



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

To the County Commission  
and  
Officeholders of Dunklin County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Dunklin 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 Devereux and Krauss LLP, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich". The signature is written in a cursive style with a large, prominent "S" at the end.

Thomas A. Schweich  
State Auditor

September 2011  
Report No. 2011-52

**DUNKLIN COUNTY, MISSOURI**  
**FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009**

DUNKLIN COUNTY, MISSOURI

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FINANCIAL SECTION

## Auditors' Reports

**Devereux and Krauss LLP**  
**Certified Public Accountants**

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

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

To the County Commission  
and  
Officeholders of Dunklin County, Missouri

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dunklin County, Missouri as of and for the years ended December 31, 2010 and 2009, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of the county of Dunklin's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinions.

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

The financial statements do not include financial data for a county legally separate component unit (the Health Center). In addition, several immaterial court funds have not been included. Accounting principles generally accepted in the United States of America require the financial data for those units to be reported with the financial data of the County's primary government unless the County also issues financial statements for Dunklin County, Missouri that include the financial data for these units. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues, and expenses do not include the omitted funds. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information does not include the omitted funds.

In our opinion, because of the omission discussed previously, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Dunklin County, Missouri as of December 31, 2010 and 2009 or the changes in financial position thereof for the years then ended.

Further, in our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position cash basis of the governmental activities and each major fund of Dunklin County, Missouri 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.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 30, 2011, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

The budgetary comparison schedules and other supplementary information on pages 32 through 59 are not required parts of the basic financial statements, but are supplementary information required to accompany those financial statements by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. We did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements, referred to in the first paragraph, taken as a whole. The accompanying Schedules of Expenditures of Federal Awards are presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and are not a required part of the basic financial statements. The accompanying Schedules of Expenditures of Federal Awards are the responsibility of the County. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects when considered, in relation to the basic financial statements, taken as a whole, that were prepared on the basis of accounting discussed in Note 1.

  
Devereux & Krauss, LLP

June 30, 2011

**Devereux and Krauss LLP**  
**Certified Public Accountants**

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

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

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

To the County Commission  
and  
Officeholders of Dunklin County, Missouri

We have audited the accompanying financial statements of Dunklin County, Missouri as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as identified in the table of contents and have issued our report thereon dated June 30, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a deficiency in internal control over financial reporting that we consider to be a material weakness, and other deficiencies that we consider to be significant deficiencies.

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 combination of control 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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 10-1 to be a material weakness.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 10-2 and 10-3 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of various funds of Dunklin County, Missouri, are free of material misstatements, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 10-2 and 10-3.

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

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

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

  
Devereux & Krauss, LLP

June 30, 2011

## Basic Financial Statements

DUNKLIN COUNTY, MISSOURI  
 GOVERNMENT-WIDE STATEMENT OF NET ASSETS - CASH BASIS  
 DECEMBER 31, 2010

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>5,010,641</u>
TOTAL ASSETS	\$ <u><u>5,010,641</u></u>
NET ASSETS	
Unrestricted general fund	\$ 1,542,085
Unrestricted reported in non-major funds	1,445,279
Restricted special revenue funds	<u>2,023,277</u>
TOTAL NET ASSETS	\$ <u><u>5,010,641</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 GOVERNMENT-WIDE STATEMENT OF NET ASSETS - CASH BASIS  
 DECEMBER 31, 2009

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>5,223,875</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>5,223,875</u></u></b>
 NET ASSETS	
Unrestricted general fund	\$ 1,917,302
Unrestricted reported in non-major funds	1,335,816
Restricted special revenue funds	<u>1,970,757</u>
<b>TOTAL NET ASSETS</b>	<b>\$ <u><u>5,223,875</u></u></b>

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

DUNKLIN COUNTY, MISSOURI  
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - CASH BASIS  
 YEAR ENDED DECEMBER 31, 2010

	<u>Disbursements</u>	<u>Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Cash Balances</u>
		<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Primary Governmental Activities</u>
GOVERNMENTAL ACTIVITIES:				
General county government	\$ 2,250,256	\$ 860,867	\$ 1,557,481	\$ 168,092
Financial administration	427,016	-	-	(427,016)
Property valuation and recording	449,466	-	-	(449,466)
Administration of justice and law enforcement	4,072,744	60,121	25,200	(3,987,423)
Maintenance of roads	1,223,572	81,111	604,458	(538,003)
Transfers	631,345	-	631,345	-
Other	301,158	604,601	1,114,587	1,418,030
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 9,355,557</u></b>	<b><u>\$ 1,606,700</u></b>	<b><u>\$ 3,933,071</u></b>	<b><u>\$ (3,815,786)</u></b>
GENERAL RECEIPTS:				
Taxes:				
Property taxes				\$ 409,766
Sales and use taxes				2,895,203
Interest				46,609
Other				250,974
Total General Receipts				<u>\$ 3,602,552</u>
Change in Cash Balances				\$ (213,234)
NET ASSETS, JANUARY 1				<u>5,223,875</u>
NET ASSETS, DECEMBER 31				<u>\$ 5,010,641</u>

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

DUNKLIN COUNTY, MISSOURI  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - CASH BASIS  
YEAR ENDED DECEMBER 31, 2009

	<u>Disbursements</u>	<u>Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Cash Balances</u>
		<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Primary Governmental Activities</u>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General county government	\$ 1,802,717	\$ 479,295	\$ 1,441,486	\$ 118,064
Financial administration	391,912	-	-	(391,912)
Property valuation and recording	515,097	-	-	(515,097)
Administration of justice and law enforcement	3,596,387	9,200	-	(3,587,187)
Maintenance of roads	4,746,268	79,373	592,130	(4,074,765)
Transfers	662,959	-	662,959	-
Other	274,213	486,823	4,550,954	4,763,564
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ <u>11,989,553</u></b>	<b>\$ <u>1,054,691</u></b>	<b>\$ <u>7,247,529</u></b>	<b>\$ <u>(3,687,333)</u></b>
<b>GENERAL RECEIPTS:</b>				
Taxes:				
Property taxes				\$ 398,063
Sales and use taxes				2,802,539
Interest				74,687
Other				288,055
Total General Receipts				<u>\$ 3,563,344</u>
Change in Cash Balances				\$ (123,989)
NET ASSETS, JANUARY 1, AS PREVIOUSLY REPORTED				5,349,040
PRIOR PERIOD ADJUSTMENT				<u>(1,176)</u>
NET ASSETS, JANUARY 1, AS RESTATED				<u>5,347,864</u>
NET ASSETS, DECEMBER 31				<u>\$ 5,223,875</u>

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

DUNKLIN COUNTY, MISSOURI  
GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS  
DECEMBER 31, 2010

	General Revenue	Special Road and Bridge	Law Enforcement Sales Tax	Emergency Management	Non-Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,542,085	\$ 667,476	\$ 1,355,801	\$ -	\$ 1,445,279	\$ 5,010,641
TOTAL ASSETS	<u>1,542,085</u>	<u>667,476</u>	<u>1,355,801</u>	<u>-</u>	<u>1,445,279</u>	<u>5,010,641</u>
FUND BALANCES						
Unreserved	\$ 1,542,085	\$ -	\$ -	\$ -	\$ -	\$ 1,542,085
Unreserved reported in non-major funds	-	-	-	-	1,445,279	1,445,279
Unreserved special revenue funds	-	667,476	1,355,801	-	-	2,023,277
TOTAL FUND BALANCES	<u>\$ 1,542,085</u>	<u>\$ 667,476</u>	<u>\$ 1,355,801</u>	<u>\$ -</u>	<u>\$ 1,445,279</u>	<u>\$ 5,010,641</u>

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

DUNKLIN COUNTY, MISSOURI  
GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS  
DECEMBER 31, 2009

	<u>General Revenue</u>	<u>Special Road and Bridge</u>	<u>Law Enforcement Sales Tax</u>	<u>Emergency Management</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	\$ 1,917,302	\$ 649,163	\$ 1,321,594	\$ -	\$ 1,335,816	\$ 5,223,875
TOTAL ASSETS	<u>1,917,302</u>	<u>649,163</u>	<u>1,321,594</u>	<u>-</u>	<u>1,335,816</u>	<u>5,223,875</u>
FUND BALANCES						
Unreserved	\$ 1,917,302	\$ -	\$ -	\$ -	\$ -	\$ 1,917,302
Unreserved reported in non-major funds	-	-	-	-	1,335,816	1,335,816
Unreserved special revenue funds	<u>-</u>	<u>649,163</u>	<u>1,321,594</u>	<u>-</u>	<u>-</u>	<u>1,970,757</u>
TOTAL FUND BALANCES	<u>\$ 1,917,302</u>	<u>\$ 649,163</u>	<u>\$ 1,321,594</u>	<u>\$ -</u>	<u>\$ 1,335,816</u>	<u>\$ 5,223,875</u>

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

DUNKLIN COUNTY, MISSOURI  
GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES  
YEAR ENDED DECEMBER 31, 2010

	General Revenue	Special Road and Bridge	Law Enforcement Sales Tax	Emergency Management	Non-Major Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>						
Property taxes	\$ 94,874	\$ -	\$ -	\$ -	\$ 314,892	\$ 409,766
Sales and use taxes	1,395,513	104,150	1,395,540	-	-	2,895,203
Intergovernmental	1,557,481	604,458	25,200	-	1,114,587	3,301,726
Charges for services	860,867	81,111	60,121	-	604,601	1,606,700
Interest	15,191	4,594	16,828	-	9,996	46,609
Other	232,395	-	-	-	18,579	250,974
Total Receipts	<u>\$ 4,156,321</u>	<u>\$ 794,313</u>	<u>\$ 1,497,689</u>	<u>\$ -</u>	<u>\$ 2,062,655</u>	<u>\$ 8,510,978</u>
<b>DISBURSEMENTS</b>						
General county government	\$ 2,075,750	\$ -	\$ -	\$ -	\$ 475,664	\$ 2,551,414
Financial administration	163,046	-	-	-	263,970	427,016
Property valuation and recording	100,296	-	-	-	349,170	449,466
Administration of justice and enforcement	2,622,316	-	987,569	-	462,859	4,072,744
Maintenance of roads	-	746,000	-	-	477,572	1,223,572
Total Disbursements	<u>\$ 4,961,408</u>	<u>\$ 746,000</u>	<u>\$ 987,569</u>	<u>\$ -</u>	<u>\$ 2,029,235</u>	<u>\$ 8,724,212</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (805,087)</u>	<u>\$ 48,313</u>	<u>\$ 510,120</u>	<u>\$ -</u>	<u>\$ 33,420</u>	<u>\$ (213,234)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	\$ 530,000	\$ -	\$ 24,087	\$ -	\$ 77,258	\$ 631,345
Transfers out	<u>(100,130)</u>	<u>(30,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>(1,215)</u>	<u>(631,345)</u>
Net Other Financing Sources (Uses)	<u>\$ 429,870</u>	<u>\$ (30,000)</u>	<u>\$ (475,913)</u>	<u>\$ -</u>	<u>\$ 76,043</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ (375,217)	\$ 18,313	\$ 34,207	\$ -	\$ 109,463	\$ (213,234)
CASH BALANCES, JANUARY 1	<u>1,917,302</u>	<u>649,163</u>	<u>1,321,594</u>	<u>-</u>	<u>1,335,816</u>	<u>5,223,875</u>
CASH BALANCES, DECEMBER 31	<u>\$ 1,542,085</u>	<u>\$ 667,476</u>	<u>\$ 1,355,801</u>	<u>\$ -</u>	<u>\$ 1,445,279</u>	<u>\$ 5,010,641</u>

