



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

To the County Commission  
and  
Officeholders of Lawrence County, Missouri

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 Cook & Hamlin, LLC, 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, sweeping flourish at the end.

Thomas A. Schweich  
State Auditor

October 2011  
Report No. 2011-87

LAWRENCE COUNTY, MISSOURI

Mt. Vernon, Missouri

For the Years Ended December 31, 2010 and 2009

ANNUAL FINANCIAL REPORT

LAWRENCE COUNTY, MISSOURI

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FINANCIAL SECTION



Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the County Commission and  
Officeholders of Lawrence County, Missouri

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lawrence County, Missouri, as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform 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, Lawrence 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.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lawrence 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 have also issued our report dated July 15, 2011, on our consideration of Lawrence County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 33 through 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Lawrence County, Missouri has not presented the Management Discussion and Analysis (MD&A) that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

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

COOK & HAMLIN, LLC



Jackson, Missouri

July 15, 2011



Certified Public Accountants

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

To the County Commission and  
Officeholders of Lawrence County, Missouri

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lawrence County, Missouri as of and for the years ended December 31, 2010 and 2009, which collectively comprise Lawrence County, Missouri's basic financial statements and have issued our report thereon dated July 15, 2011 which was modified because the financial statements are prepared on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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 Lawrence County, Missouri's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lawrence County, Missouri's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Lawrence 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 discussed below, we identified a certain 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 control 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 Lawrence County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 10-3.

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

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

COOK & HAMLIN, LLC



Jackson, Missouri  
July 15, 2011

BASIC FINANCIAL STATEMENTS

LAWRENCE COUNTY, MISSOURI

## GOVERNMENT- WIDE FINANCIAL STATEMENTS

STATEMENT OF NET ASSETS - CASH BASIS

December 31, 2010

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Senior Services</u>	<u>Developmentally Disabled Board</u>
<u>ASSETS</u>			
<u>CURRENT ASSETS:</u>			
Cash and Cash Equivalents	\$ 4,096,518	\$ 31,167	\$ 146,808
<b>TOTAL ASSETS</b>	<b>\$ 4,096,518</b>	<b>\$ 31,167</b>	<b>\$ 146,808</b>
<u>LIABILITIES</u>			
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>NET ASSETS</u>			
Restricted For:			
Transportation	\$ 377,863	\$ -	\$ -
Other Purposes	3,252,359	-	-
Unrestricted	<u>466,296</u>	<u>31,167</u>	<u>146,808</u>
<b>TOTAL NET ASSETS</b>	<b>\$ 4,096,518</b>	<b>\$ 31,167</b>	<b>\$ 146,808</b>

See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURI

## GOVERNMENT- WIDE FINANCIAL STATEMENTS

STATEMENT OF NET ASSETS - CASH BASIS

December 31, 2009

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Senior Services</u>	<u>Developmentally Disabled Board</u>
<u>ASSETS</u>			
<u>CURRENT ASSETS:</u>			
Cash and Cash Equivalents	\$ 4,946,095	\$ 87,447	\$ 123,603
<b>TOTAL ASSETS</b>	<b>\$ 4,946,095</b>	<b>\$ 87,447</b>	<b>\$ 123,603</b>
<u>LIABILITIES</u>			
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	
<u>NET ASSETS</u>			
Restricted For:			
Transportation	\$ 485,661	\$ -	\$ -
Capital Projects	741,635		
Other Purposes	2,644,010	-	-
Unrestricted	<u>1,074,789</u>	<u>87,447</u>	<u>123,603</u>
<b>TOTAL NET ASSETS</b>	<b>\$ 4,946,095</b>	<b>\$ 87,447</b>	<b>\$ 123,603</b>

See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURIGOVERNMENT-WIDE FINANCIAL STATEMENTSSTATEMENT OF ACTIVITIES - CASH BASIS

For the Year Ended December 31, 2010

	Primary Government				Component Units		
	Expenses	Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Assets	Senior Services	Developmentally Disabled Board
Primary Government:							
Governmental Activities:							
General County Government	\$ 1,945,118	\$ 1,312,713	\$ 172,005	\$ 98,000	\$ (362,400)	\$ -	\$ -
Highway and Roads	2,839,725	-	20,713	406,775	(2,412,237)	-	-
Judicial and Court Related	1,033,719	21,919	-	-	(1,011,800)	-	-
Health and Welfare	655,763	-	845,743	-	189,980	-	-
Public Safety	1,806,513	111,308	53,817	-	(1,641,388)	-	-
Capital Outlay	237,340	-	-	-	(237,340)	-	-
Debt Service	6,540,442	-	-	-	(6,540,442)	-	-
Total Governmental Activities	<u>\$ 15,058,620</u>	<u>\$ 1,445,940</u>	<u>\$ 1,092,278</u>	<u>\$ 504,775</u>	<u>\$ (12,015,627)</u>	<u>\$ -</u>	<u>\$ -</u>
Component Units:							
Senior Services	\$ 248,769	\$ -	\$ -	\$ -	\$ -	\$ (248,769)	\$ -
Developmentally Disabled Board	350,877	-	13,748	-	-	-	(337,129)
Total Component Units	<u>\$ 599,646</u>	<u>\$ -</u>	<u>\$ 13,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (248,769)</u>	<u>\$ (337,129)</u>
General Revenues:							
Property Taxes					\$ 999,395	\$ 192,166	\$ 356,926
CART Taxes					987,818	-	-
Sales Taxes					3,917,591	-	-
Interest Income					96,646	323	2,857
COP Proceeds					4,945,000	-	-
Gain on Sale					63,074	-	-
Other Income					156,526	-	551
Total General Revenues					<u>\$ 11,166,050</u>	<u>\$ 192,489</u>	<u>\$ 360,334</u>
Change in Net Assets					\$ (849,577)	\$ (56,280)	\$ 23,205
Net Assets - January 1, 2010					5,025,303	87,447	123,603
Net Assets - December 31, 2010					<u>\$ 4,175,726</u>	<u>\$ 31,167</u>	<u>\$ 146,808</u>

See Accompanying Notes to Basic Financial Statements.



