

CITY OF JEFFERSON, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED OCTOBER 31, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation - Federal Transit Administration			
Section 5307 Operating Assistance Grant	20.507	MO-90-X249-00 & X258	659,623
Passed Through MO Highway and Transportation Department:			
Section 5309 Capital Assistance Grant	20.509	MO-04-0118	1,530
State Block Grant-Airport	20.106	AIRE-075-40B	143,752
Federal Discretionary Funds	20.106	AIRE-06-040B-8	557,586
U.S. Department of Justice			
Passed Through MO Department of Public Safety:			
Narcotics Control Assistance Program	16.738	2006-JAG-001	155,781
Narcotics Control Assistance Program	16.738	2007-JAG-008	36,334
Narcotics Control Assistance Program	16.738	2009-JAG-DTF-012	14,000
U.S. Department of Justice			
Passed Through University of Central MO:			
DWI Enforcement	20.607	LKK032 NHTSA	4,222
U.S. Department of Justice			
US Edward Byrne Justice Assistance Grant Program	16.738	2007-DJ-BX-0798	23,173
BJA Grant - Bullet Proof Vest	16.607	2004-BUBX04023784	20,010
U.S. Department of Housing and Urban Development			
HUD Entitlement Grant	14.218	B-08-MC-29-0012	112,270
HUD Entitlement Grant	14.218	B-04-MC-29-0015	158,923
Federal Highway Administration			
Passed Through MO Department of Transportation:			
Katy Trailhead Park	20.205	STP-3100(514)	462,455
Covington Gardens to County Park Lake	20.205	STP-3100(517)	100,584
East Branch to McCarty to East Elm	20.205	STP-3100(512)	83,668
FHWA PL Funds	20.205	MO-81-0004	37,789
FHWA PL Funds	20.205	MO-81-0007	108,864
Federal Emergency Management Agency			
Passed Through MO State Emergency Management Agency:			
Severe Winter Storm Disaster	97.036	Disaster #1736	705,420
National Highway Safety Administration			
Passed Through MO Department of Transportation - Highway Safety Division:			
Hazardous Moving Violations	20.600	08-PT-02-62	16,989
Hazardous Moving Violations	20.600	09-PT-02-70	2,533
Hazardous Moving Violations	20.600	09-K8-03-62	460
Hazardous Moving Violations	20.600	08-154-AL-16	6,675
U.S. Department of Justice			
Passed Through MO Department of Public Safety:			
Enforcement of Underage Drinking Laws	16.726	2006-EUDL-23	543
Enforcement of Underage Drinking Laws	16.726	2007-EUDL-14	2,329
Office of National Drug Control Policy			
Passed Through MO State Highway Patrol:			
Mustang-HIDTA	16.579	16PMWP549	34,022
Mustang-HIDTA	16.579	17PMWP549	98,989
Mustang-HIDTA	16.579	18PMWP549	12,050
U.S. Department of Justice - Office of Justice Programs: Federal Law Enforcement Terrorism Prevention Program			
Passed Through MO State Emergency Management Agency:			
LETPP Grant	97.067	2005-GE-T5-0022	18,408
LETPP Grant	97.067	2006-GE-T6-0067	18,997
Environmental Protection Agency			
Passed Through MO Department of Natural Resources			
State Revolving Fund Leveraged Loan	66.458		578,614
Total Expenditures of Federal Awards			<u>\$ 4,176,593</u>

The accompanying notes are an integral part of this schedule.

CITY OF JEFFERSON, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended October 31, 2008

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**NOTE 1 – BASIS OF PRESENTATION:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Jefferson, Missouri and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 2 – REVOLVING LOAN PROGRAM:**

The City participates in a state revolving fund program whereby funds equal to seventy percent of project costs are set-aside in a separate interest bearing account. The interest from this separate account is used to offset interest expense on the outstanding debt. The deposits made into the separate account are included in the federal expenditures presented in the schedule.

<u>Program</u>	<u>CFDA Number</u>	<u>Balance</u>
Capitalization grant for State Revolving Funds	66.458	\$578,614

**CITY OF JEFFERSON, MISSOURI**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended October 31, 2008

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**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditors’ report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
• Material weakness (es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness (es)?	No
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 Circular A-133?	No

**CITY OF JEFFERSON, MISSOURI**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended October 31, 2008

(Continued)

**Section I – Summary of Auditor’s Results**

**Identification of Major Programs:**

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.036	Federal Emergency Management Agency Passed Through Missouri State Emergency Management Agency.
66.458	State Revolving Fund Leveraged Loan.
Dollar Threshold Used to Distinguish between Type A and Type B Programs:	\$300,000
Auditee qualified as low-risk?	Yes

**Section II – Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

None



# Evers & Company, CPA's, L.L.C.

Certified Public Accountants and Consultants

Elmer L. Evers  
Jerome L. Kauffman  
Richard E. Elliott  
Dale A. Siebeneck  
Keith L. Taylor  
Jo L. Moore

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and  
Members of the City Council  
City of Jefferson, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **City of Jefferson, Missouri**, as of and for the year ended October 31, 2008, which collectively comprise the **City of Jefferson, Missouri's** basic financial statements and have issued our report thereon dated May 26, 2009. 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. The financial statements of the City of Jefferson's Firefighters Retirement System and of the Jefferson City Convention and Visitors Bureau were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the City of Jefferson, Missouri's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City of Jefferson, Missouri's financial statements that is more than inconsequential will not be prevented or detected by the City of Jefferson, Missouri's internal control.

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