



Thomas A. Schweich

Missouri State Auditor

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# Village of Bull Creek



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May 2011

Report No. 2011-19

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**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Village of Bull Creek

### Village Disbursements

The village did not always comply with its procurement policy, including the \$3,905 purchase of a utility meter made without due notice inviting bids. Also, the Board of Trustees needs to improve its disbursement approval process, as some disbursements are approved only as estimates with no later review of the actual amount paid and at least one disbursement was made without Board approval.

In addition, the village hall renovations were not handled properly. First, the bids were opened before being given to the Board of Trustees, but the sealed bids should have been opened in public to make sure no bidder has an unfair advantage over the others, as required by village policy. Second, the scope of the work changed during the renovation, but a quorum of the Board of Trustees did not approve the changes. The changes added \$1,041 to the cost of the renovation, a 24 percent increase in the original price, but there is no indication that the Board of Trustees considered bidding the changes.

The village is not properly charging expenses to its restricted funds, making it difficult to determine if the right tax rates or user fees are being charged. Also, the village does not have a written contract with its certified water operator, although state law requires contracts for political subdivisions to be in writing.

Since September 2010, the village has been maintaining a log of fuel purchases for the village truck, but the fuel purchased is not compared to the miles driven to make sure fuel purchases are reasonable. Moreover, the log should include the purpose of miles driven to document that the truck is being used only for village business.

### Water and Sewer System

The 2009 cost analysis suggested sewer rates should be lowered, but the rates being charged are not the rates from this analysis, and the city could provide no documentation to support the rates charged. Also, the village should compare the amount of monies in the customer utility security deposit bank account to the list of utility customers with security deposits to make sure the balances agree.

The village is not consistently applying its shutoff policy for delinquent water and sewer accounts. Although the village's written guidelines state service will be shutoff when a bill is delinquent over 40 days, Trustee Woodworth's account was not shutoff despite being 3 months delinquent. Customers have less incentive to pay their bills if they can receive the service without paying, and when village officials are allowed to receive service without paying for it, the public's confidence in its government could be damaged.

Accounting Procedures	<p>The village does not adequately segregate accounting duties, which increases the risk of theft or misuse of funds. If proper segregation is not possible, the Board of Trustees should conduct timely supervisory reviews.</p> <p>The village also needs to improve its procedures for receipts and deposits. Receipts are not always issued for monies received, and the composition of receipts is not always reconciled to the composition of deposits, so errors might not be prevented or detected. In addition, the village should make sure monies collected are deposited promptly and checks and money orders are marked "for deposit only" as soon as they are received.</p> <p>The village should also establish a separate fund for motor vehicle-related revenues, since state law requires that such revenues be spent only on street-related purposes.</p>
Meetings, Minutes, and Ordinances	<p>The village did not always comply with the Sunshine Law when closing meetings. Open meeting minutes should document the vote to close the meeting and the reason for closing it. Minutes of the closed meeting were not taken and kept, and it appears closed meetings were not limited to the topics allowed by law. The village's ordinances are not up-to-date and well-maintained, and it is difficult to determine whether ordinances have been formally approved and are still in effect.</p>
Budgeting and Financial Reporting	<p>The village is not meeting state law requirements for budgets and financial statements. Budgets are missing required content, and semi-annual financial statements are not posted or published and lack sufficient detail.</p>

In the areas audited, the overall performance of this entity was **Fair**.\*

American Recovery and Reinvestment Act 2009 (Federal Stimulus)	<p>The Village of Bull Creek did not receive any federal stimulus monies during the audited time period.</p>
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\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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# Village of Bull Creek

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**THOMAS A. SCHWEICH**  
**Missouri State Auditor**

To the Honorable Chairperson  
and  
Members of the Board of Trustees  
Village of Bull Creek, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Village of Bull Creek. We have audited certain operations of the village in fulfillment of our duties. The village engaged Decker & DeGood, Certified Public Accountants (CPAs), to audit the village's financial statements for the year ended June 30, 2010. To minimize duplication of effort, we reviewed the report and substantiating working papers of the CPA firm. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2010. The objectives of our audit were to:

1. Evaluate the village's internal controls over significant management and financial functions.
2. Evaluate the village's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the village, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the village's management and was not subjected to the procedures applied in our audit of the village.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Village of Bull Creek.



Thomas A. Schweich  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CGFM, CIA
Audit Manager:	Donna Christian, CPA, CGFM
In-Charge Auditor:	Ted Fugitt, CPA

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# Village of Bull Creek

## Management Advisory Report

### State Auditor's Findings

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#### **1. Village Disbursements**

Improvements are needed with regard to bidding, approving disbursements, and allocating expenses. Village disbursements total approximately \$320,000 annually.

