500	34,026	(13,526)	8,700	18,997	(10,297)
Prosecuting Attorney	191,105	187,463	3,642	175,446	177,175	(1,729)
Juvenile Officer	151,000	83,250	67,750	151,016	119,774	31,242
County Coroner	19,850	16,714	3,136	16,090	16,018	72
Tax Increment Financing Commission	70,000	48,800	21,200	45,000	53,441	(8,441)
Regional Commence and Growth Association	35,000	44,750	(9,750)	56,000	46,415	9,585
Other	448,537	309,023	139,514	397,609	347,780	49,829
Transfers out	29,139	47,991	(18,852)	406,913	135,200	271,713
Emergency Fund	90,000	0	90,000	85,000	0	85,000
Total Disbursements	2,622,666	2,335,266	287,400	2,683,831	2,262,560	421,271
RECEIPTS OVER (UNDER) DISBURSEMENTS	31,871	(90,566)	(122,437)	74,812	(50,503)	(125,315)
CASH, JANUARY 1	423,242	423,242	0	473,745	473,745	0
CASH, DECEMBER 31	455,113	332,676	(122,437)	548,557	423,242	(125,315)

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SPECIAL ROAD AND BRIDGE FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	784,823	384,782	(400,041)	524,240	293,706	(230,534)
Intergovernmental	663,500	602,678	(60,822)	600,000	622,522	22,522
Interest	10,000	8,892	(1,108)	8,000	9,321	1,321
Other	107,000	42,832	(64,168)	20,000	6,649	(13,351)
Transfers in	0	0	0	85,200	85,200	0
Total Receipts	<u>1,565,323</u>	<u>1,039,184</u>	<u>(526,139)</u>	<u>1,237,440</u>	<u>1,017,398</u>	<u>(220,042)</u>
<b>DISBURSEMENTS</b>						
Salaries	373,960	342,701	31,259	343,476	331,613	11,863
Employee fringe benefits	57,463	50,343	7,120	59,010	51,232	7,778
Supplies	107,600	119,951	(12,351)	108,900	113,946	(5,046)
Insurance	25,000	20,060	4,940	13,000	24,741	(11,741)
Road and bridge materials	128,750	98,083	30,667	227,077	225,424	1,653
Equipment repairs	90,000	82,015	7,985	85,300	84,172	1,128
Rentals	5,000	4,665	335	7,200	2,092	5,108
Equipment purchases	1,500	10,750	(9,250)	1,200	1,306	(106)
Construction, repair, and maintenance	237,500	206,513	30,987	0	0	0
Other	9,612	696	8,916	5,000	5,258	(258)
Transfers out	415,464	145,469	269,995	395,464	146,729	248,735
Total Disbursements	<u>1,451,849</u>	<u>1,081,246</u>	<u>370,603</u>	<u>1,245,627</u>	<u>986,513</u>	<u>259,114</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	113,474	(42,062)	(155,536)	(8,187)	30,885	39,072
CASH, JANUARY 1	117,985	117,985	0	87,100	87,100	0
CASH, DECEMBER 31	<u>231,459</u>	<u>75,923</u>	<u>(155,536)</u>	<u>78,913</u>	<u>117,985</u>	<u>39,072</u>
<b><u>ASSESSMENT FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	153,050	153,742	692	144,300	147,126	2,826
Interest	639	982	343	1,700	817	(883)
Other	0	176	176	0	136	136
Transfers in	13,488	5,991	(7,497)	29,713	8,000	(21,713)
Total Receipts	<u>167,177</u>	<u>160,891</u>	<u>(6,286)</u>	<u>175,713</u>	<u>156,079</u>	<u>(19,634)</u>
<b>DISBURSEMENTS</b>						
Assessor	167,572	159,202	8,370	177,177	157,148	20,029
Total Disbursements	<u>167,572</u>	<u>159,202</u>	<u>8,370</u>	<u>177,177</u>	<u>157,148</u>	<u>20,029</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(395)	1,689	2,084	(1,464)	(1,069)	395
CASH, JANUARY 1	395	395	0	1,464	1,464	0
CASH, DECEMBER 31	<u>0</u>	<u>2,084</u>	<u>2,084</u>	<u>0</u>	<u>395</u>	<u>395</u>

