



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Dunklin County, Missouri

The Office of the State Auditor, in cooperation with Dunklin County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2008, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Devereux and Krauss, LLP, Certified Public Accountants, is attached.

A handwritten signature in cursive script that reads "Susan Montee".

Susan Montee, JD, CPA
State Auditor

December 2009
Report No. 2009-145

DUNKLIN COUNTY, MISSOURI
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2008 AND 2007

DUNKLIN COUNTY, MISSOURI

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FINANCIAL SECTION

Auditors' Reports

Devereux and Krauss LLP
Certified Public Accountants

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JAMES P. DEVEREUX, C.P.A., P.C.
GARY L. KRAUSS, P.C., C.P.A.

**INDEPENDENT AUDITORS' REPORT ON THE BASIC FINANCIAL
STATEMENTS, REQUIRED SUPPLEMENTARY INFORMATION,
AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission
and
Officeholders of Dunklin County, Missouri

We have audited the accompanying Government-Wide Statements of Net Assets-Cash Basis, Government-Wide Statements of Activities – Cash Basis, Governmental Funds Balance Sheets-Cash Basis, Governmental Funds Statements of Receipts, Disbursements, and Changes in Cash Balances, and Statements of Fiduciary Net Assets-Cash Basis of Dunklin County, Missouri as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these 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 our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements referred to above include only the primary government of Dunklin County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the County's health center. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Dunklin County, Missouri as of December 31, 2008 and 2007, the changes in its financial position, or where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. The Dunklin County Health Department is not included in these financial statements as allowed by the Missouri State Auditor's Office. For information, please contact the Dunklin County Health Department.

As described in Note 1, the basic financial statements of Dunklin County, Missouri were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position – cash basis of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of Dunklin County, Missouri as of December 31, 2008 and 2007, and for the years then ended in conformity with the basis of accounting described in Note 1 to the financial statements.

As discussed more fully in Note 1, for the years ended December 31, 2008 and 2007, the County implemented applicable provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – for State and Local Governments*; Statement No. 37, *Basic Financial Statements – for State and Local Governments: Omnibus*; and Statement No. 38, *Certain Financial Statement Note Disclosures*. The implementation of these Statements resulted in significant changes in the format and contents of the basic financial statements and other information in the County’s financial report. The County also implemented the provisions of Statement No. 40, *Deposit and Investment Risk Disclosures*.

The County has not presented the Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America, as applicable to the cash basis of accounting, has determined is necessary to supplement, although not required to be part of the basic financial statements.

The budgetary comparison schedules and other supplementary information on pages 32 through 62 are not required parts of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. We did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we also have issued our report dated July 10, 2009, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements, referred to in the first paragraph, taken as a whole. The accompanying Schedules of Expenditures of Federal Awards are 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 are not a required part of the basic financial statements. The accompanying Schedules of Expenditures of Federal Awards are the responsibility of the County. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects when considered, in relation to the basic financial statements, taken as a whole, that were prepared on the basis of accounting discussed in Note 1.

Devereux & Krauss, LLP

Original signed by auditor

July 10, 2009

Devereux and Krauss LLP
Certified Public Accountants

307 North Main – St Charles, MO 63301
636-448-7355
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JAMES P. DEVEREUX, C.P.A., P.C.
GARY L. KRAUSS, P.C., C.P.A.

INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS
BASED UPON THE AUDIT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Dunklin County, Missouri

We have audited the accompanying Government-Wide Statements of Net Assets-Cash Basis, Government-Wide Statements of Activities-Cash Basis, Governmental Funds Balance Sheets-Cash Basis, Governmental Funds Statements of Receipts, Disbursements, and Changes in Cash Balances, and Statements of Fiduciary Net Assets-Cash Basis of Dunklin County, Missouri as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated July 10, 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.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

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 entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is a more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs item 08-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of various funds of Dunklin County, Missouri, are free of material misstatements, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 08-1.

There are no other matters reported in the accompanying Management Advisory Report.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, audit committee, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Devereux & Krauss, LLP

Original signed by auditor

July 10, 2009

Basic Financial Statements

DUNKLIN COUNTY, MISSOURI
GOVERNMENT-WIDE STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2008

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>5,349,040</u>
TOTAL ASSETS	\$ <u><u>5,349,040</u></u>
NET ASSETS	
Unrestricted general fund	\$ 1,887,468
Unrestricted reported in non-major funds	967,450
Restricted special revenue funds	<u>2,494,122</u>
TOTAL NET ASSETS	\$ <u><u>5,349,040</u></u>

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

DUNKLIN COUNTY, MISSOURI
GOVERNMENT-WIDE STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2007

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>5,312,407</u>
TOTAL ASSETS	\$ <u><u>5,312,407</u></u>
NET ASSETS	
Unrestricted general fund	\$ 1,794,361
Unrestricted reported in non-major funds	991,100
Restricted special revenue funds	<u>2,526,946</u>
TOTAL NET ASSETS	\$ <u><u>5,312,407</u></u>

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

DUNKLIN COUNTY, MISSOURI
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - CASH BASIS
 YEAR ENDED DECEMBER 31, 2008

		Receipts		Net (Disbursements) Receipts and Changes in Cash Balances
	Disbursements	Charges for Services	Intergovernmental	Primary Governmental Activities
GOVERNMENTAL ACTIVITIES:				
General county government	\$ 2,261,270	\$ 496,304	\$ 1,284,078	\$ (480,888)
Financial administration	131,459	-	-	(131,459)
Property valuation and recording	501,072	24,304	346,112	(130,656)
Administration of justice and law enforcement	2,528,087	27,025	-	(2,501,062)
Maintenance of roads	2,170,908	81,156	614,364	(1,475,388)
Transfers	599,198	-	599,198	-
Other	18,938	482,764	612,856	1,076,682
TOTAL GOVERNMENTAL ACTIVITIES	\$ 8,210,932	\$ 1,111,553	\$ 3,456,608	\$ (3,642,771)
GENERAL RECEIPTS:				
Taxes:				
Property taxes				\$ 416,943
Sales and use taxes				2,861,904
Interest				134,889
Other				265,668
Total General Receipts				<u>\$ 3,679,404</u>
Change in Cash Balances				\$ 36,633
NET ASSETS, JANUARY 1				<u>5,312,407</u>
NET ASSETS, DECEMBER 31				<u>\$ 5,349,040</u>

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

DUNKLIN COUNTY, MISSOURI
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - CASH BASIS
YEAR ENDED DECEMBER 31, 2007

		Receipts		Net (Disbursements) Receipts and Changes in Cash Balances
	Disbursements	Charges for Services	Intergovernmental	Primary Governmental Activities
GOVERNMENTAL ACTIVITIES:				
General county government	\$ 2,138,098	\$ 492,693	\$ 637,917	\$ (1,007,488)
Financial administration	143,893	-	-	(143,893)
Property valuation and recording	452,211	4,960	304,865	(142,386)
Administration of justice and law enforcement	2,212,188	-	-	(2,212,188)
Maintenance of roads	2,103,733	99,157	652,640	(1,351,936)
Transfers	613,882	-	613,882	-
Other	15,439	455,748	445,786	886,095
	<u>\$ 7,679,444</u>	<u>\$ 1,052,558</u>	<u>\$ 2,655,090</u>	<u>\$ (3,971,796)</u>
TOTAL GOVERNMENTAL ACTIVITIES				
		GENERAL RECEIPTS:		
		Taxes:		
		Property taxes	\$ 417,004	
		Sales and use taxes	2,909,988	
		Interest	233,105	
		Other	502,253	
		Total General Receipts	<u>\$ 4,062,350</u>	
		Change in Cash Balances	\$ 90,554	
		NET ASSETS, JANUARY 1	<u>5,221,853</u>	
		NET ASSETS, DECEMBER 31	<u>\$ 5,312,407</u>	

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

DUNKLIN COUNTY, MISSOURI
GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS
DECEMBER 31, 2008

	General Revenue	Special Road and Bridge	Assessment	Law Enforcement Sales Tax	Senate Bill 40	Non-Major Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 1,887,468	\$ 713,057	\$ 66,957	\$ 1,469,798	\$ 244,310	\$ 967,450	\$ 5,349,040
TOTAL ASSETS	\$ 1,887,468	\$ 713,057	\$ 66,957	\$ 1,469,798	\$ 244,310	\$ 967,450	\$ 5,349,040
FUND BALANCES							
Unreserved	\$ 1,887,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,887,468
Unreserved reported in non-major funds	-	-	-	-	-	967,450	967,450
Unreserved special revenue funds	-	713,057	66,957	1,469,798	244,310	-	2,494,122
TOTAL FUND BALANCES	\$ 1,887,468	\$ 713,057	\$ 66,957	\$ 1,469,798	\$ 244,310	\$ 967,450	\$ 5,349,040

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

DUNKLIN COUNTY, MISSOURI
GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS
DECEMBER 31, 2007

	General Revenue	Special Road and Bridge	Assessment	Law Enforcement Sales Tax	Senate Bill 40	Non-Major Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 1,794,361	\$ 814,238	\$ 24,418	\$ 1,444,229	\$ 244,061	\$ 991,100	\$ 5,312,407
TOTAL ASSETS	\$ 1,794,361	\$ 814,238	\$ 24,418	\$ 1,444,229	\$ 244,061	\$ 991,100	\$ 5,312,407
FUND BALANCES							
Unreserved	\$ 1,794,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,794,361
Unreserved reported in non-major funds	-	-	-	-	-	991,100	991,100
Unreserved special revenue funds	-	814,238	24,418	1,444,229	244,061	-	2,526,946
TOTAL FUND BALANCES	\$ 1,794,361	\$ 814,238	\$ 24,418	\$ 1,444,229	\$ 244,061	\$ 991,100	\$ 5,312,407

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

DUNKLIN COUNTY, MISSOURI
 GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES
 YEAR ENDED DECEMBER 31, 2008

	General Revenue	Special Road and Bridge	Assessment	Law Enforcement Sales Tax	Senate Bill 40	Non-Major Governmental Funds	Total Governmental Funds
RECEIPTS							
Property taxes	\$ 93,490	\$ -	\$ -	\$ -	\$ 317,797	\$ 5,656	\$ 416,943
Sales and use taxes	1,377,444	109,593	-	1,374,867	-	-	2,861,904
Intergovernmental	1,284,078	614,364	346,112	-	-	612,856	2,857,410
Charges for services	496,304	81,156	24,304	27,025	-	482,764	1,111,553
Interest	44,508	13,706	1,844	49,843	5,992	18,996	134,889
Other	208,945	-	-	55,200	1,481	42	265,668
Total Receipts	<u>\$ 3,504,769</u>	<u>\$ 818,819</u>	<u>\$ 372,260</u>	<u>\$ 1,506,935</u>	<u>\$ 325,270</u>	<u>\$ 1,120,314</u>	<u>\$ 7,648,367</u>
DISBURSEMENTS							
General county government	\$ 1,712,055	\$ -	\$ -	\$ -	\$ 325,021	\$ 224,194	\$ 2,261,270
Financial administration	131,459	-	-	-	-	-	131,459
Property valuation and recording	95,753	-	344,721	-	-	60,598	501,072
Administration of justice and enforcement	2,003,197	-	-	-	-	524,890	2,528,087
Maintenance of roads	-	880,000	-	981,366	-	309,542	2,170,908
Other	-	-	-	-	-	18,938	18,938
Total Disbursements	<u>\$ 3,942,464</u>	<u>\$ 880,000</u>	<u>\$ 344,721</u>	<u>\$ 981,366</u>	<u>\$ 325,021</u>	<u>\$ 1,138,162</u>	<u>\$ 7,611,734</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (437,695)</u>	<u>\$ (61,181)</u>	<u>\$ 27,539</u>	<u>\$ 525,569</u>	<u>\$ 249</u>	<u>\$ (17,848)</u>	<u>\$ 36,633</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ 565,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 19,198	\$ 599,198
Transfers out	<u>(34,198)</u>	<u>(40,000)</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>(25,000)</u>	<u>(599,198)</u>
Net Other Financing Sources (Uses)	<u>\$ 530,802</u>	<u>\$ (40,000)</u>	<u>\$ 15,000</u>	<u>\$ (500,000)</u>	<u>\$ -</u>	<u>\$ (5,802)</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ 93,107	\$ (101,181)	\$ 42,539	\$ 25,569	\$ 249	\$ (23,650)	\$ 36,633
CASH BALANCES, JANUARY 1	<u>1,794,361</u>	<u>814,238</u>	<u>24,418</u>	<u>1,444,229</u>	<u>244,061</u>	<u>991,100</u>	<u>5,312,407</u>
CASH BALANCES, DECEMBER 31	<u>\$ 1,887,468</u>	<u>\$ 713,057</u>	<u>\$ 66,957</u>	<u>\$ 1,469,798</u>	<u>\$ 244,310</u>	<u>\$ 967,450</u>	<u>\$ 5,349,040</u>