##### 1.1 Bidding

Bids were not solicited for some purchases in compliance with village policy. Only two bids were solicited for water well repairs totaling \$2,345, although the village procurement policy states that purchases for this amount require at least three bids be solicited and a record of bids be maintained. There was no documentation to explain why only two bids were solicited and received. Also, the purchase of a utility meter for \$3,905 was made without due notice inviting bids, as required by the village purchasing policy, and the only documentation that bids were received was a handwritten note listing four bid amounts dated 6 months before the meter was purchased.

To ensure the village has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in village business, the village Board of Trustees should ensure compliance with all applicable provisions of its procurement policy.

##### 1.2 Board approval

Approval of disbursements by the Board of Trustees is not adequate. When the Board of Trustees approves bills to be paid at each regularly scheduled monthly meeting many of the disbursement amounts are estimates. The Board does not subsequently see the actual amounts paid as compared to the estimates. In addition, a disbursement for \$809 to the certified water operator was not included on the list of bills to be paid and, therefore, was not approved.

To ensure all disbursements are proper, procedures should be developed to ensure estimates of bills to be paid are reasonable by comparing them to actual amounts paid and ensure all disbursements are included for the Board of Trustees review.

##### 1.3 Village Hall

Disbursements to renovate the village hall were not handled properly. In November 2008, the village advertised for sealed bids to renovate the village hall (a mobile home). A low bid of \$4,365 was accepted for the work. Personnel indicated the bids were opened prior to submission to the Board of Trustees, and the low bid, submitted last of the three bids, was \$35 less than the next lowest bid. Further, the scope of the work changed while the renovation was in progress and the change was agreed to by the Village Clerk and some of the board members but not formally approved by a quorum of the Board. A payment of \$4,863 (\$498 more than the bid) was made to the construction company on December 12, 2008, and was not documented as approved by the Board. A payment on February 12, 2009, for additional work totaling \$543, was approved by the Board.



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The procurement policy of the village requires sealed bids to be opened "in public at the time and place stated in the public notices." This is to ensure that no party has an unfair advantage by being aware of the amount of other bids and all interested parties are given an equal opportunity to participate in village business. Further, if the scope of a project changes substantially, consideration should be given to rebidding those parts of the project. Additionally, to ensure all disbursements are proper, changes made to construction projects and the subsequent payment of construction costs should be formally approved by a quorum of the Village Board with the approval process documented.

#### 1.4 Expense allocations

Expenses are not properly allocated to village funds.

- The salaries of both the Village Clerk and the maintenance employee are paid from the Water and Sewer Fund although each employee performs some duties unrelated to the water and sewer system. The salaries totaled approximately \$38,000 during the year ended June 30, 2010.
- A check for \$2,558 to the Village Clerk to reimburse for supplies purchased for the village on her personal credit card was paid entirely from the Water and Sewer Fund although some of the expenses were unrelated to the water and sewer system. Additionally, checks to reimburse petty cash totaling approximately \$1,000 during the year ended June 30, 2010, were also paid entirely from the Water and Sewer Fund.

The funds of the village are established as separate accounting entities to account for specific activities of the village. Reflecting expenses in the proper fund is necessary to accurately determine the results of operations and/or specific activities; thus, enabling the village to establish the level of taxation and/or user fees necessary to meet operating costs. Documentation should be maintained to support the percentages used for allocating the various expenses.

#### 1.5 Contract with water operator

The village does not have a written contract with its certified water operator and does not receive an invoice to support the monthly payment made to this individual. The village paid this individual a total of \$1,750 from October 2010 to February 2011. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. A written contract, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties.



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## 1.6 Vehicle log

Although a log of fuel purchases and mileage is maintained for the village truck, the purpose of miles driven is not recorded in the log and fuel purchases are not regularly compared to mileage readings. Additionally, the village did not maintain a log prior to September 2010.

Detailed mileage logs are necessary to document the appropriate use of the village truck and support fuel charges. The logs should include the date, purpose and destination of each trip, fuel purchases, and the daily beginning and ending odometer readings. To ensure the reasonableness of fuel disbursements, the village should compare miles driven to fuel purchased.