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT TRAINING FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	3,200	4,041	841	0	3,115	3,115
Charges for services	7,000	10,214	3,214	12,000	7,069	(4,931)
Interest	100	233	133	1,200	221	(979)
Total Receipts	10,300	14,488	4,188	13,200	10,405	(2,795)
<b>DISBURSEMENTS</b>						
Sheriff	12,000	8,529	3,471	12,000	9,677	2,323
Total Disbursements	12,000	8,529	3,471	12,000	9,677	2,323
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,700)	5,959	7,659	1,200	728	(472)
CASH, JANUARY 1	3,308	3,308	0	2,580	2,580	0
CASH, DECEMBER 31	1,608	9,267	7,659	3,780	3,308	(472)
<b><u>PROSECUTING ATTORNEY TRAINING FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	1,580	2,552	972	1,500	1,758	258
Interest	696	491	(205)	700	627	(73)
Other	0	66	66	100	54	(46)
Total Receipts	2,276	3,109	833	2,300	2,439	139
<b>DISBURSEMENTS</b>						
Prosecuting Attorney	12,000	4,209	7,791	12,000	4,826	7,174
Total Disbursements	12,000	4,209	7,791	12,000	4,826	7,174
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,724)	(1,100)	8,624	(9,700)	(2,387)	7,313
CASH, JANUARY 1	9,834	9,834	0	12,221	12,221	0
CASH, DECEMBER 31	110	8,734	8,624	2,521	9,834	7,313
<b><u>911 EMERGENCY SERVICES FUND</u></b>						
<b>RECEIPTS</b>						
Interest	3,000	1,686	(1,314)	5,035	3,077	(1,958)
Telephone surcharges	304,000	282,903	(21,097)	270,500	228,777	(41,723)
Transfers in	15,651	42,000	26,349	42,000	42,000	0
Total Receipts	322,651	326,589	3,938	317,535	273,854	(43,681)
<b>DISBURSEMENTS</b>						
Salaries	254,400	258,101	(3,701)	241,187	232,080	9,107
Office expense	41,800	36,657	5,143	41,170	40,050	1,120
Equipment	27,432	31,700	(4,268)	24,000	14,955	9,045
Mileage and training	6,000	2,477	3,523	9,000	10,035	(1,035)
Other	1,000	2,278	(1,278)	127,121	2,341	124,780
Total Disbursements	330,632	331,213	(581)	442,478	299,461	143,017
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,981)	(4,624)	3,357	(124,943)	(25,607)	99,336
CASH, JANUARY 1	7,981	7,981	0	33,588	33,588	0
CASH, DECEMBER 31	0	3,357	3,357	(91,355)	7,981	99,336

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>COURTHOUSE SALES TAX FUND</u></b>						
<b>RECEIPTS</b>						
Sales taxes	1,000	184	(816)	50,000	2,394	(47,606)
Interest	78,000	108,482	30,482	200,000	114,255	(85,745)
Other	0	0	0	0	915	915
Total Receipts	79,000	108,666	29,666	250,000	117,564	(132,436)
<b>DISBURSEMENTS</b>						
Courthouse maintenance and repair	100,000	15	99,985	100,000	78,056	21,944
Total Disbursements	100,000	15	99,985	100,000	78,056	21,944
RECEIPTS OVER (UNDER) DISBURSEMENTS	(21,000)	108,651	129,651	150,000	39,508	(110,492)
CASH, JANUARY 1	2,212,588	2,212,588	0	2,173,080	2,173,080	0
CASH, DECEMBER 31	2,191,588	2,321,239	129,651	2,323,080	2,212,588	(110,492)
<b><u>SPECIAL ROAD AND BRIDGE SALES TAX FUND</u></b>						
<b>RECEIPTS</b>						
Sales taxes	100	32	(68)	150	129	(21)
Interest	500	561	61	10,000	2,319	(7,681)
Total Receipts	600	593	(7)	10,150	2,448	(7,702)
<b>DISBURSEMENTS</b>						
Equipment	47,855	47,737	118	40,000	0	40,000
Total Disbursements	47,855	47,737	118	40,000	0	40,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(47,255)	(47,144)	111	(29,850)	2,448	32,298
CASH, JANUARY 1	47,255	47,255	0	44,807	44,807	0
CASH, DECEMBER 31	0	111	111	14,957	47,255	32,298
<b><u>PROSECUTING ATTORNEY USER FEE FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	35,000	35,489	489	36,000	40,175	4,175
Interest	700	463	(237)	800	778	(22)
Total Receipts	35,700	35,952	252	36,800	40,953	4,153
<b>DISBURSEMENTS</b>						
Prosecuting Attorney	9,200	10,106	(906)	12,200	7,033	5,167
Transfers out	35,775	34,869	906	23,600	15,429	8,171
Total Disbursements	44,975	44,975	0	35,800	22,462	13,338
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,275)	(9,023)	252	1,000	18,491	17,491
CASH, JANUARY 1	30,153	30,153	0	11,662	11,662	0
CASH, DECEMBER 31	20,878	21,130	252	12,662	30,153	17,491

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY</u></b>						
<b><u>DELINQUENT SALES TAX FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	5,000	8,278	3,278	6,400	6,405	5
Interest	500	945	445	600	746	146
Total Receipts	5,500	9,223	3,723	7,000	7,151	151
<b>DISBURSEMENTS</b>						
Prosecuting Attorney	5,000	3,487	1,513	2,000	0	2,000
Total Disbursements	5,000	3,487	1,513	2,000	0	2,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	5,736	5,236	5,000	7,151	2,151
CASH, JANUARY 1	19,803	19,803	0	12,652	12,652	0
CASH, DECEMBER 31	20,303	25,539	5,236	17,652	19,803	2,151
<b><u>RECORDER USER FEE FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	17,500	13,259	(4,241)	17,000	16,588	(412)
Interest	1,500	1,017	(483)	1,600	1,513	(87)
Total Receipts	19,000	14,276	(4,724)	18,600	18,101	(499)
<b>DISBURSEMENTS</b>						
Ex Officio Recorder of Deeds	24,500	28,757	(4,257)	24,500	18,373	6,127
Total Disbursements	24,500	28,757	(4,257)	24,500	18,373	6,127
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,500)	(14,481)	(8,981)	(5,900)	(272)	5,628
CASH, JANUARY 1	25,656	25,656	0	25,928	25,928	0
CASH, DECEMBER 31	20,156	11,175	(8,981)	20,028	25,656	5,628
<b><u>CRISIS CENTER FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	15,000	5,280	(9,720)	10,000	11,352	1,352
Charges for services	7,000	7,498	498	7,500	7,150	(350)
Interest	500	454	(46)	500	509	9
Total Receipts	22,500	13,232	(9,268)	18,000	19,011	1,011
<b>DISBURSEMENTS</b>						
Payments to Crisis Center	27,000	12,754	14,246	17,687	18,340	(653)
Total Disbursements	27,000	12,754	14,246	17,687	18,340	(653)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,500)	478	4,978	313	671	358
CASH, JANUARY 1	10,293	10,293	0	9,622	9,622	0
CASH, DECEMBER 31	5,793	10,771	4,978	9,935	10,293	358