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

DUNKLIN COUNTY, MISSOURI  
 GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES  
 YEAR ENDED DECEMBER 31, 2009

	General Revenue	Special Road and Bridge	Law Enforcement Sales Tax	Emergency Management	Non-Major Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>						
Property taxes	\$ 91,707	\$ -	\$ -	\$ -	\$ 306,356	\$ 398,063
Sales and use taxes	1,354,613	93,635	1,354,291	-	-	2,802,539
Intergovernmental	1,441,486	592,130	-	3,733,731	817,223	6,584,570
Charges for services	479,295	79,373	9,200	-	486,823	1,054,691
Interest	26,509	5,968	27,829	-	14,381	74,687
Other	255,316	-	-	-	32,739	288,055
Total Receipts	<u>\$ 3,648,926</u>	<u>\$ 771,106</u>	<u>\$ 1,391,320</u>	<u>\$ 3,733,731</u>	<u>\$ 1,657,522</u>	<u>\$ 11,202,605</u>
<b>DISBURSEMENTS</b>						
General county government	\$ 1,650,301	\$ -	\$ -	\$ -	\$ 426,629	\$ 2,076,930
Financial administration	164,686	-	-	-	227,226	391,912
Property valuation and recording	98,426	-	-	-	416,671	515,097
Administration of justice and enforcement	2,184,276	-	1,039,524	-	372,587	3,596,387
Maintenance of roads	-	800,000	-	3,752,511	193,757	4,746,268
Total Disbursements	<u>\$ 4,097,689</u>	<u>\$ 800,000</u>	<u>\$ 1,039,524</u>	<u>\$ 3,752,511</u>	<u>\$ 1,636,870</u>	<u>\$ 11,326,594</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (448,763)</u>	<u>\$ (28,894)</u>	<u>\$ 351,796</u>	<u>\$ (18,780)</u>	<u>\$ 20,652</u>	<u>\$ (123,989)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	\$ 570,778	\$ -	\$ -	\$ 18,780	\$ 73,401	\$ 662,959
Transfers out	(92,181)	(35,000)	(500,000)	-	(35,778)	(662,959)
Net Other Financing Sources (Uses)	<u>\$ 478,597</u>	<u>\$ (35,000)</u>	<u>\$ (500,000)</u>	<u>\$ 18,780</u>	<u>\$ 37,623</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ 29,834	\$ (63,894)	\$ (148,204)	\$ -	\$ 58,275	\$ (123,989)
CASH BALANCES, JANUARY 1, AS PREVIOUSLY REPORTED	1,887,468	713,057	1,469,798	-	1,278,717	5,349,040
PRIOR PERIOD ADJUSTMENT	-	-	-	-	(1,176)	(1,176)
CASH BALANCES, JANUARY 1	<u>1,887,468</u>	<u>713,057</u>	<u>1,469,798</u>	<u>-</u>	<u>1,277,541</u>	<u>5,347,864</u>
CASH BALANCES, DECEMBER 31	<u>\$ 1,917,302</u>	<u>\$ 649,163</u>	<u>\$ 1,321,594</u>	<u>\$ -</u>	<u>\$ 1,335,816</u>	<u>\$ 5,223,875</u>

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

DUNKLIN COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY NET ASSETS - CASH BASIS  
DECEMBER 31, 2010

ASSETS	
Cash and cash equivalents	\$ <u>99,360</u>
TOTAL ASSETS	\$ <u><u>99,360</u></u>
NET ASSETS	
Restricted	\$ <u>99,360</u>
TOTAL NET ASSETS	\$ <u><u>99,360</u></u>

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

DUNKLIN COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY NET ASSETS - CASH BASIS  
DECEMBER 31, 2009

ASSETS	
Cash and cash equivalents	\$ <u>106,064</u>
TOTAL ASSETS	\$ <u><u>106,064</u></u>
NET ASSETS	
Restricted	\$ <u>106,064</u>
TOTAL NET ASSETS	\$ <u><u>106,064</u></u>

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

Notes to the Financial Statements

DUNKLIN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

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

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

The financial statements referred to above include only the primary government of Dunklin County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

The financial statements do not include financial data for a County legally separate component unit (the Health Center). In addition, several immaterial court funds have not been included.

**B. Basis of Presentation**

*Government-wide Financial Statements:*

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

The Statement of Net Assets-Cash Basis presents the financial condition of the governmental activities of the primary government of Dunklin County, Missouri at year-end. The Statement of Activities-Cash Basis presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Amounts reported as program revenues include: (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and (b) grants and contributions that are restricted to meeting

DUNKLIN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

B. Basis of Presentation (continued)

the operational or capital requirements of a particular program. Taxes, unrestricted interest earnings, gains, and other miscellaneous revenue not properly included among program revenues are presented instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

*Fund Financial Statements:*

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

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

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

Governmental Fund Types

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

The following are the County's governmental major funds:

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

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

DUNKLIN COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2010 AND 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation (continued)**

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

Emergency Management Fund – This fund was created to handle the federal funds related to primarily the ice storm of 2008.

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

The remaining funds cash balances consist of:

	<u>2010</u>	<u>2009</u>
Prosecuting Attorney Undisbursed Restitution	\$ 90	\$ 90
Crime Victims Compensation	42,426	42,015
Financial Institution	104,566	98,906
Surplus Certificate Bids	211	211
Total	<u>\$147,293</u>	<u>\$141,222</u>

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations. The Principal County and Schools Fund is the only fiduciary fund with ending cash balances of \$99,360 in 2010 and \$106,064 in 2009.

**C. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and fund financial statements are prepared using the cash basis of accounting. This basis of accounting recognizes assets, liabilities, net assets/fund equity, revenues, and expenditures when they result from cash transactions except that the purchase of investments are recorded as assets; and as receivables and revenue in the fund statements as applicable; and receipts of proceeds of tax anticipation notes are recorded as liabilities. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

DUNKLIN COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2010 AND 2009

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

C. Basis of Accounting (continued)

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

D. Property Taxes

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2010 and 2009, for purposes of taxation were:

	<u>2010</u>	<u>2009</u>
Real Estate	\$201,469,660	\$200,549,040
Personal Property	\$ 74,157,659	\$ 74,247,886
Railroad and Utilities	\$ 17,531,581	\$ 17,409,634
Locally Assess RE & PP	\$ 263,362	\$ 268,382

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

	<u>2010</u>	<u>2009</u>
General Revenue Fund	.6157	.6156
Road and Bridge	.5857	.5856

E. Deposits and Investments

Disclosures are provided below to comply with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

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

DUNKLIN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

E. Deposits and Investments (continued)

Investments

Section 110.270, RSMo, based on Article IV, Section 15, Missouri Constitution authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. At December 31, 2010 and 2009, the County had no such investments. In addition, Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The County has adopted such a policy.

F. Interfund Transactions

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

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

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

G. Restricted Fund Balance

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

H. Net Assets

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

I. Use of Estimates in Financial Statements

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

DUNKLIN COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2010 AND 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

J. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various County funds in accordance with Sections 50.525 through 50.745, RSMo, the county budget law. These budgets are adopted on the cash basis of accounting.

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

<u>Fund</u>	<u>Years Ended December 31,</u>
Emergency Management	2009
DC Sheriff Revolving	2010 and 2009
HAVA	2009

Although Section 50.740, RSMo, requires a balanced budget, state law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balances. The County reported a deficit budget balance in the Sheriff's Commissions Fund at December 31, 2009.

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

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue	2010 and 2009
Special Road and Bridge	2010
Law Enforcement Sales Tax	2010 and 2009
Senate Bill 40	2009
Recorders Users	2009
Prosecuting Attorney Training	2010
Emergency 911	2010
Victims of Domestic Violence and Domestic Violence Shelters	2009
Prosecuting Attorney Bad Check	2009
DC Law Enforcement Restitution	2010 and 2009
Prosecuting Attorney Delinquent Tax	2010
Pilot Program	2010
County Clerk Discretionary	2010
Sheriff's Civil Fees	2010
Drainage and Levee District	2009
Off System Bridge	2010
Sheriff's Commissions	2010 and 2009
Remaining	2010 and 2009
CERF Collection	2010
Tax Maintenance	2010 and 2009

DUNKLIN COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2010 AND 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

J. Budgets and Budgetary Practices (continued)

Also, because a budget was not adopted for several funds, expenditures in that fund exceeded budgetary authority to the extent that the budget was not adopted. These funds are as follows:

<u>Fund</u>	<u>Years Ended December 31,</u>
Emergency Management	2009
DC Sheriff Revolving	2010 and 2009
HAVA	2009

K. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the County. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund. Dunklin County, Missouri published all funds for 2010 and 2009.

**2. DEPOSITS AND INVESTMENTS**

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

Deposits – Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2010, the carrying amount of the County's deposits was \$5,010,641, the bank balance was \$5,391,278. At December 31, 2009, the carrying amount of the County's deposits was \$5,223,875, the bank balance was \$5,435,578.

Custodial Credit Risk - Deposits

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2010 and 2009, as follows:

	<u>2010 and 2009</u>	<u>2010</u>	<u>2009</u>
	<u>Maturity</u>	<u>Book Balance</u>	<u>Book Balance</u>
Deposits:			
Checking and Now Accounts	N/A	\$5,010,641	\$5,223,875
Investments	N/A	-	-
Total Deposits		<u>\$5,010,641</u>	<u>\$5,223,875</u>
Included in the following fund financial statement captions:			
Governmental Funds Balance Sheet-Cash Basis			
Cash and Cash Equivalents		\$5,010,641	\$5,223,875
Investments		-	-
Total		<u>\$5,010,641</u>	<u>\$5,223,875</u>

DUNKLIN COUNTY, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2010 AND 2009

**2. DEPOSITS AND INVESTMENTS (continued)**

Custodial Credit Risk – Deposits

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

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, not registered in the name of the government, or held by the party who sold the security to the County or its agent but not in the government’s name. The County does not have a policy for custodial credit risk relating to investments. The county’s investments are not exposed to custodial credit risk at December 31, 2010 and 2009.

