



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Grundy County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Grundy County, and issues a separate report on that audit. In addition, in cooperation with the county, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2010, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Kevin G. Hudson, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

December 2011
Report No. 2011-119

**GRUNDY COUNTY, MISSOURI
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE TWO YEARS ENDED
DECEMBER 31, 2010**

Grundy County, Missouri
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Independent Auditors' Report

To the County Commission of
Grundy County, Missouri
Trenton, Missouri

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grundy County, Missouri, as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I plan and perform the 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed more fully in Note 1, the County prepares its financial statements 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 my opinion, the 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 of the County as of December 31, 2010 and 2009, and the respective changes in financial position-cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

Independent Auditors' Report (Concluded)

In accordance with *Government Auditing Standards*, I have also issued my report dated November 23, 2011, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my 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 the *Government Auditing Standards* and should be considered in assessing the results of my audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information, budgetary comparison information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements of Grundy County, Missouri. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kevin G. Hudson, C.P.A.
Trenton, Missouri
November 23, 2011

Grundy County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

The discussion and analysis of Grundy County's financial performance provides an overall review of the County's financial activities for the years ended December 31, 2010 and 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the basic financial statements, including the notes to the financial statements, to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2010 and 2009 are as follows:

- The county's total governmental revenues exceeded total expenditures by \$184,675 for the year ended December 31, 2010. The total expenditures exceeded governmental receipts by \$411,098 for the year ended December 31, 2009. Of this deficit, \$474,287 was related to the construction of the new law enforcement center. When taking this into consideration, revenues would have exceeded expenditures by \$63,189.
- The county's governmental funds ended the year ended December 31, 2010 with a combined cash balance of \$2,411,954 and the year ended December 31, 2009 of \$2,227,279.
- County revenues for the year ended December 31, 2010 of \$4,291,175 decreased by \$836,961 over the county revenues for the year ended December 31, 2009 of \$5,128,136. The difference is related to the county receiving a large grant for bridge construction in the road and bridge fund in 2009.
- County expenditures for the year ended December 31, 2010 of \$4,106,500 decreased by \$1,432,734 over the county expenditures for the year ended December 31, 2009 of \$5,539,234. Of these expenditures \$474,287 was related to the construction of the new law enforcement center for the year ended December 31, 2009 and the remainder was related to the bridge construction projects.

Overview of the Financial Statements

The contents of this report comply with the presentation requirements of Statement No.34 of the Governmental Accounting Standards Board, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as applicable to the cash basis of accounting. The county's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. The notes are an integral part of the government-wide and fund financial statements and provide more detail about the information presented in the statements. This report also contains other financial information in addition to the basic financial statements.

Grundy County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

The county has elected to present its financial statements on the cash basis of accounting, a basis of accounting other than accounting principles generally accepted in the United States of America. "Basis of accounting" refers to when financial events are recorded. Under the cash basis of accounting, revenues are recorded when received rather than when earned, and expenditures are recorded when paid rather than when the related liabilities are incurred. Therefore, when reviewing the financial information and discussion in this report, the reader should recall the limitations resulting from use of the cash basis of accounting.

Government-Wide Financial Statements

The Government-Wide Statement of Net Assets and the Government-Wide Statement of Activities report information about the county as a whole. These statements present the county's net assets and show how they have changed. Over time, increases or decreases in the county's net assets are one indicator of whether its financial health or position is improving or deteriorating. However, to assess the county's overall financial health, the reader needs to consider additional nonfinancial factors. The government-wide financial statements report only governmental activities - activities such as general government operations, public safety, and health and welfare that are usually financed through taxes and intergovernmental receipts. The county has no business-like activities-activities financed wholly or partially by fees charged to external parties for goods or services.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the county as a whole. Some funds are required to be established by state law or by bond covenants. However, the County Commission establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, or other sources of receipts. The fund financial statements include only governmental funds, which focus on the flow of money into and out of those funds and the balances left at year end that are available for spending. The governmental fund statements provide a detailed view of the county's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether more or fewer financial resources can be spent in the near future to finance the county's programs.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-24 of this report.

Grundy County, Missouri
 Management's Discussion and Analysis
 For the Two Years Ended December 31, 2010

Other Information

This report also includes as required supplementary information this Management's Discussion and Analysis and the Budgetary Comparison Schedules for all governmental, special revenue funds and capital projects funds - cash basis. Such information is intended to supplement the government-wide financial statements, fund financial statements, and notes to the financial statements but is not a part of those statements.

In addition, the report includes the following components that are not a required part of the financial statements: the Schedule of Expenditures of Federal Awards, required for audits of federal program expenditures conducted in accordance with Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Government-wide Financial Analysis

Below is a chart showing assets, receipts and disbursements for the years ended December 31, 2010 and 2009.

	<u>Year Ended December 31,</u> <u>2010</u>	<u>2009</u>
Net Assets	\$2,411,954	\$ 2,227,279
Program Receipts	2,094,198	2,973,896
General Receipts	2,196,977	2,154,240
Disbursements	4,106,500	5,539,234
Change in Net Assets	184,675	(411,098)

For the two years disclosed in the audit, the change in Net Assets is primarily due to the increase in the General Fund and the Ambulance Fund. These funds had combined net assets \$1,066,662 in 2009 as compared to \$1,206,307. Program receipts decreased in 2010 due to the bridge construction grant that was received and expended in 2009. General receipts did not fluctuate much between 2009 and 2010. Expenditures decreased in 2010 due to the road and bridge construction project that occurred in 2009 and the final construction payment for the Law Enforcement Construction Fund. During 2009 the county incurred a deficit of \$474,271 in the Law Enforcement Construction Fund for the final construction payment thus accounting for a large portion of the difference in the Change in Net Assets.

Financial Analysis of the County's Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Grundy County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

As of December 31, 2010, the county's governmental funds reported combined ending fund balances of \$2,411,954, an increase of \$184,675 over the prior years fund balance of \$2,227,279. The unreserved portion of fund balance was \$672,743 for 2010 and \$609,782 for the year ended 2009. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2010, unreserved fund balance of the General Fund was \$672,743 and the unreserved fund balance of the General Fund for fiscal year 2009 was \$609,782. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

The unreserved fund balance of the General Fund increased by \$62,961 for fiscal year 2010 as compared to an increase of \$81,797 for fiscal year 2009.

County Revenue Fund Budgeting Highlights

The County's budget is prepared according to Missouri law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the County Revenue Fund.

The original and final budgeted revenues for the general fund were \$1,243,986 for 2010 and \$1,305,127 and \$1,305,727 for 2009. The original and final budgeted expenditures were \$1,540,990 and \$1,541,430 for 2010 and \$1,416,138 and \$1,418,638 for 2009.

The County did make some small budget amendments to various funds.

Capital Assets and Debt Administration

During 2006 the county issued General Obligation Bonds in the amount of \$4,995,000 for the construction of a new law enforcement facility. The balance of these bonds were \$4,600,000 for the year ended December 31, 2010. The county also has a lease for the purchase of a backhoe. The balance of this lease was \$67,131 at December 31, 2010.

Economic Factors and Next Year's Budgets

The opening of the new law enforcement center has added greatly to both the physical and economic well being of the citizens of Grundy County. The county sales taxes have increased slightly in the past two years, which is a positive sign.

Grundy County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

The Counties General Fund has increased \$144,758 over the two year period that was audited. This is encouraging due to the current economic times. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Betty Spickard, County Clerk, 700 Main Street, Trenton, Missouri 64683, (660) 359-4040.