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>CIVIL FEES FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	46,781	44,083	(2,698)	50,000	44,021	(5,979)
Interest	50	31	(19)	100	80	(20)
Total Receipts	46,831	44,114	(2,717)	50,100	44,101	(5,999)
<b>DISBURSEMENTS</b>						
Sheriff	50,000	47,282	2,718	50,100	42,183	7,917
Total Disbursements	50,000	47,282	2,718	50,100	42,183	7,917
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,169)	(3,168)	1	0	1,918	1,918
CASH, JANUARY 1	3,169	3,169	0	1,251	1,251	0
CASH, DECEMBER 31	0	1	1	1,251	3,169	1,918
<b><u>TIMBERS NID FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	18,800	12,579	(6,221)	23,900	195	(23,705)
Charges for services	0	0	0	0	5,840	5,840
Interest	1,000	731	(269)	1,600	2,432	832
Bond proceeds	0	0	0	125,000	0	(125,000)
Total Receipts	19,800	13,310	(6,490)	150,500	8,467	(142,033)
<b>DISBURSEMENTS</b>						
Bond repayment	15,000	12,169	2,831	150,500	58,125	92,375
Total Disbursements	15,000	12,169	2,831	150,500	58,125	92,375
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,800	1,141	(3,659)	0	(49,658)	(49,658)
CASH, JANUARY 1	14,829	14,829	0	64,487	64,487	0
CASH, DECEMBER 31	19,629	15,970	(3,659)	64,487	14,829	(49,658)

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>CRININAL INVESTIGATION ASSISTANCE</u></b>						
<b><u>EXPENSE FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	9,000	8,084	(916)	10,000	8,984	(1,016)
Interest	700	755	55	400	664	264
Total Receipts	9,700	8,839	(861)	10,400	9,648	(752)
<b>DISBURSEMENTS</b>						
Sheriff	20,000	2,610	17,390	17,000	3,580	13,420
Total Disbursements	20,000	2,610	17,390	17,000	3,580	13,420
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,300)	6,229	16,529	(6,600)	6,068	12,668
CASH, JANUARY 1	15,735	15,735	0	9,667	9,667	0
CASH, DECEMBER 31	5,435	21,964	16,529	3,067	15,735	12,668
<b><u>COUNTRY HILLS NID FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	7,700	2,376	(5,324)	21,900	429	(21,471)
Interest	100	487	387	1,000	1,755	755
Bond proceeds	0	0	0	71,000	0	(71,000)
Total Receipts	7,800	2,863	(4,937)	93,900	2,184	(91,716)
<b>DISBURSEMENTS</b>						
Bond repayment	9,500	5,413	4,087	93,900	36,093	57,807
Total Disbursements	9,500	5,413	4,087	93,900	36,093	57,807
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,700)	(2,550)	(850)	0	(33,909)	(33,909)
CASH, JANUARY 1	7,336	13,022	5,686	46,931	46,931	0
CASH, DECEMBER 31	5,636	10,472	4,836	46,931	13,022	(33,909)
<b><u>NORTHWOOD NID FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	21,400	19,019	(2,381)	67,000	20,678	(46,322)
Interest	1,200	1,039	(161)	1,200	1,344	144
Total Receipts	22,600	20,058	(2,542)	68,200	22,022	(46,178)
<b>DISBURSEMENTS</b>						
Bond repayment	22,000	18,551	3,449	24,000	21,548	2,452
Total Disbursements	22,000	18,551	3,449	24,000	21,548	2,452
RECEIPTS OVER (UNDER) DISBURSEMENTS	600	1,507	907	44,200	474	(43,726)
CASH, JANUARY 1	17,580	17,580	0	17,106	17,106	0
CASH, DECEMBER 31	18,180	19,087	907	61,306	17,580	(43,726)