## Recommendations

The Village of Bull Creek Board of Trustees:

- 1.1 Ensure bids are solicited in compliance with all applicable provisions of the village procurement policy.
- 1.2 Develop procedures to ensure all disbursements are properly approved and compare estimates of bills to actual amounts paid.
- 1.3 Ensure the village procurement policy regarding sealed bids is followed and significant changes to construction projects are rebid and formally approved by a quorum of the Village Board of Trustees with the approval process documented.
- 1.4 Ensure all village expenses are allocated to village funds appropriately.
- 1.5 Obtain a written contract with the certified water operator.
- 1.6 Include purpose of miles driven on the vehicle log and compare miles driven to fuel purchased.

## Auditee's Response

*The Village Board of Trustees provided the following responses:*

- 1.1 *We have recently initiated an effort to codify the village's ordinances. Bids have been solicited for this process. During this process, we plan to review all ordinances and update them to ensure they meet the needs of the village. This process will include procurement related ordinances.*
- 1.2 *This recommendation has been implemented. We are now reviewing all actual disbursements.*
- 1.3 *This recommendation has been implemented. We are now handling the opening of sealed bids differently than prior administrations and all disbursements are approved.*



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1.4 *This recommendation has been implemented. We have taken steps to better allocate expenses.*

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1.6 *These recommendations have been implemented.*

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## 2. Water and Sewer System

The village has not adequately documented support for its water and sewer rates, and customer utility security deposit records are not reconciled to monies on hand. Additionally, the village needs to develop shutoff procedures for delinquent accounts. The village collects approximately \$237,000 in water, sewer, and trash fees.

### 2.1 User rates

The former Village Administrator performed a cost analysis of sewer rates in 2009 in which he proposed a reduction in rates; however, the Board did not change the rates, and could provide no documentation to support the water or sewer rates charged.

Water and sewer fees are user charges which should cover the cost of providing the related services. Section 67.042, RSMo, provides that fees may be increased if supported by a statement of the costs necessary to maintain the funding of the service. Without a cost study to support the rates charged for water and sewer services, it is unclear whether the rates assessed for these services are set at an appropriate level.

### 2.2 Utility deposits

The list of customer utility security deposits is not accurate, and the village does not periodically reconcile the list with the balance in the utility deposit bank account. As of February 2011, village records showed \$34,335 held in refundable customer security deposits while the bank account had a reconciled balance of \$35,068. Some amounts applied to final bills were still on the list, and some amounts deposited were not yet posted to the utility system.

To ensure sufficient funds are on hand to cover the liability for customer utility security deposits and to ensure all amounts in the utility deposit account can be identified, the village should reconcile the amount in the customer utility deposit account with the list of deposits monthly.

### 2.3 Shutoff procedures

The village does not follow a consistent policy regarding shutoff of water and sewer service when accounts are delinquent. The Village Clerk was unable to locate an ordinance governing shutoff procedures but did provide us with a set of written guidelines for shutoffs. However, she indicated shutoffs are handled on a case by case basis. For example, the written guidelines indicate village citizens will be shutoff when their bill has been delinquent over 40 days; however, Trustee Woodworth was 3 months delinquent in water and sewer charges and service was not shutoff.



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Allowing customers to receive utility service without paying reduces the incentive to make payments and may result in a loss of revenue to the village. In addition, village officials serve the village in a fiduciary capacity, and the failure to pay their own utility accounts could harm public confidence and reduce their effectiveness. To ensure all utility customers are treated equitably, the Board of Trustees should develop procedures for shutoff of water and sewer service when accounts are delinquent and ensure the policy is applied consistently.

## Recommendations

The Village of Bull Creek Board of Trustees:

- 2.1 Periodically perform and document a cost study of water and sewer services to ensure rates are set at an appropriate level and to support any rate increases.
- 2.2 Reconcile monthly the balance in the customer utility security deposit account to the record of customer deposits held, and investigate any differences.
- 2.3 Develop procedures for shutoff of water and sewer service when accounts are delinquent and ensure the policy is applied consistently.

## Auditee's Response

*The Village Board of Trustees provided the following responses:*

- 2.1 *We will prepare a cost analysis for water and sewer rates during our review and approval of next year's budget.*
- 2.2 *The amount in the bank account is more than the list of customer deposits; however, the amounts are very close. We believe the difference relates to records maintained by prior clerks. We will transfer the excess to the Water and Sewer Fund and begin to reconcile the deposit account with the list of customer deposits periodically.*
- 2.3 *We recently approved updated shutoff procedures. These new procedures are designed to tighten controls and also address the various customer circumstances that occur in our village. These procedures will be applied consistently.*

## 3. Accounting Procedures

Accounting duties are not adequately segregated and numerous weaknesses exist in the handling of village receipts. During the year ended June 30, 2010, the village's audited financial statements reported revenues of approximately \$320,000.