LAWRENCE COUNTY, MISSOURI

## FUND FINANCIAL STATEMENTS

BALANCE SHEET - CASH BASIS

December 31, 2010

	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Judicial Sales Tax Fund	Capital Improvements Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>Assets:</u>								
Cash and Cash Equivalents	<u>\$ 466,296</u>	<u>\$ 163,107</u>	<u>\$ 630,670</u>	<u>\$ 1,634,132</u>	<u>\$ 540,874</u>	<u>\$ -</u>	<u>\$ 661,439</u>	<u>\$ 4,096,518</u>
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Fund Balances:</u>								
Unreserved	<u>\$ 466,296</u>	<u>\$ 163,107</u>	<u>\$ 630,670</u>	<u>\$ 1,634,132</u>	<u>\$ 540,874</u>	<u>\$ -</u>	<u>\$ 661,439</u>	<u>\$ 4,096,518</u>
Total Liabilities and Fund Balances	<u>\$ 466,296</u>	<u>\$ 163,107</u>	<u>\$ 630,670</u>	<u>\$ 1,634,132</u>	<u>\$ 540,874</u>	<u>\$ -</u>	<u>\$ 661,439</u>	<u>\$ 4,096,518</u>

See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURI

## FUND FINANCIAL STATEMENTS

BALANCE SHEET - CASH BASIS

December 31, 2009

	<u>General Revenue Fund</u>	<u>Special Road and Bridge Fund</u>	<u>Assessment Fund</u>	<u>Judicial Sales Tax Fund</u>	<u>Justice Center Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets:</u>							
Cash and Cash Equivalents	\$ 1,074,789	\$ 139,269	\$ 535,087	\$ 1,566,075	\$ 45,412	\$ 889,240	\$ 4,249,872
Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>696,223</u>	<u>-</u>	<u>696,223</u>
Total Assets	<u>\$ 1,074,789</u>	<u>\$ 139,269</u>	<u>\$ 535,087</u>	<u>\$ 1,566,075</u>	<u>\$ 741,635</u>	<u>\$ 889,240</u>	<u>\$ 4,946,095</u>
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Fund Balances:</u>							
Unreserved	<u>\$ 1,074,789</u>	<u>\$ 139,269</u>	<u>\$ 535,087</u>	<u>\$ 1,566,075</u>	<u>\$ 741,635</u>	<u>\$ 889,240</u>	<u>\$ 4,946,095</u>
Total Liabilities and Fund Balances	<u>\$ 1,074,789</u>	<u>\$ 139,269</u>	<u>\$ 535,087</u>	<u>\$ 1,566,075</u>	<u>\$ 741,635</u>	<u>\$ 889,240</u>	<u>\$ 4,946,095</u>

See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURI

FUND FINANCIAL STATEMENTS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS

For The Year Ended December 31, 2010

	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Judicial Sales Tax Fund	Capital Improvements Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<u>REVENUES RECEIVED:</u>								
Property Taxes	\$ 526,082	\$ 69,545	\$ 280,208	\$ -	\$ -	\$ -	\$ 123,560	\$ 999,395
Sales Tax	1,539,358	1,189,828	-	1,188,405	-	-	-	3,917,591
Intergovernmental	1,140,945	1,394,593	68,258	-	-	-	187,102	2,790,898
Fees and Charges	738,843	-	19,595	-	-	-	152,746	911,184
Interest Income	38,992	309	10,724	26,801	-	39	19,781	96,646
Other Revenues	168,000	-	312	250	102,332	4,945,000	277,435	5,493,329
Total Revenues Received	\$ 4,152,220	\$ 2,654,275	\$ 379,097	\$ 1,215,456	\$ 102,332	\$ 4,945,039	\$ 760,624	\$ 14,209,043
<u>EXPENDITURES PAID:</u>								
General County Government	\$ 1,555,649	\$ -	\$ 283,514	\$ -	\$ -	\$ -	\$ 105,955	\$ 1,945,118
Highway and Roads	-	2,099,791	-	-	-	-	739,934	2,839,725
Judicial and Court Related	670,908	-	-	362,811	-	-	-	1,033,719
Health and Welfare	568,199	-	-	-	-	-	87,564	655,763
Public Safety	1,385,486	-	-	-	-	-	421,027	1,806,513
Capital Outlay	-	-	-	-	237,340	-	-	237,340
Debt Service:								
Principal	-	-	-	-	-	6,265,000	-	6,265,000
Interest	-	-	-	-	-	170,392	-	170,392
Issuance Costs and Fees	-	-	-	-	-	105,050	-	105,050
Total Expenditures Paid	\$ 4,180,242	\$ 2,099,791	\$ 283,514	\$ 362,811	\$ 237,340	\$ 6,540,442	\$ 1,354,480	\$ 15,058,620
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (28,022)	\$ 554,484	\$ 95,583	\$ 852,645	\$ (135,008)	\$ (1,595,403)	\$ (593,856)	\$ (849,577)
<u>Other Financing Sources(Uses):</u>								
Transfers In	\$ 25,180	\$ -	\$ -	\$ 147,899	\$ 550,000	\$ 1,595,403	\$ 575,642	\$ 2,894,124
Transfers Out	(605,651)	(530,646)	-	(932,487)	-	-	(825,340)	(2,894,124)
Total Other Financing Sources (Uses)	\$ (580,471)	\$ (530,646)	\$ -	\$ (784,588)	\$ 550,000	\$ 1,595,403	\$ (249,698)	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER (UNDER) EXPENDITURES PAID AND OTHER USES	\$ (608,493)	\$ 23,838	\$ 95,583	\$ 68,057	\$ 414,992	\$ -	\$ (843,554)	\$ (849,577)
FUND BALANCE, January 1, 2010	1,074,789	139,269	535,087	1,566,075	125,882	-	1,504,993	4,946,095
FUND BALANCE, December 31, 2010	\$ 466,296	\$ 163,107	\$ 630,670	\$ 1,634,132	\$ 540,874	\$ -	\$ 661,439	\$ 4,096,518

See Accompanying Notes to Basic Financial Statements.