Investment Interest Rate Risk

The County does not have a policy in place that minimizes the risk that the market value of securities in the portfolio will decline due to changes in interest rates. Structuring the investments portfolio so that securities mature to meet cash requirements for ongoing operations would avoid the need to sell securities on the open market prior to maturity. Maturities of investments held at December 31, 2010 and 2009 are provided in the above schedules.

Investment Credit Risk

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

Concentration of Investment Credit Risk

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

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

**3. INTERFUND TRANSFERS**

Transfers between funds for the years ended December 31, 2010 and 2009 are as follows:

	2010 <u>Transfers In (Out)</u>	2009 <u>Transfers In ( Out)</u>
Major Funds		
General Revenue	\$429,870	\$478,597
Special Road and Bridge	(30,000)	(35,000)
Law Enforcement Sales Tax	(475,913)	(500,000)
Emergency Management	0	18,780
Non-major Funds	<u>76,043</u>	<u>37,623</u>
Total	<u>\$ -</u>	<u>\$ -</u>

DUNKLIN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009

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

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

**A. Plan Description**

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than (1,000) one thousand hours per calendar year in any county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994. The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of nine persons.

**B. Pension Benefits**

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

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

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

**C. Funding Policy**

In accordance with State Statutes, the Plan is funded through fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in the CERF. During 2010 and 2009, the County collected and remitted to CERF, employee contributions of \$0 for 2010 and \$0 for 2009.

**5. PROSECUTING ATTORNEY RETIREMENT FUND**

In accordance with State Statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$7,752 for the year ended December 31, 2010 and \$7,752 for 2009.

DUNKLIN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009

**6. POST EMPLOYMENT BENEFITS**

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

**7. CLAIMS, COMMITMENTS AND CONTINGENCIES**

A. Litigation

The County does not have any material litigation issues for years ended December 31, 2010 and 2009.

B. Compensated Absences

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

C. Federal and State Assisted Programs

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

**8. RISK MANAGEMENT**

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

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

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

DUNKLIN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009

**9. Justice Center Lease**

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

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

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

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

Lease payments including interest are as follows:

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

DUNKLIN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009

**10. Subsequent Events**

The County evaluates subsequent events through the date that the County's financial statements are issued. As of June 30, 2011, there were no subsequent events. The adoption of FASB ASC 855-10-50-1 did not have a material impact on the County's financial statements.

Required Supplementary Information

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - VARIOUS FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>TOTALS - VARIOUS FUNDS</u></b>								
RECEIPTS	\$ 8,285,137	\$ 8,285,137	\$ 9,142,323	\$ 857,186	\$ 8,081,999	\$ 8,081,999	\$ 11,865,564	\$ 3,783,565
DISBURSEMENTS	<u>8,451,512</u>	<u>8,440,700</u>	<u>9,355,557</u>	<u>914,857</u>	<u>8,083,394</u>	<u>8,167,750</u>	<u>11,989,553</u>	<u>(3,821,803)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (166,375)	\$ (155,563)	\$ (213,234)	\$ (57,671)	\$ (1,395)	\$ (85,751)	\$ (123,989)	\$ 7,605,368
CASH, JANUARY 1, AS PREVIOUSLY REPORTED							5,349,040	
PRIOR PERIOD ADJUSTMENT							<u>(1,176)</u>	
CASH, JANUARY 1, AS RESTATED	<u>5,223,875</u>	<u>5,223,875</u>	<u>5,223,875</u>	<u>0</u>	<u>5,347,864</u>	<u>5,347,864</u>	<u>5,347,864</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 5,057,500</u>	<u>\$ 5,068,312</u>	<u>\$ 5,010,641</u>	<u>\$ (57,671)</u>	<u>\$ 5,346,469</u>	<u>\$ 5,262,113</u>	<u>\$ 5,223,875</u>	<u>\$ 7,605,368</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>GENERAL REVENUE</u></b>								
<b>RECEIPTS</b>								
Property taxes	\$ 90,000	\$ 90,000	\$ 94,874	\$ 4,874	\$ 99,000	\$ 99,000	\$ 91,707	\$ (7,293)
Sales and use taxes	1,350,000	1,350,000	1,395,513	45,513	1,400,000	1,400,000	1,354,613	(45,387)
Intergovernmental	1,625,867	1,625,867	1,557,481	(68,386)	1,301,465	1,301,465	1,441,486	140,021
Charges for services	459,803	459,803	860,867	401,064	485,348	485,348	479,295	(6,053)
Interest	27,000	27,000	15,191	(11,809)	50,000	50,000	26,509	(23,491)
Other	305,345	305,345	232,395	(72,950)	207,300	207,300	255,316	48,016
Transfers in	530,000	530,000	530,000	0	560,000	560,000	570,778	10,778
Total Receipts	<u>\$ 4,388,015</u>	<u>\$ 4,388,015</u>	<u>\$ 4,686,321</u>	<u>\$ 298,306</u>	<u>\$ 4,103,113</u>	<u>\$ 4,103,113</u>	<u>\$ 4,219,704</u>	<u>\$ 116,591</u>
<b>DISBURSEMENTS</b>								
County commission	\$ 376,884	\$ 376,884	\$ 543,861	\$ (166,977)	\$ 233,970	\$ 233,970	\$ 257,784	\$ (23,814)
County clerk	151,275	151,275	150,813	462	153,776	153,776	147,342	6,434
Elections	110,420	110,420	101,143	9,277	48,000	48,000	41,624	6,376
Buildings and grounds	165,318	165,318	148,320	16,998	234,008	234,008	184,101	49,907
Employee fringe benefits	707,500	707,500	793,706	(86,206)	658,000	658,000	674,120	(16,120)
County treasurer	154,738	154,738	163,046	(8,308)	87,491	87,491	164,686	(77,195)
Recorder of deeds	100,990	100,990	100,296	694	102,130	102,130	98,426	3,704
Circuit clerk	68,950	68,950	76,261	(7,311)	67,900	67,900	77,119	(9,219)
Court administration	14,700	14,700	25,593	(10,893)	14,700	14,700	19,371	(4,671)