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### 3.1 Segregation of duties

The duties of the Village Clerk are not adequately segregated, and the Board of Trustees does not provide adequate supervision or review of the work performed by the Village Clerk. The Village Clerk is responsible for receiving, recording, and depositing monies; preparing utility bills; adjusting and writing off water and sewer charges; performing bank reconciliations; and preparing financial reports.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. Since the Village Clerk is the only office employee, proper segregation of duties may not be possible; therefore, a timely supervisory review of the Village Clerk's work should be performed and documented by the Board of Trustees.

### 3.2 Receipts and deposits

We noted numerous weaknesses in the procedures for handling village receipts and deposits.

- Receipt slips are not issued for some monies received. For example, receipt slips are not always issued for franchise fees. During the year ended June 30, 2010, the village received franchise fees totaling \$3,813.
- The composition of receipt slips is not reconciled to the composition of deposits. While all utility security deposits are to be recorded in a separate receipt book, a receipt slip was not issued for a \$150 check for a security deposit. If receipt slips were reconciled to amounts deposited, this error may have been identified.
- Utility payments (water, sewer and trash) are not posted to the computerized accounting system and deposited timely. For example, cash payments totaling \$181 received on November 10, 2010, were not posted until November 13, 2010, and were not deposited until November 15, 2010. Eight checks totaling \$8,828 received November 10, 2010, were not posted and deposited until November 15, 2010.
- Some receipts are not deposited intact. For example, a \$20 building permit fee received October 29, 2010, was excluded from a deposit of building permit fees on November 3, 2010, and not deposited until November 5, 2010.
- Checks and money orders are not restrictively endorsed for deposit only immediately upon receipt.

To ensure receipts are accounted for properly, receipt slips should be issued for all monies received, all monies should be posted to the accounting system timely, and the composition of receipts should be reconciled to the composition of deposits. Additionally, checks and money orders should be



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restrictively endorsed immediately upon receipt, and all monies should be deposited timely and intact.

### 3.3 Motor vehicle revenues

The village deposits all state motor vehicle-related revenues into its general checking account and does not separately account for these monies. According to the village audit report for the year ended June 30, 2010, the village received approximately \$8,000 in state motor vehicle-related revenues and spent approximately \$5,500 in street related disbursements; however, a running balance is not maintained of the accumulated unspent balance of motor vehicle revenues.

Article IV, Section 30, Missouri Constitution, requires motor vehicle-related revenues apportioned by the state of Missouri be expended for street-related purposes, including policing, signing, lighting, and cleaning of roads and streets. The village should establish a separate fund or separate accounting to ensure the motor vehicle-related revenues are spent in accordance with the state constitution.

## Recommendations

The Village of Bull Creek Board of Trustees:

- 3.1 Segregate accounting duties to the extent possible and develop procedures to provide adequate oversight of the accounting functions performed by the Village Clerk.
- 3.2 Ensure all receipts are posted to the accounting records timely and deposited timely and intact. In addition, the Board of Trustees should ensure the composition of receipts is periodically reconciled to the composition of deposits and checks are restrictively endorsed immediately upon receipt.
- 3.3 Establish a separate fund or separate accounting to ensure motor vehicle-related revenues are spent in accordance with the state constitution.

## Auditee's Response

*The Village Board of Trustees provided the following responses:*

- 3.1 *This recommendation has been implemented. We are currently seeing more detailed financial information which provides better oversight of the duties of the Village Clerk.*
- 3.2 *These recommendations have been implemented. We have initiated new receipting and depositing procedures to address all recommendations.*
- 3.3 *We will add a street fund to our accounting records and track these monies separately to ensure they are spent appropriately.*



## 4. Meetings, Minutes, and Ordinances

The village did not always comply with Chapter 610, RSMo (the Sunshine Law), and ordinances of the village are not complete, well organized, and up to date.

### 4.1 Closed meetings

Numerous closed sessions were held by the Board of Trustees, but the various requirements in the Sunshine Law, regarding closed meetings were not always followed.

- Open meeting minutes did not always document the related vote to close the meeting or the section of law which allowed the meeting to be closed. Also, the village did not document how some items discussed in closed session complied with state law. For example, during closed session, the Board discussed such items as the decision to purchase a time clock for employees, estimated payroll, and setting the pay rate of the maintenance employee.
- Minutes were not taken and retained for several closed sessions and some minutes taken lacked adequate detail regarding discussions held. For example, some closed session minutes stated topics such as personnel, management issues, and maintenance were discussed but provided no further detail as to the specifics of the discussions.