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>DYE ESTATES NID FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	5,852	3,066	(2,786)	0	0	0
Charges for services	0	0		20,800	11,876	(8,924)
Interest	300	571	271	1,000	1,697	697
Bond proceeds	0	0	0	56,000	0	(56,000)
Total Receipts	6,152	3,637	(2,515)	77,800	13,573	(64,227)
<b>DISBURSEMENTS</b>						
Bond repayment	5,000	2,996	2,004	77,800	42,029	35,771
Total Disbursements	5,000	2,996	2,004	77,800	42,029	35,771
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,152	641	(511)	0	(28,456)	(28,456)
CASH, JANUARY 1	13,328	13,328	0	41,784	41,784	0
CASH, DECEMBER 31	14,480	13,969	(511)	41,784	13,328	(28,456)
<b><u>EAGLE POINT NID FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	7,199	6,118	(1,081)	26,000	0	(26,000)
Interest	750	470	(280)	1,000	1,493	493
Bond proceeds	0	0	0	68,000	0	(68,000)
Total Receipts	7,949	6,588	(1,361)	95,000	1,493	(93,507)
<b>DISBURSEMENTS</b>						
Bond repayment	10,000	5,521	4,479	95,000	31,942	63,058
Total Disbursements	10,000	5,521	4,479	95,000	31,942	63,058
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,051)	1,067	3,118	0	(30,449)	(30,449)
CASH, JANUARY 1	9,915	9,915	0	40,364	40,364	0
CASH, DECEMBER 31	7,864	10,982	3,118	40,364	9,915	(30,449)
<b><u>TOURISM BOARD FUND</u></b>						
<b>RECEIPTS</b>						
Lodging taxes	225,000	162,904	(62,096)	100,000	140,604	40,604
Interest	400	759	359	20	399	379
Total Receipts	225,400	163,663	(61,737)	100,020	141,003	40,983
<b>DISBURSEMENTS</b>						
Payments to Tourism Board	225,400	161,465	63,935	101,497	126,544	(25,047)
Total Disbursements	225,400	161,465	63,935	101,497	126,544	(25,047)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	2,198	2,198	(1,477)	14,459	15,936
CASH, JANUARY 1	15,936	15,936	0	1,477	1,477	0
CASH, DECEMBER 31	15,936	18,134	2,198	0	15,936	15,936

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>FAMILY REUNION FUND</u></b>						
<b>RECEIPTS</b>						
Interest	50	28	(22)	150	46	(104)
Other	0	0	0	400	0	(400)
Total Receipts	50	28	(22)	550	46	(504)
<b>DISBURSEMENTS</b>						
Other	675	90	585	1,629	829	800
Total Disbursements	675	90	585	1,629	829	800
RECEIPTS OVER (UNDER) DISBURSEMENTS	(625)	(62)	563	(1,079)	(783)	296
CASH, JANUARY 1	705	705	0	1,488	1,488	0
CASH, DECEMBER 31	80	643	563	409	705	296
<b><u>SEWER GRANT FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	8,500	6,673	(1,827)	378,900	6,573	(372,327)
Other	0	0	0	0	15	15
Total Receipts	8,500	6,673	(1,827)	378,900	6,588	(372,312)
<b>DISBURSEMENTS</b>						
Construction projects	8,515	6,673	1,842	378,907	6,573	372,334
Total Disbursements	8,515	6,673	1,842	378,907	6,573	372,334
RECEIPTS OVER (UNDER) DISBURSEMENTS	(15)	0	15	(7)	15	22
CASH, JANUARY 1	22	22	0	7	7	0
CASH, DECEMBER 31	7	22	15	0	22	22
<b><u>H HIGHWAY NID FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	51,000	31,941	(19,059)	51,000	46,520	(4,480)
Charges for services	0	0	0	0	9,325	9,325
Interest	11,000	9,517	(1,483)	10,000	11,611	1,611
Total Receipts	62,000	41,458	(20,542)	61,000	67,456	6,456
<b>DISBURSEMENTS</b>						
Bond repayment	102,000	42,117	59,883	45,000	42,843	2,157
Road maintenance	0	0	0	0	5,619	(5,619)
Total Disbursements	102,000	42,117	59,883	45,000	48,462	(3,462)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(40,000)	(659)	39,341	16,000	18,994	2,994
CASH, JANUARY 1	229,585	229,585	0	210,591	210,591	0
CASH, DECEMBER 31	189,585	228,926	39,341	226,591	229,585	2,994

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>NORTHLAKE NID FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	10,000	2,574	(7,426)	0	605	605
Charges for services	0	0	0	0	20,529	20,529
Interest	1,000	753	(247)	0	0	0
Bond proceeds	0	0	0	370,000	65,000	(305,000)
Total Receipts	11,000	3,327	(7,673)	370,000	86,134	(283,866)
<b>DISBURSEMENTS</b>						
Bond repayment	15,000	26,494	(11,494)	370,000	0	370,000
Construction	0	0	0	0	54,042	(54,042)
Total Disbursements	15,000	26,494	(11,494)	370,000	54,042	315,958
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,000)	(23,167)	(19,167)	0	32,092	32,092
CASH, JANUARY 1	32,092	32,092	0	0	0	0
CASH, DECEMBER 31	28,092	8,925	(19,167)	0	32,092	32,092
<b><u>WHITE OAKS NID FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	0	17,750	17,750			
Interest	0	691	691			
Bond proceeds	75,000	71,750	(3,250)			
Loan proceeds	75,000	75,083	83			
Total Receipts	150,000	165,274	15,274			
<b>DISBURSEMENTS</b>						
Constuction	75,000	67,594	7,406			
Loan repayment	75,000	83,481	(8,481)			
Other	0	128	(128)			
Total Disbursements	150,000	151,203	(1,203)			
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	14,071	14,071			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	0	14,071	14,071			