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

DUNKLIN COUNTY, MISSOURI
 GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES
 YEAR ENDED DECEMBER 31, 2007

	General Revenue	Special Road and Bridge	Assessment	Law Enforcement Sales Tax	Senate Bill 40	Non-Major Governmental Funds	Total Governmental Funds
RECEIPTS							
Property taxes	\$ 119,580	\$ -	\$ -	\$ -	\$ 295,204	\$ 2,220	\$ 417,004
Sales and use taxes	1,374,602	149,604	-	1,385,782	-	-	2,909,988
Intergovernmental	637,917	652,640	304,865	-	-	445,786	2,041,208
Charges for services	492,693	99,157	4,960	-	-	455,748	1,052,558
Interest	74,819	22,983	2,920	87,167	8,823	36,393	233,105
Other	439,120	-	506	55,200	-	7,427	502,253
Total Receipts	<u>\$ 3,138,731</u>	<u>\$ 924,384</u>	<u>\$ 313,251</u>	<u>\$ 1,528,149</u>	<u>\$ 304,027</u>	<u>\$ 947,574</u>	<u>\$ 7,156,116</u>
DISBURSEMENTS							
General county government	\$ 1,694,416	\$ -	\$ -	\$ -	\$ 284,268	\$ 159,414	\$ 2,138,098
Financial administration	143,893	-	-	-	-	-	143,893
Property valuation and recording	96,076	-	329,371	-	-	26,764	452,211
Administration of justice and enforcement	1,719,795	-	-	-	-	492,393	2,212,188
Maintenance of roads	-	878,282	-	1,025,788	-	199,663	2,103,733
Other	-	-	-	-	-	15,439	15,439
Total Disbursements	<u>\$ 3,654,180</u>	<u>\$ 878,282</u>	<u>\$ 329,371</u>	<u>\$ 1,025,788</u>	<u>\$ 284,268</u>	<u>\$ 893,673</u>	<u>\$ 7,065,562</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (515,449)</u>	<u>\$ 46,102</u>	<u>\$ (16,120)</u>	<u>\$ 502,361</u>	<u>\$ 19,759</u>	<u>\$ 53,901</u>	<u>\$ 90,554</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ 590,126	\$ -	\$ 15,000	\$ -	\$ -	\$ 8,756	\$ 613,882
Transfers out	(23,756)	(42,100)	-	(500,000)	-	(48,026)	(613,882)
Net Other Financing Sources (Uses)	<u>\$ 566,370</u>	<u>\$ (42,100)</u>	<u>\$ 15,000</u>	<u>\$ (500,000)</u>	<u>\$ -</u>	<u>\$ (39,270)</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ 50,921	\$ 4,002	\$ (1,120)	\$ 2,361	\$ 19,759	\$ 14,631	\$ 90,554
CASH BALANCES, JANUARY 1	<u>1,743,440</u>	<u>810,236</u>	<u>25,538</u>	<u>1,441,868</u>	<u>224,302</u>	<u>976,469</u>	<u>5,221,853</u>
CASH BALANCES, DECEMBER 31	<u>\$ 1,794,361</u>	<u>\$ 814,238</u>	<u>\$ 24,418</u>	<u>\$ 1,444,229</u>	<u>\$ 244,061</u>	<u>\$ 991,100</u>	<u>\$ 5,312,407</u>

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

DUNKLIN COUNTY, MISSOURI
STATEMENT OF FIDUCIARY NET ASSETS - CASH BASIS
DECEMBER 31, 2008

ASSETS	
Cash and cash equivalents	\$ <u>12,904</u>
TOTAL ASSETS	\$ <u><u>12,904</u></u>
NET ASSETS	
Restricted	\$ <u>12,904</u>
TOTAL NET ASSETS	\$ <u><u>12,904</u></u>

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

DUNKLIN COUNTY, MISSOURI
STATEMENT OF FIDUCIARY NET ASSETS - CASH BASIS
DECEMBER 31, 2007

ASSETS	
Cash and cash equivalents	\$ <u>31,032</u>
TOTAL ASSETS	\$ <u><u>31,032</u></u>
NET ASSETS	
Restricted	\$ <u>31,032</u>
TOTAL NET ASSETS	\$ <u><u>31,032</u></u>

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

Notes to the Financial Statements

DUNKLIN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Dunklin, Missouri ("County") is governed by a three-member board of commissioners, established in 1845. In addition to the three board members, there are six elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Sheriff, and Prosecuting Attorney.

These financial statements are presented on the cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Government Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

A. Reporting Entity

These financial statements present financial accountability of Dunklin County, Missouri as applied using the cash basis of accounting.

The County's operations include tax assessments and collections, state/county courts, county recorder, police and fire protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Dunklin County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the County's health center, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Dunklin County, Missouri as of December 31, 2008 and 2007, the changes in its financial position or, where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. For information on the health center, please contact the Dunklin County Health Department at (573-717-7317) or write to 1051 Jones Street, Kennett, MO 63857.

B. Basis of Presentation

Government-wide Financial Statements:

The Statement of Net Assets and the Statement of Activities present financial information about the primary government of Dunklin County, Missouri only and not any of its component units. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The County does not have any business type activities.

DUNKLIN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

The statement of net assets presents the financial condition of the governmental activities of the primary government of Dunklin County, Missouri at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Amounts reported as program revenues include: (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes, unrestricted interest earnings, gains, and other miscellaneous revenue not properly included among program revenues are presented instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements:

Following the government-wide financial statements are separate financial statements for governmental funds and fiduciary funds. The County does not have proprietary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The County has determined that the General Revenue Fund, Special Road and Bridge, Assessment, Law Enforcement Sales Tax, and Senate Bill 40 are major governmental funds. All other governmental funds are reported in one column labeled "Non-major Governmental Funds." If applicable, the total fund balances for all governmental funds are reconciled to total net assets. The net change in fund balance for all governmental funds, if applicable, is reconciled to the total change in net assets as shown on the statement of activities in the government-wide financial statements.

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund balances/net assets, revenues and expenditures.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the basic financial statements. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the County's governmental major funds:

General Revenue Fund – The General Revenue Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

DUNKLIN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

Special Road and Bridge Fund – A special revenue fund used to account for receipts of the County property tax levy and related expenditures for road maintenance and improvement projects.

Assessment Fund – The fund is used to handle all county assessment costs.

Law Enforcement Sales Tax Fund – A special fund used to account for receipts of the County property tax levy and related expenditures.

Senate Bill 40 – The fund used to account for receipts and disbursements of the Sheltered Workshop.

The other governmental funds of the County are considered non-major funds. They include special revenue funds, which account for the proceeds of specific revenue sources that generally are legally restricted to expenditures for specific purposes.

Remaining funds consist of Interpretive Grant, MODOT Seed Grant, Crime Victims Compensation, Law Library, Drug Court, Passport Fee, Circuit Clerk Time Payment, Circuit Clerk Interest, and Associate Circuit Interest.

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations. Fiduciary funds consist of Prosecuting Attorney Undisbursed Restitution Fund, Surplus Certificate Bids Fund, Hopkins Schools Fund, Errors and Omissions Fund, Financial Institution Fund, Division I Unclaimed Fees Fund, Division II Unclaimed Fees Fund, State Tax Fund, Chemical Emergency Preparation Fund, and Law Enforcement Grant Funds.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and fund financial statements are prepared using the cash basis of accounting. This basis of accounting recognizes assets, liabilities, net assets/fund equity, revenues, and expenditures when they result from cash transactions except that the purchase of investments are recorded as assets; funds collected through the agency funds, not yet remitted, are recorded as liabilities and as receivables and revenue in the fund statements as applicable; and receipts of proceeds of tax anticipation notes are recorded as liabilities. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this cash basis of accounting, assets (such as accounts receivable and capital assets), revenues (such as revenue for billed or provided services not yet collected), liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

DUNKLIN COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting (continued)

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Accounting Changes

For the years ended December 31, 2008 and 2007, the County implemented applicable provisions of the following GASB Statements:

Statement No. 34, *Basic Financial Statements – for State and Local Governments*; Statement No. 37, *Basic Financial Statements – for State and Local Governments: Omnibus*; and Statement No. 38, *Certain Financial Statement Note Disclosures*: The implementation of these Statements resulted in significant changes in the format and contents of the basic financial statements and other information in the County’s financial report. As Note 1.B discusses, the basic financial statements now include government-wide financial statements that report information for the County as a whole and fund financial statements that focus on major funds. However, as Note 1.C discusses, because the basic financial statements are prepared on the cash basis of accounting, they exclude certain items and amounts that would be recorded under the basis of accounting prescribed by generally accepted accounting principles for state and local governments. Also, agency funds, a type of fund not reported in the County’s prior-period financial statements, are now included in the Statement of Fiduciary Net Assets.

Statement No. 40, *Deposit and Investment Risk Disclosures*: This Statement amends Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements*. Statement No. 40 revises Statement No. 3’s requirements regarding disclosure of custodial credit risk and establishes new requirements for disclosures regarding credit risk, concentration of credit risk, interest rate risk, and foreign currency risk.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County’s boundaries for the calendar year 2008 and 2007, for purposes of taxation were:

	<u>2008</u>	<u>2007</u>
Real Estate	\$197,986,880	\$196,845,450
Personal Property	\$ 79,768,476	\$ 80,055,981
Railroad and Utilities	\$ 20,753,336	\$ 22,154,454
Locally Assess RE & PP	\$ 324,710	\$ 261,070

DUNKLIN COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes (continued)

The County Commission approved tax levies per \$100 of assessed valuation of tangible taxable property for the calendar years for purposes of County taxation, as follows.

	<u>2008</u>	<u>2007</u>
General Revenue Fund	.6121	.6118
Road and Bridge	.5821	.5818

F. Deposits and Investments

Disclosures are provided below to comply with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*. 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

In addition to depositing in demand accounts, political subdivisions such as counties have the authority to place excess funds in certificates of deposit. To protect the safety of county deposits, depositories are required to pledge collateral securities to secure deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities must be of the types specified by Missouri statutes, for the collateralization of state funds and held by either the county or a financial institution other than the depository bank. Certificates of deposit must also be insured by the FDIC for 100 percent of their principal and accrued interest. Custodial credit risk is the risk that, if a depository bank fails, Dunklin County, Missouri will not be able to recover its deposits or recover collateral securities that are in an outside party's possession.

Investments

Section 110.270, RSMo, 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. At December 31, 2008 and 2007, the County had no such investments. In addition, Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository 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.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are classified as "Due from other funds" or "Due to other funds" on the Governmental Funds Balance Sheet-Cash Basis.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

DUNKLIN COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Interfund Transactions (continued)

Elimination of interfund activity has been made for governmental activities in the government-wide financial statements.

H. Restricted Fund Balance

Restricted fund balance represents the portion of fund balance that is not available for appropriation or are legally restricted for a specific purpose.

I. Net Assets

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. All other net assets are reported as unrestricted. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

J. Use of Estimates in Financial Statements

Preparation of these financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. 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, the county budget law. These budgets are adopted on the cash basis of accounting.