The Sunshine Law, Chapter 610, RSMo, states the specific reasons for the closed meeting shall be voted on at an open meeting and provides public governmental bodies shall not discuss any other business during the closed meeting which differs from the specific reason used to justify such meeting, record, or vote. In addition, the Board should restrict the discussions in closed meetings to specific topics listed in Chapter 610, RSMo. Further, Chapter 610, RSMo requires minutes be taken and retained for all closed sessions.

### 4.2 Ordinances

Ordinances of the village are not complete, well organized, and up to date. In addition, the village ordinance book includes some proposed ordinances that were never formally approved. There is also an old book of ordinances from when the village had a police department. The Village Clerk said she is not sure whether these ordinances are still in effect. Further, the Village Clerk said some ordinances were mistakenly taken out of the ordinance books in an attempt to organize them and are now missing. Since ordinances represent legislation which has been passed by the Board of Trustees to govern the village and its residents, it is important that village ordinances be maintained in a complete and up-to-date manner.

## Recommendations

The Village of Bull Creek Board of Trustees:

- 4.1 Refrain from discussing items in closed session which should otherwise be discussed during an open session, and ensure open



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meeting minutes include the specific reason for closing the meeting and a record of the related votes taken. Additionally, the Board of Trustees should ensure minutes are taken and retained for all closed sessions.

- 4.2 Maintain a complete updated set of village ordinances in an organized manner.

## Auditee's Response

*The Village Board of Trustees provided the following responses:*

- 4.1 *This recommendation has been implemented.*
- 4.2 *As mentioned in our response to finding number 1.1, we are in the process of codifying our ordinances and during that process each ordinance will be reviewed and updated and new ordinances will be approved as needed.*

## 5. Budgeting and Financial Reporting

Budgets were not prepared in the required format and financial statements were not published as required by state law.

### 5.1 Budgets

The 2010 and 2011 budgets did not include a budget message, budget summary, beginning available resources, reasonable estimates of the ending available resources, or comparisons of actual receipts and disbursements for the 2 preceding fiscal years. Additionally, budgets were not prepared for each fund, instead a combined budget for all funds in total was prepared.

Sections 67.010 through 67.080, RSMo, set specific guidelines as to the format, approval, and amendment of the annual operating budget. A complete and well planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of village operations and provides a means to effectively monitor actual costs and receipts.

### 5.2 Published financial statements

The village did not post or publish semiannual financial statements for the 6 months ended June 30, 2010. Additionally, the financial statements published for the 6 months ended December 31, 2009, only listed total receipts and disbursements and did not provide any detail.

Section 80.210, RSMo, requires the Board of Trustees prepare and publish semiannual financial statements in a local newspaper, or if there is no local newspaper, to post semiannual financial statements in at least six of the most public places in the village. Additionally, to better inform the citizens, the village should consider reporting more detailed financial information.



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The publication of such financial statements is intended to provide complete and accurate information to citizens regarding the financial activity and condition of the village.

## Recommendations

The Village of Bull Creek Board of Trustees:

- 5.1 Prepare annual budgets for each village fund that include all information required by state law.
- 5.2 Publish or post semiannual financial statements as required by state law and consider including more detailed information regarding the types of receipts and disbursements of the village.

## Auditee's Response

*The Village Board of Trustees provided the following responses:*

- 5.1 *In the coming months we will be reviewing and approving a budget for next year and we will prepare a budget for each fund, and ensure our new budget complies with any applicable state laws then in effect.*
- 5.2 *Detailed financial statements will be prepared and published as required by state law beginning with the financial statements for the year ended June 30, 2011.*

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# Village of Bull Creek

## Organization and Statistical Information

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The Village of Bull Creek is located in Taney County. The village was incorporated in 1993. The village employs two full-time employees.

Village operations include utilities (water and sewer), street maintenance, and maintenance of a village park.

### Board of Trustees

The village government consists of a five-member elected board of trustees. The members are elected for 2-year terms. The chairperson is appointed by the board from the members. The Board of Trustees at June 30, 2010 are identified below. There was one vacancy. The Board of Trustees members receive no compensation.

Jody LeMaster, Chairperson  
William Woodworth, Vice Chairperson  
Dixie Henrichson  
Una Fullmer

### American Recovery and Reinvestment Act of 2009 (Federal Stimulus)

The Village of Bull Creek did not receive any federal stimulus monies during the year ended June 30, 2010.