## LAWRENCE COUNTY, MISSOURI

## FUND FINANCIAL STATEMENTS

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS

For The Year Ended December 31, 2009

	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Judicial Sales Tax Fund	Justice Center Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES RECEIVED:</b>							
Property Taxes	\$ 505,470	\$ 53,397	\$ 242,088	\$ -	\$ -	\$ 82,642	\$ 883,597
Sales Tax	1,532,612	1,201,459	-	1,199,232	-	-	3,933,303
Intergovernmental	1,302,339	1,156,933	130,747	-	-	102,957	2,692,976
Fees and Charges	802,789	-	13,225	-	-	372,432	1,188,446
Interest Income	48,166	412	11,424	44,564	57,755	3,441	165,762
Other Revenues	94,039	20	-	21,045	-	27,734	142,838
Total Revenues Received	\$ 4,285,415	\$ 2,412,221	\$ 397,484	\$ 1,264,841	\$ 57,755	\$ 589,206	\$ 9,006,922
<b>EXPENDITURES PAID:</b>							
General County Government	\$ 1,244,206	\$ -	\$ 363,099	\$ -	\$ -	\$ 90,235	\$ 1,697,540
Highway and Roads	-	1,934,067	-	-	-	541,877	2,475,944
Judicial and Court Related	665,593	-	-	136,481	-	43,495	845,569
Health and Welfare	531,085	-	-	-	-	-	531,085
Public Safety	1,595,079	-	-	-	-	433,325	2,028,404
Capital Outlay	-	-	-	-	1,116,001	225,074	1,341,075
Debt Service:							
Principal	-	-	-	-	-	775,000	775,000
Interest	-	-	-	-	-	245,795	245,795
Total Expenditures Paid	\$ 4,035,963	\$ 1,934,067	\$ 363,099	\$ 136,481	\$ 1,116,001	\$ 2,354,801	\$ 9,940,412
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ 249,452	\$ 478,154	\$ 34,385	\$ 1,128,360	\$ (1,058,246)	\$ (1,765,595)	\$ (933,490)
<b>Other Financing Sources(Uses):</b>							
Transfers In	\$ 12,936	\$ -	\$ -	\$ -	\$ (34,898)	\$ 1,650,426	\$ 1,628,464
Transfers Out	(54,883)	(519,655)	(4,000)	(1,010,990)	-	(38,936)	(1,628,464)
Total Other Financing Sources (Uses)	\$ (41,947)	\$ (519,655)	\$ (4,000)	\$ (1,010,990)	\$ (34,898)	\$ 1,611,490	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER (UNDER) EXPENDITURES PAID AND OTHER USES	\$ 207,505	\$ (41,501)	\$ 30,385	\$ 117,370	\$ (1,093,144)	\$ (154,105)	\$ (933,490)
FUND BALANCE, January 1, 2009	867,284	180,770	504,702	1,448,705	1,834,779	1,043,345	5,879,585
FUND BALANCE, December 31, 2009	\$ 1,074,789	\$ 139,269	\$ 535,087	\$ 1,566,075	\$ 741,635	\$ 889,240	\$ 4,946,095

See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2010

	County Treasurer								
	Employee Fund	Crisis Intervention Fund	Common School Fines Fund	Other Tax Entities Fund	School Fund	Special Road and Bridge Fund	Tax Sales Surplus Fund	Unclaimed Fees Fund	Woodsland Cemetery Fund
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 2,724	\$ 867	\$ 2,959	\$ 1,894	\$ 7,936	\$ 2,756	\$ 13,635	\$ 30	\$ 5,005
<b>TOTAL ASSETS</b>	<u>\$ 2,724</u>	<u>\$ 867</u>	<u>\$ 2,959</u>	<u>\$ 1,894</u>	<u>\$ 7,936</u>	<u>\$ 2,756</u>	<u>\$ 13,635</u>	<u>\$ 30</u>	<u>\$ 5,005</u>
<u>LIABILITIES</u>									
Due to Others	\$ 2,724	\$ 867	\$ 2,959	\$ 1,894	\$ 7,936	\$ 2,756	\$ 13,635	\$ 30	\$ 5,005
Funds Held in Trust	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 2,724</u>	<u>\$ 867</u>	<u>\$ 2,959</u>	<u>\$ 1,894</u>	<u>\$ 7,936</u>	<u>\$ 2,756</u>	<u>\$ 13,635</u>	<u>\$ 30</u>	<u>\$ 5,005</u>