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

<u>Fund</u>	<u>Years Ended December 31,</u>
DC Sheriff Revolving	2007
Hazardous Training Material	2007
Prosecuting Attorney Delinquent Tax	2007
CERF Collection	2007
Off System Bridge	2007
Tax Maintenance	2008 and 2007
Remaining	2008 and 2007

DUNKLIN COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Budgets and Budgetary Practices (continued)

Although Section 50.740, RSMo, requires a balanced budget. Deficit balances were budgeted in the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
DC Sheriff Revolving	2008
Family Treatment Court	2008
CERF Collection	2008
HAVA	2008

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

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue	2007
Special Road and Bridge	2007
Assessment	2007
Prosecuting Attorney Training	2007
Criminal Investigation	2007
DC Sheriff Revolving Fund	2007
Emergency 911	2007
Victims of Domestic Violence	2008
Domestic Violence Shelters	2007
DC Law Enforcement Restitution	2008 and 2007
Hazardous Training Material	2008
Prosecuting Attorney Delinquent Tax	2007
Juvenile Diversion Grant I	2008
Juvenile Diversion Grant II	2008
Family Treatment Court	2007
Pilot Program	2008
County Clerk Discretionary	2007
Sheriff's Civil Fees	2008
CERF Collection	2008 and 2007
Drainage and Levee District	2007
Off System Bridge	2007
HAVA	2008
Tax Maintenance	2008 and 2007
Remaining	2008 and 2007

L. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo, 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. Dunklin County, Missouri published all funds for 2008 and 2007.

DUNKLIN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

2. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the Governmental Funds Balance Sheet-Cash Basis arising from cash transactions as "Cash and Equivalents" under each fund's caption.

Deposits – Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2008, the carrying amount of the County's deposits are \$5,160,913, the bank balance was \$5,177,793. At December 31, 2007, the carrying amount of the County's deposits was \$5,119,467, the bank balance was \$5,388,766.

Custodial Credit Risk - Deposits

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2008 and 2007, as follows:

	2008 & 2007 <u>Maturity</u>	2008 <u>Book Balance</u>	2007 <u>Book Balance</u>
Deposits:			
Checking & Now Accounts	N/A	\$5,160,913	\$5,119,467
Investments	N/A	-	-
Total Deposits		<u>\$5,160,913</u>	<u>\$5,119,467</u>
Included in the following fund financial statement captions:			
Governmental Funds Balance Sheet-Cash Basis			
Cash & Cash Equivalents		\$5,160,913	\$5,119,467
Investments		-	-
Total		<u>\$5,160,913</u>	<u>\$5,119,467</u>

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be guaranteed. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk at year end.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, not registered in the name of the government, or held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. The county's investments are not exposed to custodial credit risk at December 31, 2008 and 2007.

Investment Interest Rate Risk

The County does not have a policy in place that minimizes the risk that the market value of securities in the portfolio will decline due to changes in interest rates. Structuring the investments portfolio so that securities mature to meet cash requirements for ongoing operations would avoid the need to sell securities on the open market prior to maturity. Maturities of investments held at December 31, 2008 and 2007 are provided in the above schedules.

DUNKLIN COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2008 AND 2007

2. DEPOSITS AND INVESTMENTS (continued)

Investment Credit Risk

The County does not have a policy in place to minimize credit risk or the risk of loss due to the failure of the security.

Concentration of Investment Credit Risk

Concentration of credit risk must be disclosed for any single investment that represents 5% or more of total investments (excluding investments issued by or guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments).

The County does not have a policy in place to minimize the risk of loss resulting from over concentration of assets.

3. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2008 and 2007 are as follows:

	2008 <u>Transfers In (Out)</u>	2007 <u>Transfers In (Out)</u>
Major Funds		
General Revenue	\$530,802	\$566,370
Special Road and Bridge	(40,000)	(42,100)
Assessment	15,000	15,000
Law Enforcement Sales Tax	(500,000)	(500,000)
Non-major Funds	<u>(5,802)</u>	<u>(39,270)</u>
Total	<u>\$ -</u>	<u>\$ -.</u>

4. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

A. Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than (1,000) one thousand hours per calendar year in any county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56,800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994. The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of nine persons.

DUNKLIN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

4. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (continued)

B. Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of any active member upon the member's death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement at age fifty-five, with reduced benefit, is allowed for the police department, and the age sixty for all other departments in the County. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, P.O. Box 2271, Jefferson City, MO 65102-2271, or by calling 1-573-632-9203.

C. Funding Policy

In accordance with State Statutes, the Plan is funded through fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in the CERF. During 2008 and 2007, the County collected and remitted to CERF, employee contributions of \$0 for 2008 and \$0 for 2007.

5. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with State Statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$7,752 for the year ended December 31, 2008 and \$5,168 for 2007.

6. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

7. CLAIMS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The County does not have any material litigation issues for years ended December 31, 2008 and 2007.

DUNKLIN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

7. CLAIMS, COMMITMENTS AND CONTINGENCIES (continued)

B. Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuing service. Upon termination from county employment, an employee is not reimbursed for unused vacation and overtime if applicable. Sick time is accrued at one half day per month after the first 90 days of employment. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, would be immaterial. A provision has not been made in the accompanying financial statements for any potential refund of grant monies.

8. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have not been any significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which a corporate and political body created pursuant to state statute (Chapter 537.70 RSMo. 1986). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

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

DUNKLIN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

9. Justice Center Lease

The County and UMB Bank (the “Trustee”) have a lease/purchase agreement whereby Dunklin County, Missouri leases the Justice Center and contents from the Trustee for lease payments through 2024. The County Commission must renew the lease annually. Additionally, the County has a purchase option that essentially follows an amortization table of the Trustee to retire the Certificate of Participation Bonds issued to fund the Justice Center.

The original amount of bonds total \$9,260,000. Lease payments are as follows:

	<u>Bonds to be retired</u>		<u>Interest Rate</u>
2009	\$ 365,000	plus	2.95
2010	\$ 375,000	plus	3.20
2011	\$ 385,000	plus	3.40
2012	\$ 400,000	plus	3.60
2013	\$ 415,000	plus	3.50
2014	\$ 430,000	plus	3.70
2015	\$ 445,000	plus	3.75
2016	\$ 460,000	plus	5.00
2017	\$ 485,000	plus	5.00
2019	\$1,035,000	plus	5.00
2021	\$1,150,000	plus	5.00
2024	\$1,945,000	plus	5.00

The County and Kennett National Bank (the “Bank”) have a lease/purchase agreement whereby Dunklin County, Missouri leases the remaining Justice Center costs \$1,250,000 from the Bank for lease payments through 2024. The County Commission must renew the lease annually. Additionally the County has a purchase option that essentially follows an amortization table of the Bank to retire the Certification of Participation Bonds issued to fund the Justice Center’s additional costs. Lease payments include funds to retire the bonds plus interest.

Lease payments including interest are as follows:

<u>Year</u>	<u>Payment</u>
2009	\$716,130
2010	\$715,363
2011	\$713,363
2012	\$715,273
2013	\$715,873
2014	\$716,348
2015	\$715,438
2016	\$713,750
2017	\$715,750
2018	\$711,500
2019	\$711,250
2020	\$719,750
2021	\$711,500
2022	\$712,250
2023	\$716,500
2024	\$714,000

Required Supplementary Information

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 SUMMARY OF ALL FUNDS
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>TOTALS - ALL FUNDS</u>						
RECEIPTS	\$ 8,120,988	\$ 8,247,565	\$ 126,577	\$ 7,000,409	\$ 7,769,998	\$ 769,589
DISBURSEMENTS	<u>8,551,062</u>	<u>8,210,932</u>	<u>340,130</u>	<u>7,039,283</u>	<u>7,679,444</u>	<u>(640,161)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (430,074)	\$ 36,633	\$ 466,707	\$ (38,874)	\$ 90,554	\$ 129,428
CASH, JANUARY 1	<u>5,312,407</u>	<u>5,312,407</u>	<u>-</u>	<u>5,221,853</u>	<u>5,221,853</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 4,882,333</u>	<u>\$ 5,349,040</u>	<u>\$ 466,707</u>	<u>\$ 5,182,979</u>	<u>\$ 5,312,407</u>	<u>\$ 129,428</u>

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

DUNKLIN COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

GENERAL REVENUE FUND
YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	\$ 119,000	\$ 93,490	\$ (25,510)	\$ 12,000	\$ 119,580	\$ 107,580
Sales and use taxes	1,375,000	1,377,444	2,444	1,425,000	1,374,602	(50,398)
Intergovernmental	905,490	1,284,078	378,588	692,400	637,917	(54,483)
Charges for services	517,200	496,304	(20,896)	405,500	492,693	87,193
Interest	80,000	44,508	(35,492)	52,000	74,819	22,819
Bootheel Regional Planning	-	-	-	-	200,000	200,000
Other	214,650	208,945	(5,705)	207,300	239,120	31,820
Transfers in	567,000	565,000	(2,000)	621,347	590,126	(31,221)
Total Receipts	<u>\$ 3,778,340</u>	<u>\$ 4,069,769</u>	<u>\$ 291,429</u>	<u>\$ 3,415,547</u>	<u>\$ 3,728,857</u>	<u>\$ 313,310</u>
DISBURSEMENTS						
County Commission	\$ 217,621	\$ 219,678	\$ (2,057)	\$ 202,096	\$ 216,403	\$ (14,307)
County Clerk	147,500	147,015	485	138,000	137,705	295
Elections	92,900	92,851	49	47,350	43,764	3,586
Buildings and grounds	317,308	297,138	20,170	199,844	232,644	(32,800)
Employee fringe benefits	650,000	639,093	10,907	509,000	568,462	(59,462)
County Treasurer	117,061	131,459	(14,398)	150,084	143,893	6,191
Recorder of Deeds	98,380	95,753	2,627	96,756	96,076	680
Circuit Clerk	67,800	65,525	2,275	67,800	65,627	2,173
Court administration	21,650	21,345	305	14,650	12,675	1,975
Public Administrator	130,180	124,903	5,277	114,515	123,783	(9,268)
Sheriff	657,583	654,222	3,361	633,456	612,505	20,951
Jail	974,312	949,609	24,703	692,348	739,240	(46,892)
Prosecuting Attorney	252,556	255,514	(2,958)	258,466	255,708	2,758
Juvenile Officer	87,200	91,110	(3,910)	87,800	75,628	12,172
County Coroner	29,050	31,397	(2,347)	29,650	24,039	5,611
Paternity unit	111,942	112,629	(687)	93,141	92,477	664
Public health and welfare	13,925	13,223	702	11,800	13,551	(1,751)
Emergency fund	114,000	-	114,000	-	-	-
Bootheel Regional Planning	-	-	-	-	200,000	(200,000)
Transfers out	19,000	34,198	(15,198)	-	23,756	(23,756)
Total Disbursements	<u>\$ 4,119,968</u>	<u>\$ 3,976,662</u>	<u>\$ 143,306</u>	<u>\$ 3,346,756</u>	<u>\$ 3,677,936</u>	<u>\$ (331,180)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (341,628)	\$ 93,107	\$ 434,735	\$ 68,791	\$ 50,921	\$ (17,870)
CASH, JANUARY 1	<u>1,794,361</u>	<u>1,794,361</u>	<u>-</u>	<u>1,743,440</u>	<u>1,743,440</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 1,452,733</u>	<u>\$ 1,887,468</u>	<u>\$ 434,735</u>	<u>\$ 1,812,231</u>	<u>\$ 1,794,361</u>	<u>\$ (17,870)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 SPECIAL ROAD AND BRIDGE FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Sales and use taxes	\$ 150,000	\$ 109,593	\$ (40,407)	\$ 120,000	\$ 149,604	\$ 29,604
Intergovernmental	650,000	614,364	(35,636)	645,000	652,640	7,640
Charges for services	100,000	81,156	(18,844)	-	99,157	99,157
Interest	23,000	13,706	(9,294)	20,000	22,983	2,983
Other	-	-	-	139,000	-	(139,000)
Total Receipts	<u>\$ 923,000</u>	<u>\$ 818,819</u>	<u>\$ (104,181)</u>	<u>\$ 924,000</u>	<u>\$ 924,384</u>	<u>\$ 384</u>
DISBURSEMENTS						
Road and bridge materials	\$ 880,000	\$ 880,000	\$ -	\$ 900,000	\$ 878,282	\$ 21,718
Transfers out	40,000	40,000	-	-	42,100	(42,100)
Total Disbursements	<u>\$ 920,000</u>	<u>\$ 920,000</u>	<u>\$ -</u>	<u>\$ 900,000</u>	<u>\$ 920,382</u>	<u>\$ (20,382)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 3,000	\$ (101,181)	\$ (104,181)	\$ 24,000	\$ 4,002	\$ (19,998)
CASH, JANUARY 1	814,238	814,238	-	810,236	810,236	-
CASH, DECEMBER 31	<u>\$ 817,238</u>	<u>\$ 713,057</u>	<u>\$ (104,181)</u>	<u>\$ 834,236</u>	<u>\$ 814,238</u>	<u>\$ (19,998)</u>