Exhibit B

PULASKI COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>ELECTION SERVICES FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	4,000	4,622	622			
Interest	0	62	62			
Total Receipts	4,000	4,684	684			
<b>DISBURSEMENTS</b>						
Elections	500	0	500			
Total Disbursements	500	0	500			
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,500	4,684	1,184			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	3,500	4,684	1,184			
<b><u>LAW LIBRARY FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	5,000	10,334	5,334			
Total Receipts	5,000	10,334	5,334			
<b>DISBURSEMENTS</b>						
Law library	9,000	20,423	(11,423)			
Total Disbursements	9,000	20,423	(11,423)			
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,000)	(10,089)	(6,089)			
CASH, JANUARY 1	4,271	15,749	11,478			
CASH, DECEMBER 31	271	5,660	5,389			
<b><u>SENATE BILL 40 BOARD FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	129,179	142,074	12,895	102,472	122,322	19,850
Intergovernmental	1,800	49	(1,751)	1,800	1,079	(721)
Interest	8,000	11,231	3,231	3,500	10,987	7,487
Other	5,800	7,126	1,326	6,300	3,299	(3,001)
Total Receipts	144,779	160,480	15,701	114,072	137,687	23,615
<b>DISBURSEMENTS</b>						
Salaries	2,500	2,925	(425)	2,500	2,350	150
Office expenditures	4,500	1,439	3,061	22,199	2,896	19,303
Building fund	25,000	25,000	0	97,000	19,709	77,291
Reserve fund	20,000	10,926	9,074	6,000	0	6,000
Transportation payments	1,200	881	319	1,000	896	104
Contractual services	117,400	94,797	22,603	102,600	71,218	31,382
Total Disbursements	170,600	135,968	34,632	231,299	97,069	134,230
RECEIPTS OVER (UNDER) DISBURSEMENTS	(25,821)	24,512	50,333	(117,227)	40,618	157,845
CASH, JANUARY 1	166,686	167,246	560	117,227	126,628	9,401
CASH, DECEMBER 31	140,865	191,758	50,893	0	167,246	167,246

Exhibit B

PULASKI COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>SENIOR CITIZENS</b>						
<b>SERVICES BOARD FUND</b>						
<b>RECEIPTS</b>						
Property taxes	151,646	85,668	(65,978)	156,279	82,062	(74,217)
Intergovernmental	675	515	(160)	1,890	675	(1,215)
Interest	2,000	2,388	388	2,400	2,157	(243)
Total Receipts	154,321	88,571	(65,750)	160,569	84,894	(75,675)
<b>DISBURSEMENTS</b>						
Office expenditures	5,603	372	5,231	5,603	693	4,910
Contractual services	80,169	76,243	3,926	93,362	84,000	9,362
Total Disbursements	85,772	76,615	9,157	98,965	84,693	14,272
RECEIPTS OVER (UNDER) DISBURSEMENTS	68,549	11,956	(56,593)	61,604	201	(61,403)
CASH, JANUARY 1	29,277	29,277	0	29,076	29,076	0
CASH, DECEMBER 31	\$ 97,826	41,233	(56,593)	90,680	29,277	(61,403)

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

Notes to the Financial Statements

PULASKI COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Pulaski County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Senate Bill 40 Board, or the Senior Citizens Services Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. 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, which 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.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Library Fund	1999
Circuit Clerk Interest Fund	2000 and 1999
Family Court Fund	2000 and 1999

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
911 Emergency Services Fund	2000
Recorder User Fee Fund	2000
Crisis Center Fund	1999
Tourism Board Fund	1999
H Highway NID Fund	1999
Northlake NID Fund	2000
White Oaks NID Fund	2000
Law Library Fund	2000

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

Although Section 50.740, RSMo 2000, requires a balanced budget, a deficit balance was budgeted in the 911 Emergency Services Fund for the year ended December 31, 1999.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements for the years ended December 31, 2000 and 1999, did not include the Law Library Fund, Circuit Clerk Interest Fund, or the Family Court Fund.

For the Senate Bill 40 Board Fund, the county's published financial statement for the year ended December 31, 2000, included only those amounts that passed through the County Treasurer.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has

adopted such a policy. The policy permits investments in securities having principal and interest guaranteed by the United States government and collateralized time and demand deposits.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's, Senate Bill 40 Board's, and Senior Citizens Services Board's deposits at December 31, 2000 and 1999, were entirely covered by federal depository insurance or by collateral securities held by the county's or boards' custodial banks in the county's or boards' names.

3. Subsequent Event

On April 11, 2001, the Pulaski County Sheriff filed a lawsuit against various defendants, including the Pulaski County Commission, County Clerk, and County Treasurer in their official capacity, seeking clarification of certain statutory authority and duties of the Sheriff versus the County Commission. The potential liability to the county cannot be determined at this time.