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>GENERAL REVENUE - CONTINUED</u></b>								
<b>DISBURSEMENTS - CONTINUED</b>								
Public administrator	\$ 138,516	\$ 138,516	\$ 128,126	\$ 10,390	\$ 127,816	\$ 127,816	\$ 130,781	\$ (2,965)
Sheriff	729,130	729,130	687,810	41,320	680,840	680,840	673,544	7,296
Jail	1,082,458	1,082,458	1,106,271	(23,813)	1,026,571	1,026,571	1,105,106	(78,535)
Prosecuting attorney	270,030	270,030	275,838	(5,808)	265,738	265,738	270,933	(5,195)
Juvenile officer	109,213	109,213	98,044	11,169	88,900	88,900	82,347	6,553
County coroner	33,675	33,675	29,760	3,915	31,900	31,900	32,975	(1,075)
Paternity unit	118,212	118,212	115,378	2,834	122,650	122,650	118,428	4,222
Public health and welfare	18,825	18,825	18,142	683	17,500	17,500	19,002	(1,502)
DTS payments	0	0	399,000	(399,000)	0	0	0	0
Emergency fund	132,000	132,000	0	132,000	125,000	125,000	0	125,000
Transfers out	27,500	27,500	100,130	(72,630)	33,500	93,356	92,181	1,175
Total Disbursements	\$ <u>4,510,334</u>	\$ <u>4,510,334</u>	\$ <u>5,061,538</u>	\$ <u>(551,204)</u>	\$ <u>4,120,390</u>	\$ <u>4,180,246</u>	\$ <u>4,189,870</u>	\$ <u>(9,624)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (122,319)	\$ (122,319)	\$ (375,217)	\$ (252,898)	\$ (17,277)	\$ (77,133)	\$ 29,834	\$ 106,967
CASH, JANUARY 1	<u>1,917,302</u>	<u>1,917,302</u>	<u>1,917,302</u>	<u>0</u>	<u>1,887,468</u>	<u>1,887,468</u>	<u>1,887,468</u>	<u>0</u>
CASH, DECEMBER 31	\$ <u><u>1,794,983</u></u>	\$ <u><u>1,794,983</u></u>	\$ <u><u>1,542,085</u></u>	\$ <u><u>(252,898)</u></u>	\$ <u><u>1,870,191</u></u>	\$ <u><u>1,810,335</u></u>	\$ <u><u>1,917,302</u></u>	\$ <u><u>106,967</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SPECIAL ROAD AND BRIDGE</u></b>								
<b>RECEIPTS</b>								
Sales taxes	\$ 90,000	\$ 90,000	\$ 104,150	\$ 14,150	\$ 110,000	\$ 110,000	\$ 93,635	\$ (16,365)
Intergovernmental	590,000	590,000	604,458	14,458	615,000	615,000	592,130	(22,870)
Charges for services	78,000	78,000	81,111	3,111	82,000	82,000	79,373	(2,627)
Interest	5,000	5,000	4,594	(406)	10,000	10,000	5,968	(4,032)
Total Receipts	<u>\$ 763,000</u>	<u>\$ 763,000</u>	<u>\$ 794,313</u>	<u>\$ 31,313</u>	<u>\$ 817,000</u>	<u>\$ 817,000</u>	<u>\$ 771,106</u>	<u>\$ (45,894)</u>
<b>DISBURSEMENTS</b>								
Road and bridge materials	\$ 700,000	\$ 700,000	\$ 746,000	\$ (46,000)	\$ 800,000	\$ 800,000	\$ 800,000	\$ 0
Transfers out	35,000	35,000	30,000	5,000	35,000	35,000	35,000	0
Total Disbursements	<u>\$ 735,000</u>	<u>\$ 735,000</u>	<u>\$ 776,000</u>	<u>\$ (41,000)</u>	<u>\$ 835,000</u>	<u>\$ 835,000</u>	<u>\$ 835,000</u>	<u>\$ 0</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 28,000	\$ 28,000	\$ 18,313	\$ (9,687)	\$ (18,000)	\$ (18,000)	\$ (63,894)	\$ (45,894)
CASH, JANUARY 1	649,163	649,163	649,163	0	713,057	713,057	713,057	0
CASH, DECEMBER 31	<u>\$ 677,163</u>	<u>\$ 677,163</u>	<u>\$ 667,476</u>	<u>\$ (9,687)</u>	<u>\$ 695,057</u>	<u>\$ 695,057</u>	<u>\$ 649,163</u>	<u>\$ (45,894)</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT SALES TAX</u></b>								
<b>RECEIPTS</b>								
Sales taxes	\$ 1,380,000	\$ 1,380,000	\$ 1,395,540	\$ 15,540	\$ 1,380,000	\$ 1,380,000	\$ 1,354,291	\$ (25,709)
Intergovernmental	0	0	25,200	25,200	0	0	0	0
Charges for services	0	0	60,121	60,121	55,200	55,200	9,200	(46,000)
Interest	28,000	28,000	16,828	(11,172)	45,000	45,000	27,829	(17,171)
Transfers in	0	0	24,087	24,087	0	0	0	0
Total Receipts	<u>\$ 1,408,000</u>	<u>\$ 1,408,000</u>	<u>\$ 1,521,776</u>	<u>\$ 113,776</u>	<u>\$ 1,480,200</u>	<u>\$ 1,480,200</u>	<u>\$ 1,391,320</u>	<u>\$ (88,880)</u>
<b>DISBURSEMENTS</b>								
Building renovation	\$ 0	\$ 0	\$ 5,231	\$ (5,231)	\$ 0	\$ 0	\$ 1,300	\$ (1,300)
Maintenance	15,000	15,000	8,057	6,943	15,000	15,000	120,594	(105,594)
Debt service	800,000	800,000	765,909	34,091	800,000	800,000	795,010	4,990
Patrol cars	60,000	60,000	122,294	(62,294)	60,000	60,000	47,968	12,032
Insurance	83,000	83,000	85,661	(2,661)	50,000	50,000	72,290	(22,290)
Bank charges	2,500	2,500	417	2,083	2,500	2,500	2,362	138
Office	0	0	0	0	1,000	1,000	0	1,000
Transfers out	500,000	500,000	500,000	0	500,000	500,000	500,000	0
Total Disbursements	<u>\$ 1,460,500</u>	<u>\$ 1,460,500</u>	<u>\$ 1,487,569</u>	<u>\$ (27,069)</u>	<u>\$ 1,428,500</u>	<u>\$ 1,428,500</u>	<u>\$ 1,539,524</u>	<u>\$ (111,024)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (52,500)	\$ (52,500)	\$ 34,207	\$ 86,707	\$ 51,700	\$ 51,700	\$ (148,204)	\$ (199,904)
CASH, JANUARY 1	<u>1,321,594</u>	<u>1,321,594</u>	<u>1,321,594</u>	<u>0</u>	<u>1,469,798</u>	<u>1,469,798</u>	<u>1,469,798</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 1,269,094</u>	<u>\$ 1,269,094</u>	<u>\$ 1,355,801</u>	<u>\$ 86,707</u>	<u>\$ 1,521,498</u>	<u>\$ 1,521,498</u>	<u>\$ 1,321,594</u>	<u>\$ (199,904)</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>EMERGENCY MANAGEMENT</u></b>								
<b>RECEIPTS</b>								
Intergovernmental -FEMA award	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,733,731	\$ 3,733,731
Transfers in	0	0	0	0	0	0	18,780	18,780
Total Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,752,511</u>	<u>\$ 3,752,511</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,133	\$ (80,133)
Overtime	0	0	0	0	0	0	74,231	(74,231)
Fringe benefits	0	0	0	0	0	0	17,023	(17,023)
Car allowance	0	0	0	0	0	0	24,196	(24,196)
Emergency watershed	0	0	0	0	0	0	3,556,928	(3,556,928)
Total Disbursements	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,752,511</u>	<u>\$ (3,752,511)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CASH, JANUARY 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>SENATE BILL 40</b>								
<b>RECEIPTS</b>								
Property taxes	\$ 300,000	\$ 300,000	\$ 309,212	\$ 9,212	\$ 317,000	\$ 317,000	\$ 300,492	\$ (16,508)
Interest	3,900	3,900	3,245	(655)	6,000	6,000	3,939	(2,061)
Other	20,000	20,000	18,579	(1,421)	0	0	32,739	32,739
Total Receipts	<u>\$ 323,900</u>	<u>\$ 323,900</u>	<u>\$ 331,036</u>	<u>\$ 7,136</u>	<u>\$ 323,000</u>	<u>\$ 323,000</u>	<u>\$ 337,170</u>	<u>\$ 14,170</u>
<b>DISBURSEMENTS</b>								
Cotton Boll Sheltered Workshop	\$ 162,677	\$ 152,677	\$ 152,677	\$ 0	\$ 125,000	\$ 125,000	\$ 125,000	\$ 0
Dunklin Day Activity Center	91,513	91,513	88,372	3,141	95,276	95,276	95,280	(4)
Cotton Boll Sheltered Group Homes	58,249	58,249	58,249	0	51,460	51,460	51,460	0
Office supplies	2,612	1,800	1,860	(60)	2,000	2,000	2,473	(473)
Total Disbursements	<u>\$ 315,051</u>	<u>\$ 304,239</u>	<u>\$ 301,158</u>	<u>\$ 3,081</u>	<u>\$ 273,736</u>	<u>\$ 273,736</u>	<u>\$ 274,213</u>	<u>\$ (477)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 8,849	\$ 19,661	\$ 29,878	\$ 10,217	\$ 49,264	\$ 49,264	\$ 62,957	\$ 13,693
CASH, JANUARY 1	<u>307,267</u>	<u>307,267</u>	<u>307,267</u>	<u>0</u>	<u>244,310</u>	<u>244,310</u>	<u>244,310</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 316,116</u>	<u>\$ 326,928</u>	<u>\$ 337,145</u>	<u>\$ 10,217</u>	<u>\$ 293,574</u>	<u>\$ 293,574</u>	<u>\$ 307,267</u>	<u>\$ 13,693</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>ASSESSMENT</b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 335,332	\$ 335,332	\$ 332,618	\$ (2,714)	\$ 350,000	\$ 350,000	\$ 316,065	\$ (33,935)
Charges for services	4,900	4,900	4,987	87	4,500	4,500	4,744	244
Interest	1,100	1,100	725	(375)	1,600	1,600	1,097	(503)
Transfers in	15,000	15,000	15,000	0	15,000	15,000	15,000	0
<b>Total Receipts</b>	<b>\$ 356,332</b>	<b>\$ 356,332</b>	<b>\$ 353,330</b>	<b>\$ (3,002)</b>	<b>\$ 371,100</b>	<b>\$ 371,100</b>	<b>\$ 336,906</b>	<b>\$ (34,194)</b>
<b>DISBURSEMENTS</b>								
Assessor salary	\$ 43,417	\$ 43,417	\$ 43,417	\$ 0	\$ 43,000	\$ 43,000	\$ 43,000	\$ 0
Deputy and clerical salaries	150,839	150,839	150,807	32	152,171	152,171	150,807	1,364
Fringe benefits	64,570	64,570	72,851	(8,281)	60,000	60,000	63,500	(3,500)
Office supplies	13,600	13,600	9,527	4,073	5,500	5,500	5,992	(492)
Equipment	15,400	15,400	6,130	9,270	0	4,200	4,125	75
Assessor's bond	0	0	0	0	75	75	266	(191)
Mileage and training	6,500	6,500	3,223	3,277	6,500	6,500	6,642	(142)
Telephone	2,300	2,300	2,031	269	1,900	1,900	1,885	15
Postage	8,000	8,000	8,235	(235)	13,500	13,500	14,244	(744)
Tuition and training	3,000	3,000	1,493	1,507	1,800	1,800	2,468	(668)
Equipment repair	1,500	1,500	0	1,500	6,000	800	56	744
MAP maintenance	10,000	10,000	12,240	(2,240)	51,500	51,500	51,568	(68)
Appraisal service	34,000	34,000	25,000	9,000	34,000	34,000	29,044	4,956
Office furniture	0	0	0	0	0	1,000	716	284
<b>Total Disbursements</b>	<b>\$ 353,126</b>	<b>\$ 353,126</b>	<b>\$ 334,954</b>	<b>\$ 18,172</b>	<b>\$ 375,946</b>	<b>\$ 375,946</b>	<b>\$ 374,313</b>	<b>\$ 1,633</b>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 3,206	\$ 3,206	\$ 18,376	\$ 15,170	\$ (4,846)	\$ (4,846)	\$ (37,407)	\$ (32,561)
CASH, JANUARY 1	29,550	29,550	29,550	0	66,957	66,957	66,957	0
CASH, DECEMBER 31	<u>\$ 32,756</u>	<u>\$ 32,756</u>	<u>\$ 47,926</u>	<u>\$ 15,170</u>	<u>\$ 62,111</u>	<u>\$ 62,111</u>	<u>\$ 29,550</u>	<u>\$ (32,561)</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>JOHNSON GRASS</u></b>								
<b>RECEIPTS</b>								
Property taxes	\$ 0	\$ 0	\$ 5,680	\$ 5,680	\$ 2,000	\$ 2,000	\$ 5,864	\$ 3,864
Interest	2,300	2,300	1,699	(601)	6,000	6,000	2,828	(3,172)
Total Receipts	<u>\$ 2,300</u>	<u>\$ 2,300</u>	<u>\$ 7,379</u>	<u>\$ 5,079</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,692</u>	<u>\$ 692</u>
<b>DISBURSEMENTS</b>								
Chemicals	\$ 2,000	\$ 2,000	\$ 900	\$ 1,100	\$ 2,500	\$ 2,500	\$ 1,560	\$ 940
Spraying	19,000	19,000	19,354	(354)	18,500	18,500	16,834	1,666
Office	500	500	307	193	700	700	332	368
Total Disbursements	<u>\$ 21,500</u>	<u>\$ 21,500</u>	<u>\$ 20,561</u>	<u>\$ 939</u>	<u>\$ 21,700</u>	<u>\$ 21,700</u>	<u>\$ 18,726</u>	<u>\$ 2,974</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (19,200)	\$ (19,200)	\$ (13,182)	\$ 6,018	\$ (13,700)	\$ (13,700)	\$ (10,034)	\$ 3,666
CASH, JANUARY 1	<u>169,314</u>	<u>169,314</u>	<u>169,314</u>	<u>0</u>	<u>179,348</u>	<u>179,348</u>	<u>179,348</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 150,114</u>	<u>\$ 150,114</u>	<u>\$ 156,132</u>	<u>\$ 6,018</u>	<u>\$ 165,648</u>	<u>\$ 165,648</u>	<u>\$ 169,314</u>	<u>\$ 3,666</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>RECORDERS USERS</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 12,775	\$ 12,775	\$ 14,237	\$ 1,462	\$ 15,000	\$ 15,000	\$ 14,251	\$ (749)
Interest	1,070	1,070	652	(418)	2,000	2,000	1,068	(932)
Total Receipts	<u>\$ 13,845</u>	<u>\$ 13,845</u>	<u>\$ 14,889</u>	<u>\$ 1,044</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 15,319</u>	<u>\$ (1,681)</u>
<b>DISBURSEMENTS</b>								
Recording system	\$ 30,000	\$ 30,000	\$ 14,216	\$ 15,784	\$ 35,000	\$ 35,000	\$ 42,358	\$ (7,358)
Total Disbursements	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 14,216</u>	<u>\$ 15,784</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 42,358</u>	<u>\$ (7,358)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (16,155)	\$ (16,155)	\$ 673	\$ 16,828	\$ (18,000)	\$ (18,000)	\$ (27,039)	\$ (9,039)
CASH, JANUARY 1	63,834	63,834	63,834	0	90,873	90,873	90,873	0
CASH, DECEMBER 31	<u>\$ 47,679</u>	<u>\$ 47,679</u>	<u>\$ 64,507</u>	<u>\$ 16,828</u>	<u>\$ 72,873</u>	<u>\$ 72,873</u>	<u>\$ 63,834</u>	<u>\$ (9,039)</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY TRAINING</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 600	\$ 600	\$ 714	\$ 114	\$ 1,000	\$ 1,000	\$ 601	\$ (399)
Interest	2	2	1	(1)	0	0	2	2
Transfers in	0	0	1,215	1,215	0	0	0	0
Total Receipts	<u>\$ 602</u>	<u>\$ 602</u>	<u>\$ 1,930</u>	<u>\$ 1,328</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 603</u>	<u>\$ (397)</u>
<b>DISBURSEMENTS</b>								
Mileage	\$ 0	\$ 0	\$ 401	\$ (401)	\$ 0	\$ 0	\$ 0	\$ 0
Tuition	500	500	855	(355)	620	620	560	60
Lodging and meals	0	0	814	(814)	380	380	0	380
Total Disbursements	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 2,070</u>	<u>\$ (1,570)</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 560</u>	<u>\$ 440</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 102	\$ 102	\$ (140)	\$ (242)	\$ 0	\$ 0	\$ 43	\$ 43
CASH, JANUARY 1	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>	<u>157</u>	<u>157</u>	<u>157</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 302</u></u>	<u><u>\$ 302</u></u>	<u><u>\$ 60</u></u>	<u><u>\$ (242)</u></u>	<u><u>\$ 157</u></u>	<u><u>\$ 157</u></u>	<u><u>\$ 200</u></u>	<u><u>\$ 43</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT TRAINING</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 1,175	\$ 1,175	\$ 0	\$ (1,175)	\$ 1,200	\$ 1,200	\$ 0	\$ (1,200)
Charges for services	2,375	2,375	2,787	412	2,400	2,400	2,357	(43)
Interest	20	20	3	(17)	150	150	20	(130)
Total Receipts	<u>\$ 3,570</u>	<u>\$ 3,570</u>	<u>\$ 2,790</u>	<u>\$ (780)</u>	<u>\$ 3,750</u>	<u>\$ 3,750</u>	<u>\$ 2,377</u>	<u>\$ (1,373)</u>
<b>DISBURSEMENTS</b>								
Tuition and training	\$ 800	\$ 800	\$ 1,395	\$ (595)	\$ 4,000	\$ 4,000	\$ 710	\$ 3,290
Mileage and meals	1,500	1,500	900	600	1,000	1,000	2,361	(1,361)
Certifications	0	0	0	0	500	500	0	500
Targets	300	300	129	171	100	100	147	(47)
Ammunition	750	750	788	(38)	250	250	0	250
Total Disbursements	<u>\$ 3,350</u>	<u>\$ 3,350</u>	<u>\$ 3,212</u>	<u>\$ 138</u>	<u>\$ 5,850</u>	<u>\$ 5,850</u>	<u>\$ 3,218</u>	<u>\$ 2,632</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 220	\$ 220	\$ (422)	\$ (642)	\$ (2,100)	\$ (2,100)	\$ (841)	\$ 1,259
CASH, JANUARY 1	<u>1,299</u>	<u>1,299</u>	<u>1,299</u>	<u>0</u>	<u>2,140</u>	<u>2,140</u>	<u>2,140</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 1,519</u>	<u>\$ 1,519</u>	<u>\$ 877</u>	<u>\$ (642)</u>	<u>\$ 40</u>	<u>\$ 40</u>	<u>\$ 1,299</u>	<u>\$ 1,259</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>DC SHERIFF REVOLVING</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 0	\$ 0	\$ 6,764	\$ 6,764	\$ 0	\$ 0	\$ 7,575	\$ 7,575
Total Receipts	\$ 0	\$ 0	\$ 6,764	\$ 6,764	\$ 0	\$ 0	\$ 7,575	\$ 7,575
<b>DISBURSEMENTS</b>								
Sheriff's expenses	\$ 0	\$ 0	\$ 6,722	\$ (6,722)	\$ 0	\$ 0	\$ 21,667	\$ (21,667)
Total Disbursements	\$ 0	\$ 0	\$ 6,722	\$ (6,722)	\$ 0	\$ 0	\$ 21,667	\$ (21,667)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 0	\$ 42	\$ 42	\$ 0	\$ 0	\$ (14,092)	\$ (14,092)
CASH, JANUARY 1	0	0	0	0	14,092	14,092	14,092	0
CASH, DECEMBER 31	\$ 0	\$ 0	\$ 42	\$ 42	\$ 14,092	\$ 14,092	\$ 0	\$ (14,092)