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

DUNKLIN COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

ASSESSMENT FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	\$ 316,800	\$ 346,112	\$ 29,312	\$ 306,250	\$ 304,865	\$ (1,385)
Charges for services	23,140	24,304	1,164	-	4,960	4,960
Interest	3,000	1,844	(1,156)	400	2,920	2,520
Other	-	-	-	5,100	506	(4,594)
Transfers in	15,000	15,000	-	15,000	15,000	-
Total Receipts	<u>\$ 357,940</u>	<u>\$ 387,260</u>	<u>\$ 29,320</u>	<u>\$ 326,750</u>	<u>\$ 328,251</u>	<u>\$ 1,501</u>
DISBURSEMENTS						
Salary - Assessor	\$ 43,000	\$ 43,000	\$ -	\$ 43,000	\$ 43,000	\$ -
Deputy and clerical salaries	140,676	140,676	-	136,074	135,040	1,034
Employee fringe benefits	57,000	61,298	(4,298)	53,000	55,903	(2,903)
Appraisal service	32,000	30,855	1,145	35,000	36,483	(1,483)
Map maintenance	8,500	29,484	(20,984)	8,500	8,500	-
Other	100,127	39,408	60,719	28,675	50,445	(21,770)
Total Disbursements	<u>\$ 381,303</u>	<u>\$ 344,721</u>	<u>\$ 36,582</u>	<u>\$ 304,249</u>	<u>\$ 329,371</u>	<u>\$ (25,122)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (23,363)	\$ 42,539	\$ 65,902	\$ 22,501	\$ (1,120)	\$ (23,621)
CASH, JANUARY 1	<u>24,418</u>	<u>24,418</u>	<u>-</u>	<u>25,538</u>	<u>25,538</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 1,055</u>	<u>\$ 66,957</u>	<u>\$ 65,902</u>	<u>\$ 48,039</u>	<u>\$ 24,418</u>	<u>\$ (23,621)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 LAW ENFORCEMENT SALES TAX FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT SALES TAX FUND</u>						
RECEIPTS						
Sales tax revenues	\$ 1,400,000	\$ 1,374,867	\$ (25,133)	\$ 1,330,000	\$ 1,385,782	\$ 55,782
Charges for services	-	27,025	27,025	-	-	-
Interest	90,000	49,843	(40,157)	70,000	87,167	17,167
Other	55,200	55,200	-	55,200	55,200	-
Transfers in	170,000	-	(170,000)	-	-	-
Total Receipts	<u>\$ 1,715,200</u>	<u>\$ 1,506,935</u>	<u>\$ (208,265)</u>	<u>\$ 1,455,200</u>	<u>\$ 1,528,149</u>	<u>\$ 72,949</u>
DISBURSEMENTS						
Building renovation	\$ 170,000	\$ 191,654	\$ (21,654)	\$ -	\$ 53,330	\$ (53,330)
Utilities	-	-	-	-	47,713	(47,713)
Maintenance	20,000	10,672	9,328	50,000	15,464	34,536
Debt service	830,000	658,053	171,947	850,000	789,574	60,426
Patrol cars	60,000	80,639	(20,639)	60,000	69,034	(9,034)
Insurance	45,000	37,757	7,243	35,000	28,512	6,488
Furniture and fixtures	-	-	-	100,000	-	100,000
Bank charges	5,000	2,351	2,649	-	4,703	(4,703)
Office supplies	10,000	240	9,760	-	17,458	(17,458)
Transfers out	500,000	500,000	-	500,000	500,000	-
Total Disbursements	<u>\$ 1,640,000</u>	<u>\$ 1,481,366</u>	<u>\$ 158,634</u>	<u>\$ 1,595,000</u>	<u>\$ 1,525,788</u>	<u>\$ 69,212</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 75,200	\$ 25,569	\$ (49,631)	\$ (139,800)	\$ 2,361	\$ 142,161
CASH, JANUARY 1	1,444,229	1,444,229	-	1,441,868	1,441,868	-
CASH, DECEMBER 31	<u>\$ 1,519,429</u>	<u>\$ 1,469,798</u>	<u>\$ (49,631)</u>	<u>\$ 1,302,068</u>	<u>\$ 1,444,229</u>	<u>\$ 142,161</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 SENATE BILL 40 FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>SENATE BILL 40 FUND</u>						
RECEIPTS						
Property taxes	\$ 295,000	\$ 317,797	\$ 22,797	\$ 295,000	\$ 295,204	\$ 204
Interest	5,000	5,992	992	7,000	8,823	1,823
Other	-	1,481	1,481	-	-	-
Total Receipts	<u>\$ 300,000</u>	<u>\$ 325,270</u>	<u>\$ 25,270</u>	<u>\$ 302,000</u>	<u>\$ 304,027</u>	<u>\$ 2,027</u>
DISBURSEMENTS						
Cotton Boll Sheltered Workshop	\$ 181,815	\$ 178,820	\$ 2,995	\$ 150,000	\$ 150,000	\$ -
Dunklin Day Activity Center	91,971	91,891	80	80,200	79,818	382
Cotton Boll Sheltered Group Homes	51,460	51,460	-	51,400	51,400	-
SB 40 office expenses	2,850	2,850	-	3,050	3,050	-
Total Disbursements	<u>\$ 328,096</u>	<u>\$ 325,021</u>	<u>\$ 3,075</u>	<u>\$ 284,650</u>	<u>\$ 284,268</u>	<u>\$ 382</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (28,096)	\$ 249	\$ 28,345	\$ 17,350	\$ 19,759	\$ 2,409
CASH, JANUARY 1	<u>244,061</u>	<u>244,061</u>	-	<u>224,302</u>	<u>224,302</u>	-
CASH, DECEMBER 31	<u>\$ 215,965</u>	<u>\$ 244,310</u>	<u>\$ 28,345</u>	<u>\$ 241,652</u>	<u>\$ 244,061</u>	<u>\$ 2,409</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

JOHNSON GRASS FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
JOHNSON GRASS FUND						
RECEIPTS						
Property taxes	\$ 3,000	\$ 5,656	\$ 2,656	\$ 8,000	\$ 2,220	\$ (5,780)
Interest	16,000	5,275	(10,725)	7,000	13,700	6,700
Total Receipts	<u>\$ 19,000</u>	<u>\$ 10,931</u>	<u>\$ (8,069)</u>	<u>\$ 15,000</u>	<u>\$ 15,920</u>	<u>\$ 920</u>
DISBURSEMENTS						
Supplies and office expenses	\$ 21,985	\$ 18,938	\$ 3,047	\$ 18,400	\$ 15,439	\$ 2,961
Total Disbursements	<u>\$ 21,985</u>	<u>\$ 18,938</u>	<u>\$ 3,047</u>	<u>\$ 18,400</u>	<u>\$ 15,439</u>	<u>\$ 2,961</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,985)	\$ (8,007)	\$ (5,022)	\$ (3,400)	\$ 481	\$ 3,881
CASH, JANUARY 1	187,355	187,355	-	186,874	186,874	-
CASH, DECEMBER 31	<u>\$ 184,370</u>	<u>\$ 179,348</u>	<u>\$ (5,022)</u>	<u>\$ 183,474</u>	<u>\$ 187,355</u>	<u>\$ 3,881</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

