



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

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

**Report No. 2001-53  
July 6, 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 Phelps, 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 Phelps County was a financial and compliance audit of various county operating funds.

- 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 1999 Phelps County's Associate County Commissioners salaries were each increased approximately \$6,000 yearly, according to information from the County Clerk.

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 \$12,000 for the two years ended December 31, 2000, should be repaid.

The audit also includes matters related to financing the new jail and the Sheriff's procedures for controlling seized property which the county should consider and take appropriate corrective action.

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

YELLOW SHEET

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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 Phelps County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Phelps 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 Phelps 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 Phelps 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 Phelps 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 17, 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.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

April 17, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	John Luetkemeyer, CPA
In-Charge Auditor:	Robert L. McArthur II
Audit Staff:	Terese Summers, CPA
	Liang Xu





**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 Phelps County, Missouri

We have audited the special-purpose financial statements of various funds of Phelps County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 17, 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 Phelps 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 Phelps 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 Phelps 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, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

April 17, 2001 (fieldwork completion date)

## Financial Statements

Exhibit A-1

PHELPS 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	\$ 328,152	3,775,599	3,701,197	402,554
Special Road and Bridge	4,718	2,074,329	2,078,301	746
Assessment	146,443	311,550	309,785	148,208
Law Enforcement Training	6,474	9,214	15,033	655
Prosecuting Attorney Training	64	2,278	2,130	212
Senior Companions	2,640	324,652	324,213	3,079
Law Enforcement Sales Tax	39,233	2,032,114	362,245	1,709,102
Shelter	2,027	4,413	3,833	2,607
Developmentally Disabled	94,465	252,138	250,692	95,911
Unemployment Tax	5,686	23,082	26,094	2,674
Road and Bridge Debt Service	96,086	128,745	56,000	168,831
Prosecuting Attorney Bad Check	72	33,155	30,655	2,572
Prosecuting Attorney Delinquent Tax	753	1,139	1,301	591
Recorder's User Fees	13,444	18,529	15,444	16,529
Sheriff Drug Enforcement	881	121,973	114,861	7,993
25th Juvenile FPS	984	648	1,301	331
Public Facilities Authority	1,060,017	64,051	78,879	1,045,189
County Use Tax	298,595	194,674	176,176	317,093
E911	369,246	414,466	258,803	524,909
Jay White Estate	381,831	25,671	13,115	394,387
Health Department	523	1,016,119	993,271	23,371
Crisis Intervention	800	10,929	10,534	1,195
Sheriff Civil Fees	9	41,058	40,815	252
Community Care Clinic	12,924	215,583	204,831	23,676
Family Access	50	0	50	0
Prosecuting Attorney Drug Enforcement	2,863	187	0	3,050
Election Services	522	10,562	6,831	4,253
Family Court	4,402	995	2,085	3,312
Circuit Division Interest	12,724	5,359	6,121	11,962
Law Library	26,503	10,345	6,139	30,709
Job Access Grant	0	18,263	18,263	0
Total	\$ 2,913,131	11,141,820	9,108,998	4,945,953

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

Exhibit A-2

PHELPS 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	\$ 263,484	3,696,142	3,631,474	328,152
Special Road and Bridge	96,374	2,321,506	2,413,162	4,718
Assessment	158,486	355,286	367,329	146,443
Law Enforcement Training	10,651	14,400	18,577	6,474
Prosecuting Attorney Training	299	2,475	2,710	64
Senior Companions	2,534	317,874	317,768	2,640
Meramec Home Health	162,550	324,455	487,005	0
Law Enforcement Sales Tax	0	163,769	124,536	39,233
Shelter	2,000	5,858	5,831	2,027
Developmentally Disabled	78,805	248,496	232,836	94,465
Unemployment Tax	18,148	30,874	43,336	5,686
Road and Bridge Debt Service	213,032	158,286	275,232	96,086
Prosecuting Attorney Bad Check	1,181	34,753	35,862	72
Prosecuting Attorney Delinquent Tax	1,037	1,997	2,281	753
Recorder's User Fees	17,041	16,579	20,176	13,444
Sheriff Drug Enforcement	103	41,296	40,518	881
25th Juvenile FPS	888	996	900	984
Public Facilities Authority	1,118,283	66,916	125,182	1,060,017
County Use Tax	63,623	705,357	470,385	298,595
Public Facilities Use Tax	243,082	0	243,082	0
E911	286,459	353,856	271,069	369,246
Jay White Estate	371,148	39,260	28,577	381,831
Health Department	5,399	951,219	956,095	523
Crisis Intervention	1,171	15,557	15,928	800
Sheriff Civil Fee	297	57,522	57,810	9
Community Care Clinic	383	104,242	91,701	12,924
Family Access	0	50	0	50
Prosecuting Attorney Drug Enforcement	0	5,043	2,180	2,863
Election Services	0	522	0	522
March Mediation	8,017	291,176	299,193	0
Family Court	7,969	195	3,762	4,402
Circuit Division Interest	9,814	5,814	2,904	12,724
Law Library	20,448	10,489	4,434	26,503
Total	\$ 3,162,706	10,342,260	10,591,835	2,913,131