GOVERNMENT WIDE FINANCIAL STATEMENTS

Grundy County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2010

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	<u>\$ 2,411,954</u>
Total Assets	<u>\$ 2,411,954</u>
NET ASSETS:	
Restricted	\$ 1,739,211
Unrestricted	<u>672,743</u>
Total Net Assets	<u>\$ 2,411,954</u>

The accompanying notes to the financial statements
are an integral part of this financial statement

Grundy County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2009

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 2,227,279</u>
Total Assets	<u>\$ 2,227,279</u>
NET ASSETS:	
Restricted	\$ 1,617,497
Unrestricted	<u>609,782</u>
Total Net Assets	<u>\$ 2,227,279</u>

The accompanying notes to the financial statements
are an integral part of this financial statement

Grundy County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2010

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,748,763	\$ 415,968	\$ 330,944	\$ (1,001,851)
Roads and Bridges	837,835	-	763,479	(74,356)
Ambulance	864,393	463,540	-	(400,853)
Law Enforcement Center	655,509	-	120,267	(535,242)
Law Enforcement Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>\$ 4,106,500</u>	<u>\$ 879,508</u>	<u>\$ 1,214,690</u>	<u>\$ (2,012,302)</u>
 Total Grundy County	 <u>\$ 4,106,500</u>	 <u>\$ 879,508</u>	 <u>\$ 1,214,690</u>	 <u>\$ (2,012,302)</u>
 General Revenues:				
Property Taxes				368,958
Sales Taxes				1,344,335
Interest				13,211
Other				<u>470,473</u>
Total General Revenues				<u>2,196,977</u>
 Change in Net Assets				184,675
 Net Assets - Beginning				<u>2,227,279</u>
 Net Assets - Ending				<u>\$ 2,411,954</u>

The accompanying notes to the financial statements are an integral part of this financial statement

Grundy County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2009

	<u>Program Revenues</u>			Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>	
Governmental Activities:				
General County Government	\$ 1,905,470	\$ 413,789	\$ 492,316	\$ (999,365)
Roads and Bridges	1,624,914	-	1,496,254	(128,660)
Ambulance	882,765	494,447	-	(388,318)
Law Enforcement Center	651,798	-	77,090	(574,708)
Law Enforcement Construction	<u>474,287</u>	<u>-</u>	<u>-</u>	<u>(474,287)</u>
Total Governmental Activities	<u>\$ 5,539,234</u>	<u>\$ 908,236</u>	<u>\$ 2,065,660</u>	<u>\$ (2,565,338)</u>
 Total Grundy County	 <u>\$ 5,539,234</u>	 <u>\$ 908,236</u>	 <u>\$ 2,065,660</u>	 <u>\$ (2,565,338)</u>
 General Revenues:				
Property Taxes				381,731
Sales Taxes				1,314,856
Interest				15,973
Other				<u>441,680</u>
Total General Revenues				<u>2,154,240</u>
 Change in Net Assets				 (411,098)
 Net Assets - Beginning				 <u>2,638,377</u>
 Net Assets - Ending				 <u>\$ 2,227,279</u>

The accompanying notes to the financial statements are an integral part of this financial statement

Grundy County, Missouri
Balance Sheet - Cash Basis
Governmental Fund
For the Year Ended December 31, 2010

	<u>General Fund</u>	<u>Special Road & Bridge Fund</u>	<u>Ambulance Fund</u>	<u>Law Enforcement Center Fund</u>	<u>Law Enforcement Construction Fund</u>	<u>Other Governmental Funds</u>	<u>2008 Total Government Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 672,743	\$ 566,169	\$ 533,564	\$ 132,761	\$ -	\$ 506,717	\$ 2,411,954
TOTAL ASSETS	<u>\$ 672,743</u>	<u>\$ 566,169</u>	<u>\$ 533,564</u>	<u>\$ 132,761</u>	<u>\$ -</u>	<u>\$ 506,717</u>	<u>\$ 2,411,954</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 672,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,743
Special Revenue Funds	-	566,169	533,564	132,761	-	-	1,232,494
Capital Projects Fund	-	-	-	-	-	-	-
Nonmajor Funds	-	-	-	-	-	506,717	506,717
TOTAL FUND BALANCES	<u>\$ 672,743</u>	<u>\$ 566,169</u>	<u>\$ 533,564</u>	<u>\$ 132,761</u>	<u>\$ -</u>	<u>\$ 506,717</u>	<u>\$ 2,411,954</u>

The accompanying notes to the financial statements are an integral part of this financial statement

Grundy County, Missouri
Balance Sheet - Cash Basis
Governmental Fund
For the Year Ended December 31, 2009

	<u>General Fund</u>	<u>Special Road & Bridge Fund</u>	<u>Ambulance Fund</u>	<u>Law Enforcement Center Fund</u>	<u>Law Enforcement Construction Fund</u>	<u>Other Governmental Funds</u>	<u>2009 Total Government Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 609,782	\$ 521,874	\$ 456,880	\$ 179,360	\$ -	\$ 459,383	\$ 2,227,279
TOTAL ASSETS	<u>\$ 609,782</u>	<u>\$ 521,874</u>	<u>\$ 456,880</u>	<u>\$ 179,360</u>	<u>\$ -</u>	<u>\$ 459,383</u>	<u>\$ 2,227,279</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 609,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609,782
Special Revenue Funds	-	521,874	456,880	179,360	-	-	1,158,114
Capital Projects Fund	-	-	-	-	-	-	-
Nonmajor Funds	-	-	-	-	-	459,383	459,383
TOTAL FUND BALANCES	<u>\$ 609,782</u>	<u>\$ 521,874</u>	<u>\$ 456,880</u>	<u>\$ 179,360</u>	<u>\$ -</u>	<u>\$ 459,383</u>	<u>\$ 2,227,279</u>

The accompanying notes to the financial statements are an integral part of this financial statement

Grundy County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2010

	General Fund	Special Road & Bridge Fund	Ambulance Fund	Law Enforcement Center Fund	Law Enforcement Construction Fund	Other Governmental Funds	2010 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 448,331	\$ -	\$ 448,035	\$ 447,969	\$ -	\$ -	\$ 1,344,335
Taxes - Property	169,645	46,398	-	-	-	152,915	368,958
Intergovernmental Revenues	79,651	763,479	-	120,267	-	251,293	1,214,690
Charges for Services	346,365	-	463,540	-	-	69,603	879,508
Interest Income	2,244	1,534	1,577	613	-	7,243	13,211
Other	235,181	70,719	39,925	61	-	124,587	470,473
TOTAL REVENUES	<u>1,281,417</u>	<u>882,130</u>	<u>953,077</u>	<u>568,910</u>	<u>-</u>	<u>605,641</u>	<u>4,291,175</u>
EXPENDITURES:							
General County Government	1,178,456	-	-	-	-	570,307	1,748,763
Roads and Bridges	-	837,835	-	-	-	-	837,835
Ambulance	-	-	864,393	-	-	-	864,393
Law Enforcement Center	-	-	-	655,509	-	-	655,509
Law Enforcement Construction	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,178,456</u>	<u>837,835</u>	<u>864,393</u>	<u>655,509</u>	<u>-</u>	<u>570,307</u>	<u>4,106,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>102,961</u>	<u>44,295</u>	<u>88,684</u>	<u>(86,599)</u>	<u>-</u>	<u>35,334</u>	<u>184,675</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	(40,000)	-	(12,000)	40,000	-	12,000	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(40,000)</u>	<u>-</u>	<u>(12,000)</u>	<u>40,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
Net Change in Fund Balances	62,961	44,295	76,684	(46,599)	-	47,334	184,675
Fund Balance - Beginning of Year	<u>609,782</u>	<u>521,874</u>	<u>456,880</u>	<u>179,360</u>	<u>-</u>	<u>459,383</u>	<u>2,227,279</u>
Fund Balance - End of Year	<u>\$ 672,743</u>	<u>\$ 566,169</u>	<u>\$ 533,564</u>	<u>\$ 132,761</u>	<u>\$ -</u>	<u>\$ 506,717</u>	<u>\$ 2,411,954</u>

The accompanying notes to the financial statements are an integral part of this financial statement

Grundy County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2009

	General Fund	Special Road & Bridge Fund	Ambulance Fund	Law Enforcement Center Fund	Law Enforcement Construction Fund	Other Governmental Funds	2009 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 438,571	\$ -	\$ 438,417	\$ 437,868	\$ -	\$ -	\$ 1,314,856
Taxes - Property	177,155	53,559	-	-	-	151,017	381,731
Intergovernmental Revenues	181,959	1,496,254	-	77,090	-	310,357	2,065,660
Charges for Services	335,993	-	494,447	-	-	77,796	908,236
Interest Income	2,066	1,805	1,286	798	16	10,002	15,973
Other	<u>261,255</u>	<u>35,808</u>	<u>13,077</u>	<u>4,815</u>	<u>-</u>	<u>126,725</u>	<u>441,680</u>
TOTAL REVENUES	<u>1,396,999</u>	<u>1,587,426</u>	<u>947,227</u>	<u>520,571</u>	<u>16</u>	<u>675,897</u>	<u>5,128,136</u>
EXPENDITURES:							
General County Government	1,217,702	-	-	-	-	687,768	1,905,470
Roads and Bridges	-	1,624,914	-	-	-	-	1,624,914
Ambulance	-	-	882,765	-	-	-	882,765
Law Enforcement Center	-	-	-	651,798	-	-	651,798
Law Enforcement Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>474,287</u>	<u>-</u>	<u>474,287</u>
TOTAL EXPENDITURES	<u>1,217,702</u>	<u>1,624,914</u>	<u>882,765</u>	<u>651,798</u>	<u>474,287</u>	<u>687,768</u>	<u>5,539,234</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>179,297</u>	<u>(37,488)</u>	<u>64,462</u>	<u>(131,227)</u>	<u>(474,271)</u>	<u>(11,871)</u>	<u>(411,098)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>(97,500)</u>	<u>-</u>	<u>(10,000)</u>	<u>80,000</u>	<u>-</u>	<u>27,500</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(97,500)</u>	<u>-</u>	<u>(10,000)</u>	<u>80,000</u>	<u>-</u>	<u>27,500</u>	<u>-</u>
Net Change in Fund Balances	81,797	(37,488)	54,462	(51,227)	(474,271)	15,629	(411,098)
Fund Balance - Beginning of Year	<u>527,985</u>	<u>559,362</u>	<u>402,418</u>	<u>230,587</u>	<u>474,271</u>	<u>443,754</u>	<u>2,638,377</u>
Fund Balance - End of Year	<u>\$ 609,782</u>	<u>\$ 521,874</u>	<u>\$ 456,880</u>	<u>\$ 179,360</u>	<u>\$ -</u>	<u>\$ 459,383</u>	<u>\$ 2,227,279</u>