RECORDERS USERS FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>RECORDERS USERS FUND</u>						
RECEIPTS						
Charges for services	\$ 20,000	\$ 16,735	\$ (3,265)	\$ 18,500	\$ 18,242	\$ (258)
Interest	4,500	2,530	(1,970)	3,000	4,447	1,447
Total Receipts	<u>\$ 24,500</u>	<u>\$ 19,265</u>	<u>\$ (5,235)</u>	<u>\$ 21,500</u>	<u>\$ 22,689</u>	<u>\$ 1,189</u>
DISBURSEMENTS						
Recording system	\$ 50,000	\$ 22,591	\$ 27,409	\$ 25,000	\$ 23,973	\$ 1,027
Total Disbursements	<u>\$ 50,000</u>	<u>\$ 22,591</u>	<u>\$ 27,409</u>	<u>\$ 25,000</u>	<u>\$ 23,973</u>	<u>\$ 1,027</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (25,500)	\$ (3,326)	\$ 22,174	\$ (3,500)	\$ (1,284)	\$ 2,216
CASH, JANUARY 1	94,199	94,199	-	95,483	95,483	-
CASH, DECEMBER 31	<u>\$ 68,699</u>	<u>\$ 90,873</u>	<u>\$ 22,174</u>	<u>\$ 91,983</u>	<u>\$ 94,199</u>	<u>\$ 2,216</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 PROSECUTING ATTORNEY TRAINING FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for services	\$ 1,350	\$ 720	\$ (630)	\$ 750	\$ 1,374	\$ 624
Interest	10	2	(8)	20	9	(11)
Total Receipts	<u>\$ 1,360</u>	<u>\$ 722</u>	<u>\$ (638)</u>	<u>\$ 770</u>	<u>\$ 1,383</u>	<u>\$ 613</u>
DISBURSEMENTS						
Prosecuting Attorney	\$ 1,350	\$ 620	\$ 730	\$ 1,300	\$ 1,897	\$ (597)
Total Disbursements	<u>\$ 1,350</u>	<u>\$ 620</u>	<u>\$ 730</u>	<u>\$ 1,300</u>	<u>\$ 1,897</u>	<u>\$ (597)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 10	\$ 102	\$ 92	\$ (530)	\$ (514)	\$ 16
CASH, JANUARY 1	<u>55</u>	<u>55</u>	<u>-</u>	<u>569</u>	<u>569</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 65</u></u>	<u><u>\$ 157</u></u>	<u><u>\$ 92</u></u>	<u><u>\$ 39</u></u>	<u><u>\$ 55</u></u>	<u><u>\$ 16</u></u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 LAW ENFORCEMENT TRAINING FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Intergovernmental	\$ 1,365	\$ 1,186	\$ (179)	\$ 1,378	\$ 1,395	\$ 17
Charges for services	6,442	2,718	(3,724)	11,175	2,492	(8,683)
Interest	500	159	(341)	325	504	179
Total Receipts	<u>\$ 8,307</u>	<u>\$ 4,063</u>	<u>\$ (4,244)</u>	<u>\$ 12,878</u>	<u>\$ 4,391</u>	<u>\$ (8,487)</u>
DISBURSEMENTS						
Training	\$ 15,250	\$ 11,197	\$ 4,053	\$ 12,025	\$ 7,341	\$ 4,684
Total Disbursements	<u>\$ 15,250</u>	<u>\$ 11,197</u>	<u>\$ 4,053</u>	<u>\$ 12,025</u>	<u>\$ 7,341</u>	<u>\$ 4,684</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,943)	\$ (7,134)	\$ (191)	\$ 853	\$ (2,950)	\$ (3,803)
CASH, JANUARY 1	9,274	9,274	-	12,224	12,224	-
CASH, DECEMBER 31	<u>\$ 2,331</u>	<u>\$ 2,140</u>	<u>\$ (191)</u>	<u>\$ 13,077</u>	<u>\$ 9,274</u>	<u>\$ (3,803)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 CRIMINAL INVESTIGATION FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>CRIMINAL INVESTIGATION FUND</u>						
RECEIPTS						
Interest	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ 112
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112</u>	<u>\$ 112</u>
DISBURSEMENTS						
Crime lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	43,395	46,607	(3,212)
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,395</u>	<u>\$ 46,607</u>	<u>\$ (3,212)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ (43,395)	\$ (46,495)	\$ (3,100)
CASH, JANUARY 1	-	-	-	46,495	46,495	-
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,100</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (3,100)</u></u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 DC SHERIFF REVOLVING FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>DC SHERIFF REVOLVING FUND</u>						
RECEIPTS						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 15,638	\$ 15,638
Transfers in	-	1,292	1,292	-	827	827
Total Receipts	<u>\$ -</u>	<u>\$ 1,292</u>	<u>\$ 1,292</u>	<u>\$ -</u>	<u>\$ 16,465</u>	<u>\$ 16,465</u>
DISBURSEMENTS						
Sheriff	\$ -	\$ 3	\$ (3)	\$ -	\$ 16,435	\$ (16,435)
Transfers out	3	-	3	-	1,319	(1,319)
Total Disbursements	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,754</u>	<u>\$ (17,754)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3)	\$ 1,289	\$ 1,292	\$ -	\$ (1,289)	\$ (1,289)
CASH, JANUARY 1	<u>12,803</u>	<u>12,803</u>	<u>-</u>	<u>14,092</u>	<u>14,092</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 12,800</u></u>	<u><u>\$ 14,092</u></u>	<u><u>\$ 1,292</u></u>	<u><u>\$ 14,092</u></u>	<u><u>\$ 12,803</u></u>	<u><u>\$ (1,289)</u></u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 EMERGENCY 911 FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>EMERGENCY 911 FUND</u>						
RECEIPTS						
Charges for services	\$ 114,000	\$ 132,138	\$ 18,138	\$ 118,000	\$ 134,729	\$ 16,729
Interest	1,700	1,342	(358)	900	1,638	738
Total Receipts	<u>\$ 115,700</u>	<u>\$ 133,480</u>	<u>\$ 17,780</u>	<u>\$ 118,900</u>	<u>\$ 136,367</u>	<u>\$ 17,467</u>
DISBURSEMENTS						
Clerical salary	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
Fringe benefits	900	1,052	(152)	-	847	(847)
Office expense	-	109	(109)	150	144	6
Postage	300	-	300	250	-	250
Telephone	84,000	81,527	2,473	80,000	83,879	(3,879)
Equipment	500	1,102	(602)	500	-	500
Mileage	1,500	1,145	355	600	478	122
County dispatching	18,000	18,000	-	24,000	24,000	-
Mapping and addressing	1,000	640	360	1,000	2,495	(1,495)
Total Disbursements	<u>\$ 116,200</u>	<u>\$ 113,575</u>	<u>\$ 2,625</u>	<u>\$ 116,500</u>	<u>\$ 121,843</u>	<u>\$ (5,343)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (500)	\$ 19,905	\$ 20,405	\$ 2,400	\$ 14,524	\$ 12,124
CASH, JANUARY 1	<u>41,727</u>	<u>41,727</u>	<u>-</u>	<u>27,203</u>	<u>27,203</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 41,227</u></u>	<u><u>\$ 61,632</u></u>	<u><u>\$ 20,405</u></u>	<u><u>\$ 29,603</u></u>	<u><u>\$ 41,727</u></u>	<u><u>\$ 12,124</u></u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 VICTIMS OF DOMESTIC VIOLENCE FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>VICTIMS OF DOMESTIC VIOLENCE FUND</u>						
RECEIPTS						
Charges for services	\$ 1,000	\$ 1,823	\$ 823	\$ 1,000	\$ 925	\$ (75)
Interest	15	18	3	300	27	(273)
Total Receipts	<u>\$ 1,015</u>	<u>\$ 1,841</u>	<u>\$ 826</u>	<u>\$ 1,300</u>	<u>\$ 952</u>	<u>\$ (348)</u>
DISBURSEMENTS						
Domestic violence shelters	\$ 1,000	\$ 1,486	\$ (486)	\$ 1,000	\$ 1,000	\$ -
Total Disbursements	<u>\$ 1,000</u>	<u>\$ 1,486</u>	<u>\$ (486)</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 15	\$ 355	\$ 340	\$ 300	\$ (48)	\$ (348)
CASH, JANUARY 1	981	981	-	1,029	1,029	-
CASH, DECEMBER 31	<u>\$ 996</u>	<u>\$ 1,336</u>	<u>\$ 340</u>	<u>\$ 1,329</u>	<u>\$ 981</u>	<u>\$ (348)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 DOMESTIC VIOLENCE SHELTERS FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>DOMESTIC VIOLENCE SHELTERS FUND</u>						
RECEIPTS						
Charges for services	\$ 3,500	\$ 2,897	\$ (603)	\$ 3,000	\$ 3,313	\$ 313
Interest	95	-	(95)	300	94	(206)
Other	-	42	42	-	-	-
Transfers in	-	486	486	-	-	-
Total Receipts	<u>\$ 3,595</u>	<u>\$ 3,425</u>	<u>\$ (170)</u>	<u>\$ 3,300</u>	<u>\$ 3,407</u>	<u>\$ (206)</u>
DISBURSEMENTS						
Domestic violence shelters	\$ 3,500	\$ 3,500	\$ -	\$ 3,000	\$ 3,500	\$ (500)
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,500</u>	<u>\$ (500)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 95	\$ (75)	\$ (170)	\$ 300	\$ (93)	\$ (393)
CASH, JANUARY 1	3,263	3,263	-	3,356	3,356	-
CASH, DECEMBER 31	<u>\$ 3,358</u>	<u>\$ 3,188</u>	<u>\$ (170)</u>	<u>\$ 3,656</u>	<u>\$ 3,263</u>	<u>\$ (393)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 PROSECUTING ATTORNEY BAD CHECK FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for services	\$ 55,000	\$ 44,455	\$ (10,545)	\$ 75,000	\$ 66,323	\$ (8,677)
Other	-	-	-	-	50	50
Interest	4,250	4,073	(177)	7,000	7,537	537
Total Receipts	<u>\$ 59,250</u>	<u>\$ 48,528</u>	<u>\$ (10,722)</u>	<u>\$ 82,000</u>	<u>\$ 73,910</u>	<u>\$ (8,090)</u>
DISBURSEMENTS						
Prosecuting Attorney	<u>\$ 66,000</u>	<u>\$ 63,681</u>	<u>\$ 2,319</u>	<u>\$ 72,624</u>	<u>\$ 55,685</u>	<u>\$ 16,939</u>
Total Disbursements	<u>\$ 66,000</u>	<u>\$ 63,681</u>	<u>\$ 2,319</u>	<u>\$ 72,624</u>	<u>\$ 55,685</u>	<u>\$ 16,939</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,750)	\$ (15,153)	\$ (8,403)	\$ 9,376	\$ 18,225	\$ 8,849
CASH, JANUARY 1	<u>163,520</u>	<u>163,520</u>	<u>-</u>	<u>145,295</u>	<u>145,295</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 156,770</u></u>	<u><u>\$ 148,367</u></u>	<u><u>\$ (8,403)</u></u>	<u><u>\$ 154,671</u></u>	<u><u>\$ 163,520</u></u>	<u><u>\$ 8,849</u></u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 DC LAW ENFORCEMENT RESTITUTION FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>DC LAW ENFORCEMENT RESTITUTION FUND</u>						
RECEIPTS						
Charges for services	\$ 30,000	\$ 79,416	\$ 49,416	\$ 43,000	\$ 28,358	\$ (14,642)
Interest	1,350	1,971	621	1,000	2,303	1,303
Total Receipts	<u>\$ 31,350</u>	<u>\$ 81,387</u>	<u>\$ 50,037</u>	<u>\$ 44,000</u>	<u>\$ 30,661</u>	<u>\$ (13,339)</u>
DISBURSEMENTS						
Equipment	\$ 25,000	\$ 29,233	\$ (4,233)	\$ 5,000	\$ 15,472	\$ (10,472)
Other	9,500	9,128	372	11,000	3,046	7,954
Total Disbursements	<u>\$ 34,500</u>	<u>\$ 38,361</u>	<u>\$ (3,861)</u>	<u>\$ 16,000</u>	<u>\$ 18,518</u>	<u>\$ (2,518)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,150)	\$ 43,026	\$ 46,176	\$ 28,000	\$ 12,143	\$ (15,857)
CASH, JANUARY 1	<u>53,715</u>	<u>53,715</u>	<u>-</u>	<u>41,572</u>	<u>41,572</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 50,565</u></u>	<u><u>\$ 96,741</u></u>	<u><u>\$ 46,176</u></u>	<u><u>\$ 69,572</u></u>	<u><u>\$ 53,715</u></u>	<u><u>\$ (15,857)</u></u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 HAZARDOUS TRAINING MATERIAL FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>HAZARDOUS TRAINING MATERIAL FUND</u>						
RECEIPTS						
Interest	\$ 100	\$ 82	\$ (18)	\$ -	\$ 156	\$ 156
Total Receipts	\$ 100	\$ 82	\$ (18)	\$ -	\$ 156	\$ 156
DISBURSEMENTS						
Training	\$ 3,404	\$ 3,485	\$ (81)	\$ -	\$ -	\$ -
Total Disbursements	\$ 3,404	\$ 3,485	\$ (81)	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,304)	\$ (3,403)	\$ (99)	\$ -	\$ 156	\$ 156
CASH, JANUARY 1	3,403	3,403	-	3,247	3,247	-
CASH, DECEMBER 31	\$ 99	\$ -	\$ (99)	\$ 3,247	\$ 3,403	\$ 156

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 PROSECUTING ATTORNEY DELINQUENT TAX FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY DELINQUENT TAX FUND</u>						
RECEIPTS						
Intergovernmental	\$ -	\$ 8,059	\$ 8,059	\$ -	\$ -	\$ -
Interest	1,700	1,065	(635)	-	1,628	1,628
Other	8,000	-	(8,000)	-	7,377	7,377
Total Receipts	<u>\$ 9,700</u>	<u>\$ 9,124</u>	<u>\$ (576)</u>	<u>\$ -</u>	<u>\$ 9,005</u>	<u>\$ 9,005</u>
DISBURSEMENTS						
Prosecuting Attorney	<u>\$ 1,500</u>	<u>\$ 1,400</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ (260)</u>
Total Disbursements	<u>\$ 1,500</u>	<u>\$ 1,400</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ (260)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 8,200	\$ 7,724	\$ (476)	\$ -	\$ 8,745	\$ 8,745
CASH, JANUARY 1	<u>37,828</u>	<u>37,828</u>	<u>-</u>	<u>29,083</u>	<u>29,083</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 46,028</u></u>	<u><u>\$ 45,552</u></u>	<u><u>\$ (476)</u></u>	<u><u>\$ 29,083</u></u>	<u><u>\$ 37,828</u></u>	<u><u>\$ 8,745</u></u>