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

## Exhibit B

## PHELPS 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>TOTALS - VARIOUS FUNDS</u></b>						
RECEIPTS	\$ 17,360,314	11,141,820	(6,218,494)	10,953,961	10,325,762	(628,199)
DISBURSEMENTS	13,093,133	9,108,998	3,984,135	11,434,762	10,580,735	854,027
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,267,181	2,032,822	(2,234,359)	(480,801)	(254,973)	225,828
CASH, JANUARY 1	2,912,782	2,913,131	349	3,124,476	3,124,475	(1)
CASH, DECEMBER 31	7,179,963	4,945,953	(2,234,010)	2,643,675	2,869,502	225,827
<b><u>GENERAL REVENUE FUND</u></b>						
RECEIPTS						
Property taxes	766,454	457,750	(308,704)	381,883	408,064	26,181
Sales taxes	1,327,934	1,308,225	(19,709)	1,289,082	1,270,750	(18,332)
Intergovernmental	945,577	897,616	(47,961)	1,263,013	1,021,538	(241,475)
Charges for services	462,637	451,457	(11,180)	451,333	441,644	(9,689)
Interest	135,226	139,459	4,233	153,208	162,735	9,527
Other	504,152	481,040	(23,112)	413,219	370,411	(42,808)
Transfers in	107,350	40,052	(67,298)	90,000	21,000	(69,000)
Total Receipts	4,249,330	3,775,599	(473,731)	4,041,738	3,696,142	(345,596)
DISBURSEMENTS						
County Commission	135,400	130,077	5,323	130,480	124,463	6,017
County Clerk	176,740	148,677	28,063	176,227	132,937	43,290
Elections	152,800	134,693	18,107	72,550	53,497	19,053
Buildings and grounds	298,950	272,759	26,191	263,615	252,352	11,263
Employee fringe benefits	331,900	298,441	33,459	486,430	340,357	146,073
County Treasurer	41,283	40,926	357	42,567	39,660	2,907
County Collector	120,172	111,084	9,088	119,844	118,352	1,492
Associate and Probate Judges	23,770	20,231	3,539	8,944	8,312	632
Circuit Clerk and Ex Officio Recorder of Deeds	141,837	130,609	11,228	140,775	137,061	3,714
Associate Circuit Court	95,098	72,868	22,230	84,062	75,246	8,816
Court Reporter	6,800	3,462	3,338	6,090	4,054	2,036
Court administration	11,500	10,835	665	11,200	7,631	3,569
Public Administrator	57,679	56,341	1,338	48,670	47,542	1,128
Sheriff	571,761	625,038	(53,277)	540,771	526,945	13,826
Jail	574,270	551,722	22,548	417,331	414,642	2,689
Prosecuting Attorney	362,562	310,872	51,690	285,010	280,755	4,255
Juvenile Officer	489,783	411,498	78,285	547,497	408,930	138,567
County Coroner	20,483	18,818	1,665	18,770	17,626	1,144
County Surveyor	5,240	5,240	0	5,690	5,240	450
Public Defender	5,587	5,016	571	4,725	4,725	0
Civil Defense	2,264	2,120	144	1,669	1,550	119
Miscellaneous	131,507	110,837	20,670	276,854	248,703	28,151
Senior Companions	67,400	67,328	72	63,000	62,320	680
Transfers out	164,205	161,705	2,500	321,074	318,574	2,500
Emergency Fund	118,194	0	118,194	76,711	0	76,711
Total Disbursements	4,107,185	3,701,197	405,988	4,150,556	3,631,474	519,082
RECEIPTS OVER (UNDER) DISBURSEMENTS	142,145	74,402	(67,743)	(108,818)	64,668	173,486
CASH, JANUARY 1	328,152	328,152	0	263,484	263,484	0
CASH, DECEMBER 31	470,297	402,554	(67,743)	154,666	328,152	173,486

## Exhibit B

## PHELPS 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	400,617	205,070	(195,547)	190,615	244,393	53,778
Sales taxes	702,546	692,119	(10,427)	681,392	672,293	(9,099)
Intergovernmental	864,867	760,619	(104,248)	867,760	774,513	(93,247)
Charges for services	102,600	77,612	(24,988)	102,800	97,035	(5,765)
Interest	10,000	7,240	(2,760)	6,000	8,606	2,606
Other	164,780	141,646	(23,134)	126,080	38,056	(88,024)
Transfers in	190,100	190,023	(77)	488,000	486,610	(1,390)
Total Receipts	2,435,510	2,074,329	(361,181)	2,462,647	2,321,506	(141,141)
<b>DISBURSEMENTS</b>						
Salaries	474,981	455,413	19,568	546,653	501,042	45,611
Employee fringe benefits	132,438	135,116	(2,678)	182,700	177,257	5,443
Supplies	25,300	24,489	811	27,300	23,785	3,515
Insurance	35,100	33,161	1,939	32,000	27,983	4,017
Road and bridge materials	762,250	642,501	119,749	739,000	747,796	(8,796)
Equipment repairs	54,000	81,596	(27,596)	60,000	56,163	3,837
Equipment purchases	205,000	211,720	(6,720)	15,000	1,005	13,995
Road and bridge construction	254,850	38,462	216,388	435,645	398,840	36,805
Debt service	223,355	178,428	44,927	123,355	123,355	0
Other	102,000	114,530	(12,530)	101,000	99,504	1,496
Transfers out	154,100	162,885	(8,785)	256,000	256,432	(432)
Total Disbursements	2,423,374	2,078,301	345,073	2,518,653	2,413,162	105,491
RECEIPTS OVER (UNDER) DISBURSEMENTS	12,136	(3,972)	(16,108)	(56,006)	(91,656)	(35,650)
CASH, JANUARY 1	4,718	4,718	0	96,374	96,374	0
CASH, DECEMBER 31	16,854	746	(16,108)	40,368	4,718	(35,650)
<b><u>ASSESSMENT FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	281,370	245,928	(35,442)	271,370	251,874	(19,496)
Interest	13,000	12,033	(967)	11,962	13,131	1,169
Other	2,000	2,839	839	14,500	14,531	31
Transfers in	50,750	50,750	0	75,750	75,750	0
Total Receipts	347,120	311,550	(35,570)	373,582	355,286	(18,296)
<b>DISBURSEMENTS</b>						
Assessor	361,223	309,785	51,438	410,311	367,329	42,982
Total Disbursements	361,223	309,785	51,438	410,311	367,329	42,982
RECEIPTS OVER (UNDER) DISBURSEMENTS	(14,103)	1,765	15,868	(36,729)	(12,043)	24,686
CASH, JANUARY 1	146,443	146,443	0	158,486	158,486	0
CASH, DECEMBER 31	132,340	148,208	15,868	121,757	146,443	24,686