The accompanying notes to the financial statements are an integral part of this financial statement

Grundy County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2010

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 6,386,871</u>
Total Assets	<u>\$ 6,386,871</u>
NET ASSETS:	
Restricted	\$ 6,386,871
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 6,386,871</u>

The accompanying notes to the financial statements
are an integral part of this financial statement

Grundy County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2009

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 6,195,994</u>
Total Assets	<u>\$ 6,195,994</u>
NET ASSETS:	
Restricted	\$ 6,195,994
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 6,195,994</u>

The accompanying notes to the financial statements
are an integral part of this financial statement

FUND FINANCIAL STATEMENTS

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies

The financial statements of Grundy County, Missouri (the County) have been 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. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County has adopted the reporting model as required by GASB Statement 34, for the presentation of information in the government-wide financial statements and the major fund statements. The more significant of the County's accounting policies are described below.

A. Reporting Entity

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financially accountable and, as such, should be included within the County's financial statements. The County (the primary government) is financially accountable if it appoints a voting majority of the organization's government board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit or to impose specific financial burden on the County. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Based on the application of the above criteria, the county has no component units.

B. Basis of Presentation

Government-wide Statements

The Statement of Net Assets and the Statement of Activities present financial information about the County's governmental activities. These statements include the financial activities of the primary government in its entirety. Eliminations have been made to minimize the double-counting of internal transactions. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-like activities are financed wholly or partially by fees charged to external parties for goods or services. For the years ended December 31, 2010 and 2009, the county had only governmental activities.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

The Government-Wide Statement of Net Assets presents the financial condition of the county's governmental activities at year-end. The Government-Wide 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. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) intergovernmental receipts that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenue. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing or draws from the general receipts of the county.

Fund Financial Statements

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The county uses funds to segregate transactions related to certain functions or activities in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the county primary government at this detailed level. The fund financial statements focus on major funds. Each major fund is presented in a separate column, and nonmajor funds are aggregated and presented in a single column. Major funds include (a) the county's primary operating fund, (b) any fund for which total cash, receipts or disbursements of an individual fund are at least 10% of the corresponding element total for all funds of that type, and © any other fund that county officials believe is particularly important to financial statement users.

The accompanying financial statements are structured into one category of funds - governmental. Governmental funds are those through which most governmental functions are typically financed. Reporting for such funds focuses on the sources, uses, and balances of current resources. The county's major governmental funds are as follows:

General Fund - The General Fund is used to account for all revenues and expenditures applicable to the general operations of county government that are not properly accounted for in another fund. All general operating revenues that are not restricted or designated as to their use by outside sources are recorded in the General Fund. Revenues are derived primarily from taxes and intergovernmental revenues.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted to expenditure for specified purposes. The Special Road and Bridge Fund, Law Enforcement Center Fund and Ambulance Funds are all considered Special Revenue Funds.

Capital Projects Funds - The Capital Projects Fund is used to account for resources designated to construct or acquire capital assets and major improvements. Revenues are derived primarily from the issuance of long-term liabilities, intergovernmental revenues, grants and earnings on investments.

The Law Enforcement Construction Fund is considered a Capital Project Fund.

The county's nonmajor governmental funds are also special revenue funds.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

Fiduciary funds account for assets held by the county as a trustee or an agent for individuals, private organizations, other governments, or other funds. Fiduciary fund reporting focuses on net assets and changes in net assets; fiduciary assets are reported in a separate Statement of Fiduciary Net Assets because the county cannot use those assets to finance its operations. The county's fiduciary funds consist of agency funds, which report assets held in a purely custodial capacity and do not involve measurement of results of operations.

The agency funds include the County Collector's Fund, Unclaimed Fees Fund, School Fines Fund, School Overplus Fund, Task Force Seizures, Marion Township Road Improvements, Cemetery and County Employees Retirement Fund. These funds are all included in the accompanying Statement of Fiduciary Net Assets.

C. Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. The government-wide and fund financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. Consequently, certain assets and their related revenues (such as accounts receivable and revenues billed but not yet collected for goods and services provided) and certain liabilities and their related expenditures (such as accounts payable and expenditures for goods and services received but not yet paid for) are not recorded in these financial statements. Generally accepted accounting principles for state and local governments require revenues to be recognized when they are earned or when they become available and measurable and expenditures or expenses to be recognized when the related liabilities are incurred.

Equity classifications: On the Government-Wide Statement of Net Assets, equity is classified as net assets and displayed in two components: restricted and unrestricted. Net assets are reported as restricted when limitations are imposed on their use through either the enabling legislation adopted by the County Commission or external restrictions imposed by creditors, grantors, or the laws and regulations of other governments. All other net assets are reported as unrestricted. The county applies restricted resources first when a disbursement is made for which both restricted and unrestricted net assets are available.

In the fund financial statements, equity is classified as fund balance and also may be displayed in two components: reserved and unreserved. Fund balance is reported as reserved to indicate that a portion of the fund balance is not available for appropriation or is legally segregated for a specific future use. When such restrictions do not exist, fund balance is reported as unreserved.

D. Vacation, Personal and Sick Leave

Vacation time, personal time is considered as expenditures in the year paid. Vacation time is awarded based on years of service and must be used in its entirety prior to the employee's next anniversary date. The county does not have personal days, but comp time can be earned by working overtime.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting

The County follows the following procedures in establishing the budgetary data reflected in the financial statements:

- 1) In accordance with Chapter 50, (Sections 50.525 through 50.745, RSMo 2000), the County adopts a budget for various County funds.
- 2) Prior to December 31, each department, office, institution, commission, or court of the County submits to the budget officer its requirements for expenditures and its estimated revenues for the next budget year. These figures are presented with corresponding figures for the last completed year and an estimate of the current year.
- 3) The budget officer holds public hearings prior to presentation of the budget document to the County Commission no later than January 15th of each year.
- 4) A public hearing is held not earlier than 10 days after the budget document is made available to the public and with at least 5 days notice of the hearing.
- 5) Amendments to the budget are made by the County Commission as required to allow for appropriation of increased revenues and adjustments between line items within the budget. A few budget amendments were made for 2010 and 2009. Please see budgetary comparison schedules in required supplementary information for further details.

The County's policy is to prepare the annual operating budget on a cash basis.

F. Inventories and Capital Assets

Inventories include office equipment, road and vehicle maintenance supplies, and fuel. Capital assets consist of land, buildings, furniture, equipment, vehicles, and infrastructure such as roads and bridges. Both inventories and capital assets are recorded as disbursements when they are purchased or constructed.

G. Long-Term Debt

Consistent with the cash basis of accounting, long-term debt is not reported in the government-wide or fund financial statements. Proceeds from debt issuances are reported when received, and payments of principle and interest are reported when disbursements are made.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Risk of Loss

The County protects itself from risk of loss by purchasing commercial insurance for property damage and liability risks. The County does not self insure its risks.

Note 2: Stewardship, Compliance and Accountability

Compliance with Finance Related Legal and Contractual Provisions

The County incurred no material violations of finance related legal and contractual provisions.

Excess of Expenditures Over Appropriations in Individual Funds

For the two years ended December 31, 2010, the County had an excess of expenditures over appropriations in the Law Enforcement Center for 2010, Law Enforcement Training Fund for 2009, Senate Bill 40 Fund for 2009 and 2010, the Senior Citizens Tax Fund for 2009 and 2010 the Cemetery Trust Fund for 2009 and the Special Elections Fund for 2009.

Net Assets/Fund Balance Deficit

The County had no funds with a deficit balance for the two years ended December 31, 2010.