Supplementary Schedule

Schedule

PULASKI COUNTY, MISSOURI  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2000	1999
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Health -				
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ER0045-9185 ER0045-0185 ERS045-1185	\$ 0 119,598 37,035	115,876 34,144 0
	Program Total		<u>156,633</u>	<u>150,020</u>
10.559	Summer Food Service Program for Children	ERS 146	741	0
Office of Administration -				
10.665	Schools and Roads - Grants to States	N/A	68,469	74,997
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development -				
14.228	Community Development Block Grants/State's Program	98-PF-26	110,544	6,573
Department of Social Services -				
14.231	Emergency Shelter Grants Program	ER0164 0386	3,810	10,390
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.592	Local Law Enforcement Block Grants Program	N/A	0	0
16.607	Bulletproof Vest Partnership Program	N/A	0	6,692
16.710	Public Safety Partnership and Community Policing Grants	N/A	19,918	68,995

Schedule

PULASKI COUNTY, MISSOURI  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2000	1999
Passed through:				
State Department of Public Safety -				
16.546	Delinquency and Youth Violence	N/A	21,006	0
16.548	Title V - Delinquency Prevention Program	N/A	21,251	0
16.575	Crime Victim Assistance	N/A	0	20,954
Missouri Sheriff's Association -				
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	1,000	1,700
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through State Emergency Management Agency -				
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (Hazardous Materials Emergency Preparedness Training and Planning Grants (HMEP))	N/A	1,502	0
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property	N/A	287	445
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through State Emergency Management Agency -				
83.544	Public Assistance Grants	N/A	1,966	0
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health -				
93.197	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	ERO146-0185CLPP	0	10

Schedule

PULASKI COUNTY, MISSOURI  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2000	1999
93.268	Immunization Grants	PG0064-9185IAP	0	2,135
		N/A	11,486	6,743
	Program Total		<u>11,486</u>	<u>8,878</u>
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	N/A	676	0
	Department of Social Services -			
93.563	Child Support Enforcement	N/A	28,570	27,346
	Department of Health -			
93.575	Child Care and Development Block Grant	PGA067-0185C	440	275
		PGA067-0185S	1,570	840
		PGA067-1185C	440	0
		PGO0067-9185	0	1,530
	Program Total		<u>2,450</u>	<u>2,645</u>
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	ERO161-90013	0	3,591
		ERS161-00023	3,171	2,078
	Program Total		<u>3,171</u>	<u>5,669</u>
93.940	HIV Prevention Activities - Health Department Based	N/A	0	46
93.945	Assistance Programs for Chronic Disease Prevention and Control	C906267001	3,850	1,200
93.991	Preventive Health and Health Services Block Grant	AOC00380219	16,436	5,460
		AOC01380041	5,234	0
		AOC9000100	0	17,869
		N/A	137	80
	Program Total		<u>21,807</u>	<u>23,409</u>
93.994	Maternal and Child Health Services Block Grant to the States	ER0 146-9185MCH	0	30,666
		ER0 146-0185MCH	16,286	7,339
		ER0 146-1185MCH	9,125	0
		ER0 175-9185FP	0	3,071
		ERS 175- 0185FP	3,574	966
		ER0 175 1185FP	1,380	0
		N/A	684	401
	Program Total		<u>31,049</u>	<u>42,443</u>
	Total Expenditures of Federal Awards		<u>\$ 510,186</u>	<u>452,412</u>

Notes to the Supplementary Schedule

PULASKI COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Pulaski County, Missouri, except for the programs accounted for in the Pulaski County Public Housing Agency Fund. Federal awards for that fund have been audited and separately reported on by other independent auditors for its years ended December 31, 2000 and 1999.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Property program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

Of the amounts for Immunization Grants (CFDA number 93.268), \$11,486 and \$6,743 represent the original acquisition cost of vaccines purchased by the Centers for Disease Control of the U.S. Department of Health and Human Services but distributed to the Health Center through the state Department of Health during the years ended December 31, 2000 and 1999. Of the amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$137 and \$80 represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 2000 and 1999. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$684 and \$401 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 2000 and 1999. The remaining amounts for Immunization Grants, the Preventive Health and Health Services Block Grant, and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided \$3,810 and \$10,390 to a subrecipient under the Emergency Shelter Grants Program (CFDA number 14.231) during the years ended December 31, 2000 and 1999.

FEDERAL AWARDS -  
SINGLE AUDIT SECTION

State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission  
and  
Officeholders of Pulaski County, Missouri

Compliance

We have audited the compliance of Pulaski County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Pulaski County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 00-1, 00-2, and 00-3.

## Internal Control Over Compliance

The management of Pulaski County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 00-1, 00-2, and 00-3.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above are material weaknesses.

This report is intended for the information of the management of Pulaski County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

April 5, 2001 (fieldwork completion date)

Schedule

PULASKI COUNTY, MISSOURI  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
 YEARS ENDED DECEMBER 31, 2000 AND 1999

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?        yes   x   no

Reportable conditions identified that are not considered to be material weaknesses?        yes   x   none reported

Noncompliance material to the financial statements noted?        yes   x   no

Federal Awards

Internal control over major programs:

Material weaknesses identified?        yes   x   no

Reportable conditions identified that are not considered to be material weaknesses?   x   yes        none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?   x   yes        no

Identification of major programs:

<u>CFDA or Other Identifying Number</u>	<u>Program Title</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.665	Schools and Roads – Grants to States
16.710	Public Safety Partnership and Community Policing Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? \_\_\_\_\_ yes      x   no

### Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

### Section III - Federal Award Findings and Questioned Costs

This section includes the audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