## Exhibit B

## PHELPS 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	5,500	4,246	(1,254)	5,100	5,067	(33)
Charges for services	9,500	4,968	(4,532)	9,500	9,323	(177)
Other	0	0	0	3,000	10	(2,990)
Total Receipts	15,000	9,214	(5,786)	17,600	14,400	(3,200)
<b>DISBURSEMENTS</b>						
Sheriff	21,300	15,033	6,267	18,925	18,577	348
Total Disbursements	21,300	15,033	6,267	18,925	18,577	348
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,300)	(5,819)	481	(1,325)	(4,177)	(2,852)
CASH, JANUARY 1	6,474	6,474	0	10,651	10,651	0
CASH, DECEMBER 31	174	655	481	9,326	6,474	(2,852)
<b><u>PROSECUTING ATTORNEY TRAINING FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	2,500	2,278	(222)	2,600	2,475	(125)
Total Receipts	2,500	2,278	(222)	2,600	2,475	(125)
<b>DISBURSEMENTS</b>						
Prosecuting Attorney	2,250	2,130	120	2,800	2,710	90
Total Disbursements	2,250	2,130	120	2,800	2,710	90
RECEIPTS OVER (UNDER) DISBURSEMENTS	250	148	(102)	(200)	(235)	(35)
CASH, JANUARY 1	64	64	0	299	299	0
CASH, DECEMBER 31	314	212	(102)	99	64	(35)
<b><u>SENIOR COMPANIONS FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	321,574	321,573	(1)	315,234	315,234	0
Interest	3,080	3,079	(1)	2,534	2,640	106
Total Receipts	324,654	324,652	(2)	317,768	317,874	106
<b>DISBURSEMENTS</b>						
Senior companion expenses and stipends	239,700	239,678	22	240,494	239,615	879
Staff salaries	67,400	67,328	72	63,000	62,303	697
Fringe benefits	6,018	5,961	57	5,847	5,665	182
Interest	2,640	2,640	0	2,535	2,534	1
Other	8,800	8,606	194	5,893	7,651	(1,758)
Total Disbursements	324,558	324,213	345	317,769	317,768	1
RECEIPTS OVER (UNDER) DISBURSEMENTS	96	439	343	(1)	106	107
CASH, JANUARY 1	2,640	2,640	0	2,534	2,534	0
CASH, DECEMBER 31	2,736	3,079	343	2,533	2,640	107



## Exhibit B

## PHELPS 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>MERAMEC HOME HEALTH FUND</u></b>						
RECEIPTS						
Charges for services	0	0	0	399,491	324,455	(75,036)
Total Receipts	0	0	0	399,491	324,455	(75,036)
DISBURSEMENTS						
Home health expenses to close fund				562,041	487,005	75,036
Total Disbursements	0	0	0	562,041	487,005	75,036
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	(162,550)	(162,550)	0
CASH, JANUARY 1	0	0	0	162,550	162,550	0
CASH, DECEMBER 31	0	0	0	0	0	0
<b><u>LAW ENFORCEMENT SALES TAX FUND</u></b>						
RECEIPTS						
Sales tax	2,030,480	1,992,048	(38,432)	150,000	136,717	(13,283)
Interest	75,000	40,066	(34,934)	100	52	(48)
Transfers in	0	0	0	27,000	27,000	0
Jail financing	5,000,000	0	(5,000,000)	0	0	0
Total Receipts	7,105,480	2,032,114	(5,073,366)	177,100	163,769	(13,331)
DISBURSEMENTS						
Operating expenses	205,350	112,828	92,522	136,900	97,272	39,628
Capital improvement	3,000,000	249,417	2,750,583	0	0	0
Transfers out	0	0	0	28,000	27,264	736
Total Disbursements	3,205,350	362,245	2,843,105	164,900	124,536	40,364
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,900,130	1,669,869	(2,230,261)	12,200	39,233	27,033
CASH, JANUARY 1	39,233	39,233	0	0	0	0
CASH, DECEMBER 31	3,939,363	1,709,102	(2,230,261)	12,200	39,233	27,033
<b><u>SHELTER FUND</u></b>						
RECEIPTS						
Charges for services	5,700	4,222	(1,478)	7,000	5,666	(1,334)
Interest	190	191	1	800	192	(608)
Total Receipts	5,890	4,413	(1,477)	7,800	5,858	(1,942)
DISBURSEMENTS						
Shelter services	5,890	3,833	2,057	5,900	5,831	69
Total Disbursements	5,890	3,833	2,057	5,900	5,831	69
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	580	580	1,900	27	(1,873)
CASH, JANUARY 1	2,027	2,027	0	2,000	2,000	0
CASH, DECEMBER 31	2,027	2,607	580	3,900	2,027	(1,873)