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>EMERGENCY 911</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 115,000	\$ 115,000	\$ 186,297	\$ 71,297	\$ 130,000	\$ 130,000	\$ 125,274	\$ (4,726)
Interest	1,000	1,000	973	(27)	1,300	1,300	1,193	(107)
Total Receipts	<u>\$ 116,000</u>	<u>\$ 116,000</u>	<u>\$ 187,270</u>	<u>\$ 71,270</u>	<u>\$ 131,300</u>	<u>\$ 131,300</u>	<u>\$ 126,467</u>	<u>\$ (4,833)</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 12,100	\$ 12,100	\$ 11,850	\$ 250	\$ 11,500	\$ 11,500	\$ 11,500	\$ 0
Office	300	300	695	(395)	150	150	322	(172)
Telephone	64,000	64,000	54,982	9,018	84,000	84,000	53,134	30,866
Equipment	0	0	600	(600)	750	750	0	750
Mileage	2,000	2,000	2,334	(334)	1,500	1,500	2,379	(879)
County dispatching	25,000	25,000	25,000	0	18,000	18,000	18,000	0
Mapping and addressing	1,000	1,000	8,500	(7,500)	1,000	1,000	0	1,000
Fringe benefits	1,100	1,100	1,132	(32)	1,100	1,100	0	1,100
Postage	150	150	0	150	150	150	1,083	(933)
Loan repayment	0	0	77,080	(77,080)	0	0	0	0
Transfers out	24,500	24,500	0	24,500	0	0	0	0
Total Disbursements	<u>\$ 130,150</u>	<u>\$ 130,150</u>	<u>\$ 182,173</u>	<u>\$ (52,023)</u>	<u>\$ 118,150</u>	<u>\$ 118,150</u>	<u>\$ 86,418</u>	<u>\$ 31,732</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (14,150)	\$ (14,150)	\$ 5,097	\$ 19,247	\$ 13,150	\$ 13,150	\$ 40,049	\$ 26,899
CASH, JANUARY 1	101,681	101,681	101,681	0	61,632	61,632	61,632	0
CASH, DECEMBER 31	<u>\$ 87,531</u>	<u>\$ 87,531</u>	<u>\$ 106,778</u>	<u>\$ 19,247</u>	<u>\$ 74,782</u>	<u>\$ 74,782</u>	<u>\$ 101,681</u>	<u>\$ 26,899</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>VICTIMS OF DOMESTIC VIOLENCE AND DOMESTIC VIOLENCE SHELTERS</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 3,800	\$ 3,800	\$ 4,630	\$ 830	\$ 4,250	\$ 4,250	\$ 4,112	\$ (138)
Intergovernmental	53	53	0	(53)	20	20	57	37
Interest	0	0	31	31	0	0	0	0
Other	0	0	0	0	50	50	0	(50)
Total Receipts	<u>\$ 3,853</u>	<u>\$ 3,853</u>	<u>\$ 4,661</u>	<u>\$ 808</u>	<u>\$ 4,320</u>	<u>\$ 4,320</u>	<u>\$ 4,169</u>	<u>\$ (151)</u>
<b>DISBURSEMENTS</b>								
Victims of domestic violence	\$ 1,600	\$ 1,600	\$ 1,600	\$ 0	\$ 1,000	\$ 1,000	\$ 2,000	\$ (1,000)
Domestic violence shelter	2,000	2,000	2,000	0	3,500	3,500	4,400	(900)
Total Disbursements	<u>\$ 3,600</u>	<u>\$ 3,600</u>	<u>\$ 3,600</u>	<u>\$ 0</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 6,400</u>	<u>\$ (1,900)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 253	\$ 253	\$ 1,061	\$ 808	\$ (180)	\$ (180)	\$ (2,231)	\$ (2,051)
CASH, JANUARY 1	<u>2,293</u>	<u>2,293</u>	<u>2,293</u>	<u>0</u>	<u>4,524</u>	<u>4,524</u>	<u>4,524</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 2,546</u>	<u>\$ 2,546</u>	<u>\$ 3,354</u>	<u>\$ 808</u>	<u>\$ 4,344</u>	<u>\$ 4,344</u>	<u>\$ 2,293</u>	<u>\$ (2,051)</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY BAD CHECK</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 40,000	\$ 40,000	\$ 32,414	\$ (7,586)	\$ 48,000	\$ 48,000	\$ 38,266	\$ (9,734)
Interest	1,700	1,700	976	(724)	2,400	2,400	2,031	(369)
Total Receipts	<u>\$ 41,700</u>	<u>\$ 41,700</u>	<u>\$ 33,390</u>	<u>\$ (8,310)</u>	<u>\$ 50,400</u>	<u>\$ 50,400</u>	<u>\$ 40,297</u>	<u>\$ (10,103)</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 32,084	\$ 32,084	\$ 33,454	\$ (1,370)	\$ 30,000	\$ 30,000	\$ 31,694	\$ (1,694)
Office	2,400	2,400	1,054	1,346	500	500	3,319	(2,819)
MOPS fees	6,000	6,000	4,760	1,240	7,450	7,450	5,606	1,844
Clerk software	2,148	2,148	672	1,476	800	800	2,148	(1,348)
Computer	1,500	1,500	2,430	(930)	1,000	1,000	625	375
Furniture and other	0	0	0	0	1,000	1,000	100	900
Supplement training	9,000	9,000	9,570	(570)	8,000	8,000	7,386	614
Retirement	7,752	7,752	7,752	0	7,752	7,752	7,752	0
Fringe benefits	10,039	10,039	11,314	(1,275)	9,250	9,250	10,011	(761)
Repairs	750	750	0	750	0	0	0	0
Total Disbursements	<u>\$ 71,673</u>	<u>\$ 71,673</u>	<u>\$ 71,006</u>	<u>\$ 667</u>	<u>\$ 65,752</u>	<u>\$ 65,752</u>	<u>\$ 68,641</u>	<u>\$ (2,889)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (29,973)	\$ (29,973)	\$ (37,616)	\$ (7,643)	\$ (15,352)	\$ (15,352)	\$ (28,344)	\$ (12,992)
CASH, JANUARY 1	<u>120,023</u>	<u>120,023</u>	<u>120,023</u>	<u>0</u>	<u>148,367</u>	<u>148,367</u>	<u>148,367</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 90,050</u></u>	<u><u>\$ 90,050</u></u>	<u><u>\$ 82,407</u></u>	<u><u>\$ (7,643)</u></u>	<u><u>\$ 133,015</u></u>	<u><u>\$ 133,015</u></u>	<u><u>\$ 120,023</u></u>	<u><u>\$ (12,992)</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>DC LAW ENFORCEMENT RESTITUTION</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 90,000	\$ 90,000	\$ 91,149	\$ 1,149	\$ 48,000	\$ 48,000	\$ 89,860	\$ 41,860
Intergovernmental	1,800	1,800	1,472	(328)	2,000	2,000	1,754	(246)
Total Receipts	<u>\$ 91,800</u>	<u>\$ 91,800</u>	<u>\$ 92,621</u>	<u>\$ 821</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 91,614</u>	<u>\$ 41,614</u>
<b>DISBURSEMENTS</b>								
Equipment miscellaneous	\$ 35,000	\$ 35,000	\$ 39,768	\$ (4,768)	\$ 35,000	\$ 35,000	\$ 38,796	\$ (3,796)
Mileage, meals and lodging	3,000	3,000	1,683	1,317	2,000	2,000	2,108	(108)
Tuition	5,000	5,000	1,090	3,910	5,000	5,000	4,332	668
Maintenance and supplies	4,000	4,000	0	4,000	2,000	2,000	2,533	(533)
Expert witness	3,000	3,000	152	2,848	1,000	1,000	2,792	(1,792)
Buy money	3,000	3,000	0	3,000	3,000	3,000	0	3,000
Deputy salary	0	0	19,117	(19,117)	0	0	0	0
Fringe benefits	0	0	5,868	(5,868)	0	0	0	0
Deputy overtime	0	0	1,064	(1,064)	0	0	0	0
Transfers out	0	0	1,215	(1,215)	0	0	0	0
Total Disbursements	<u>\$ 53,000</u>	<u>\$ 53,000</u>	<u>\$ 69,957</u>	<u>\$ (16,957)</u>	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 50,561</u>	<u>\$ (2,561)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 38,800	\$ 38,800	\$ 22,664	\$ (16,136)	\$ 2,000	\$ 2,000	\$ 41,053	\$ 39,053
CASH, JANUARY 1	137,794	137,794	137,794	0	96,741	96,741	96,741	0
CASH, DECEMBER 31	<u>\$ 176,594</u>	<u>\$ 176,594</u>	<u>\$ 160,458</u>	<u>\$ (16,136)</u>	<u>\$ 98,741</u>	<u>\$ 98,741</u>	<u>\$ 137,794</u>	<u>\$ 39,053</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY DELINQUENT</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 4,500	\$ 4,500	\$ 3,244	\$ (1,256)	\$ 9,000	\$ 9,000	\$ 5,451	\$ (3,549)
Interest	700	700	505	(195)	0	0	726	726
Total Receipts	<u>\$ 5,200</u>	<u>\$ 5,200</u>	<u>\$ 3,749</u>	<u>\$ (1,451)</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 6,177</u>	<u>\$ (2,823)</u>
<b>DISBURSEMENTS</b>								
Office	\$ 1,100	\$ 1,100	\$ 2,249	\$ (1,149)	\$ 1,500	\$ 1,500	\$ 1,099	\$ 401
Equipment miscellaneous	0	0	0	0	2,000	2,000	0	2,000
Total Disbursements	<u>\$ 1,100</u>	<u>\$ 1,100</u>	<u>\$ 2,249</u>	<u>\$ (1,149)</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 1,099</u>	<u>\$ 2,401</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 4,100	\$ 4,100	\$ 1,500	\$ (2,600)	\$ 5,500	\$ 5,500	\$ 5,078	\$ (422)
CASH, JANUARY 1	<u>50,630</u>	<u>50,630</u>	<u>50,630</u>	<u>0</u>	<u>45,552</u>	<u>45,552</u>	<u>45,552</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 54,730</u></u>	<u><u>\$ 54,730</u></u>	<u><u>\$ 52,130</u></u>	<u><u>\$ (2,600)</u></u>	<u><u>\$ 51,052</u></u>	<u><u>\$ 51,052</u></u>	<u><u>\$ 50,630</u></u>	<u><u>\$ (422)</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PILOT PROGRAM</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 21,633	\$ 21,633	\$ 15,273	\$ (6,360)	\$ 87,226	\$ 87,226	\$ 43,194	\$ (44,032)
Transfers in	0	0	7,777	7,777	0	0	23,695	23,695
Total Receipts	<u>\$ 21,633</u>	<u>\$ 21,633</u>	<u>\$ 23,050</u>	<u>\$ 1,417</u>	<u>\$ 87,226</u>	<u>\$ 87,226</u>	<u>\$ 66,889</u>	<u>\$ (20,337)</u>
<b>DISBURSEMENTS</b>								
Juvenile pilot program								
Salary	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,000	\$ 28,000	\$ 15,654	\$ 12,346
Fringe benefits	0	0	0	0	2,300	2,300	1,435	865
Office telephone	0	0	0	0	200	200	126	74
Meals and lodging	0	0	0	0	3,500	3,500	1,931	1,569
Pension and retirement	0	0	0	0	300	300	548	(248)
Medical insurance	0	0	0	0	5,100	5,100	3,401	1,699
Dental insurance	0	0	0	0	300	300	109	191
Paralegal and investigator								
Salary	14,904	14,904	15,404	(500)	30,000	30,000	29,808	192
Fringe benefits	1,246	1,246	1,412	(166)	2,400	2,400	2,494	(94)
Office telephone	108	108	108	0	200	200	216	(16)
Meals and lodging	1,875	1,875	1,680	195	3,500	3,500	3,935	(435)
Cell phone	480	480	0	480	250	250	1,043	(793)
Pension and retirement	2,920	2,920	693	2,227	5,600	5,600	5,840	(240)
Medical insurance	100	100	3,589	(3,489)	350	350	349	1
Dental insurance	0	0	164	(164)	0	0	0	0
Total Disbursements	<u>\$ 21,633</u>	<u>\$ 21,633</u>	<u>\$ 23,050</u>	<u>\$ (1,417)</u>	<u>\$ 82,000</u>	<u>\$ 82,000</u>	<u>\$ 66,889</u>	<u>\$ 15,111</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,226	\$ 5,226	\$ 0	\$ (5,226)
CASH, JANUARY 1	0	0	0	0	0	0	0	0
CASH, DECEMBER 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,226</u>	<u>\$ 5,226</u>	<u>\$ 0</u>	<u>\$ (5,226)</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>COUNTY CLERK DISCRETIONARY</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 2,800	\$ 2,800	\$ 5,392	\$ 2,592	\$ 3,000	\$ 3,000	\$ 5,021	\$ 2,021
Interest	50	50	44	(6)	150	150	52	(98)
Transfers in	0	0	1,305	1,305	0	0	0	0
Total Receipts	<u>\$ 2,850</u>	<u>\$ 2,850</u>	<u>\$ 6,741</u>	<u>\$ 3,891</u>	<u>\$ 3,150</u>	<u>\$ 3,150</u>	<u>\$ 5,073</u>	<u>\$ 1,923</u>
<b>DISBURSEMENTS</b>								
Salaries	\$ 2,200	\$ 2,200	\$ 4,108	\$ (1,908)	\$ 2,000	\$ 2,000	\$ 1,743	\$ 257
Supplies	600	600	1,576	(976)	1,000	1,000	722	278
Computer	1,000	1,000	778	222	600	600	572	28
Fringe benefits	120	120	15	105	70	70	109	(39)
Total Disbursements	<u>\$ 3,920</u>	<u>\$ 3,920</u>	<u>\$ 6,477</u>	<u>\$ (2,557)</u>	<u>\$ 3,670</u>	<u>\$ 3,670</u>	<u>\$ 3,146</u>	<u>\$ 524</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,070)	\$ (1,070)	\$ 264	\$ 1,334	\$ (520)	\$ (520)	\$ 1,927	\$ 2,447
CASH, JANUARY 1	<u>4,068</u>	<u>4,068</u>	<u>4,068</u>	<u>0</u>	<u>2,141</u>	<u>2,141</u>	<u>2,141</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 2,998</u></u>	<u><u>\$ 2,998</u></u>	<u><u>\$ 4,332</u></u>	<u><u>\$ 1,334</u></u>	<u><u>\$ 1,621</u></u>	<u><u>\$ 1,621</u></u>	<u><u>\$ 4,068</u></u>	<u><u>\$ 2,447</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SHERIFF'S CIVIL FEES</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 31,000	\$ 31,000	\$ 48,295	\$ 17,295	\$ 34,000	\$ 34,000	\$ 32,821	\$ (1,179)
Interest	1,000	1,000	664	(336)	2,000	2,000	1,063	(937)
Total Receipts	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 48,959</u>	<u>\$ 16,959</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ 33,884</u>	<u>\$ (2,116)</u>
<b>DISBURSEMENTS</b>								
Office	\$ 28,000	\$ 28,000	\$ 57,896	\$ (29,896)	\$ 30,000	\$ 30,000	\$ 27,940	\$ 2,060
Transfers out	0	0	0	0	25,000	25,000	0	25,000
Total Disbursements	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 57,896</u>	<u>\$ (29,896)</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 27,940</u>	<u>\$ 27,060</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 4,000	\$ 4,000	\$ (8,937)	\$ (12,937)	\$ (19,000)	\$ (19,000)	\$ 5,944	\$ 24,944
CASH, JANUARY 1	<u>72,527</u>	<u>72,527</u>	<u>72,527</u>	<u>0</u>	<u>66,583</u>	<u>66,583</u>	<u>66,583</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 76,527</u></u>	<u><u>\$ 76,527</u></u>	<u><u>\$ 63,590</u></u>	<u><u>\$ (12,937)</u></u>	<u><u>\$ 47,583</u></u>	<u><u>\$ 47,583</u></u>	<u><u>\$ 72,527</u></u>	<u><u>\$ 24,944</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>DRAINAGE AND LEVEE DISTRICT</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 143,507	\$ 143,507	\$ 101,659	\$ (41,848)	\$ 74,940	\$ 74,940	\$ 133,720	\$ 58,780
Total Receipts	\$ 143,507	\$ 143,507	\$ 101,659	\$ (41,848)	\$ 74,940	\$ 74,940	\$ 133,720	\$ 58,780
<b>DISBURSEMENTS</b>								
Drainage district and levee disbursements	\$ 95,000	\$ 95,000	\$ 82,844	\$ 12,156	\$ 95,200	\$ 95,200	\$ 154,995	\$ (59,795)
Total Disbursements	\$ 95,000	\$ 95,000	\$ 82,844	\$ 12,156	\$ 95,200	\$ 95,200	\$ 154,995	\$ (59,795)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 48,507	\$ 48,507	\$ 18,815	\$ (29,692)	\$ (20,260)	\$ (20,260)	\$ (21,275)	\$ (1,015)
CASH, JANUARY 1	57,527	57,527	57,527	0	78,802	78,802	78,802	0
CASH, DECEMBER 31	\$ 106,034	\$ 106,034	\$ 76,342	\$ (29,692)	\$ 58,542	\$ 58,542	\$ 57,527	\$ (1,015)