<b>00-1.</b>	<b>Schedule of Expenditures of Federal Awards</b>
--------------	---

Federal Grantor:	U.S. Department of Agriculture
Pass-Through Grantor:	State Department of Health
Federal CFDA Number:	10.557
Program Title:	Special Supplemental Nutrition Program for Women, Infants, and Children
Pass-Through Entity	
Identifying Number:	ERS045-1185
Award Year:	2000 and 1999
Questioned Costs:	Not Applicable

Federal Grantor:	U.S. Department of Agriculture
Pass-Through Grantor:	State Office of Administration
Federal CFDA Number:	10.665
Program Title:	Schools and Roads – Grants to States
Pass-Through Entity	
Identifying Number:	Not Applicable
Award Year:	2000 and 1999
Questioned Costs:	Not Applicable

Federal Grantor:	U.S. Department of Justice
Pass-Through Grantor:	Not Applicable
Federal CDFFA Number:	16.710
Program Title:	Public Safety Partnership and Community Policing Grants
Pass Through Entity	
Identifying Number:	Not Applicable
Award Year:	2000 and 1999
Questioned Costs:	Not Applicable

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget. For the SEFA to adequately reflect the county's federal expenditures, it is necessary that all federal expenditures be properly reported.

The county does not have procedures in place to adequately track federal awards for preparation of the SEFA. For the years ended December 31, 2000 and 1999, the county's SEFA contained numerous errors and omissions. For example, expenditures relating to several federal awards were not included on the schedules. In addition, the information presented by the County Clerk for several of the awards did not agree with the county's expenditure records. Most of the awards that were not properly reported or were omitted were handled by offices other than the County Commission, mainly the Health Center and Sheriff's Department. The County Commission should take steps to ensure these other offices properly track federal awards, or consider appointing a county-wide grants coordinator to ensure all federal awards are properly accounted for on the SEFA.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

**WE RECOMMEND** the County Clerk prepare a complete and accurate schedule of expenditures of federal awards to submit to the State Auditor's Office as part of the annual budget. The County Commission should take steps to ensure other offices properly track federal awards, or consider appointing a county-wide grants coordinator.

**AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION**

*We will take steps to improve the accuracy and completeness of the schedule of expenditures of federal awards. We plan to send a letter to all officeholders requiring all grant information to flow through the County Commission. We will consider appointing a grants administrator.*

**00-2.**

**Emergency Shelter Grants Program**

Federal Grantor:	U.S. Department of Housing and Urban Development
Pass-Through Grantor:	State Department of Social Services
Federal CFDA Number:	14.231
Program Title:	Emergency Shelter Grants Program
Pass-Through Entity	
Identifying Number:	ERO1640386
Award Year:	2000 and 1999
Questioned Costs:	\$14,200

Pulaski County received \$3,810 and \$10,390 in Emergency Shelter Grant monies during 2000 and 1999, respectively. The county then granted the Emergency Shelter Grant monies

to the Pulaski County Crisis Center (Crisis Center). The county does not have a contract with the Crisis Center regarding the use of these funds. As a result, we questioned the entire \$14,200 received during the audit period.

Section 432.070, RSMo 2000, requires all agreements to be in writing. Furthermore, Section 410(d) of OMB Circular A-133 requires the county to inform the Crisis Center of various information about the award and requirements imposed on them by Federal laws and regulations.

Written agreements and periodic monitoring would help ensure that monies distributed to the Crisis Center are expended in accordance with grant requirements and as intended by the County Commission. In addition, written agreements are necessary to clearly outline the expectations and responsibilities of each party, establish time frames for project completion, and specify services to be provided and the related compensation.

A similar condition has been noted in our prior two reports. Although the county indicated they would implement our recommendations, no corrective action has been taken.

**WE RECOMMEND** the County Commission enter into a written agreement with the Crisis Center regarding the use of Emergency Shelter Grant monies.

**AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION**

*We have discussed this with the Crisis Center and are in the process of obtaining a contract.*

<b>00-3. Local Law Enforcement Block Grants Program</b>
---

Federal Grantor:	U.S. Department of Justice
Pass-Through Grantor:	Not Applicable
Federal CFDA Number:	16.592
Program Title:	Local Law Enforcement Block Grants Program
Pass-Through Entity	
Identifying Number:	Not Applicable
Award Year:	1999
Questioned Costs:	\$17,630

Pulaski County was awarded \$17,630 in 1999 from the Local Law Enforcement Block Grants Program (LLEBG) to promote reduction of crime and improvement of public safety. The monies were drawn down by the Sheriff from the U.S. Department of Justice in April 2000; however, as of April 2001, none of these monies were expended and were still being held in the county's General Revenue Fund. The grant requires the county to hold an advisory board meeting and a public hearing before any monies are drawn down. However, the Sheriff was unable to provide any documentation or minutes that either of these meetings occurred. In addition, the grant requires that any monies drawn down be accounted for separately. The county has not accounted for these funds separately since they are

commingled with General Revenue Funds. As a result, we questioned the entire \$17,630 received during the audit period.