- Continued -  
See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2010

	<u>County Collector</u>			<u>Sheriff</u>				<u>Public Administrator</u>	<u>Total Agency Funds</u>
	<u>Collector of Revenue Fund</u>	<u>Partial Payments Fund</u>	<u>Protested Tax Fund</u>	<u>Prisoner Fund</u>	<u>Bond Fund</u>	<u>Recorder's Fund</u>	<u>Prosecuting Attorney</u>		
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 10,410,705	\$ 10,777	\$ -	\$ 295	\$ 3,831	\$ 22,461	\$ -	\$ 461,666	\$ 10,947,541
Other Assets	-	-	-	-	-	-	-	1,207,983	1,207,983
<b>TOTAL ASSETS</b>	<b><u>\$ 10,410,705</u></b>	<b><u>\$ 10,777</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 295</u></b>	<b><u>\$ 3,831</u></b>	<b><u>\$ 22,461</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,669,649</u></b>	<b><u>\$ 12,155,524</u></b>
<u>LIABILITIES</u>									
Due to Others	\$ 10,410,705	\$ 10,777	\$ -	\$ 295	\$ 3,831	\$ 22,461	\$ -	\$ -	\$ 10,485,875
Funds Held in Trust	-	-	-	-	-	-	-	1,669,649	1,669,649
<b>TOTAL LIABILITIES</b>	<b><u>\$ 10,410,705</u></b>	<b><u>\$ 10,777</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 295</u></b>	<b><u>\$ 3,831</u></b>	<b><u>\$ 22,461</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,669,649</u></b>	<b><u>\$ 12,155,524</u></b>

See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURISTATEMENT OF FIDUCIARY NET ASSETS

December 31, 2009

	County Treasurer								
	Employee Fund	Crisis Intervention Fund	Common School Fines Fund	Other Tax Entities Fund	School Fund	Special Road and Bridge Fund	Tax Sales Surplus Fund	Unclaimed Fees Fund	Woodland Cemetery Fund
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 2,440	\$ 867	\$ 8,661	\$ 3,007	\$ 14,118	\$ 8,584	\$ 17,960	\$ 270	\$ 4,707
<b>TOTAL ASSETS</b>	<u>\$ 2,440</u>	<u>\$ 867</u>	<u>\$ 8,661</u>	<u>\$ 3,007</u>	<u>\$ 14,118</u>	<u>\$ 8,584</u>	<u>\$ 17,960</u>	<u>\$ 270</u>	<u>\$ 4,707</u>
<u>LIABILITIES</u>									
Due to Others	\$ 2,440	\$ 867	\$ 8,661	\$ 3,007	\$ 14,118	\$ 8,584	\$ 17,960	\$ 270	\$ 4,707
Funds Held in Trust	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 2,440</u>	<u>\$ 867</u>	<u>\$ 8,661</u>	<u>\$ 3,007</u>	<u>\$ 14,118</u>	<u>\$ 8,584</u>	<u>\$ 17,960</u>	<u>\$ 270</u>	<u>\$ 4,707</u>

- Continued -

See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2009

	County Collector			Sheriff				Public Administrator	Total Agency Funds
	Collector of Revenue Fund	Partial Payments Fund	Protested Tax Fund	Prisoner Fund	Bond Fund	Recorder's Fund	Prosecuting Attorney Fund		
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 10,153,169	\$ 12,165	\$ -	\$ 295	\$ 2,459	\$ 22,426	\$ 1,119	\$ 815,125	\$ 11,067,372
Other Assets	-	-	-	-	-	-	-	1,171,467	1,171,467
<b>TOTAL ASSETS</b>	<u>\$ 10,153,169</u>	<u>\$ 10,777</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 2,459</u>	<u>\$ 22,426</u>	<u>\$ 1,119</u>	<u>\$ 1,986,592</u>	<u>\$ 12,238,839</u>
<u>LIABILITIES</u>									
Due to Others	\$ 10,153,169	\$ 12,165	\$ -	\$ 295	\$ 2,459	\$ 22,426	\$ 1,119	\$ -	\$ 10,252,247
Funds Held in Trust	-	-	-	-	-	-	-	1,986,592	1,986,592
<b>TOTAL LIABILITIES</b>	<u>\$ 10,153,169</u>	<u>\$ 10,777</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 2,459</u>	<u>\$ 22,426</u>	<u>\$ 1,119</u>	<u>\$ 1,986,592</u>	<u>\$ 12,238,839</u>

See Accompanying Notes to Basic Financial Statements.

LAWRENCE COUNTY, MISSOURI

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1.B, 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 Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements for the proprietary funds, 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. Financial Reporting Entity:

The County's financial reporting entity is composed of the following:

Primary Government:	Lawrence County, Missouri
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In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The County's reporting entity includes the County's governing board and the operations of all related organizations for which the County exercises financial oversight. Oversight responsibility is derived from the governmental unit's authority and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Financially accountable means the primary government is accountable for the component unit and the primary government is able to impose its will or the component unit may provide financial benefits or impose a burden on the primary government. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The County is governed by a three member county commission and is a county of the 3<sup>rd</sup> class. As required by accounting principles generally accepted by the United States of America, the County has evaluated the above criteria to determine whether any other

entity meets the definition of a component unit and must be included in these financial statements. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

### **Developmentally Disabled Board**

The Developmentally Disabled Board, which is governed by a board of directors appointed by the County Commission, provides disability services to the residents of Lawrence County. The Developmentally Disabled Board is included in the financial statements of the County as a component unit due to its financial relationship with the County.

### **Senior Services Board**

The Senior Services Board, which is governed by a board of directors appointed by the County Commission, provides senior services for Lawrence County residents over the age of fifty-nine. The Senior Services Board is included in the financial statements of the County as a component unit due to its financial relationship with the County.

## **B. Basis of Presentation:**

### **Government-Wide Financial Statements**

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. These statements include all funds of the County except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. For the years ended December 31, 2010 and 2009, the County had only governmental activities.

### **Fund Financial Statements**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The County also has fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and

2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds.