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>HAVA</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 10,200	\$ 10,200	\$ 90	\$ (10,110)	\$ 0	\$ 0	\$ 10,253	\$ 10,253
Transfers in	0	0	0	0	0	0	1,295	1,295
Total Receipts	<u>\$ 10,200</u>	<u>\$ 10,200</u>	<u>\$ 90</u>	<u>\$ (10,110)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,548</u>	<u>\$ 11,548</u>
<b>DISBURSEMENTS</b>								
Computer and other election	\$ 10,200	\$ 10,200	\$ 0	\$ 10,200	\$ 0	\$ 0	\$ 11,575	\$ (11,575)
Total Disbursements	<u>\$ 10,200</u>	<u>\$ 10,200</u>	<u>\$ 0</u>	<u>\$ 10,200</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,575</u>	<u>\$ (11,575)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 0	\$ 90	\$ 90	\$ 0	\$ 0	\$ (27)	\$ (27)
CASH, JANUARY 1	0	0	0	0	27	27	27	0
CASH, DECEMBER 31	<u>0</u>	<u>0</u>	<u>90</u>	<u>90</u>	<u>27</u>	<u>27</u>	<u>0</u>	<u>(27)</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>OFF SYSTEM BRIDGE</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 265,000	\$ 265,000	\$ 374,167	\$ 109,167	\$ 200,000	\$ 200,000	\$ 20,036	\$ (179,964)
Total Receipts	\$ 265,000	\$ 265,000	\$ 374,167	\$ 109,167	\$ 200,000	\$ 200,000	\$ 20,036	\$ (179,964)
<b>DISBURSEMENTS</b>								
Bridges	\$ 265,000	\$ 265,000	\$ 374,167	\$ (109,167)	\$ 200,000	\$ 200,000	\$ 20,036	\$ 179,964
Total Disbursements	\$ 265,000	\$ 265,000	\$ 374,167	\$ (109,167)	\$ 200,000	\$ 200,000	\$ 20,036	\$ 179,964
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CASH, JANUARY 1	0	0	0	0	0	0	0	0
CASH, DECEMBER 31	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SHERIFF'S COMMISSIONS</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 23,930	\$ 23,930	\$ 132,080	\$ 108,150	\$ 0	\$ 0	\$ 79,820	\$ 79,820
Interest	0	0	478	478	0	0	362	362
Total Receipts	<u>\$ 23,930</u>	<u>\$ 23,930</u>	<u>\$ 132,558</u>	<u>\$ 108,628</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 80,182</u>	<u>\$ 80,182</u>
<b>DISBURSEMENTS</b>								
Deputy sheriff state fees	\$ 15,600	\$ 15,600	\$ 15,290	\$ 310	\$ 0	\$ 12,000	\$ 15,560	\$ (3,560)
Concealed weapons	4,000	4,000	999	3,001	0	1,000	3,839	(2,839)
Inmate telephone	0	0	25,850	(25,850)	0	0	19,795	(19,795)
Transfers out	0	0	0	0	0	0	35,778	(35,778)
Total Disbursements	<u>\$ 19,600</u>	<u>\$ 19,600</u>	<u>\$ 42,139</u>	<u>\$ (22,539)</u>	<u>\$ 0</u>	<u>\$ 13,000</u>	<u>\$ 74,972</u>	<u>\$ (61,972)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 4,330	\$ 4,330	\$ 90,419	\$ 86,089	\$ 0	\$ (13,000)	\$ 5,210	\$ 18,210
CASH, JANUARY 1	<u>5,210</u>	<u>5,210</u>	<u>5,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH, DECEMBER 31	<u><u>\$ 9,540</u></u>	<u><u>\$ 9,540</u></u>	<u><u>\$ 95,629</u></u>	<u><u>\$ 86,089</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (13,000)</u></u>	<u><u>\$ 5,210</u></u>	<u><u>\$ 18,210</u></u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>REMAINING</u></b>								
<b>RECEIPTS</b>								
Intergovernmental	\$ 112,900	\$ 112,900	\$ 148,592	\$ 35,692	\$ 106,700	\$ 106,700	\$ 201,852	\$ 95,152
Transfers in	0	0	51,961	51,961	0	0	33,411	33,411
Total Receipts	<u>\$ 112,900</u>	<u>\$ 112,900</u>	<u>\$ 200,553</u>	<u>\$ 87,653</u>	<u>\$ 106,700</u>	<u>\$ 106,700</u>	<u>\$ 235,263</u>	<u>\$ 128,563</u>
<b>DISBURSEMENTS</b>								
State tax	\$ 92,000	\$ 92,000	\$ 94,825	\$ (2,825)	\$ 98,000	\$ 98,000	\$ 98,927	\$ (927)
Financial institution tax	20,000	20,000	99,485	(79,485)	1,000	1,000	43,282	(42,282)
Surplus certificate bids	300	300	172	128	6,000	6,000	12,814	(6,814)
Total Disbursements	<u>\$ 112,300</u>	<u>\$ 112,300</u>	<u>\$ 194,482</u>	<u>\$ (82,182)</u>	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 155,023</u>	<u>\$ (50,023)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 600	\$ 600	\$ 6,071	\$ 5,471	\$ 1,700	\$ 1,700	\$ 80,240	\$ 78,540
CASH, JANUARY 1	141,222	141,222	141,222	0	60,982	60,982	60,982	0
CASH, DECEMBER 31	<u>\$ 141,822</u>	<u>\$ 141,822</u>	<u>\$ 147,293</u>	<u>\$ 5,471</u>	<u>\$ 62,682</u>	<u>\$ 62,682</u>	<u>\$ 141,222</u>	<u>\$ 78,540</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>CERF COLLECTIONS</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 139,000	\$ 139,000	\$ 168,029	\$ 29,029	\$ 163,000	\$ 163,000	\$ 137,695	\$ (25,305)
Total Receipts	\$ 139,000	\$ 139,000	\$ 168,029	\$ 29,029	\$ 163,000	\$ 163,000	\$ 137,695	\$ (25,305)
<b>DISBURSEMENTS</b>								
CERF disbursements	\$ 139,000	\$ 139,000	\$ 168,029	\$ (29,029)	\$ 163,000	\$ 163,000	\$ 137,695	\$ 25,305
Total Disbursements	\$ 139,000	\$ 139,000	\$ 168,029	\$ (29,029)	\$ 163,000	\$ 163,000	\$ 137,695	\$ 25,305
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CASH, JANUARY 1	0	0	0	0	0	0	0	0
CASH, DECEMBER 31	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