Note 3: Cash and Investments

Deposits - At December 31, 2010 and 2009, the carrying amount of the County's deposits was \$2,411,954 and \$2,227,279 respectively. The bank balance for the year ended December 31, 2010 and 2009 was \$2,724,510 and \$2,499,491 respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance, \$250,000 was covered by federal depository insurance and \$2,474,510 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2010 and \$2,249,491 for the year ended December 31, 2009.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 3: Cash and Investments (Concluded)

The Senior Citizens Tax Fund and the Senate Bill 40 Fund deposits at December 31, 2010 and 2009, and the County's Collector's deposits at December 31, 2010 and 2009, were not exposed to custodial credit risk because they were entirely covered by federal depository insurance, by collateral securities held by the county's or board's custodial bank in the county's or board's name.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Missouri; bonds of any city having a population of not less than two thousand, county, school district, or special road district of the State of Missouri; bonds of any state, tax anticipation notes issued by any first class county, or a surety bond having an aggregate value at least equal to the amount of the deposits

Investments - The county may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. At December 31, 2010 and 2009 the County had \$150,000 and \$150,000 invested in Certificates of Deposit for each year respectively.

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no formal investment policy regarding interest rate risk.

Investment Credit Risk - The County has no investment policy that limits its investment choices other than the limitation of state law as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.

Concentration of Credit Risk - The County places no limit on the amount it may invest in any one issuer. For the two years ended December 31, 2010, the County had no concentration of credit risk.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 4: Taxes

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on November 1st and payable by December 31st of each year. Taxes paid after December 31 are subject to penalties. The county bills and collects its own property taxes and also taxes for most other local governments (except some cities). The assessed valuation of the tangible taxable property for the calendar years 2010 and 2009 for purposes of County taxation was as follows:

	<u>2010</u>	<u>2009</u>
Real Estate	\$ 62,508,540	\$ 61,978,620
Personal Property	29,929,684	30,816,360
Railroad and Utilities	<u>13,584,822</u>	<u>12,301,600</u>
Total	<u>\$ 106,023,046</u>	<u>\$ 105,096,580</u>

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar years 2010 and 2009 for purposes of County taxation was:

	<u>2010</u>	<u>2009</u>
General Revenue Fund	\$.1894	\$.1800
Total	<u>\$.1894</u>	<u>\$.1800</u>

Note 5: Commitments and Contingencies

The county is a party to various legal proceedings. At the date of these financial statements, the County cannot estimate its liability, if any, from losses that may result from certain proceedings. In the opinion of management and the County attorneys, the potential adverse impact of these proceedings would not be material to the combined financial statements of the County.

The County has several federal and state grants for specific purposes that are subject to review and audit by grantor agencies. Such audits could result in reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. County management is not aware of any potential losses from such disallowance and believes that reimbursements, if any, would not be material.

Note 6: Prior Period Adjustments

In the prior year, the County was required to include the Circuit Clerk Interest Fund, the Law Library Fund and the Associate Division Interest Fund in the County's financial statements. For the two years ended December 31, 2010, the County is no longer required to include these funds in the financial statements. The omission of these funds caused the beginning fund balance to be adjusted by \$23,740.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 7: 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 elective 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 each 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 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.

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 by calculating 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 every active member upon his or her 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 vested employees.

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, 2121 Shothill Woods Drive, Jefferson City, Missouri 65102-2271, or by calling 1-573-632-9203.

C. Funding Policy

In accordance with State Statutes, the Plan is funded through various 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 2010 and 2009, the County collected and remitted employee contributions of approximately \$16,964 and \$35,764 respectively, for the years then ended.