The funds of the financial reporting entity are described below:

**Governmental Funds**

General Revenue Fund - The General Revenue Fund is the primary operating fund of the County and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the County. The reporting entity includes the following Special Revenue Funds, which are reported as major funds:

<u>Fund</u>	<u>Description</u>
Special Road and Bridge Fund	This Fund as presented is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for road and bridge purposes.
Assessment Fund	This fund as presented was established as a result of Section 137.750, RSMo. The fund is used to account for all transactions surrounding the normal operating assessing function.
Judicial Sales Tax Fund	The Judicial Sales Tax Fund is used to account for the transactions arising from the receipts and disbursements of the County’s Judicial Sales Tax.

Capital Improvements Fund is a major fund in 2010 and a nonmajor fund in 2009.

Capital Improvements Fund	The Capital Improvements Fund is used to account for the resources designated for capital improvements.
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The reporting entity also includes the following Special Revenue Funds which are reported as nonmajor funds:

<u>Fund</u>	<u>Description</u>
Common Road I Fund	Accounts for resources restricted for highway and road improvements.

<u>Fund</u>	<u>Description</u>
Common Road II Fund	Accounts for resources restricted for highway and road improvements.
Prosecuting Attorney Bad Check Fund	Accounts for revenues and expenditures paid for recovering bad checks.
Sheriff Special Fund	Accounts for fees collected by the Sheriff's Department. The use of the proceeds is restricted to Sheriff's department.
Law Enforcement Restitution Fund	Accounts for revenues received and expenditures paid for the investigation, prevention and interventions of narcotics as set out in Section 50.550 and 50.565, RSMo.
Prosecuting Attorney Training Fund	This fund as presented is used to account for all transactions resulting from an increase of \$1.00 in court costs for criminal law violations as set out in Section 56.765, RSMo. The use of these proceeds is restricted to the payment of training expenses for prosecuting attorneys.
Law Enforcement Training Fund	This fund as presented is used to account for all transactions resulting from an increase of \$2.00 in court costs for criminal law violations as set out in Section 590.140, RSMo. The use of these proceeds is restricted to the payment of training expenses for law enforcement personnel.
911 Emergency Fund	This fund as presented is used to account for the receipts and disbursements to provide emergency telephone service. This fund was established under Section 190.305, RSMo.
Domestic Violence Fund	This fund as presented is used to account for all transactions resulting from an increase of \$5.00 for a marriage license and \$10.00 for a decree of dissolution of marriage as set out in Section 455.205, RSMo. The use of these proceeds is restricted to providing financial assistance to shelters for victims of domestic violence.
Inmate Security Fund	This fund as presented is used to account for all transactions resulting from an increase of \$2.00

Fund	Description
Election Services Fund	<p>in court costs for criminal law violations as set out in Section 488.5026, RSMo. The use of these proceeds is restricted to the payment of biometric verification systems.</p> <p>This fund as presented is used to account for the receipt of the “proportional costs” of conducting an election when a question or candidate is submitted to a vote by two or more political subdivisions as set out in Section 115.065, RSMo. This fund is used for training programs and to purchase additional supplies or equipment to improve the conduct of elections.</p>
Collector’s Tax Maintenance Fund	<p>This fund as presented is used to account for the two-sevenths of the 7 percent fee charged by the Collector for collection of delinquent and back taxes as set out in Section 52.290, RSMo. This fund is to be used for additional administration and operation costs for the office of the collector.</p>
Recorders User Fee Fund	<p>This fund as presented is used to account for the fifty percent retainage of the \$4.00 user’s fees to be charged by the recorder as set out in Section 59.319, RSMo. This fund is to be used for record storage, microfilming and preservation.</p>
TIF Escrow Fund	<p>This fund is presented to hold amounts of disputed tax collection in regards to the TIF district.</p>
HPRP Fund	<p>Accounts for grant revenues received by the County on behalf of a local entity in the capacity of grant sponsor. All grant revenues are turned over to the intended sub-recipients to carry out the intended purpose of the grant.</p>

Capital Project Funds – Capital Project Funds are used to account for resources restricted for the acquisition or construction of specific capital projects or items. The reporting entity includes the following Capital Project Fund that is reported as a major fund in 2009 and nonmajor in 2010:

<u>Fund</u>	<u>Description</u>
Justice Center Capital Projects Fund	The Justice Center Capital Projects Fund is used to account for the financial transactions occurring in the process of construction of a new justice center.

**Debt Service Funds** – Debt Service Funds are used to account for the accumulation of resources for, and the repayment of, general long-term debt principal and interest. The reporting entity includes the following Debt Service Fund that is reported as a major fund in 2010 and nonmajor in 2009:

<u>Fund</u>	<u>Description</u>
Debt Service Fund	Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Fiduciary Fund Types (not included in government-wide statements)**

Agency funds account for miscellaneous assets held by the County for other funds, governmental units, and individuals. The agency funds are custodial in nature and do not involve measurement of results of operations.

**Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

In the government-wide Statement of Net Assets and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, within the limitations of the cash basis of accounting, as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus, as applied to the cash basis of accounting, is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

## **Basis of Accounting**

In the government-wide Statement of Net Assets and Statement of Activities and the fund financial statements, governmental, business-type, fiduciary activities are presented using a cash basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues, and expenditure/expenses when they result from cash transactions. 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, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

## **Cash and Cash Equivalents**

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 the U.S. Treasury and agency obligations. 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 not adopted such a policy.

Cash and cash equivalents include both deposits and short-term investments. Investments are considered short-term when original maturities are less than three months. 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, and short-term U.S. Treasury bills.

## **Equity Classification**

Government-Wide Statements - Equity is classified as net assets and displayed in two components:

1. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
2. Unrestricted net assets - All other net assets that do not meet the definition of "restricted".