DUNKLIN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - NON-MAJOR FUNDS - CASH BASIS  
 YEARS ENDED DECEMBER 31, 2010 AND 2009  
 UNAUDITED

	2010				2009			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>TAX MAINTENANCE</u></b>								
<b>RECEIPTS</b>								
Charges for services	\$ 16,000	\$ 16,000	\$ 44,298	\$ 28,298	\$ 41,800	\$ 41,800	\$ 29,267	\$ (12,533)
Total Receipts	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 44,298</u>	<u>\$ 28,298</u>	<u>\$ 41,800</u>	<u>\$ 41,800</u>	<u>\$ 29,267</u>	<u>\$ (12,533)</u>
<b>DISBURSEMENTS</b>								
Office	\$ 250	\$ 250	\$ 3,837	\$ (3,587)	\$ 1,000	\$ 1,000	\$ 231	\$ 769
Salaries	60,000	60,000	65,101	(5,101)	40,000	40,000	57,674	(17,674)
Fringe benefits	7,000	7,000	0	7,000	0	0	6,915	(6,915)
Office furniture	25	25	0	25	1,500	1,500	25	1,475
Copier	0	0	0	0	0	6,000	0	6,000
File cabinets	400	400	0	400	0	2,500	0	2,500
Flooring	0	0	0	0	0	1,000	0	1,000
Tuition and training	300	300	550	(250)	0	2,000	7,358	(5,358)
Total Disbursements	<u>\$ 67,975</u>	<u>\$ 67,975</u>	<u>\$ 69,488</u>	<u>\$ (1,513)</u>	<u>\$ 42,500</u>	<u>\$ 54,000</u>	<u>\$ 72,203</u>	<u>\$ (18,203)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (51,975)	\$ (51,975)	\$ (25,190)	\$ 26,785	\$ (700)	\$ (12,200)	\$ (42,936)	\$ (30,736)
CASH, JANUARY 1	<u>71,377</u>	<u>71,377</u>	<u>71,377</u>	<u>0</u>	<u>114,313</u>	<u>114,313</u>	<u>114,313</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 19,402</u>	<u>\$ 19,402</u>	<u>\$ 46,187</u>	<u>\$ 26,785</u>	<u>\$ 113,613</u>	<u>\$ 102,113</u>	<u>\$ 71,377</u>	<u>\$ (30,736)</u>

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

## Other Required Supplementary Information

DUNKLIN COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2010 AND 2009

	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures		County Match Percentage Required
			2010	2009	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed through State:					
Office of Administration:					
National Resources Conservation - Kennett Ditches	10.901		\$ 157,183	\$	0%
USA Rural Development Grant	10.868		25,200		45%
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Passed through State:					
Department of Public Safety:					
National Criminal History Improvement Program	16.554	RF-08-004		34,561	0%
Family Drug Court	16.585	62958-58	49,875	62,959	0%
LLEB Grant	16.738		6,088	7,575	0%
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
Passed through State:					
Highway and Transportation Commission:					
Highway Planning and Construction	20.205	BRO - BO35-31		20,036	0%
		BRO - BO35-33	334,046		0%
		BRO - BO35-34	40,121		0%
<u>ELECTION ASSISTANCE COMMISSION</u>					
Passed through the Office of Secretary of State:					
Help America Vote Act Requirements Payments	90.401	EAC-HAVA		10,253	0%
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Passed through State:					
Department of Social Services:					
Child Support Enforcement	93.563	29.069.01	163,576	156,867	0%
Community Services Block Grant	93.569	HCP-23		6,465	0%
Homeless Prevention	93.150	ER16410017A	115,088	16,958	0%
Sheltered Workshop	13.763		37,158	32,739	0%
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Passed through State Department of Public Safety:					
Disaster Grants - Public Assistance Grants					
(President Declared Disasters)	97.036			3,733,731	0%
Emergency Management Performance Grants	97.042		9,120	11,221	0%
Homeland Security Grant Program	97.067			-	0%
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 937,455	\$ 4,093,365	

Notes to the Supplementary Schedule

DUNKLIN COUNTY, MISSOURI  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2010 AND 2009

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

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

The schedule includes all federal awards administered by Dunklin County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants, or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

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

2. Subrecipients

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

FEDERAL AWARDS –  
SINGLE AUDIT SECTION

## Auditors' Reports

**Devereux and Krauss LLP**  
**Certified Public Accountants**

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

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission  
and  
Officeholders of Dunklin County, Missouri

Compliance

We have audited the compliance of Dunklin County, Missouri, with the types of compliance requirements described in *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Dunklin County, Missouri's major federal programs for the years ended December 31, 2010 and 2009. 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. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Dunklin County, Missouri 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 years ended December 31, 2010 and 2009.