Under the Local Law Enforcement Block Grants Program, prior to the obligation of any funds received, an advisory board that includes representatives of groups with recognized interest in criminal justice and crime or abuse prevention and treatment must be formed and a meeting must be held to make recommendations to the unit of local government for the use of funds received under this program. Also, a public hearing must be held regarding the use of the funds. We spoke with two members who the Sheriff indicated in the grant application were supposedly on the advisory board, and they indicated they were not aware they were members of the board and that they did not attend any advisory board meetings or public hearings.

In addition to the award in 1999, the county received LLEBG awards in 2000 and 1998 in the amounts of \$20,903 and \$18,116, respectively. The 1998 grant was forfeited because it was not drawn down during the period of availability which expired September 30, 2000. It appears the county has until July 31, 2001, to draw down the 2000 grant award, but it needs to hold the required meetings and public hearing prior to drawing down the funds. If the county does not act quickly to draw down the 2000 grant, the county could lose a total of \$56,649 in federal funding because these grant awards were not properly managed.

**WE RECOMMEND** the county resolve the questioned costs with the U.S. Department of Justice and ensure appropriate federal regulations are followed for future federal awards.

#### **AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION**

*The County Commission provided the following response:*

*We will work with the Department of Justice to resolve the questioned costs and request extensions on the requirements for advisory board meetings and public meetings. We will establish procedures and inform all officeholders to ensure applicable federal guidelines are followed in the future.*

*The Sheriff provided the following response:*

*A former officer was in charge of conducting the meetings and ensuring all guidelines were met. It was my understanding that these meetings had occurred and all guidelines were met. Preparations were made to acquire equipment with this grant money but I was not aware the money had been received by the county until the audit was conducted in 2001. We will endeavor to comply with all federal guidelines on any future grants.*

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

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

Our prior audit report issued for the two years ended December 31, 1998, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

PULASKI COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

**Findings - Two Years Ended December 31, 1998**

98-1. Emergency Shelter Grants Program

Federal Grantor:	U.S. Department of Housing and Urban Development
Pass-Through Grantor:	State Department of Social Services
Federal CFDA Number:	14.231
Program Title:	Emergency Shelter Grants Program
Pass-Through Entity	
Identifying Number:	ERO1640156
Award Years:	1998 and 1997
Questioned Costs:	\$18,200

The county did not have a written agreement with the Pulaski County Crisis Center to ensure that funds provided for the Emergency Shelter Grant program were used in accordance with the grant requirements.

Recommendation:

The County Commission enter into a written agreement with the Pulaski County Crisis Center regarding the use of Emergency Shelter Grant monies.

Status:

Not implemented. The county has discussed, but not entered into a written agreement with the Crisis Center and has not had any contact with the grantor agency regarding the questioned costs. See finding number 00-2.

**Findings - Two Years Ended December 31, 1996**

96-3. Written Agreements

Federal Grantor:	U.S. Department of Housing and Urban Development
Pass-Through Grantor:	State Department of Social Services
Federal CFDA Number:	14.231
Program Title:	Emergency Shelter Grants Program
Pass-Through Entity	
Identifying Number:	ERO1640156
Award Years:	1996 and 1995
Questioned Costs:	\$18,722

The county did not have a written agreement with the Pulaski County Crisis Center to ensure that funds provided for the Emergency Shelter Grant Program were used in accordance with the grant requirements.

Recommendation:

The County Commission enter into formal written agreements when providing or receiving goods or services and resolve the questioned costs with the grantor agency.

Status:

Not implemented. The county has discussed, but not entered into a written agreement with the Crisis Center and has not had any contact with the grantor agency regarding the questioned costs. See finding number 00-2.

SECTION ON OTHER MATTERS

PULASKI COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

**Findings - Two Years Ended December 31, 1998**

98-1. Emergency Shelter Grants Program

Federal Grantor:	U.S. Department of Housing and Urban Development
Pass-Through Grantor:	State Department of Social Services
Federal CFDA Number:	14.231
Program Title:	Emergency Shelter Grants Program
Pass-Through Entity	
Identifying Number:	ERO1640156
Award Years:	1998 and 1997
Questioned Costs:	\$18,200

The county did not have a written agreement with the Pulaski County Crisis Center to ensure that funds provided for the Emergency Shelter Grant program were used in accordance with the grant requirements.

Recommendation:

The County Commission enter into a written agreement with the Pulaski County Crisis Center regarding the use of Emergency Shelter Grant monies.

Status:

Not implemented. The county has discussed, but not entered into a written agreement with the Crisis Center and has not had any contact with the grantor agency regarding the questioned costs. See finding number 00-2.

**Findings - Two Years Ended December 31, 1996**

96-3. Written Agreements

Federal Grantor:	U.S. Department of Housing and Urban Development
Pass-Through Grantor:	State Department of Social Services
Federal CFDA Number:	14.231
Program Title:	Emergency Shelter Grants Program
Pass-Through Entity	
Identifying Number:	ERO1640156
Award Years:	1996 and 1995
Questioned Costs:	\$18,722

The county did not have a written agreement with the Pulaski County Crisis Center to ensure that funds provided for the Emergency Shelter Grant Program were used in accordance with the grant requirements.

Recommendation:

The County Commission enter into formal written agreements when providing or receiving goods or services and resolve the questioned costs with the grantor agency.

Status:

Not implemented. The county has discussed, but not entered into a written agreement with the Crisis Center and has not had any contact with the grantor agency regarding the questioned costs. See finding number 00-2.