REQUIRED SUPPLEMENTARY INFORMATION

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
General Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 440,000	\$ 440,000	\$ 448,331	\$ 8,331	\$ 450,000	\$ 450,000	\$ 438,571	\$ (11,429)
Taxes - Property	18,000	18,000	169,645	151,645	179,000	179,000	177,155	(1,845)
Intergovernmental Revenues	437,926	437,926	79,651	(358,275)	329,407	329,407	181,959	(147,448)
Charges for Services	303,500	303,500	346,365	42,865	304,800	304,800	335,993	31,193
Interest Income	2,000	2,000	2,244	244	4,000	4,000	2,066	(1,934)
Other	42,560	42,560	235,181	192,621	37,920	38,520	261,255	222,735
Total Revenue	<u>1,243,986</u>	<u>1,243,986</u>	<u>1,281,417</u>	<u>37,431</u>	<u>1,305,127</u>	<u>1,305,727</u>	<u>1,396,999</u>	<u>91,272</u>
Expenditures:								
County Commission	79,874	79,874	79,796	78	80,800	80,800	80,454	346
County Clerk	99,103	99,103	91,943	7,160	96,912	96,912	92,243	4,669
Elections	40,130	40,130	19,394	20,736	21,350	21,350	3,825	17,525
Buildings and Grounds	110,094	110,094	98,906	11,188	81,944	81,944	61,189	20,755
Employee Fringe Benefits	115,000	115,000	110,733	4,267	126,500	126,500	119,762	6,738
County Treasurer	94,700	94,700	88,210	6,490	98,094	98,094	87,656	10,438
Circuit Clerk	35,994	35,994	29,124	6,870	32,107	32,107	27,298	4,809
Associate Circuit Clerk	10,437	10,437	7,330	3,107	9,750	9,750	6,565	3,185
Court Administration	15,586	15,586	6,444	9,142	14,959	14,959	17,486	(2,527)
Public Administrator	42,940	42,940	40,819	2,121	42,580	42,580	40,768	1,812
Sheriff	344,810	344,810	325,672	19,138	355,418	357,918	335,375	22,543
Jail	250	690	901	(211)	1,000	1,000	169	831
Prosecuting Attorney	79,844	79,844	77,461	2,383	80,168	80,168	78,092	2,076
Juvenile Officer	58,913	58,913	19,941	38,972	61,025	61,025	23,735	37,290
County Coroner	21,265	21,265	17,654	3,611	18,290	18,290	14,632	3,658
Childrens Advocacy	-	9,790	9,790	-	131,546	131,546	120,121	11,425
Emergency Fund	46,600	46,600	-	46,600	44,100	44,100	-	44,100
Other	345,450	335,660	154,338	181,322	119,595	119,595	108,332	11,263
Total Expenditures	<u>1,540,990</u>	<u>1,541,430</u>	<u>1,178,456</u>	<u>362,974</u>	<u>1,416,138</u>	<u>1,418,638</u>	<u>1,217,702</u>	<u>200,936</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(297,004)</u>	<u>(297,444)</u>	<u>102,961</u>	<u>400,405</u>	<u>(111,011)</u>	<u>(112,911)</u>	<u>179,297</u>	<u>292,208</u>
Fund Balance - Beginning of Year	609,782	609,782	609,782	-	527,985	527,985	527,985	-
Transfers In	65,000	65,000	-	(65,000)	109,000	109,000	-	(109,000)
Transfers Out	(56,000)	(56,000)	(40,000)	16,000	(97,500)	(97,500)	(97,500)	-
Fund Balance - End of Year	<u>\$ 321,778</u>	<u>\$ 321,338</u>	<u>\$ 672,743</u>	<u>\$ 351,405</u>	<u>\$ 428,474</u>	<u>\$ 426,574</u>	<u>\$ 609,782</u>	<u>\$ 183,208</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Special Road and Bridge Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	52,500	52,500	46,398	(6,102)	50,000	50,000	53,559	3,559
Intergovernmental Revenues	743,984	743,984	763,479	19,495	1,637,000	1,989,250	1,496,254	(492,996)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,800	1,800	1,534	(266)	6,000	6,000	1,805	(4,195)
Other	<u>9,800</u>	<u>9,800</u>	<u>70,719</u>	<u>60,919</u>	<u>10,000</u>	<u>29,750</u>	<u>35,808</u>	<u>6,058</u>
Total Revenue	<u>808,084</u>	<u>808,084</u>	<u>882,130</u>	<u>74,046</u>	<u>1,703,000</u>	<u>2,075,000</u>	<u>1,587,426</u>	<u>(487,574)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administrator	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	854,064	854,064	837,835	16,229	1,716,034	2,168,034	1,624,914	543,120
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>854,064</u>	<u>854,064</u>	<u>837,835</u>	<u>16,229</u>	<u>1,716,034</u>	<u>2,168,034</u>	<u>1,624,914</u>	<u>543,120</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(45,980)</u>	<u>(45,980)</u>	<u>44,295</u>	<u>90,275</u>	<u>(13,034)</u>	<u>(93,034)</u>	<u>(37,488)</u>	<u>55,546</u>
Fund Balance - Beginning of Year	521,874	521,874	521,874	-	559,362	559,362	559,362	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 475,894</u>	<u>\$ 475,894</u>	<u>\$ 566,169</u>	<u>\$ 90,275</u>	<u>\$ 546,328</u>	<u>\$ 466,328</u>	<u>\$ 521,874</u>	<u>\$ 55,546</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Ambulance Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 440,000	\$ 440,000	\$ 448,035	\$ 8,035	\$ 450,000	\$ 450,000	\$ 438,417	\$ (11,583)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	500,000	500,000	463,540	(36,460)	500,000	500,000	494,447	(5,553)
Interest Income	1,200	1,200	1,577	377	5,000	5,000	1,286	(3,714)
Other	<u>5,000</u>	<u>5,000</u>	<u>39,925</u>	<u>34,925</u>	<u>6,000</u>	<u>6,000</u>	<u>13,077</u>	<u>7,077</u>
Total Revenue	<u>946,200</u>	<u>946,200</u>	<u>953,077</u>	<u>6,877</u>	<u>961,000</u>	<u>961,000</u>	<u>947,227</u>	<u>(13,773)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	876,848	876,848	864,393	12,455	917,575	917,575	882,765	34,810
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>876,848</u>	<u>876,848</u>	<u>864,393</u>	<u>12,455</u>	<u>917,575</u>	<u>917,575</u>	<u>882,765</u>	<u>34,810</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>69,352</u>	<u>69,352</u>	<u>88,684</u>	<u>19,332</u>	<u>43,425</u>	<u>43,425</u>	<u>64,462</u>	<u>21,037</u>
Fund Balance - Beginning of Year	456,880	456,880	456,880	-	402,418	402,418	402,418	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>
Fund Balance - End of Year	<u>\$ 526,232</u>	<u>\$ 526,232</u>	<u>\$ 533,564</u>	<u>\$ 7,332</u>	<u>\$ 445,843</u>	<u>\$ 445,843</u>	<u>\$ 456,880</u>	<u>\$ 11,037</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Center Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 440,000	\$ 440,000	\$ 447,969	\$ 7,969	\$ 450,000	\$ 450,000	\$ 437,868	\$ (12,132)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	90,360	90,360	120,267	29,907	63,000	63,000	77,090	14,090
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,000	1,000	613	(387)	3,000	3,000	798	(2,202)
Other	<u>1,100</u>	<u>1,100</u>	<u>61</u>	<u>(1,039)</u>	<u>600</u>	<u>600</u>	<u>4,815</u>	<u>4,215</u>
Total Revenue	<u>532,460</u>	<u>532,460</u>	<u>568,910</u>	<u>36,450</u>	<u>516,600</u>	<u>516,600</u>	<u>520,571</u>	<u>3,971</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	646,996	653,096	655,509	(2,413)	629,855	651,855	651,798	57
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>646,996</u>	<u>653,096</u>	<u>655,509</u>	<u>(2,413)</u>	<u>629,855</u>	<u>651,855</u>	<u>651,798</u>	<u>57</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(114,536)</u>	<u>(120,636)</u>	<u>(86,599)</u>	<u>34,037</u>	<u>(113,255)</u>	<u>(135,255)</u>	<u>(131,227)</u>	<u>4,028</u>
Fund Balance - Beginning of Year	179,360	179,360	179,360	-	230,587	230,587	230,587	-
Transfers In	40,000	40,000	40,000	-	80,000	80,000	80,000	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 104,824</u>	<u>\$ 98,724</u>	<u>\$ 132,761</u>	<u>\$ 34,037</u>	<u>\$ 197,332</u>	<u>\$ 175,332</u>	<u>\$ 179,360</u>	<u>\$ 4,028</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Construction Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	13	17	16	(1)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>17</u>	<u>16</u>	<u>(1)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	474,284	474,288	474,287	1
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>474,284</u>	<u>474,288</u>	<u>474,287</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(474,271)</u>	<u>(474,271)</u>	<u>(474,271)</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	474,271	474,271	474,271	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Assessment Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	144,932	144,932	153,218	8,286	146,000	146,000	141,600	(4,400)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	80	80	120	40	200	200	81	(119)
Other	<u>1,000</u>	<u>1,000</u>	<u>11,291</u>	<u>10,291</u>	<u>1,467</u>	<u>1,467</u>	<u>910</u>	<u>(557)</u>
Total Revenue	<u>146,012</u>	<u>146,012</u>	<u>164,629</u>	<u>18,617</u>	<u>147,667</u>	<u>147,667</u>	<u>142,591</u>	<u>(5,076)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	218,415	218,415	154,507	63,908	164,893	164,893	157,759	7,134
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>218,415</u>	<u>218,415</u>	<u>154,507</u>	<u>63,908</u>	<u>164,893</u>	<u>164,893</u>	<u>157,759</u>	<u>7,134</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(72,403)</u>	<u>(72,403)</u>	<u>10,122</u>	<u>82,525</u>	<u>(17,226)</u>	<u>(17,226)</u>	<u>(15,168)</u>	<u>2,058</u>
Fund Balance - Beginning of Year	2,540	2,540	2,540	-	208	208	208	-
Transfers In	16,000	16,000	-	(16,000)	17,500	17,500	17,500	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ (53,863)</u>	<u>\$ (53,863)</u>	<u>\$ 12,662</u>	<u>\$ 66,525</u>	<u>\$ 482</u>	<u>\$ 482</u>	<u>\$ 2,540</u>	<u>\$ 2,058</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Training Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	750	750	-	(750)	700	700	-	(700)
Charges for Services	2,000	2,000	2,409	409	2,000	2,000	3,380	1,380
Interest Income	2	2	1	(1)	15	15	2	(13)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,752</u>	<u>2,752</u>	<u>2,410</u>	<u>(342)</u>	<u>2,715</u>	<u>2,715</u>	<u>3,382</u>	<u>667</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	2,900	2,900	2,209	691	3,000	3,265	4,510	(1,245)
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,900</u>	<u>2,900</u>	<u>2,209</u>	<u>691</u>	<u>3,000</u>	<u>3,265</u>	<u>4,510</u>	<u>(1,245)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(148)</u>	<u>(148)</u>	<u>201</u>	<u>349</u>	<u>(285)</u>	<u>(550)</u>	<u>(1,128)</u>	<u>(578)</u>
Fund Balance - Beginning of Year	395	395	395	-	1,523	1,523	1,523	-
Transfers In	-	-	-	-	-	1,000	-	1,000
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 247</u>	<u>\$ 247</u>	<u>\$ 596</u>	<u>\$ 349</u>	<u>\$ 1,238</u>	<u>\$ 1,973</u>	<u>\$ 395</u>	<u>\$ (1,578)</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Bad Check Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	25,000	25,000	25,064	64	35,000	35,000	23,354	(11,646)
Interest Income	100	100	103	3	400	400	124	(276)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>25,100</u>	<u>25,100</u>	<u>25,167</u>	<u>67</u>	<u>35,400</u>	<u>35,400</u>	<u>23,478</u>	<u>(11,922)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	43,767	43,767	40,488	3,279	31,504	31,504	28,730	2,774
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>43,767</u>	<u>43,767</u>	<u>40,488</u>	<u>3,279</u>	<u>31,504</u>	<u>31,504</u>	<u>28,730</u>	<u>2,774</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(18,667)</u>	<u>(18,667)</u>	<u>(15,321)</u>	<u>3,346</u>	<u>3,896</u>	<u>3,896</u>	<u>(5,252)</u>	<u>(9,148)</u>