## Exhibit B

## PHELPS 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>DEVELOPMENTALLY DISABLED FUND</b>						
<b>RECEIPTS</b>						
Property taxes	249,008	242,299	(6,709)	220,930	239,333	18,403
Intergovernmental	3,367	2,632	(735)	3,260	1,966	(1,294)
Interest	7,200	7,207	7	5,600	7,197	1,597
Total Receipts	259,575	252,138	(7,437)	229,790	248,496	18,706
<b>DISBURSEMENTS</b>						
Choices for People	55,564	55,564	0	59,403	59,402	1
Sheltered Workshop	60,000	60,000	0	60,000	60,000	0
Recreation for Handicapped	59,100	59,100	0	60,900	60,900	0
Special Olympics	21,026	21,026	0	14,668	14,668	0
Kyle Center	8,300	8,296	4	6,845	6,845	0
Gingerbread House	44,603	44,603	0	30,966	30,966	0
Other	2,162	2,103	59	150	55	95
Total Disbursements	250,755	250,692	63	232,932	232,836	96
RECEIPTS OVER (UNDER) DISBURSEMENTS	8,820	1,446	(7,374)	(3,142)	15,660	18,802
CASH, JANUARY 1	94,465	94,465	0	78,805	78,805	0
CASH, DECEMBER 31	103,285	95,911	(7,374)	75,663	94,465	18,802
<b>UNEMPLOYMENT TAX FUND</b>						
<b>RECEIPTS</b>						
Other	25,000	23,082	(1,918)	30,000	30,874	874
Total Receipts	25,000	23,082	(1,918)	30,000	30,874	874
<b>DISBURSEMENTS</b>						
State unemployment	18,800	16,094	2,706	8,000	22,336	(14,336)
Transfers out	10,000	10,000	0	35,000	21,000	14,000
Total Disbursements	28,800	26,094	2,706	43,000	43,336	(336)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,800)	(3,012)	788	(13,000)	(12,462)	538
CASH, JANUARY 1	5,686	5,686	0	18,148	18,148	0
CASH, DECEMBER 31	1,886	2,674	788	5,148	5,686	538
<b>ROAD AND BRIDGE DEBT SERVICE FUND</b>						
<b>RECEIPTS</b>						
Interest	14,000	8,745	(5,255)	8,500	14,432	5,932
Transfers in	120,000	120,000	0	144,000	143,854	(146)
Total Receipts	134,000	128,745	(5,255)	152,500	158,286	5,786
<b>DISBURSEMENTS</b>						
Transfers out	56,000	56,000	0	276,000	275,232	768
Total Disbursements	56,000	56,000	0	276,000	275,232	768
RECEIPTS OVER (UNDER) DISBURSEMENTS	78,000	72,745	(5,255)	(123,500)	(116,946)	6,554
CASH, JANUARY 1	96,086	96,086	0	213,032	213,032	0
CASH, DECEMBER 31	174,086	168,831	(5,255)	89,532	96,086	6,554

## Exhibit B

## PHELPS 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 BAD CHECK FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	34,700	32,303	(2,397)	42,000	34,610	(7,390)
Interest	140	260	120	400	143	(257)
Other	0	592	592	400	0	(400)
Total Receipts	34,840	33,155	(1,685)	42,800	34,753	(8,047)
<b>DISBURSEMENTS</b>						
Trail expenses	0	0	0	5,900	0	5,900
Equipment	3,000	1,334	1,666	3,600	3,576	24
Bad check program	1,530	1,310	220	1,530	1,000	530
Other	9,000	8,051	949	5,340	5,256	84
Transfers out	19,960	19,960		26,030	26,030	
Total Disbursements	33,490	30,655	2,835	42,400	35,862	6,538
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,350	2,500	1,150	400	(1,109)	(1,509)
CASH, JANUARY 1	72	72	0	1,181	1,181	0
CASH, DECEMBER 31	1,422	2,572	1,150	1,581	72	(1,509)
<b><u>PROSECUTING ATTORNEY DELINQUENT TAX FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	1,900	1,139	(761)	2,000	1,979	(21)
Interest	20	0	(20)	50	18	(32)
Total Receipts	1,920	1,139	(781)	2,050	1,997	(53)
<b>DISBURSEMENTS</b>						
Contract labor	1,000	609	391	2,000	1,987	13
Office expense	500	692	(192)	295	294	1
Total Disbursements	1,500	1,301	199	2,295	2,281	14
RECEIPTS OVER (UNDER) DISBURSEMENTS	420	(162)	(582)	(245)	(284)	(39)
CASH, JANUARY 1	753	753	0	1,037	1,037	0
CASH, DECEMBER 31	1,173	591	(582)	792	753	(39)
<b><u>RECORDER'S USER FEES FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	3,800	3,329	(471)	0	0	0
Charges for services	16,000	14,532	(1,468)	16,100	15,750	(350)
Interest	850	668	(182)	2,034	829	(1,205)
Total Receipts	20,650	18,529	(2,121)	18,134	16,579	(1,555)
<b>DISBURSEMENTS</b>						
Equipment and supplies	10,700	2,308	8,392	4,900	4,825	75
Microfilming	2,900	2,846	54	0	0	0
Other	12,100	10,290	1,810	15,376	15,351	25
Total Disbursements	25,700	15,444	10,256	20,276	20,176	100
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,050)	3,085	8,135	(2,142)	(3,597)	(1,455)
CASH, JANUARY 1	13,444	13,444	0	17,041	17,041	0
CASH, DECEMBER 31	8,394	16,529	8,135	14,899	13,444	(1,455)