It is the County’s policy to first use restricted net assets prior to the use of unrestricted net assets when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements - Governmental fund equity is classified as fund balance.

C. Revenues, Expenditures, and Expenses:

**Program Revenues**

In the Statement of Activities, cash basis revenues that are derived directly from each activity or from parties outside the County’s taxpayers are reported as program revenues. The County has the following program revenues in each activity:

<u>Revenue</u>	<u>Source</u>
Judicial and Court Related	Various fees, fines and costs.
Public Safety	Law enforcement fines and fees, and prosecuting attorney collections and fees.
Transportation	Grants for construction and operation of roads and bridges in the county.
Health and Welfare	Grants for operation of the public health center.
General County Government	Public officials fees.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

D. Internal and Interfund Balances and Activities:

In the process of aggregating the financial information for the government-wide Statement of Net Assets and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

**Fund Financial Statements**

Interfund activity, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

1. Interfund reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.

2. Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

### **Government-Wide Financial Statements**

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements. Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers-Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities.

#### **E. Inventories and Capital Assets:**

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

#### **F. Long-Term Debt:**

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

#### **G. Estimates:**

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

#### **H. Risk of Loss:**

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

#### **I. Compensated Absences:**

The accrued vacation time payable is not recorded in the financial statements since the cash basis of accounting is employed. Although the possibility that all employees will terminate in the upcoming year is remote, management estimates of the potential liability at December 31, 2010 and 2009 would have been \$89,973 and \$116,829, respectively.

## **2. CASH AND INVESTMENTS**

At December 31, 2010 and 2009, the reported amount of the County's deposits was \$15,044,059 and \$16,013,467, respectively. The bank balance for the years ended 2010 and 2009 was \$14,761,574 and \$15,551,361, respectively.

Reconciliation of government-wide Statement of Net Assets to the cash footnote:

	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents	\$ 4,096,518	\$ 4,946,095
Agency Funds	<u>10,947,541</u>	<u>11,067,372</u>
	<u>\$15,044,059</u>	<u>\$16,013,467</u>

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance \$1,006,397 and \$1,632,219 was covered by federal depository insurance and \$13,755,177 and \$13,919,142 was covered by collateral held by the County's safekeeping agent in the County's name for the years ended December 31, 2010 and 2009, respectively.

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

The County's investments at December 31, 2010 and 2009 are as follows:

<u>Investment Type</u>	<u>December 31, 2010</u>	
	<u>Maturity</u>	<u>Amount</u>
Certificates of Deposit	3/18/2012	\$1,000
	10/30/2012	1,000
	5/22/2012	<u>1,500</u>
		<u>\$3,500</u>
	<u>December 31, 2009</u>	
<u>Investment Type</u>	<u>Maturity</u>	<u>Amount</u>
Certificates of Deposit	1/07/2010	\$500,000
	3/18/2010	275,000
	3/18/2012	1,000
	10/30/2012	1,000
	5/22/2012	1,500
U.S. Government Agency		
Obligations Federal Home Loan Bank	3/11/2016	<u>696,223</u>
		<u>\$1,474,723</u>

Certificates of deposit are classified as investments but are considered deposits for custodial risk determination. State statutes require that the County's deposits be collateralized in the name of the County by the trust department of a bank that does not hold the collateralized deposits. As of December 31, 2010 and 2009, all certificates of deposit are entirely insured or collateralized with securities.

The County holds investments in U.S. Government agency obligations. These investments are stated at fair market value.

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

The County has an investment policy that limits its investment choices other than the limitation of state law as follows:

Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.

The County places a limit on the amounts it may invest in any one issuer. The County had no concentration of credit risk for the years ended December 31, 2010 and 2009.

3. ASSESSED VALUATION, TAX LEVY, AND LEGAL DEBT MARGIN

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable on or before December 31. Taxes paid after December 31 are subject to penalties. The County bills and collects its own property taxes and also taxes for most other local governments.

The 2010 and 2009 assessed valuation of the tangible taxable property (excluding railroad and utilities) and the tax levies per \$100 assessed valuation of that property were as follows:

	<u>2010</u>	<u>2009</u>
ASSESSED VALUATION		
Real Estate	\$305,174,766	\$298,120,009
Personal Property	<u>97,992,126</u>	<u>99,000,929</u>
	<u>\$403,166,892</u>	<u>\$397,120,938</u>
TAX LEVY		
General Revenue Fund	<u>\$.1483</u>	<u>\$.1226</u>

The legal debt margin is computed as follows:

Constitutional debt limit	\$20,158,345	\$19,856,047
General obligation bonds payable	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$20,158,345</u>	<u>\$19,856,047</u>

Under Article VI, Section 26(b) and (c), Missouri Constitution, the County, by a vote of its qualified electors voting therein, may incur indebtedness for any purposes authorized by law of the County or by any general law of the State of Missouri. The borrowings authorized by this section shall not exceed five percent of the value of the taxable tangible property in the County.

#### 4. RETIREMENT PLAN

##### 1. Local Government Employees Retirement System (LAGERS)

###### A. Plan Description:

Lawrence County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri.

LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section RSMo 70.600 – 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, MO 65102 or by calling 1-800-447-4334.