Fund Balance - Beginning of Year	33,598	33,598	33,598	-	38,850	38,850	38,850	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 14,931</u>	<u>\$ 14,931</u>	<u>\$ 18,277</u>	<u>\$ 3,346</u>	<u>\$ 42,746</u>	<u>\$ 42,746</u>	<u>\$ 33,598</u>	<u>\$ (9,148)</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Training Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	400	400	345	(55)	300	300	399	99
Interest Income	15	15	16	1	50	50	17	(33)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>415</u>	<u>415</u>	<u>361</u>	<u>(54)</u>	<u>350</u>	<u>350</u>	<u>416</u>	<u>66</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	1,000	1,000	158	842	600	600	-	600
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>158</u>	<u>842</u>	<u>600</u>	<u>600</u>	<u>-</u>	<u>600</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(585)</u>	<u>(585)</u>	<u>203</u>	<u>788</u>	<u>(250)</u>	<u>(250)</u>	<u>416</u>	<u>666</u>
Fund Balance - Beginning of Year	5,203	5,203	5,203	-	4,787	4,787	4,787	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,618</u>	<u>\$ 4,618</u>	<u>\$ 5,406</u>	<u>\$ 788</u>	<u>\$ 4,537</u>	<u>\$ 4,537</u>	<u>\$ 5,203</u>	<u>\$ 666</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriffs Revolving Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	3,000	3,000	3,750	750	3,000	3,000	2,370	(630)
Interest Income	18	18	14	(4)	35	35	19	(16)
Other	-	-	460	460	-	-	380	380
Total Revenue	<u>3,018</u>	<u>3,018</u>	<u>4,224</u>	<u>1,206</u>	<u>3,035</u>	<u>3,035</u>	<u>2,769</u>	<u>(266)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	3,000	3,700	3,631	69	2,000	2,300	2,269	31
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,000</u>	<u>3,700</u>	<u>3,631</u>	<u>69</u>	<u>2,000</u>	<u>2,300</u>	<u>2,269</u>	<u>31</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>18</u>	<u>(682)</u>	<u>593</u>	<u>1,275</u>	<u>1,035</u>	<u>735</u>	<u>500</u>	<u>(235)</u>
Fund Balance - Beginning of Year	5,432	5,432	5,432	-	4,932	4,932	4,932	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 5,450</u>	<u>\$ 4,750</u>	<u>\$ 6,025</u>	<u>\$ 1,275</u>	<u>\$ 5,967</u>	<u>\$ 5,667</u>	<u>\$ 5,432</u>	<u>\$ (235)</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorder Preservation Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	3,200	3,200	3,392	192	3,500	3,500	3,277	(223)
Interest Income	3	3	2	(1)	10	10	4	(6)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,203</u>	<u>3,203</u>	<u>3,394</u>	<u>191</u>	<u>3,510</u>	<u>3,510</u>	<u>3,281</u>	<u>(229)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	3,700	3,700	3,355	345	4,700	4,700	4,180	520
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,700</u>	<u>3,700</u>	<u>3,355</u>	<u>345</u>	<u>4,700</u>	<u>4,700</u>	<u>4,180</u>	<u>520</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(497)</u>	<u>(497)</u>	<u>39</u>	<u>536</u>	<u>(1,190)</u>	<u>(1,190)</u>	<u>(899)</u>	<u>291</u>
Fund Balance - Beginning of Year	507	507	507	-	1,406	1,406	1,406	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 546</u>	<u>\$ 536</u>	<u>\$ 216</u>	<u>\$ 216</u>	<u>\$ 507</u>	<u>\$ 291</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
LEPC Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	2,725	2,725	2,537	(188)	3,716	3,716	4,245	529
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	20	20	13	(7)	25	25	19	(6)
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>2,745</u>	<u>2,745</u>	<u>2,550</u>	<u>(195)</u>	<u>3,741</u>	<u>3,741</u>	<u>4,264</u>	<u>523</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>4,723</u>	<u>5,973</u>	<u>5,790</u>	<u>183</u>	<u>3,868</u>	<u>4,068</u>	<u>3,994</u>	<u>74</u>
Total Expenditures	<u>4,723</u>	<u>5,973</u>	<u>5,790</u>	<u>183</u>	<u>3,868</u>	<u>4,068</u>	<u>3,994</u>	<u>74</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,978)</u>	<u>(3,228)</u>	<u>(3,240)</u>	<u>(12)</u>	<u>(127)</u>	<u>(327)</u>	<u>270</u>	<u>597</u>
Fund Balance - Beginning of Year	6,856	6,856	6,856	-	6,586	6,586	6,586	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 4,878</u>	<u>\$ 3,628</u>	<u>\$ 3,616</u>	<u>\$ (12)</u>	<u>\$ 6,459</u>	<u>\$ 6,259</u>	<u>\$ 6,856</u>	<u>\$ 597</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Enhanced 911 Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	50	50	41	(9)	125	125	42	(83)
Other	<u>80,000</u>	<u>80,000</u>	<u>84,235</u>	<u>4,235</u>	<u>80,000</u>	<u>80,000</u>	<u>82,808</u>	<u>2,808</u>
Total Revenue	<u>80,050</u>	<u>80,050</u>	<u>84,276</u>	<u>4,226</u>	<u>80,125</u>	<u>80,125</u>	<u>82,850</u>	<u>2,725</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>100,162</u>	<u>100,862</u>	<u>100,791</u>	<u>71</u>	<u>102,400</u>	<u>102,400</u>	<u>98,865</u>	<u>3,535</u>
Total Expenditures	<u>100,162</u>	<u>100,862</u>	<u>100,791</u>	<u>71</u>	<u>102,400</u>	<u>102,400</u>	<u>98,865</u>	<u>3,535</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,112)</u>	<u>(20,812)</u>	<u>(16,515)</u>	<u>4,297</u>	<u>(22,275)</u>	<u>(22,275)</u>	<u>(16,015)</u>	<u>6,260</u>
Fund Balance - Beginning of Year	9,534	9,534	9,534	-	15,549	15,549	15,549	-
Transfers In	12,000	12,000	12,000	-	10,000	10,000	10,000	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,422</u>	<u>\$ 722</u>	<u>\$ 5,019</u>	<u>\$ 4,297</u>	<u>\$ 3,274</u>	<u>\$ 3,274</u>	<u>\$ 9,534</u>	<u>\$ 6,260</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Victims of Domestic Violence
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	799	799	425	(374)	500	500	485	(15)
Interest Income	1	1	1	-	-	-	1	1
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>800</u>	<u>800</u>	<u>426</u>	<u>(374)</u>	<u>500</u>	<u>500</u>	<u>486</u>	<u>(14)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	800	800	326	474	500	600	587	13
Total Expenditures	<u>800</u>	<u>800</u>	<u>326</u>	<u>474</u>	<u>500</u>	<u>600</u>	<u>587</u>	<u>13</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>	<u>(101)</u>	<u>(1)</u>
Fund Balance - Beginning of Year	10	10	10	-	111	111	111	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 110</u>	<u>\$ 100</u>	<u>\$ 111</u>	<u>\$ 11</u>	<u>\$ 10</u>	<u>\$ (1)</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Election Services Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	4,710	4,710	1,811	(2,899)	900	1,375	2,525	1,150
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	5	5	7	2	15	15	6	(9)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>4,715</u>	<u>4,715</u>	<u>1,818</u>	<u>(2,897)</u>	<u>915</u>	<u>1,390</u>	<u>2,531</u>	<u>1,141</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	3,250	3,250	1,811	1,439	900	1,600	1,595	5
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,250</u>	<u>3,250</u>	<u>1,811</u>	<u>1,439</u>	<u>900</u>	<u>1,600</u>	<u>1,595</u>	<u>5</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,465</u>	<u>1,465</u>	<u>7</u>	<u>(1,458)</u>	<u>15</u>	<u>(210)</u>	<u>936</u>	<u>1,146</u>
Fund Balance - Beginning of Year	2,104	2,104	2,104	-	1,168	1,168	1,168	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,569</u>	<u>\$ 3,569</u>	<u>\$ 2,111</u>	<u>\$ (1,458)</u>	<u>\$ 1,183</u>	<u>\$ 958</u>	<u>\$ 2,104</u>	<u>\$ 1,146</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorders Technology Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,800	1,800	1,858	58	2,000	2,000	1,818	(182)
Interest Income	2	2	5	3	20	20	2	(18)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,802</u>	<u>1,802</u>	<u>1,863</u>	<u>61</u>	<u>2,020</u>	<u>2,020</u>	<u>1,820</u>	<u>(200)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	1,400	1,400	-	1,400	2,550	2,550	1,427	1,123
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>	<u>2,550</u>	<u>2,550</u>	<u>1,427</u>	<u>1,123</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>402</u>	<u>402</u>	<u>1,863</u>	<u>1,461</u>	<u>(530)</u>	<u>(530)</u>	<u>393</u>	<u>923</u>
Fund Balance - Beginning of Year	1,314	1,314	1,314	-	921	921	921	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,716</u>	<u>\$ 1,716</u>	<u>\$ 3,177</u>	<u>\$ 1,461</u>	<u>\$ 391</u>	<u>\$ 391</u>	<u>\$ 1,314</u>	<u>\$ 923</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Drug Court -Local Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	25,875	25,875	23,416	(2,459)	13,860	22,485	22,297	(188)
Charges for Services	-	-	-	-	3,500	3,500	-	(3,500)
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>25,875</u>	<u>25,875</u>	<u>23,416</u>	<u>(2,459)</u>	<u>17,360</u>	<u>25,985</u>	<u>22,297</u>	<u>(3,688)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	25,875	25,875	20,594	5,281	17,360	25,985	19,918	6,067
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>25,875</u>	<u>25,875</u>	<u>20,594</u>	<u>5,281</u>	<u>17,360</u>	<u>25,985</u>	<u>19,918</u>	<u>6,067</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>2,822</u>	<u>2,822</u>	<u>-</u>	<u>-</u>	<u>2,379</u>	<u>2,379</u>
Fund Balance - Beginning of Year	15,424	15,424	15,424	-	13,045	13,045	13,045	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 15,424</u>	<u>\$ 15,424</u>	<u>\$ 18,246</u>	<u>\$ 2,822</u>	<u>\$ 13,045</u>	<u>\$ 13,045</u>	<u>\$ 15,424</u>	<u>\$ 2,379</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Drug Court - Federal Grant Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	65,145	72,745	72,718	(27)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,145</u>	<u>72,745</u>	<u>72,718</u>	<u>(27)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	56,460	64,060	64,033	27
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,460</u>	<u>64,060</u>	<u>64,033</u>	<u>27</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,685</u>	<u>8,685</u>	<u>8,685</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	(8,685)	(8,685)	(8,685)	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Juvenile Programs Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	55,000	55,000	37,567	(17,433)	66,000	66,000	50,753	(15,247)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>1,400</u>	<u>1,400</u>	<u>1,274</u>	<u>(126)</u>	<u>1,168</u>	<u>1,168</u>	<u>1,465</u>	<u>297</u>
Total Revenue	<u>56,400</u>	<u>56,400</u>	<u>38,841</u>	<u>(17,559)</u>	<u>67,168</u>	<u>67,168</u>	<u>52,218</u>	<u>(14,950)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	56,273	56,273	40,309	15,964	65,873	65,873	53,818	12,055
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>56,273</u>	<u>56,273</u>	<u>40,309</u>	<u>15,964</u>	<u>65,873</u>	<u>65,873</u>	<u>53,818</u>	<u>12,055</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>127</u>	<u>127</u>	<u>(1,468)</u>	<u>(1,595)</u>	<u>1,295</u>	<u>1,295</u>	<u>(1,600)</u>	<u>(2,895)</u>