## Exhibit B

## PHELPS 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>SHERIFF DRUG ENFORCEMENT FUND</u></b>						
RECEIPTS						
Intergovernmental	70,000	108,236	38,236	40,000	38,067	(1,933)
Interest	1,200	1,157	(43)	350	369	19
Other	100,000	0	(100,000)	0	0	0
Transfers in	15,500	12,580	(2,920)	15,500	2,860	(12,640)
Total Receipts	186,700	121,973	(64,727)	55,850	41,296	(14,554)
DISBURSEMENTS						
Equipment	70,000	55,630	14,370	24,000	23,982	18
Other	58,000	57,424	576	1,100	1,096	4
Transfers out	0	1,807	(1,807)	15,500	15,440	60
Total Disbursements	128,000	114,861	13,139	40,600	40,518	82
RECEIPTS OVER (UNDER) DISBURSEMENTS	58,700	7,112	(51,588)	15,250	778	(14,472)
CASH, JANUARY 1	881	881	0	103	103	0
CASH, DECEMBER 31	59,581	7,993	(51,588)	15,353	881	(14,472)
<b><u>25TH JUVENILE FPS FUND</u></b>						
RECEIPTS						
Intergovernmental	3,000	648	(2,352)	4,500	996	(3,504)
Total Receipts	3,000	648	(2,352)	4,500	996	(3,504)
DISBURSEMENTS						
Alternative care expenses	3,000	1,301	1,699	4,500	900	3,600
Total Disbursements	3,000	1,301	1,699	4,500	900	3,600
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(653)	(653)	0	96	96
CASH, JANUARY 1	984	984	0	889	888	(1)
CASH, DECEMBER 31	984	331	(653)	889	984	95
<b><u>PUBLIC FACILITIES AUTHORITY FUND</u></b>						
RECEIPTS						
Interest	119,000	64,051	(54,949)	40,000	66,313	26,313
Reimbursement	0	0	0	45,000	0	(45,000)
Other	0	0	0	0	603	603
Total Receipts	119,000	64,051	(54,949)	85,000	66,916	(18,084)
DISBURSEMENTS						
Equipment	0	0	0	25,000	24,388	612
Building repair and maintenance	6,000	5,892	108	25,000	22,672	2,328
Miscellaneous	8,515	6,661	1,854	0	0	0
Transfers out	66,313	66,326	(13)	78,122	78,122	0
Total Disbursements	80,828	78,879	1,949	128,122	125,182	2,940
RECEIPTS OVER (UNDER) DISBURSEMENTS	38,172	(14,828)	(53,000)	(43,122)	(58,266)	(15,144)
CASH, JANUARY 1	1,060,017	1,060,017	0	1,118,283	1,118,283	0
CASH, DECEMBER 31	1,098,189	1,045,189	(53,000)	1,075,161	1,060,017	(15,144)

## Exhibit B

## PHELPS 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>COUNTY USE TAX FUND</u></b>						
RECEIPTS						
Interest	20,000	15,661	(4,339)	20,000	16,899	(3,101)
Transfers in	180,000	179,013	(987)	694,982	688,458	(6,524)
Total Receipts	200,000	194,674	(5,326)	714,982	705,357	(9,625)
DISBURSEMENTS						
Transfers out	180,500	176,176	4,324	506,547	470,385	36,162
Total Disbursements	180,500	176,176	4,324	506,547	470,385	36,162
RECEIPTS OVER (UNDER) DISBURSEMENTS	19,500	18,498	(1,002)	208,435	234,972	26,537
CASH, JANUARY 1	298,595	298,595	0	63,623	63,623	0
CASH, DECEMBER 31	318,095	317,093	(1,002)	272,058	298,595	26,537
<b><u>PUBLIC FACILITIES USE TAX FUND</u></b>						
RECEIPTS						
Total Receipts	0	0	0	0	0	0
DISBURSEMENTS						
Transfers out				243,082	243,082	0
Total Disbursements	0	0	0	243,082	243,082	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	(243,082)	(243,082)	0
CASH, JANUARY 1			0	243,082	243,082	0
CASH, DECEMBER 31	0	0	0	0	0	0
<b><u>E911 FUND</u></b>						
RECEIPTS						
Charges for services	390,000	389,346	(654)	315,000	334,408	19,408
Interest	15,000	25,120	10,120	15,000	19,439	4,439
Other	0	0	0	0	9	9
Total Receipts	405,000	414,466	9,466	330,000	353,856	23,856
DISBURSEMENTS						
Dispatch contract	107,301	107,301	0	59,900	91,787	(31,887)
City of Rolla E911 contract	129,737	129,736	1	162,900	141,078	21,822
Equipment	150,000	0	150,000	0	0	0
Salaries and benefits	13,539	13,641	(102)	23,450	12,520	10,930
Other	16,200	8,125	8,075	28,075	25,684	2,391
Total Disbursements	416,777	258,803	157,974	274,325	271,069	3,256
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,777)	155,663	167,440	55,675	82,787	27,112
CASH, JANUARY 1	369,246	369,246	0	286,459	286,459	0
CASH, DECEMBER 31	357,469	524,909	167,440	342,134	369,246	27,112