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

DUNKLIN COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

JUVENILE DIVERSION GRANT I FUND
YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>JUVENILE DIVERSION GRANT I FUND</u>						
RECEIPTS						
Intergovernmental	\$ 62,626	\$ 63,658	\$ 1,032	\$ 62,564	\$ 57,735	\$ (4,829)
Transfers in	-	2,213	2,213	-	-	-
Total Receipts	<u>\$ 62,626</u>	<u>\$ 65,871</u>	<u>\$ 3,245</u>	<u>\$ 62,564</u>	<u>\$ 57,735</u>	<u>\$ (4,829)</u>
DISBURSEMENTS						
Juvenile office	\$ 62,626	\$ 67,440	\$ (4,814)	\$ 62,564	\$ 62,398	\$ 166
Total Disbursements	<u>\$ 62,626</u>	<u>\$ 67,440</u>	<u>\$ (4,814)</u>	<u>\$ 62,564</u>	<u>\$ 62,398</u>	<u>\$ 166</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (1,569)	\$ (1,569)	\$ 0	\$ (4,663)	\$ (4,663)
CASH, JANUARY 1	1,569	1,569	-	6,232	6,232	-
CASH, DECEMBER 31	<u>\$ 1,569</u>	<u>\$ -</u>	<u>\$ (1,569)</u>	<u>\$ 6,232</u>	<u>\$ 1,569</u>	<u>\$ (4,663)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 JUVENILE DIVERSION GRANT II FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>JUVENILE DIVERSION GRANT II FUND</u>						
RECEIPTS						
Intergovernmental	\$ 39,638	\$ 40,128	\$ 490	\$ 39,700	\$ 36,114	\$ (3,586)
Total Receipts	<u>\$ 39,638</u>	<u>\$ 40,128</u>	<u>\$ 490</u>	<u>\$ 39,700</u>	<u>\$ 36,114</u>	<u>\$ (3,586)</u>
DISBURSEMENTS						
Juvenile office	\$ 39,939	\$ 40,112	\$ (173)	\$ 39,700	\$ 39,136	\$ 564
Total Disbursements	<u>\$ 39,939</u>	<u>\$ 40,112</u>	<u>\$ (173)</u>	<u>\$ 39,700</u>	<u>\$ 39,136</u>	<u>\$ 564</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (301)	\$ 16	\$ 317	\$ -	\$ (3,022)	\$ (3,022)
CASH, JANUARY 1	1,160	1,160	-	4,182	4,182	-
CASH, DECEMBER 31	<u>\$ 859</u>	<u>\$ 1,176</u>	<u>\$ 317</u>	<u>\$ 4,182</u>	<u>\$ 1,160</u>	<u>\$ (3,022)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 FAMILY TREATMENT COURT FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>FAMILY TREATMENT COURT FUND</u>						
RECEIPTS						
Intergovernmental	\$ 82,047	\$ 69,807	\$ (12,240)	\$ 36,600	\$ 54,525	\$ 17,925
Transfers in	-	7,826	7,826	-	-	-
Total Receipts	\$ 82,047	\$ 77,633	\$ (4,414)	\$ 36,600	\$ 54,525	\$ 17,925
DISBURSEMENTS						
Salary	\$ 39,400	\$ 35,000	\$ 4,400	\$ 17,500	\$ 32,083	\$ (14,583)
Payroll taxes	-	1,989	(1,989)	-	1,989	(1,989)
Pension/retirement	-	735	(735)	145	82	63
Medical insurance	-	-	-	1,800	3,695	(1,895)
Dental insurance	-	214	(214)	600	270	330
Other fringe benefits	-	465	(465)	1,400	465	935
Unemployment compensation	-	381	(381)	20	200	(180)
Mileage/meals	5,000	3,417	1,583	2,800	3,557	(757)
Training	10,000	6,722	3,278	3,000	7,109	(4,109)
Monthly rent	5,040	5,040	0	5,040	5,040	-
Family counseling	15,000	15,619	(619)	4,300	9,711	(5,411)
Office supplies	-	44	(44)	105	58	47
Total Disbursements	\$ 74,440	\$ 69,626	\$ 4,814	\$ 36,710	\$ 64,259	\$ (27,549)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 7,607	\$ 8,007	\$ 400	\$ (110)	\$ (9,734)	\$ (9,624)
CASH, JANUARY 1	(8,007)	(8,007)	-	1,727	1,727	-
CASH, DECEMBER 31	\$ (400)	\$ -	\$ 400	\$ 1,617	\$ (8,007)	\$ (9,624)

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

PILOT PROGRAM FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>PILOT PROGRAM FUND</u>						
RECEIPTS						
Intergovernmental	\$ 93,726	\$ 87,243	\$ (6,483)	\$ 84,100	\$ 67,129	\$ (16,971)
Transfers in	-	7,381	7,381	-	-	-
Total Receipts	<u>\$ 93,726</u>	<u>\$ 94,624</u>	<u>\$ 898</u>	<u>\$ 84,100</u>	<u>\$ 67,129</u>	<u>\$ (16,971)</u>
DISBURSEMENTS						
Juvenile pilot program	\$ 39,700	\$ 41,665	\$ (1,965)	\$ 39,980	\$ 38,556	\$ 1,424
Paralegal/investigator	42,300	41,233	1,067	41,530	40,299	1,231
Total Disbursements	<u>\$ 82,000</u>	<u>\$ 82,898</u>	<u>\$ (898)</u>	<u>\$ 81,510</u>	<u>\$ 78,855</u>	<u>\$ 2,655</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 11,726	\$ 11,726	\$ -	\$ 2,590	\$ (11,726)	\$ (14,316)
CASH, JANUARY 1	(11,726)	(11,726)	-	-	-	-
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,590</u>	<u>\$ (11,726)</u>	<u>\$ (14,316)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 COUNTY CLERK DISCRETIONARY FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>COUNTY CLERK DISCRETIONARY FUND</u>						
RECEIPTS						
Intergovernmental	\$ 6,569	\$ 5,976	\$ (593)	\$ -	\$ 3,322	\$ 3,322
Interest	100	182	82	500	649	149
Other	25,030	-	(25,030)	-	-	-
Transfers in	-	-	-	1,800	7,929	6,129
Total Receipts	<u>\$ 31,699</u>	<u>\$ 6,158</u>	<u>\$ (25,541)</u>	<u>\$ 2,300</u>	<u>\$ 11,900</u>	<u>\$ 9,600</u>
DISBURSEMENTS						
Election salary	\$ 1,900	\$ 2,278	\$ (378)	\$ -	\$ 235	\$ (235)
Supplies	4,800	4,668	132	400	10,920	(10,520)
Tuition and training	1,000	-	1,000	1,000	640	360
Computer expense	600	600	-	700	498	202
Construction work	10,118	10,118	-	-	-	-
Fringe benefits	70	70	-	-	9	(9)
Total Disbursements	<u>\$ 18,488</u>	<u>\$ 17,734</u>	<u>\$ 754</u>	<u>\$ 2,100</u>	<u>\$ 12,302</u>	<u>\$ (10,202)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 13,211	\$ (11,576)	\$ (24,787)	\$ 200	\$ (402)	\$ (602)
CASH, JANUARY 1	<u>13,717</u>	<u>13,717</u>	<u>-</u>	<u>14,119</u>	<u>14,119</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 26,928</u></u>	<u><u>\$ 2,141</u></u>	<u><u>\$ (24,787)</u></u>	<u><u>\$ 14,319</u></u>	<u><u>\$ 13,717</u></u>	<u><u>\$ (602)</u></u>

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

DUNKLIN COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

SHERIFF'S CIVIL FEES FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>SHERIFF'S CIVIL FEES FUND</u>						
RECEIPTS						
Charges for services	\$ 33,000	\$ 33,247	\$ 247	\$ 27,500	\$ 29,440	\$ 1,940
Interest	4,000	2,270	(1,730)	2,500	3,580	1,080
Total Receipts	<u>\$ 37,000</u>	<u>\$ 35,517</u>	<u>\$ (1,483)</u>	<u>\$ 30,000</u>	<u>\$ 33,020</u>	<u>\$ 3,020</u>
DISBURSEMENTS						
Office expense	\$ 27,500	\$ 27,506	\$ (6)	\$ 20,000	\$ 21,266	\$ (1,266)
Transfers out	25,000	25,000	-	25,000	100	24,900
Total Disbursements	<u>\$ 52,500</u>	<u>\$ 52,506</u>	<u>\$ (6)</u>	<u>\$ 45,000</u>	<u>\$ 21,366</u>	<u>\$ 23,634</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (15,500)	\$ (16,989)	\$ (1,489)	\$ (15,000)	\$ 11,654	\$ 26,654
CASH, JANUARY 1	83,572	83,572	-	71,918	71,918	-
CASH, DECEMBER 31	<u>\$ 68,072</u>	<u>\$ 66,583</u>	<u>\$ (1,489)</u>	<u>\$ 56,918</u>	<u>\$ 83,572</u>	<u>\$ 26,654</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

CERF COLLECTION FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
CERF COLLECTION FUND						
RECEIPTS						
Charges for services	\$ 154,000	\$ 167,573	\$ 13,573	\$ -	\$ 153,056	\$ 153,056
Interest	10	-	(10)	-	9	9
Total Receipts	<u>\$ 154,010</u>	<u>\$ 167,573</u>	<u>\$ 13,563</u>	<u>\$ -</u>	<u>\$ 153,065</u>	<u>\$ 153,065</u>
DISBURSEMENTS						
CERF disbursements	\$ 175,000	\$ 182,080	\$ (7,080)	\$ -	\$ 138,558	\$ (138,558)
Total Disbursements	<u>\$ 175,000</u>	<u>\$ 182,080</u>	<u>\$ (7,080)</u>	<u>\$ -</u>	<u>\$ 138,558</u>	<u>\$ (138,558)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (20,990)	\$ (14,507)	\$ 6,483	\$ -	\$ 14,507	\$ 14,507
CASH, JANUARY 1	14,507	14,507	-	-	-	-
CASH, DECEMBER 31	<u><u>\$ (6,483)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,483</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,507</u></u>	<u><u>\$ 14,507</u></u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 DRAINAGE AND LEVEE DISTRICT FUNDS
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>DRAINAGE AND LEVEE DISTRICT FUNDS</u>						
RECEIPTS						
Intergovernmental	\$ 65,885	\$ 74,688	\$ 8,803	\$ 22,000	\$ 35,846	\$ 13,846
Interest	-	-	-	5,000	-	(5,000)
Total Receipts	<u>\$ 65,885</u>	<u>\$ 74,688</u>	<u>\$ 8,803</u>	<u>\$ 22,000</u>	<u>\$ 35,846</u>	<u>\$ 13,846</u>
DISBURSEMENTS						
Distributions	\$ 111,700	\$ 103,963	\$ 7,737	\$ 31,800	\$ 47,624	\$ (15,824)
Total Disbursements	<u>\$ 111,700</u>	<u>\$ 103,963</u>	<u>\$ 7,737</u>	<u>\$ 31,800</u>	<u>\$ 47,624</u>	<u>\$ (15,824)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (45,815)	\$ (29,275)	\$ 16,540	\$ (9,800)	\$ (11,778)	\$ (1,978)
CASH, JANUARY 1	108,077	108,077	-	119,855	119,855	-
CASH, DECEMBER 31	<u>\$ 62,262</u>	<u>\$ 78,802</u>	<u>\$ 16,540</u>	<u>\$ 110,055</u>	<u>\$ 108,077</u>	<u>\$ (1,978)</u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

OFF SYSTEM BRIDGE FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
OFF SYSTEM BRIDGE FUND						
RECEIPTS						
Intergovernmental	\$ 206,000	\$ 205,579	\$ (421)	\$ -	\$ 151,061	\$ 151,061
Total Receipts	\$ 206,000	\$ 205,579	\$ (421)	\$ -	\$ 151,061	\$ 151,061
DISBURSEMENTS						
Bridge expenses	\$ 206,000	\$ 205,579	\$ 421	\$ -	\$ 152,039	\$ (152,039)
Total Disbursements	\$ 206,000	\$ 205,579	\$ 421	\$ -	\$ 152,039	\$ (152,039)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (978)	\$ (978)
CASH, JANUARY 1	-	-	-	978	978	-
CASH, DECEMBER 31	\$ -	\$ -	\$ -	\$ 978	\$ -	\$ (978)

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 HAVA FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>HAVA FUND</u>						
RECEIPTS						
Intergovernmental	\$ -	\$ 24,380	\$ 24,380	\$ -	\$ -	\$ -
Interest	-	27	27	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 24,407</u>	<u>\$ 24,407</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS						
Election expenses	\$ 24,310	\$ 24,380	\$ (70)	\$ -	\$ -	\$ -
Total Disbursements	<u>\$ 24,310</u>	<u>\$ 24,380</u>	<u>\$ (70)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (24,310)	\$ 27	\$ 24,337	\$ -	\$ -	\$ -
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	<u><u>\$ (24,310)</u></u>	<u><u>\$ 27</u></u>	<u><u>\$ 24,337</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