Fund Balance - Beginning of Year	18,907	18,907	18,907	-	20,507	20,507	20,507	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 19,034</u>	<u>\$ 19,034</u>	<u>\$ 17,439</u>	<u>\$ (1,595)</u>	<u>\$ 21,802</u>	<u>\$ 21,802</u>	<u>\$ 18,907</u>	<u>\$ (2,895)</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Juvenile Restitution Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	250	250	200	200	200	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	1,000	1,000	500	500	800	800	-	800
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>500</u>	<u>800</u>	<u>800</u>	<u>-</u>	<u>800</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>(250)</u>	<u>750</u>	<u>(600)</u>	<u>(600)</u>	<u>200</u>	<u>800</u>
Fund Balance - Beginning of Year	1,061	1,061	1,061	-	861	861	861	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 61</u>	<u>\$ 61</u>	<u>\$ 811</u>	<u>\$ 750</u>	<u>\$ 261</u>	<u>\$ 261</u>	<u>\$ 1,061</u>	<u>\$ 800</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Restitution Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	50	50	29	(21)	90	90	34	(56)
Other	<u>6,000</u>	<u>6,000</u>	<u>6,400</u>	<u>400</u>	<u>3,000</u>	<u>5,500</u>	<u>6,724</u>	<u>1,224</u>
Total Revenue	<u>6,050</u>	<u>6,050</u>	<u>6,429</u>	<u>379</u>	<u>3,090</u>	<u>5,590</u>	<u>6,758</u>	<u>1,168</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	6,000	6,000	3,473	2,527	2,500	8,400	8,323	77
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>3,473</u>	<u>2,527</u>	<u>2,500</u>	<u>8,400</u>	<u>8,323</u>	<u>77</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>50</u>	<u>50</u>	<u>2,956</u>	<u>2,906</u>	<u>590</u>	<u>(2,810)</u>	<u>(1,565)</u>	<u>1,245</u>
Fund Balance - Beginning of Year	8,392	8,392	8,392	-	9,957	9,957	9,957	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 8,442</u>	<u>\$ 8,442</u>	<u>\$ 11,348</u>	<u>\$ 2,906</u>	<u>\$ 10,547</u>	<u>\$ 7,147</u>	<u>\$ 8,392</u>	<u>\$ 1,245</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Tax Maintenance Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	13,000	13,000	14,871	1,871	13,500	13,500	12,832	(668)
Interest Income	100	100	113	13	250	250	103	(147)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>13,100</u>	<u>13,100</u>	<u>14,984</u>	<u>1,884</u>	<u>13,750</u>	<u>13,750</u>	<u>12,935</u>	<u>(815)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	12,150	12,150	3,045	9,105	16,900	16,900	12,654	4,246
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>12,150</u>	<u>12,150</u>	<u>3,045</u>	<u>9,105</u>	<u>16,900</u>	<u>16,900</u>	<u>12,654</u>	<u>4,246</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>950</u>	<u>950</u>	<u>11,939</u>	<u>10,989</u>	<u>(3,150)</u>	<u>(3,150)</u>	<u>281</u>	<u>3,431</u>
Fund Balance - Beginning of Year	28,534	28,534	28,534	-	28,253	28,253	28,253	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 29,484</u>	<u>\$ 29,484</u>	<u>\$ 40,473</u>	<u>\$ 10,989</u>	<u>\$ 25,103</u>	<u>\$ 25,103</u>	<u>\$ 28,534</u>	<u>\$ 3,431</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Inmate Security Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,200	1,200	1,336	136	2,000	2,000	1,546	(454)
Interest Income	5	5	5	-	5	5	5	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,205</u>	<u>1,205</u>	<u>1,341</u>	<u>136</u>	<u>2,005</u>	<u>2,005</u>	<u>1,551</u>	<u>(454)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	1,882	1,882	1,457	425	2,000	2,000	1,282	718
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,882</u>	<u>1,882</u>	<u>1,457</u>	<u>425</u>	<u>2,000</u>	<u>2,000</u>	<u>1,282</u>	<u>718</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(677)</u>	<u>(677)</u>	<u>(116)</u>	<u>561</u>	<u>5</u>	<u>5</u>	<u>269</u>	<u>264</u>
Fund Balance - Beginning of Year	1,779	1,779	1,779	-	1,510	1,510	1,510	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,102</u>	<u>\$ 1,102</u>	<u>\$ 1,663</u>	<u>\$ 561</u>	<u>\$ 1,515</u>	<u>\$ 1,515</u>	<u>\$ 1,779</u>	<u>\$ 264</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
P.A. Delinquent Tax Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	23	23	-	-	4	4
Interest Income	-	-	1	1	-	-	1	1
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>24</u>	<u>24</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>24</u>	<u>24</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Fund Balance - Beginning of Year	285	285	285	-	280	280	280	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 285</u>	<u>\$ 285</u>	<u>\$ 309</u>	<u>\$ 24</u>	<u>\$ 280</u>	<u>\$ 280</u>	<u>\$ 285</u>	<u>\$ 5</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Senate Bill 40 Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	90,000	90,000	102,064	12,064	90,000	90,000	105,240	15,240
Intergovernmental Revenues	2,974	2,974	11,130	8,156	7,783	7,783	16,019	8,236
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	100	100	2,973	2,873	100	100	170	70
Other	<u>1,000</u>	<u>1,000</u>	<u>20,877</u>	<u>19,877</u>	<u>1,000</u>	<u>1,000</u>	<u>34,388</u>	<u>33,388</u>
Total Revenue	<u>94,074</u>	<u>94,074</u>	<u>137,044</u>	<u>42,970</u>	<u>98,883</u>	<u>98,883</u>	<u>155,817</u>	<u>56,934</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	97,385	97,385	110,594	(13,209)	116,708	116,708	143,828	(27,120)
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>97,385</u>	<u>97,385</u>	<u>110,594</u>	<u>(13,209)</u>	<u>116,708</u>	<u>116,708</u>	<u>143,828</u>	<u>(27,120)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,311)</u>	<u>(3,311)</u>	<u>26,450</u>	<u>29,761</u>	<u>(17,825)</u>	<u>(17,825)</u>	<u>11,989</u>	<u>29,814</u>
Fund Balance - Beginning of Year	91,068	91,068	91,068	-	79,079	79,079	79,079	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 87,757</u>	<u>\$ 87,757</u>	<u>\$ 117,518</u>	<u>\$ 29,761</u>	<u>\$ 61,254</u>	<u>\$ 61,254</u>	<u>\$ 91,068</u>	<u>\$ 29,814</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Senior Citizens Tax Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	40,982	40,982	50,851	9,869	41,000	41,000	45,777	4,777
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>40,982</u>	<u>40,982</u>	<u>50,851</u>	<u>9,869</u>	<u>41,000</u>	<u>41,000</u>	<u>45,777</u>	<u>4,777</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>46,639</u>	<u>46,639</u>	<u>54,996</u>	<u>(8,357)</u>	<u>48,441</u>	<u>48,441</u>	<u>48,800</u>	<u>(359)</u>
Total Expenditures	<u>46,639</u>	<u>46,639</u>	<u>54,996</u>	<u>(8,357)</u>	<u>48,441</u>	<u>48,441</u>	<u>48,800</u>	<u>(359)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,657)</u>	<u>(5,657)</u>	<u>(4,145)</u>	<u>1,512</u>	<u>(7,441)</u>	<u>(7,441)</u>	<u>(3,023)</u>	<u>4,418</u>
Fund Balance - Beginning of Year	5,657	5,657	5,657	-	8,680	8,680	8,680	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,512</u>	<u>\$ 1,512</u>	<u>\$ 1,239</u>	<u>\$ 1,239</u>	<u>\$ 5,657</u>	<u>\$ 4,418</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Deputy Supplemental Salary Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	15,000	15,000	-	(15,000)	10,000	10,000	-	(10,000)
Charges for Services	2,000	2,000	1,903	(97)	1,500	1,500	2,454	954
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>17,000</u>	<u>17,000</u>	<u>1,903</u>	<u>(15,097)</u>	<u>11,500</u>	<u>11,500</u>	<u>2,454</u>	<u>(9,046)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	17,312	17,312	2,215	15,097	11,500	11,500	2,142	9,358
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>17,312</u>	<u>17,312</u>	<u>2,215</u>	<u>15,097</u>	<u>11,500</u>	<u>11,500</u>	<u>2,142</u>	<u>9,358</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(312)</u>	<u>(312)</u>	<u>(312)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312</u>	<u>312</u>
Fund Balance - Beginning of Year	312	312	312	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 312</u>	<u>\$ 312</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Civil Fee Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	15,000	15,000	21,364	6,364	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	23	23	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>15,000</u>	<u>15,000</u>	<u>21,387</u>	<u>6,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	4,000	4,000	2,787	1,213	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>2,787</u>	<u>1,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>11,000</u>	<u>11,000</u>	<u>18,600</u>	<u>7,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 18,600</u>	<u>\$ 7,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Cemetery Trust Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	10,000	10,000	3,776	(6,224)	7,000	7,000	9,372	2,372
Other	<u>250</u>	<u>250</u>	<u>50</u>	<u>(200)</u>	<u>100</u>	<u>100</u>	<u>50</u>	<u>(50)</u>
Total Revenue	<u>10,250</u>	<u>10,250</u>	<u>3,826</u>	<u>(6,424)</u>	<u>7,100</u>	<u>7,100</u>	<u>9,422</u>	<u>2,322</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>5,000</u>	<u>5,000</u>	<u>3,044</u>	<u>1,956</u>	<u>3,030</u>	<u>3,030</u>	<u>3,102</u>	<u>(72)</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,044</u>	<u>1,956</u>	<u>3,030</u>	<u>3,030</u>	<u>3,102</u>	<u>(72)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,250</u>	<u>5,250</u>	<u>782</u>	<u>(4,468)</u>	<u>4,070</u>	<u>4,070</u>	<u>6,320</u>	<u>2,250</u>
Fund Balance - Beginning of Year	220,471	220,471	220,471	-	214,151	214,151	214,151	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 225,721</u>	<u>\$ 225,721</u>	<u>\$ 221,253</u>	<u>\$ (4,468)</u>	<u>\$ 218,221</u>	<u>\$ 218,221</u>	<u>\$ 220,471</u>	<u>\$ 2,250</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Special Elections Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	11,060	11,060	8,180	(2,880)	9,020	9,020	16,744	7,724
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>11,060</u>	<u>11,060</u>	<u>8,180</u>	<u>(2,880)</u>	<u>9,020</u>	<u>9,020</u>	<u>16,744</u>	<u>7,724</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	11,060	11,060	8,180	2,880	9,020	9,020	16,744	(7,724)
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>11,060</u>	<u>11,060</u>	<u>8,180</u>	<u>2,880</u>	<u>9,020</u>	<u>9,020</u>	<u>16,744</u>	<u>(7,724)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriffs Telephone Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	75	75	75	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>75</u>	<u>75</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75)</u>	<u>(75)</u>	<u>(75)</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	75	75	75	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to financial statements are an integral part of this statement