## Exhibit B

## PHELPS 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>JAY WHITE ESTATE FUND</u></b>						
RECEIPTS						
Estate receipts	4,300	4,229	(71)	4,300	4,270	(30)
Interest	35,000	21,442	(13,558)	21,875	34,990	13,115
Total Receipts	39,300	25,671	(13,629)	26,175	39,260	13,085
DISBURSEMENTS						
Transfers out	13,115	13,115	0	28,577	28,577	0
Total Disbursements	13,115	13,115	0	28,577	28,577	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	26,185	12,556	(13,629)	(2,402)	10,683	13,085
CASH, JANUARY 1	381,831	381,831	0	371,148	371,148	0
CASH, DECEMBER 31	408,016	394,387	(13,629)	368,746	381,831	13,085
<b><u>HEALTH DEPARTMENT FUND</u></b>						
RECEIPTS						
Intergovernmental	497,847	485,154	(12,693)	545,998	506,936	(39,062)
Charges for services	141,575	125,550	(16,025)	135,275	131,108	(4,167)
Interest	700	1,293	593	950	719	(231)
Other	133,500	115,597	(17,903)	182,900	42,630	(140,270)
Transfers in	294,110	288,525	(5,585)	99,251	269,826	170,575
Total Receipts	1,067,732	1,016,119	(51,613)	964,374	951,219	(13,155)
DISBURSEMENTS						
Salaries	742,973	681,868	61,105	645,876	648,337	(2,461)
Employee fringe benefits	136,259	131,766	4,493	140,058	141,664	(1,606)
Office expenditures	49,050	52,173	(3,123)	43,950	52,579	(8,629)
Operating expenses	48,187	45,740	2,447	49,800	46,399	3,401
Program expenses	37,350	29,291	8,059	36,830	33,987	2,843
Equipment	7,750	6,622	1,128	1,000	2,666	(1,666)
Transfers out	45,900	45,811	89	51,000	30,463	20,537
Total Disbursements	1,067,469	993,271	74,198	968,514	956,095	12,419
RECEIPTS OVER (UNDER) DISBURSEMENTS	263	22,848	22,585	(4,140)	(4,876)	(736)
CASH, JANUARY 1	523	523	0	5,399	5,399	0
CASH, DECEMBER 31	786	23,371	22,585	1,259	523	(736)
<b><u>CRISIS INTERVENTION FUND</u></b>						
RECEIPTS						
Intergovernmental	18,000	10,929	(7,071)	15,000	15,557	557
Total Receipts	18,000	10,929	(7,071)	15,000	15,557	557
DISBURSEMENTS						
Crisis Intervention	18,000	10,534	7,466	16,170	15,928	242
Total Disbursements	18,000	10,534	7,466	16,170	15,928	242
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	395	395	(1,170)	(371)	799
CASH, JANUARY 1	800	800	0	1,171	1,171	0
CASH, DECEMBER 31	800	1,195	395	1	800	799

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## PHELPS 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>SHERIFF CIVIL FEES FUND</u></b>						
RECEIPTS						
Charges for services	45,000	38,631	(6,369)	45,000	41,945	(3,055)
Interest	150	620	470	1,000	137	(863)
Transfers in	1,850	1,807	(43)	15,500	15,440	(60)
Total Receipts	47,000	41,058	(5,942)	61,500	57,522	(3,978)
DISBURSEMENTS						
Equipment	5,800	4,735	1,065	28,900	31,620	(2,720)
Debt service	23,500	23,500	0	26,200	23,330	2,870
Transfers out	15,500	12,580	2,920	3,000	2,860	140
Total Disbursements	44,800	40,815	3,985	58,100	57,810	290
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,200	243	(1,957)	3,400	(288)	(3,688)
CASH, JANUARY 1	9	9	0	297	297	0
CASH, DECEMBER 31	2,209	252	(1,957)	3,697	9	(3,688)
<b><u>COMMUNITY CARE CLINIC FUND</u></b>						
RECEIPTS						
Intergovernmental	255,300	197,149	(58,151)	119,560	99,712	(19,848)
Interest	750	990	240	720	533	(187)
Other	12,500	17,444	4,944	2,000	3,997	1,997
Total Receipts	268,550	215,583	(52,967)	122,280	104,242	(18,038)
DISBURSEMENTS						
Salaries and benefits	157,556	152,736	4,820	80,000	78,637	1,363
Other	94,100	52,095	42,005	14,250	13,064	1,186
Total Disbursements	251,656	204,831	46,825	94,250	91,701	2,549
RECEIPTS OVER (UNDER) DISBURSEMENTS	16,894	10,752	(6,142)	28,030	12,541	(15,489)
CASH, JANUARY 1	12,924	12,924	0	383	383	0
CASH, DECEMBER 31	29,818	23,676	(6,142)	28,413	12,924	(15,489)
<b><u>FAMILY ACCESS FUND</u></b>						
RECEIPTS						
Fees	0	0	0	100	50	(50)
Total Receipts	0	0	0	100	50	(50)
DISBURSEMENTS						
Refund	50	50	0	0	0	0
Total Disbursements	50	50	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(50)	(50)	0	100	50	(50)
CASH, JANUARY 1	50	50	0	0	0	0
CASH, DECEMBER 31	0	0	0	100	50	(50)

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## PHELPS 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 DRUG ENFORCEMENT FUND</u></b>						
RECEIPTS						
Intergovernmental	0	0	0	6,000	5,000	(1,000)
Interest	200	187	(13)	100	43	(57)
Total Receipts	200	187	(13)	6,100	5,043	(1,057)
DISBURSEMENTS						
Contract labor	1,000	0	1,000	3,000	2,180	820
Drug enforcement training	1,000	0	1,000	0	0	0
Total Disbursements	2,000	0	2,000	3,000	2,180	820
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,800)	187	1,987	3,100	2,863	(237)
CASH, JANUARY 1	2,863	2,863	0	0	0	0
CASH, DECEMBER 31	1,063	3,050	1,987	3,100	2,863	(237)
<b><u>ELECTION SERVICES FUND</u></b>						
RECEIPTS						
Intergovernmental	8,800	8,714	(86)	1,000	522	(478)
Sale of used equipment	1,700	1,642	(58)	0	0	0
Interest	250	206	(44)	0	0	0
Total Receipts	10,750	10,562	(188)	1,000	522	(478)
DISBURSEMENTS						
Equipment	6,550	6,259	291	500	0	500
Voter registration expense	2,500	572	1,928	200	0	200
Total Disbursements	9,050	6,831	2,219	700	0	700
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,700	3,731	2,031	300	522	222
CASH, JANUARY 1	522	522	0	0	0	0
CASH, DECEMBER 31	2,222	4,253	2,031	300	522	222
<b><u>MARCH MEDIATION FUND</u></b>						
RECEIPTS						
Intergovernmental				291,500	291,176	(324)
Total Receipts	0	0	0	291,500	291,176	(324)
DISBURSEMENTS						
March Mediation expenses to close fund				299,517	299,193	324
Total Disbursements	0	0	0	299,517	299,193	324
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	(8,017)	(8,017)	0
CASH, JANUARY 1			0	8,017	8,017	0
CASH, DECEMBER 31	0	0	0	0	0	0