DUNKLIN COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

TAX MAINTENANCE FUND
YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>TAX MAINTENANCE FUND</u>						
RECEIPTS						
Intergovernmental	\$ -	\$ 32,152	\$ 32,152	\$ -	\$ 38,659	\$ 38,659
Total Receipts	<u>\$ -</u>	<u>\$ 32,152</u>	<u>\$ 32,152</u>	<u>\$ -</u>	<u>\$ 38,659</u>	<u>\$ 38,659</u>
DISBURSEMENTS						
Salary reimbursements	\$ -	\$ 37,593	\$ (37,593)	\$ -	\$ -	\$ -
Office	-	414	(414)	-	2,791	(2,791)
Total Disbursements	<u>\$ -</u>	<u>\$ 38,007</u>	<u>\$ (38,007)</u>	<u>\$ -</u>	<u>\$ 2,791</u>	<u>\$ (2,791)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (5,855)	\$ (5,855)	\$ -	\$ 35,868	\$ 35,868
CASH, JANUARY 1	120,168	120,168	-	84,300	84,300	-
CASH, DECEMBER 31	<u><u>\$ 120,168</u></u>	<u><u>\$ 114,313</u></u>	<u><u>\$ (5,855)</u></u>	<u><u>\$ 84,300</u></u>	<u><u>\$ 120,168</u></u>	<u><u>\$ 35,868</u></u>

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

DUNKLIN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 REMAINING FUNDS
 YEARS ENDED DECEMBER 31, 2008 AND 2007
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
REMAINING FUNDS						
RECEIPTS						
Charges for services	\$ -	\$ 1,042	\$ 1,042	\$ -	\$ 1,858	\$ 1,858
Total Receipts	<u>\$ -</u>	<u>\$ 1,042</u>	<u>\$ 1,042</u>	<u>\$ -</u>	<u>\$ 1,858</u>	<u>\$ 1,858</u>
DISBURSEMENTS						
Office	\$ -	\$ -	\$ -	\$ -	\$ 8,554	\$ (8,554)
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,554</u>	<u>\$ (8,554)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 1,042	\$ 1,042	\$ -	\$ (6,696)	\$ (6,696)
CASH, JANUARY 1	59,940	59,940	-	66,636	66,636	-
CASH, DECEMBER 31	<u>\$ 59,940</u>	<u>\$ 60,982</u>	<u>\$ 1,042</u>	<u>\$ 66,636</u>	<u>\$ 59,940</u>	<u>\$ (6,696)</u>

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

Other Required Supplementary Information

DUNKLIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2008 AND 2007

	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures		County Match Percentage Required
			2008	2007	
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Passed through State:					
Department of Economic Development:					
Community Development Block Grants/ State's Program	14.228		\$ -	\$ 200,000	0%
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
Passed through State:					
Highway and Transportation Commission:					
Highway Planning and Construction	20.205	BRO - BO35-31	178,566	145,965	0%
		BRO - BO35-33	27,012	6,074	0%
<u>ELECTION ASSISTANCE COMMISSION</u>					
Passed through the Office of Secretary of State:					
Help America Vote Act Requirements Payments	90.401		-	2,918	0%
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Passed through State:					
Department of Social Services:					
Child Support Enforcement	93.563		145,911	123,809	0%
Community Services Block Grant	93.569	Homeless Children	6,465	6,465	0%
Family Drug Court	16.585		69,627	64,259	0%
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Passed through State Department of Public Safety					
Emergency Management Performance Grants	97.042		5,590	3,692	0%
Homeland Security Grant Program	97.067		1,512	-	0%
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 434,683	\$ 553,182	

Notes to the Supplementary Schedule

DUNKLIN COUNTY, MISSOURI
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2008 AND 2007

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 that 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 Dunklin 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

The schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

2. Subrecipients

The County provided no federal awards to subrecipients during the years ended December 31, 2008 and 2007.

FEDERAL AWARDS –
SINGLE AUDIT SECTION

Auditors' Reports

Devereux and Krauss LLP
Certified Public Accountants

307 North Main – St Charles, MO 63301
636-448-7355
FAX 636-947-3155

JAMES P. DEVEREUX, C.P.A., P.C.
GARY L. KRAUSS, P.C.

INDEPENDENT AUDITORS' 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 Dunklin County, Missouri

Compliance

We have audited the compliance of Dunklin County, Missouri, with the types of compliance requirements described in *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the years ended December 31, 2008 and 2007. The County's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to 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 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 our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Dunklin 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, 2008 and 2007.

Internal Control Over Compliance

The management of Dunklin 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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the County's internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered material weaknesses as defined above.

This report is intended solely for the information and use of management, audit committee, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Devereux & Krauss, LLP

Original signed by auditor

July 10, 2009

Schedule

DUNKLIN COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 2008 AND 2007

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

- Material weakness identified? _____ yes ___X___ no
- Significant deficiencies identified that are not considered to be a material weakness? ___X___ yes _____ none reported

Noncompliance material to the financial statement noted?

_____ yes ___X___ no

Federal Awards

Internal control over major program:

- Material weaknesses identified? _____ yes ___X___ no
- Significant deficiencies identified that is not considered to be a material weakness? _____ yes ___X___ none reported

Type of auditors' report issued on compliance for major program:

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:

CFDA or
Other Identifying
Number

Program Title

20.205
93.563

Highway Planning and Construction
Child Support Enforcement

DUNKLIN COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 2008 AND 2007

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 the audit finding that *Government Auditing Standards* requires to be reported for an audit of financial statements.

08-1 Budgetary Procedures and Published Financial Statements

The County failed to prepare budgets for all County funds and allowed disbursements to exceed budgeted amounts and financial balances.

The County Commission and elected officials need to ensure all funds are budgeted and that disbursements do not exceed budgeted amounts and anticipated cash balances.

A. Funds where disbursements exceeded budgeted amounts:

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue	2007
Special Road and Bridge	2007
Assessment	2007
Prosecuting Attorney Training	2007
Criminal Investigation	2007
DC Sheriff Revolving Fund	2007
Emergency 911	2007
Victims of Domestic Violence	2008
Domestic Violence Shelters	2007
DC Law Enforcement Restitution	2008 and 2007
Hazardous Training Material	2008
Prosecuting Attorney Delinquent Tax	2007
Juvenile Diversion Grant I	2008
Juvenile Diversion Grant II	2008
Family Treatment Court	2007
Pilot Program	2008
County Clerk Discretionary	2007
Sheriff's Civil Fees	2008
CERF Collection	2008 and 2007
Drainage and Levee Districts	2007
Off System Bridge	2007
HAVA	2008
Tax Maintenance	2008 and 2007
Remaining	2008 and 2007

DUNKLIN COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 2008 AND 2007

B. Funds where a budget was not prepared:

<u>Fund</u>	<u>Years Ended December 31,</u>
DC Sheriff Revolving	2007
Hazardous Training Material	2007
Prosecuting Attorney Delinquent Tax	2007
CERF Collection	2007
Off System Bridge	2007
Tax Maintenance	2008 and 2007
Remaining	2008 and 2007

C. Funds where deficit balances were budgeted:

<u>Fund</u>	<u>Years Ended December 31,</u>
DC Sheriff Revolving	2008
Family Treatment Court	2008
CERF Collection	2008
HAVA	2008

This is a repeat finding.

We Recommend:

The County Commission:

- A. And all County officials ensure disbursements do not exceed budgeted amounts. If necessary, amended budgets should be adopted and appropriate actions taken.
- B. And all County officials ensure budgets are prepared for all County funds.

Auditee's Response and Plan for Corrective Action:

They will work to see all are implemented.

Section III – Federal Award Findings and Questioned Costs

There are no findings and there are no questioned costs for December 31, 2008 and 2007.

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

DUNKLIN COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*
DECEMBER 31, 2008 AND 2007

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Dunklin County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2006.

06-1 Budgetary Procedures and Published Financial Statements

Budgets were not prepared for several county funds, actual disbursements exceeded the budget in several funds, and the budgets for some funds did not reasonably reflect the anticipated financial activity and balances. In addition, the county budget documents contained incorrect amounts and numerous misclassifications. Furthermore, published financial statements are in need of improvement.

Recommendation:

The County Commission:

- A.1. And other county officials ensure budgets are prepared for all county funds.
2. And other County officials review budget to actual reports carefully and refrain from approving disbursements which exceed budgeted amounts. If valid reasons necessitate excess disbursements, the original budget should be formally amended and filed with the State Auditor's office.
3. Ensure the budgets include actual beginning balances, reasonable estimates of receipts and disbursements, and projected ending balance
- B. Ensure proper compilation and review procedures are in place to ensure the budget document presents accurate and complete financial information.
- C. Ensure all required information is presented in the County's annual published financial statements in a timely manner.

Status:

- A.1.,2,3 Not implemented
B, C Implemented

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

DUNKLIN COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133
DECEMBER 31, 2008 AND 2007

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.

The prior audit report issued for the two years ended December 31, 2006, included audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

06-2 Schedule of Expenditures of Federal Awards

The County does not have adequate procedures in place to track federal awards for the preparation of the Schedule of Expenditures of Federal Awards (SEFA). Accordingly, errors and omissions occurred.

Recommendation:

The County Commission and County Clerk prepare a complete and accurate Schedule of Expenditures of Federal Awards. In addition, the County Commission and County Clerk should ensure that the correct contract numbers are included on the schedule.

Status:

Implemented

06-3 Help America Vote Act Grant Requirements Payments Grants

The County's controls and procedures did not comply with requirements regarding cash and equipment management, program income, level of effort, allowed and unallowed activities, allowable costs, reporting and procurement, suspension and debarment that are applicable to the Help America Vote Act (HAVA) Requirements Payment Program.

DUNKLIN COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133
DECEMBER 31, 2008 AND 2007

Recommendation:

The County Commission and County Clerk:

- A. Ensure HAVA monies relating to accessible and second chance voting and disbursed within thirty days of the receipt of goods.
- B. Ensure capital assets purchased through the HAVA program are accounted for properly.
- C. Establish procedures to track and account for interest earned on HAVA monies, and ensure that the monies are used as required by federal grant regulations.
- D. Establish procedures to ensure the level of effort for election activities is maintained as required by HAVA guidelines.
- E. Establish procedures to track HAVA disbursements by the specific categories as required by federal regulations.
- F. Prepare and file accurate HAVA reports to the SOS timely as required by HAVA grant guidelines.
- G. Establish procedures to follow federal guidelines regarding procurement, suspension, and debarment and resolve the questioned costs with the SOS.

Status:

A,B,C,D,E,F,G Implemented

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report-
Auditors' Findings

DUNKLIN COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT
DECEMBER 31, 2008 AND 2007

We have audited the accompanying Government-Wide Statements of Net Assets-Cash Basis, Government-Wide Statements of Activities-Cash Basis, Governmental Funds Balance Sheets-Cash Basis, Governmental Funds Statements of Receipts, Disbursements, and Changes in Cash Balances, and Statements of Fiduciary Net Assets-Cash Basis of Dunklin County, Missouri as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated June 30, 2009. We also have audited the compliance of Dunklin 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 its major federal program for the years ended December 31, 2008 and 2007, and have issued our report thereon dated July 10, 2009.

We obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

This Management Advisory Report (MAR) presents any findings arising from our audit of the elected county officials and the county board referred to above. In addition, this report includes any findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These MAR Findings resulted from our audit of the financial statements of Dunklin County, Missouri or of its compliance with the types of compliance requirements applicable to its major federal program but do not meet the criteria for inclusion in the written reports on compliance (and other matters, if applicable) and on internal control over financial reporting or compliance that are required for audits performed in accordance with *Government Auditing Standards* and OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*. There are no findings to report.

Follow-Up on Prior Audit Findings

DUNKLIN COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Dunklin County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the two years ended December 31, 2006. Any prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations.

1. Transfers of County Funds

- A. The County failed to transfer in 2006 Sheriff's Civil Fees Fund (SCFF) to the General Fund.
- B. The County received a federal grant for the Southwest Scenic Byway Corporation (SSBY) which is a separate legal entity. These funds were disbursed without a contract between the County and SSBY. Additionally, adequate documentations were not available for these disbursements.
- C. Crime Victims Compensation (CVC) collected by the court was improperly turned over to the County.
- D. Fine monies credited to the Schools Fund were not distributed to the various school districts.
- E. The townships boards financial statements were not published as required by state law. The County is responsible for each township to see township financial activity is published.