###### B. Funding Status:

Lawrence County's full-time employees contribute 4 percent of their gross pay to the pension plan. The June 30<sup>th</sup> statutorily required contribution rates are 5.1 percent (general) and 2.1 percent (police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

###### C. Annual Pension Cost (APC) and Net Pension Obligation (NPO):

The subdivision's annual pension cost and net pension obligation for the current year were as follows:

Annual required contribution	\$108,123
Interest on net pension obligation	-0-
Adjustment to annual required contribution	<u>-0-</u>
Annual pension cost	\$108,123
Actual contributions	<u>92,553</u>
Increase (Decrease) in NPO	15,570
NPO beginning of year	<u>-0-</u>
NPO end of year	<u>\$ 15,570</u>

The annual required contribution (ARC) was determined as part of February 29, 2008 and February 28, 2009 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions included: (a) a rate of return on the investment of present and future assets of 7.5 percent per year, compounded annually, (b) projected salary increases of 4.0 percent per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0 percent to 6.0 percent per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on the RP-2000 Combined Healthy Table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on the 1971 Group Annuity Mortality table for males projected to 2000 setback 1 year for men and 7 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 29, 2008 was 15 years for the general division and 15 years for the police division. The amortization period as of February 28, 2009 was 30 years for the general division and 4 years for the police division.

### THREE-YEAR TREND INFORMATION

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/2008	\$87,366	100%	\$-0-
6/30/2009	78,136	100%	-0-
6/30/2010	108,123	85.6%	15,570

## 2. County Employees' Retirement Fund (CERF)

### A. Plan Description:

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000 could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity.

Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1 percent, are provided for eligible retirees and survivor annuitants, up to a maximum of 50 percent of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statutes and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

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.

B. Contributions:

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2 percent of gross compensation. Effective January 1, 2003, in addition to the prior contributions requirements, participating county employees hired on or after February 25, 2002 are required to make contributions of 4 percent if they are in a LAGERS county and contributions of 6 percent if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2010 and 2009, the County collected and remitted to CERF, employee contributions of approximately \$171,387 and \$169,530, respectively, for the years then ended.

5. LONG-TERM DEBT

On April 10, 2007, the County issued \$7,040,000 in Series 2007 Certificates of Participation for the purpose of financing the construction, furnishings, and equipment for the new Justice Building to house the courts, jury rooms, prosecuting attorney, circuit clerk, and associated administrative space for the County Sheriff. The Certificates of Participation bear interest at various rates ranging from 3.6 percent to 3.8 percent with principal payments due April 1 and interest payments due April 1 and October 1 each year. The Series 2007 Certificates of Participation were retired during the year ended December 31, 2010.

On March 11, 2010, the County issued \$4,945,000 in Series 2010 Certificates of Participation for the purpose of providing funds prepay, in advance of their maturities, \$5,465,000 principal component of the County's \$7,040,000 Insured Leased Certificates of Participation, Series 2007, that had been sold to pay the costs of the construction, equipping and furnishing of a new County courts building. The Certificates of Participation bear interest at various rates ranging from 1.0 percent to 3.0 percent with principal payments due April 1 and interest payments due April 1 and October 1 each year. The Series 2007 Certificates of Participation were due as following for the year ended December 31, 2010:

Year Ended December 31,	Amount Due		
	Principal	Interest	Total
2011	\$ 925,000	\$ 93,420	\$ 1,018,420
2012	900,000	82,045	982,045
2013	930,000	65,995	995,995
2014	940,000	45,650	985,650
2015	965,000	21,578	986,578
2016	285,000	4,275	289,275
	<u>\$ 4,945,000</u>	<u>\$ 312,963</u>	<u>\$ 5,257,963</u>

The following is the changes in long-term debt for the years ending December 31, 2010 and 2009:

	Balance December 31, 2008			Balance December 31, 2009			Balance December 31, 2010
	Balance	Additions	Retirements	Balance	Additions	Retirements	Balance
<b>Series 2007</b>							
Lease COPs	\$ 7,040,000	\$ -	\$ 775,000	\$ 6,265,000	\$ -	\$ 6,265,000	\$ -
<b>Series 2010</b>							
Lease COPs	-	-	-	-	4,945,000	-	4,945,000
	<u>\$ 7,040,000</u>	<u>\$ -</u>	<u>\$ 775,000</u>	<u>\$ 6,265,000</u>	<u>\$ 4,945,000</u>	<u>\$ 6,265,000</u>	<u>\$ 4,945,000</u>

6. INTERFUND TRANSFERS

Interfund transfers for the years ended December 31, 2010 and 2009, consisted of the following:

	Transfers In (Out)	
	2010	2009
General Revenue Fund	\$ (580,471)	\$ (41,947)
Special Road and Bridge Fund	(530,646)	(519,655)
Assessment Fund	-0-	(4,000)
Judicial Sales Tax Fund	(784,588)	(1,010,990)
Capital Improvements Fund	550,000	40,000
Justice Center Capital Projects Fund	(820,160)	(34,898)
Debt Service Fund	1,595,403	1,020,795
Common Road I Fund	291,730	291,602
Common Road II Fund	213,265	213,169
Sheriff Special Fund	(3,375)	(2,936)
911 Emergency Fund	50,000	50,000
Collector's Tax Maintenance Fund	-0-	(36,000)
TIF Escrow Fund	20,647	34,860
HPRP Fund	(1,805)	-0-
	<u>\$ -0-</u>	<u>\$ -0-</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

7. RISK MANAGEMENT

The County is exposed to risk of loss due to property damage or theft, employee health or actions, and liability to the general public. The County seeks to overcome these risks through the purchase of commercial insurance. There has been no reduction in insurance compared to the previous year. The County has not settled claims resulting from these risks that exceeded its commercial coverage in any of the past three fiscal years.

The County is insured under a retrospectively rated policy for workers' compensation coverage. The initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended December 31, 2010 and 2009, there were no significant adjustments in premiums based on actual experience.

8. CONTINGENT LIABILITIES

The County is a defendant in a lawsuit. Although the outcome of this lawsuit is not presently determinable, in the opinion of the County's counsel the resolution of these matters may be in excess of \$50,000 and continues to increase. At December 31, 2010, the County has \$98,026 set aside for this lawsuit settlement.