## Exhibit B

## PHELPS 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 COURT FUND</u></b>						
RECEIPTS						
Fees	0	995	995			
Total Receipts	0	995	995	0	0	0
DISBURSEMENTS						
Office expenditures	2,000	2,085	(85)			
Total Disbursements	2,000	2,085	(85)	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,000)	(1,090)	910	0	0	0
CASH, JANUARY 1	4,402	4,402	0			
CASH, DECEMBER 31	2,402	3,312	910	0	0	0
<b><u>CIRCUIT DIVISION INTEREST FUND</u></b>						
RECEIPTS						
Interest	5,500	5,359	(141)			
Total Receipts	5,500	5,359	(141)	0	0	0
DISBURSEMENTS						
Office expenses	4,000	6,121	(2,121)			
Total Disbursements	4,000	6,121	(2,121)	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,500	(762)	(2,262)	0	0	0
CASH, JANUARY 1	12,375	12,724	349			
CASH, DECEMBER 31	13,875	11,962	(1,913)	0	0	0
<b><u>LAW LIBRARY FUND</u></b>						
RECEIPTS						
Court fees	9,500	9,845	345			
Interest	350	500	150			
Total Receipts	9,850	10,345	495	0	0	0
DISBURSEMENTS						
Law library expenses	6,250	6,139	111			
Total Disbursements	6,250	6,139	111	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,600	4,206	606	0	0	0
CASH, JANUARY 1	26,503	26,503	0			
CASH, DECEMBER 31	30,103	30,709	606	0	0	0

Exhibit B

PHELPS 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>JOB ACCESS GRANT FUND</b>						
<b>RECEIPTS</b>						
Intergovernmental	18,263	18,263	0			
Total Receipts	18,263	18,263	0	0	0	0
<b>DISBURSEMENTS</b>						
Job Access expenditures	18,263	18,263	0			
Total Disbursements	18,263	18,263	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	\$ 0	0	0	0	0	0

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

## Notes to the Financial Statements

PHELPS 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 Phelps 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 Law Library Custodian, or the Board for the Developmentally Disabled. 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 Family Court, Circuit Division Interest, and Law Library Funds for the year ended December 31, 1999.

Warrants issued were in excess of budgeted amounts for the Family Court and Circuit Division Interest Funds in 2000 and the Unemployment Tax Fund in 1999. Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

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 did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Family Court Fund	2000 and 1999
Circuit Division Interest Fund	2000 and 1999
Law Library Fund	2000 and 1999
Job Access Grant Fund	2000

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.

Cash includes both deposits and investments. 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 deposits and investments. 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. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

At December 31, 2000, the reported amount of the county's deposits was \$4,870,953 and the bank balance was \$5,374,615. Of the bank balance at December 31, 2000, \$4,674,615 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name and \$700,000 was covered by collateral pledged by one bank and held by a correspondent bank in the name of the depositary bank's customers.

Of the bank balance at December 31, 1999, \$2,369,329 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name and \$900,000 was covered by collateral pledged by one bank and held by a correspondent bank in the name of the depositary bank's customers.

### Investments

The only investment of the various funds at December 31, 2000, was a U.S. Treasury note with a reported amount of \$75,000 (which approximated fair value).

This investment was held by the county's custodial bank in the county's name.

## Supplementary Schedule

## Schedule

PHELPS 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				
	Direct program -			
10.unknown	Cooperative Law Enforcement and Cannabis Agreement	N/A	\$ 4,205	2,500
	Passed through state:			
	Department of Health -			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ERS0451181W	110,697	130,145
	Office of Administration -			
10.665	Schools and Roads - Grants to States	N/A	92,849	101,211
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
	Passed through state Department of Economic Development:			
14.228	Community Development Block Grants/State's Program	1999PF031	18,263	0
U.S. DEPARTMENT OF JUSTICE				
	Direct programs:			
16.607	Bulletproof Vest Partnership Program	N/A	2,533	0
16.unknown	Equitable Sharing of Seized and Forfeited Property	N/A	10,139	95,068
	Passed through:			
	State Department of Public Safety -			
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	99-JFJ5-14	26,950	29,118
16.541	Juvenile Justice and Delinquency Prevention - Special Emphasis	00-JJT5-05	21,251	0
	Missouri State Highway Patrol -			
16.554	National Criminal History Improvement Program	95-RURXK011	0	14,439
	State Department of Public Safety -			
16.575	Crime Victim Assistance	97VOCA-0137	0	9,233
		98VOCA-0042	12,740	2,053
		99VOCA-0057	2,274	0
	Program Total		15,014	11,286



## Schedule

PHELPS 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
	Missouri Sheriffs' Association -			
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	5,158	1,080
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through:			
	State Highway and Transportation Commission -			
20.205	Highway Planning and Construction	N/A	1,760	4,932
	State Emergency Management Agency -			
20.703	Interagency Hazardous Material Public Sector Training and Planning Grant	N/A	2,009	3,257
	GENERAL SERVICES ADMINISTRATION			
	Passed through state Office of Administration -			
39.003	Donation of Federal Surplus Personal Property	N/A	26	0
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Direct program -			
93.912	Rural Health Outreach and Rural Network Development Program	1DOH4RH00150-01	140,000	40,000
	Passed through state:			
	Department of Social Services -			
94.043	Special Programs for Aging - Title III, Part F-Disease Prevention and Health Promotion Services	N/A	1,332	3,554
	Department of Health -			
93.268	Immunization Grants	PGO064-9181IAP	1,085	5,840
		N/A	44,738	44,659
	Program Total		45,823	50,499
	Department of Social Services -			
93.563	Child Support Enforcement	N/A	35,668	38,512
	Department of Health -			
93.575	Child Care and Development Block Grant	PGA067-1181C	10,831	9,435
	Office of Administration -			
93.590	Community Based Family Resource and Support Grants	D00-015	25,577	22,528