Recommendation:

The County Commission:

- A. Review transfers made from the Sheriff's Civil Fees Fund to the General Revenue Fund to ensure they comply with state law.
- B. Enter into contracts when appropriate and ensure that contracts contain adequate details and protections for the County. In addition, the County Commission should ensure only county funds are held in the custody of the County Collector-Treasurer and disbursed through the County's disbursement system.
- C. And Circuit Clerk remit CVC fees to the state.
- D. And County Collector-Treasurer ensure future fines are apportioned annually in accordance with applicable statutory and constitutional provisions.
- E. And the County Clerk ensure all townships publish financial statements in a local paper in accordance with state law.

DUNKLIN COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

Status:

- A. Implemented
- B. The County is trying to establish how to properly distribute remaining monies.
- C. Implemented.
- D. Implemented.
- E. Implemented.

2. County Disbursements

The County does not have proper procedures for the procurement of major items and services. Uniform allowances were not reported on the Sheriff's department employees W-2's.

- A. The County did not always solicit bids and did not always retain documents regarding price comparisons.
- B. The County did not enter into written contracts when appropriate.
- C. Appropriate supporting documentation was insufficient and verification of receipt of goods or services is not required prior to paying invoices.
- D. Uniform allowances paid to Sheriff's department employees were not supported by employee invoices.

Recommendation:

The County Commission:

- A. Perform a competitive procurement process for all major purchases and maintain documentation of decisions made.
- B. Enter into contracts when appropriate and ensure that contracts contain adequate details and protections for the County.
- C. Ensure there is adequate documentation to support all disbursements from county funds and establish effective disbursement review procedures to ensure payments are only made for legitimate goods and services.
- D. Require the Sheriff's department employees to submit reports of uniform expenses or report these allowances as other income on the employees' W-2 forms.

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Status:

A,B,C,D Implemented

3. Payroll Records and Procedures

Centralized records of time sheets, vacation leave, sick leave, or compensatory time earned was not maintained by the County Clerk.

- A. Adequate records are not maintained by some offices and reported to the County Clerk. As a result, issues developed over the proper amount of time earned.
- B. Errors on Sheriff's department timesheets resulted in overpayment of deputies. Overlapping dates resulted in these overpayments.
- C. Timesheets did not always reflect actual hours worked. Timesheets were turned in with expected hours to be worked and never compared to actual.

Recommendation:

The County Commission:

- A. Require centralized payroll records be maintained by the County Clerk's office.
- B. Ensure timesheets are reviewed in adequate detail to ensure overlapping dates are not reported.
- C. Develop payroll procedures to ensure County employees are paid based on actual hours worked.

Status:

A,B,C,Implemented

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4. County Commission Procedures

Documentations for reasons for closed meetings and minutes taken are not taken. Meeting agendas do not clearly indicate issues to be discussed and minutes are not signed. A formal policy for public access to records does not exist.

- A. Reason for closing a meeting is typically not documented.
- B. Detail of the agenda to be discussed at general meetings was not available.
- C. Minutes of meetings are not signed by anyone.
- D. The County does not have a formal policy regarding public access to records.
- E. The County did not solicit bids or have in place a written agreement for space rental in the new county center.

Recommendation:

The County Commission:

- A. Ensure the vote to close a session is documented in open minutes, along with the reason for closing the session, and minutes are taken for all closed sessions.
- B. Ensure tentative agendas for all County Commission meetings include sufficient detail about the issues to be discussed.
- C. Ensure commission meeting minutes are signed by the County Clerk upon preparation and the County Commission upon approval.
- D. Develop a formal policy regarding procedures to obtain public access to, or copies of, public county records.
- E. Request bids for rental property. In addition, the County Commission should enter into a contract and ensure the contract contains adequate details and protections for the County.

Status:

A,B,C,E Implemented
D Not implemented

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5. Computer Controls

The passwords needed to access County computer systems were not kept confidential.

- A. Access to County computer records is not limited and has resulted in one officeholder posting to another officerholder records.
- B. Passwords are not periodically changed to ensure passwords are kept confidential.

Recommendation:

The County Commission:

- A. Ensure access to various files is limited to only authorized individuals.
- B. Require passwords for all employees which are confidential and periodically changed to prevent unauthorized access to the County's computer systems and data.

Status:

- A. Implemented
- B. Not Implemented

6. County Property Records and Procedures

Procedures to account for County property are not sufficient. Property acquisitions are not accounted for and or updated. This resulted in inaccurate insurance valuations, etc.

Recommendation:

The County Clerk work with various County departments to ensure property inventories are conducted and accurately reported.

Status:

Not implemented

7. Property Tax Controls and Procedures

The County Collector-Treasurer does not file annual settlements and the activities of the County Collector-Treasurer's procedures are not adequately reviewed.

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Recommendation:

- A. The County Collector-Treasurer prepare and file accurate, complete, and timely annual settlements as required by state law.
- B. The County Commission and County Clerk monitor property tax system activities and perform a thorough review of the County Collector-Treasurer's annual settlements.
- C. The County Collector-Treasurer prepare a monthly listing of liabilities, reconcile this listing to the reconciled bank balances, investigate any unreconciled differences, and make the appropriate adjustments to correct any differences noted.
- D. The County Collector-Treasurer generate daily abstracts, reconcile daily abstracts to daily receipts and monthly abstracts, and ensure all receipts are abstracted and distributed on a timely basis.
- E. The County Collector-Treasurer disburse assessment fees monthly.
- F. The County Collector-Treasurer ensure future distributions of surtax collections take into consideration the current year's assessed valuation of subclass 3 commercial property for each political subdivision as required by state law.

Status:

A,B,C,D,E,F Implemented

8. Health Department Controls and Procedures

Not part of audit

9. Senate Bill 40 Board Controls and Procedures

The Senate Bill 40 Board has not established procedures to ensure accurate amounts are reported and disbursements do not exceed budgeted amounts. In addition a written agreement was not entered with the depository bank. As a result, some funds were not protected.

Recommendation:

The Senate Bill 40 Board:

- A.1. Ensure all financial information is properly reflected in the annual budget document.
- 2. Review budget to actual reports carefully and refrain from approving disbursements which exceed budgeted amounts. If valid reasons necessitate excess disbursements, the original budget should be formally amended and filed with the State Auditor's Office.
- B. Request bids or funding proposals and pay for services as they are received.
- C. Ensure all deposits are adequately secured and enter into a written agreement with the depository bank.

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Status:

A.1,2,B,C Implemented

10. Assessor Accounting Controls and Procedures

The Assessor does not maintain adequate controls for the sale of maps, public records, and photo copies. Prenumbered receipts are not always issued and a reconciliation between receipts and deposits are not made. Additionally, monitoring of outstanding fees are not adequate and timely depositing of receipts are not made.

Recommendation:

The Assessor:

- A. Transmit all monies to the County Treasurer intact. All supplies should be purchased through the County's normal disbursement process.
- B. Require prenumbered receipt slips be issued for all monies received and the numerical sequence of those receipt slips be accounted for properly. In addition, the Assessor should ensure the method of payment is recorded on the receipt slips and the composition of receipt slips is reconciled to transmittals.
- C. Transmit all monies on a timely basis.
- D. Establish procedures to adequately record and monitor outstanding fees.

Status:

A,B,C,D Implemented

11. Sheriff Accounting Control and Procedures

Procedures involving the Commissary, Sheriff's Revolving Fund, boarding of prisoners, and seized property are in need of improvement.

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Recommendation:

The Sheriff:

- A.1. Segregate accounting duties to the extent possible and ensure periodic supervisory reviews are performed and documented.
2. Deposit all monies intact on a timely basis. In addition, the Sheriff should require the numerical sequence of receipt slips be accounted for properly and ensure the composition of receipt slips is reconciled to deposits.
3. Reconcile the accounting records to the bank accounts and a monthly listing of open items and investigate and correct identified differences. The Sheriff should discontinue the practice of maintaining county charges and commissary profit outside the County Treasury. Furthermore, the Sheriff should establish procedures to ensure released inmates receive the balance of their commissary account and establish routine procedures to investigate inmate balances unclaimed for a considerable time.
4. Review the charging of booking and toilet paper fees with the Prosecuting Attorney to ensure the fees are appropriate. If determined appropriate, the Sheriff should ensure all inmates are charged the fees on a consistent basis.
- B. Discontinue the practice of maintaining concealed weapon permit receipts outside the County Treasury. These monies should be turned over to the County Treasury on a periodic and timely basis.
- C. And the County Commission periodically review the cost of boarding prisoners and establish a billing rate for other political subdivisions that is sufficient to recover the costs of housing prisoners in the Dunklin County jail. In addition, the County should enter into a written contract with all cities detailing the responsibilities of each party involved.
- D.1. Maintain a complete inventory record of all seized property including information such as a description, persons involved, current location, case number, and disposition of such property. In addition, a periodic inventory should be performed and compared to the inventory listing and any differences investigated.
2. Adopt procedures to periodically follow up on seized property items and obtain written authorization to dispose of the items upon final disposition of the cases.

Status:

A.1,2,3,4,B,C,D1,2 Implemented

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12. Circuit Clerk Accounting Controls and Procedures

Procedures related to Circuit Clerk accounting duties, receipts, open items, old bank accounts, and accrued costs are in need of improvement.

Recommendation:

The Circuit Clerk:

- A. Segregate accounting duties to the extent possible and ensure periodic supervisory reviews are performed and documented.
- B. Establish procedures to ensure all cashier sessions are closed daily and deposit all monies intact on a timely basis.
- C1. Routinely review open items and disburse or dispose of monies as appropriate.
 - 2. Identify and appropriately distribute the unidentified balance. Any unidentified monies remaining in the account should be disposed of in accordance with state law.
- D. Attempt to identify the monies held in the old bank accounts and obtain written authorization from the court to dispose of the monies and close the accounts.
- E. Establish procedures to monitor and collect accrued costs.

Status:

A,B,C1,2,D,E Implemented

13. Prosecuting Attorney Accounting Controls and Procedures

Procedures relating to the Prosecuting Attorney and related open item listings, outstanding checks, accrued restitution, and receipts are in need of improvement.

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Recommendation:

The Prosecuting Attorney:

- A. Prepare a monthly listing of open items and reconcile it to the cash balance. Any excess monies should be disposed of in accordance with state law.
- B. Periodically disburse interest and receive reimbursement for bank fees through the County's normal disbursement process.
- C. Attempt to resolve the old outstanding checks and establish routine procedures to investigate checks outstanding for a considerable time.
- D. Periodically review listings of unpaid court-ordered restitution, and adopt procedures to periodically write off uncollectible amounts.
- E. Require prenumbered receipt slips be issued for all monies received and transmit all monies intact on a timely basis. The Prosecuting Attorney should also restrictively endorse checks and money orders immediately upon receipt and keep them in a secure location until transmitted.

Status:

A,B,C,D,E Implemented

14. Public Administrator Accounting Controls and Procedures

The Public Administrator's disbursement and record keeping procedures are in need of improvement.

Recommendation:

The Public Administrator:

- A. Retain financial records in a secure location to prevent misplacement or loss. In addition, the Associate Circuit Judge should consider requiring adequate documentation to be filed with the annual settlement.
- B. Prepare annual settlements which accurately report all estate receipts, disbursements, and cash balances. In addition, the Public Administrator should maintain the original copies of voided checks.
- C. Enter into a written contract with all service providers detailing the responsibilities of each party involved. In addition, the Public Administrator should obtain adequate supporting documentation for all disbursements and issue IRS Forms 1099-MISC as required by the Internal Revenue Code.

Status:

A,B,C Implemented

15. Juvenile Office Accounting Controls and Procedures

The Juvenile Office's procedures related to accounting duties, processing of monies, and accrued costs are in need of improvement.

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Recommendation:

The Juvenile Office:

- A. Segregate accounting duties to the extent possible and ensure periodic supervisory reviews are performed and documented.
- B. Require prenumbered receipt slips be issued for all monies received.
- C. Obtain documentation from the victim when restitution is turned over to them.
- D. Prepare a listing of accrued court ordered restitution. Any uncollectible accrued court ordered restitution should be written off following review and approval by the Judge.

Status:

A,B,C,D Implemented