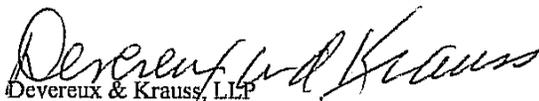
### Internal Control Over Compliance

The management of Dunklin County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our 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 the County's internal control over compliance. Accordingly, we 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 over compliance 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 a 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.

Our consideration of the County's internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above.

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

  
Devereux & Krauss, LLP

June 30, 2011

## Schedule

DUNKLIN COUNTY, MISSOURI  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
 YEARS ENDED DECEMBER 31, 2010 AND 2009

**Section I – Summary of Auditors' Results**

Financial Statements

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

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

Noncompliance material to the financial statement noted?

       yes   X   no

Federal Awards

Internal control over major program:

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

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

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?

       yes   X   no

Identification of major program:

CFDA or  
Other Identifying  
Number

Program Title

20.205  
97.036

Highway Planning and Construction  
Disaster Grants - Public Assistance Grants (President declared disasters)

DUNKLIN COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 2010 AND 2009

Dollar threshold used to distinguish between Type A  
and Type B programs:

\$300,000

Auditee qualified as a low-risk auditee?

\_\_\_\_\_ yes        X   no

**Section II – Financial Statement Findings**

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

**10-1 Classification Issue**

The County misclassified advances as federal revenues and repayments of those advances as expenditures. The County engaged the services of a vendor to provide services resulting from a severe storm. Financially, the vendor found it advantageous to advance Dunklin County, Missouri funds to cover the services rather than purchase a bond guaranteeing those services. The County erroneously treated the advance as additional funds and the repayment as additional expense.

We Recommend:

The County seek appropriate advice whenever they question as to how a transaction should be recorded.

Auditee's Response and Plan for Corrective Action:

The County will seek advice whenever there is a question as to how to record a transaction.

**10-2 Budgetary Procedures and Published Financial Statements**

In addition to being required by State law, complete and accurate budgets are essential for the County Commission and County Clerk to evaluate County operations and to protect the anticipated needs of the County for the upcoming year. Complete and accurate budgets are also necessary to properly inform the County's citizens about the County's finances.

The County Commission approved a deficit budget balance for a fund, allowed disbursements to exceed budgeted amounts in a number of funds and some funds were not budgeted. There was no evidence the County Commission or the County Clerk, monitored disbursements adequately to ensure actual disbursements did not exceed budgeted amounts.

- A. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balances. The County budgeted a deficit balance in the Sheriff's Commissions Fund at December 31, 2009.

DUNKLIN COUNTY, MISSOURI  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
 YEARS ENDED DECEMBER 31, 2010 AND 2009

**10-2 Budgetary Procedures and Published Financial Statements (continued)**

B. Actual disbursements exceeded final budgeted amounts in the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue	2010 and 2009
Special Road and Bridge	2010
Law Enforcement Sales Tax	2010 and 2009
Senate Bill 40	2009
Recorders Users	2009
Prosecuting Attorney Training	2010
Emergency 911	2010
Victims of Domestic Violence and Domestic Violence Shelters	2009
Prosecuting Attorney Bad Check	2009
DC Law Enforcement Restitution	2010 and 2009
Prosecuting Attorney Delinquent Tax	2010
Pilot Program	2010
County Clerk Discretionary	2010
Sheriff's Civil Fees	2010
Drainage and Levee Districts	2009
Off System Bridge	2010
Sheriff's Commissions	2010 and 2009
Remaining	2010 and 2009
CERF Collection	2010
Tax Maintenance	2010 and 2009

Also, because a budget was not adopted for several funds, expenditures in that fund exceeded budgetary authority to the extent that the budget was not adopted. These funds are as follows:

<u>Fund</u>	<u>Years Ended December 31,</u>
Emergency Management	2009
DC Sheriff Revolving	2010 and 2009
HAVA	2009

C. The following funds were not budgeted:

<u>Fund</u>	<u>Years Ended December 31,</u>
Emergency Management	2009
DC Sheriff Revolving	2010 and 2009
HAVA	2009

The above findings are repeat findings.

DUNKLIN COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 2010 AND 2009

**10-2 Budgetary Procedures and Published Financial Statements (continued)**

If there are valid reasons which necessitate excess disbursements, budget amendments should be made following the same process by which the annual budget is approved, including public hearings and filing the amended budget with the State Auditor's office. In addition Section 50.622, RSMo 2000, provides that counties may amend the annual budget during any year in which the County receives additional funds, which could not be estimated when the budget was adopted and that the County shall follow the same procedures required for adoption of the annual budget to amend the budget.

To allow the budgets to be used as a planning tool and to ensure compliance with State law, budget amendments should be made prior to incurring the actual expenditures, valid reasons, which necessitate excess disbursements, should be provided to support amendments, and public hearings should be held prior to the adoption of all budget amendments.

We Recommend:

The County Commission:

- A. Discontinue deficit budgeting and reduce spending and increase revenue to obtain a positive cash balance in all funds.
- B. And all County officials ensure disbursements not be authorized in excess of budgeted amounts. If a necessity exists to exceed a budget, the appropriate procedures should be followed to amend the appropriate budget.
- C. And all County officials should ensure that all funds, regardless of size, are budgeted.

Auditee's Response and Plan for Corrective Action:

- A. They will discontinue deficit budgeting as soon as possible.
- B-C. All will be implemented.

**10-3 Payroll and Related Matters**

Some employees do not prepare a timesheet, and some timesheet information is based on estimated hours worked. Overtime and compensatory time policies are not adequate and do not appear to comply with the Fair Labor Standards Act of 1938 (FLSA). The County accrues straight time off (compensatory time) to employees who work more than the County's normal 40-hour work period, although the FLSA requires compensatory time to be accrued at time and one-half. In addition, timesheets were not always signed by employees or reviewed and signed by the supervisor. The timesheets turned in by the clean up personnel were not signed by a supervisor.

Payrolls are processed once a month, and the County policy is to have each department submit timesheets or total hours worked for each employee to the County Clerk's office from two to five days in advance of the pay date to enable the payroll to be processed. The time reported for each employee represents actual hours worked from the beginning of the pay period through the date the information is submitted and estimated hours to be worked during the last two to five days of the pay period. No documentation was available to indicate the hours actually worked were subsequently compared to the hours estimated.

DUNKLIN COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 2010 AND 2009

**10-3 Payroll and Related Matters (continued)**

Paying County employees for estimated hours may lead to errors, inconsistencies in the calculation of overtime and accumulated leave balances, and the potential for employees to be over/under paid. In addition, detailed timesheets signed by the employee and approved by a supervisor are necessary to monitor overtime, leave, and compensatory time, and are beneficial in demonstrating compliance with County policies and the requirements of the Fair Labor Standards Act of 1938 (FLSA).

Certain County departments are not using the same methods of paying employees in their department. The majority of the departments prorate the employee's monthly salary per the hours worked for the period. For example, if there are 170 hours in the pay period and an employee works only 85 hours, the employee would be paid for only half of their normal monthly salary. However, there are several instances where employees are being paid for the entire month for only working a small percentage of the required hours. In these cases, the County is overpaying these employees and not utilizing public funds in a prudent manner.

The County Clerk's office does not adequately maintain accrued vacation or sick leave for all employees for all departments.

We Recommend:

- A. All employees of all departments should submit a timesheet that bears the signature of the employee and reviewed and signed by the supervisor before payment is rendered. In addition, copies of all timesheets should be maintained in the County Clerk's office for safekeeping.
- B. If the County continues to use estimated hours worked for the last days of the pay period, the County should establish procedures to obtain documentation from the employees' supervisors for any differences between estimated and actual time worked, and fully document any applicable adjustments to the employees' pay or leave records when actual time worked is different from estimated time worked.
- C. The County should adopt overtime and compensatory time policies which comply with the FLSA, and ensure employee overtime and compensatory time calculations do not include nonworking time such as leave and compensatory time used.
- D. The County Clerk should maintain adequate and accurate records regarding accrued vacations and sick leave and vacation time and sick leave used by employees.
- E. The proper proration of monthly payrolls should be adopted by all departments in the County as the proper method of payment of all employees.

Auditee's Response and Plan for Corrective Action:

A-E All will be implemented.

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

There are no findings and there are no questioned cost for December 31, 2010 and 2009.

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

DUNKLIN COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*  
DECEMBER 31, 2010 AND 2009

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Dunklin County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2008.

**08-1 Budgetary Procedures and Published Financial Statements**

Budgets were not prepared for several county funds, actual disbursements exceeded the budget in several funds, and the budgets for some funds did not reasonably reflect the anticipated financial activity and balances.

Recommendation:

The County Commission:

- A. And other County officials need to discontinue deficit budgeting.
- B. And other County officials review budget to actual reports carefully and refrain from approving disbursements which exceed budgeted amounts. If valid reasons necessitate excess disbursements, the original budget should be formally amended and filed with the State Auditor's office.
- C. And other county officials ensure budgets are prepared for all county funds.

Status:

A-C Not resolved. See finding No. 10-2.

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

DUNKLIN COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133  
DECEMBER 31, 2010 AND 2009

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.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report-  
Auditors' Findings

DUNKLIN COUNTY, MISSOURI  
MANAGEMENT ADVISORY REPORT  
DECEMBER 31, 2010 AND 2009

We have audited the accompanying Government-Wide Statements of Net Assets - Cash Basis, Government-Wide Statements of Activities - Cash Basis, Governmental Funds Balance Sheets - Cash Basis, Governmental Funds Statements of Receipts, Disbursements, and Changes in Cash Balances, and Statements of Fiduciary Net Assets - Cash Basis of Dunklin County, Missouri as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated June 30, 2011. We also have audited the compliance of Dunklin County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 2010 and 2009, and have issued our report thereon dated June 30, 2011.

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

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

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

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

## Follow-Up on Prior Audit Findings

DUNKLIN COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS  
DECEMBER 31, 2010 AND 2009

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Dunklin County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the two years ended December 31, 2008. Any prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations. There were no findings reported on the audit report issued for the two years ended December 31, 2008 to follow up.