Grundy County, Missouri
Notes to the Required Supplementary Information
For the Two Years Ended December 31, 2010

Note 1: Budgeting and Budgetary Practices

The County Commissioners 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.

Note 2: Budgetary Basis of Accounting

The County budget is adopted on the cash basis of accounting.

Note 3: Expenditures in Excess of Appropriations

For the two years ended December 31, 2010, expenditures exceeded final budget amounts as follows:

	<u>2010</u>	<u>Amount Over Budget</u> <u>2009</u>
Law Enforcement Center Fund	\$ 2,413	\$ -
Law Enforcement Training Fund	\$ -	\$ 1,245
Senate Bill 40 Fund	\$ 13,209	\$ 27,120
Senior Citizens Tax Fund	\$ 8,357	\$ 359
Cemetery Trust Fund	\$ -	\$ 72
Special Elections Fund	\$ -	\$ 7,724

FEDERAL COMPLIANCE SECTION

**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the County Commission of
Grundy County, Missouri
Trenton, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Grundy County, Missouri as of and for the two years ended December 31, 2010, which collectively comprise of the County's basic financial statements and have issued my report thereon dated November 23, 2011. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my 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 my audit, I considered the County's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control 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 and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

**Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government
Auditing Standards*
(Concluded)**

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, I performed tests of its 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 my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information of the Board of Commissioners, management, 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.

Kevin G. Hudson, C.P.A.
Certified Public Accountant
November 23, 2011

**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 Commissioners
Grundy County, Missouri
Trenton, Missouri

Compliance

I have audited the compliance of the Grundy County, Missouri with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the two years ended December 31, 2010. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. My responsibility is to express an opinion on the County's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. *Those standards and OMB Circular A-133* require that I 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 I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the County's compliance with those requirements.

In my opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the two years ended December 31, 2010.

**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
(Continued)**

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I 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 my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Commissioners, management, 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.

Kevin G. Hudson, C.P.A.
Certified Public Accountant
November 23, 2011

Grundy County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2010 and 2009

Federal CFDA Number	Federal Grantor/Pass Through Grantor/Program Title	Pass Through Granters Number	Federal Expenditures Year Ended December 31,	
			2010	2009
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through state:			
	Department of Social Services			
14.228	CDBG States Program	2008-PF-22	\$ -	\$251,891
14.231	Emergency Shelter Grants Program	ERO1640918	-	11,954
	Total U.S. Department of Housing and Urban Development		<u>\$ -</u>	<u>\$263,845</u>
	U.S. DEPARTMENT OF JUSTICE			
	Passed through state:			
	State Department of Public Safety			
16.579	Edward Byrne Memorial Formula Grant Program		\$ 135,110	\$ -
16.585	Drug Court Discretionary Grant	2005DCBX0022	-	72,718
	Total U.S. Department of Justice		<u>\$ 135,110</u>	<u>\$ 72,718</u>
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO-B040(19)	\$ -	\$ 6,884
		BRO-B040(23)	4,063	29,668
		BRO-B040(24)	2,746	19,831
	Total U.S. Department of Transportation		<u>\$ 6,809</u>	<u>\$ 56,383</u>
	GENERAL SERVICES ADMINISTRATION			
	Passed through state Office of Administration -			
	Passed through Office of Secretary of State			
39.011	Election Reform Payments		\$ 264	\$ 264
	Total General Services Administration		<u>\$ 264</u>	<u>\$ 264</u>
	ELECTION ASSISTANCE COMMISSION			
	Passed through the Office of Secretary of State -			
90.401	Help America Vote Act Requirements Payments		\$ -	\$ 475
	Total Election Assistance Commission		<u>\$ -</u>	<u>\$ 475</u>
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through state Department of Public Safety:			
97.036	Public Assistance Grants	DR1773	\$ 263,696	\$ -
		DR1847	-	773,808
	Total U.S. Department of Homeland Security		<u>263,696</u>	<u>773,808</u>
	Total Expenditures of Federal Awards		<u>\$ 405,879</u>	<u>\$ 1,167,493</u>

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

Grundy County, Missouri
Notes to the Supplementary Schedule
For the Years Ended December 31, 2010 and 2009

Note 1: Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

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

This schedule includes all federal awards administered by Grundy 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 include 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.

Note 2: Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 2010 and 2009.

Grundy County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2010 and 2009

Section II - Financial Statement Findings

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

Section III - Federal Award Findings and Questioned Costs

This section contains no audit findings that *OMB Circular A-133* requires to be reported for an audit of financial statements.

Grundy County, Missouri
Follow-Up on Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Grundy County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2008. There were no prior audit findings that *Government Auditing Standards* requires to have follow up action taken by Grundy County, Missouri for the two years ended December 31, 2008.

Grundy County, Missouri
Summary Schedule of Prior Audit Findings In Accordance
with OMB Circular A-133

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

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

The prior audit report issued for the two years ended December 31, 2008, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.