## Schedule

PHELPS 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
Department of Social Services -				
93.597	Grants to States for Access and Visitation Programs	AOC9000194	0	130,517
93.667	Social Services Block Grant	AOC5000134	10,401	10,720
		AOC5000132	16,981	16,245
		AOC8000141	17,859	14,038
		ERO172058	39,596	28,615
		ERO172203	1,630	0
	Program Total		<u>86,467</u>	<u>69,618</u>
Department of Health -				
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	ERO161-0	19,050	16,343
93.991	Preventive Health and Health Services Block Grant	N/A	533	620
93.994	Maternal and Child Health Services Block Grant to the States	AOC01380104	27,506	34,685
		ERS146-1181M	37,899	44,664
		ERS175-0181F	3,588	4,279
		N/A	2,663	2,599
	Program Total		<u>71,656</u>	<u>86,227</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Direct program -				
94.016	Senior Companion Program	436/W001/18	321,573	315,234
	Total Expenditures of Federal Awards		\$ <u>1,069,364</u>	<u>1,176,123</u>

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.

## Notes to the Supplementary Schedule

PHELPS 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 Phelps County, Missouri.

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 Equitable Sharing of Seized and Forfeited Property (CFDA number 16.unknown) represent the original acquisition cost of equipment received as well as cash disbursements.

Amounts for the National Criminal History Improvement Program (CFDA number 16.554) represent the original acquisition cost of equipment received.

Amounts for Donation of Federal Surplus Personal Property (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), \$44,738 and \$44,659 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), \$533 and \$620 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), \$2,663 and \$2,599 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 and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

The county provided no federal awards to subrecipients 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 Phelps County, Missouri

Compliance

We have audited the compliance of Phelps 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, Phelps 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.




### Internal Control Over Compliance

The management of Phelps 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Phelps 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, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

April 17, 2001 (fieldwork completion date)

Schedule

PHELPS 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? \_\_\_\_\_ yes      x   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? \_\_\_\_\_ yes      x   no

Identification of major program(s):

<u>CFDA or Other Identifying Number</u>	<u>Program Title</u>
10.557 Children	Special Supplemental Nutrition Program for Woman, Infants, and
10.665	Schools and Roads – Grants to States
93.994	Maternal and Child Health Services Block Grant to the States
94.016	Senior Companion Program

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 no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

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

PHELPS 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

PHELPS 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.

Our prior audit report issued for the two years ended December 31, 1998, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.



## SECTION ON OTHER MATTERS

PHELPS COUNTY, MISSOURI  
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Phelps County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 17, 2001. We also have audited the compliance of Phelps 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, and have issued our report thereon dated April 17, 2001.

We did not audit the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be audited and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These matters resulted from our audit of the special-purpose financial statements of Phelps County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

1.     Jail Financing

In 2000, Phelps County contracted with an underwriter to finance the building of a new county jail. The financing arrangement required the underwriter to issue \$5,000,000 in Certificates of Participation (COPs) to finance construction of the jail, and for Phelps County to enter into a ten year lease-purchase agreement for the facility.

The County Commission solicited proposals to underwrite or purchase certificates of participation to finance a new jail. While the underwriter was solicited through a competitive process, the COPs were not sold competitively. The County Commission indicated that after discussing financing methods with bond counsel, they determined the best financing could be achieved by a negotiated sale of the COPs. The County Commission further indicated that a determining factor in making this decision was the need for flexibility in timing the sale of the COPs. Two previous SAO reports found that competitive sales of general obligation bonds usually resulted in lower overall financing costs.

2.     Associate Commissioner Salaries

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. The motivation behind this amendment was the fact that associate county commissioners' terms had been increased from two years to four years. Based on this statute, in 1999 Phelps County's Associate County Commissioners salaries were each increased approximately \$6,000 yearly, according to information from the County Clerk.

On May 15, 2001, the Missouri Supreme Court handed down an opinion in a case that challenged the validity of that statute. The Supreme Court held that this section of statute violated Article VII, section 13 of the Missouri Constitution, which specifically prohibits an increase in compensation for state, county and municipal officers during the term of office. This case, *Laclede County v. Douglass et al.*, 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 \$12,000 for the two years ended December 31, 2000, should be repaid.

The County Commission indicated that the Salary Commission believed it was following existing state law when setting these salaries, and the County Commission has requested legal counsel to provide a recommended course of action.

### 3. Seized Property Inventory Procedures

The Phelps County Sheriff's Department participates in several large drug busts and seizures. Our review of their procedures to account for and control seized property items noted several areas of concern as noted below. Given the frequency of the department's participation in seizure activities, we believe the Sheriff should take immediate action to correct these deficiencies.

One detective receives, disposes, and has access to seized property and maintains inventory records. A periodic supervisory review of inventory records is not conducted and documented and some evidence has not been assigned an inventory control number. In addition, the detective indicated that property items had not been disposed of for several years. Evidence awaiting approval for disposal as of April 2001 had been removed from its evidence bag or storage bin. As a result, a reconciliation between the four page listing of items to be disposed and individual items awaiting disposal could not be performed. Finally, the documentation or paper trail for some seizures is not adequate. For example, a large federal drug seizure could not be physically stored in Phelps County, therefore, it was moved to a facility in another county. However, the drugs were held in Phelps County for a few days under twenty-four hour guard of Sheriff's department employees. No documentation was received from the federal agent upon the transfer of the drugs to the other facility for storage.

This Letter on Other Matters is intended for the information of the management of Phelps County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.