REQUIRED SUPPLEMENTARY INFORMATION

LAWRENCE COUNTY, MISSOURI**BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
GENERAL REVENUE FUND**

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES RECEIVED:</b>				
Property Taxes	\$ 505,000	\$ 505,000	\$ 526,082	\$ 21,082
Sales Tax	1,532,000	1,532,000	1,539,358	7,358
Intergovernmental	1,334,245	1,368,926	1,140,945	(227,981)
Fees and Charges	775,018	775,018	738,843	(36,175)
Interest Income	49,800	49,800	38,992	(10,808)
Other Revenues	92,925	104,094	168,000	63,906
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 4,288,988</b>	<b>\$ 4,334,838</b>	<b>\$ 4,152,220</b>	<b>\$ (182,618)</b>
<b>EXPENDITURES PAID:</b>				
General County Government:				
County Commission	\$ 227,450	\$ 227,450	\$ 294,630	\$ (67,180)
County Clerk	99,300	99,300	96,479	2,821
Elections	183,900	183,900	138,044	45,856
Building and Grounds	93,922	93,922	87,586	6,336
Employee Fringe Benefits	493,300	493,300	491,956	1,344
County Treasurer	49,208	49,208	49,544	(336)
County Collector	89,055	89,055	86,757	2,298
Recorder of Deeds	93,067	93,067	91,600	1,467
Other General Government	222,190	222,190	219,053	3,137
<b>Total General County Government</b>	<b>\$ 1,551,392</b>	<b>\$ 1,551,392</b>	<b>\$ 1,555,649</b>	<b>\$ (4,257)</b>
Judicial and Court Related:				
Circuit Clerk	\$ 57,840	\$ 57,840	\$ 54,734	\$ 3,106
Public Administrator	67,455	67,455	67,601	(146)
Prosecuting Attorney	301,763	301,763	298,815	2,948
Child Support Enforcement	206,091	206,091	215,082	(8,991)
Court Administration	35,737	35,737	34,676	1,061
<b>Total Judicial and Court Related</b>	<b>\$ 668,886</b>	<b>\$ 668,886</b>	<b>\$ 670,908</b>	<b>\$ (2,022)</b>

- Continued -

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
GENERAL REVENUE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>EXPENDITURES (Continued):</u>				
Public Safety:				
Sheriff	\$ 719,089	\$ 719,089	\$ 726,826	\$ (7,737)
Jail	529,877	534,877	498,857	36,020
Juvenile Office	122,003	122,003	121,589	414
Coroner	37,025	37,025	38,214	(1,189)
Total Public Safety	<u>\$ 1,407,994</u>	<u>\$ 1,412,994</u>	<u>\$ 1,385,486</u>	<u>\$ 27,508</u>
Health and Welfare:				
Public Health and Welfare	\$ 660,411	\$ 685,411	\$ 568,199	\$ 117,212
Total Health and Welfare	<u>\$ 660,411</u>	<u>\$ 685,411</u>	<u>\$ 568,199</u>	<u>\$ 117,212</u>
Emergency Fund:				
Emergency	\$ 130,500	\$ 130,500	\$ -	\$ 130,500
TOTAL EXPENDITURES PAID	<u>\$ 3,758,772</u>	<u>\$ 4,449,183</u>	<u>\$ 4,180,242</u>	<u>\$ 268,941</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 530,216</u>	<u>\$ (114,345)</u>	<u>\$ (28,022)</u>	<u>\$ 86,323</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 49,400	\$ 52,775	\$ 25,180	\$ (27,595)
Operating Transfers Out	(100,000)	(600,000)	(605,651)	(5,651)
Total Other Financing Sources (Uses)	<u>\$ (50,600)</u>	<u>\$ (547,225)</u>	<u>\$ (580,471)</u>	<u>\$ (33,246)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES	<u>\$ 479,616</u>	<u>\$ (661,570)</u>	<u>\$ (608,493)</u>	<u>\$ 53,077</u>
FUND BALANCE, January 1, 2010			<u>1,074,789</u>	
FUND BALANCE, December 31, 2010			<u>\$ 466,296</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
GENERAL REVENUE FUND

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b><u>REVENUES RECEIVED:</u></b>				
Property Taxes	\$ 513,400	\$ 513,400	\$ 505,470	\$ (7,930)
Sales Tax	1,592,000	1,592,000	1,532,612	(59,388)
Intergovernmental	1,176,413	1,244,148	1,302,339	58,191
Fees and Charges	733,425	756,022	802,789	46,767
Interest Income	50,300	50,300	48,166	(2,134)
Other Revenues	104,627	125,562	94,039	(31,523)
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 4,170,165</b>	<b>\$ 4,281,432</b>	<b>\$ 4,285,415</b>	<b>\$ 3,983</b>
<b><u>EXPENDITURES PAID:</u></b>				
General County Government:				
County Commission	\$ 187,700	\$ 208,260	\$ 187,079	\$ 21,181
County Clerk	99,150	99,150	93,827	5,323
Elections	116,860	116,860	68,672	48,188
Building and Grounds	115,622	119,622	104,350	15,272
Employee Fringe Benefits	509,685	509,685	494,787	14,898
County Treasurer	48,552	48,552	48,332	220
County Collector	89,555	89,555	83,991	5,564
Recorder of Deeds	93,067	93,067	90,687	2,380
Other General Government	205,403	205,403	72,481	132,922
Total General County Government	<u>\$ 1,465,594</u>	<u>\$ 1,490,154</u>	<u>\$ 1,244,206</u>	<u>\$ 245,948</u>
Judicial and Court Related:				
Circuit Clerk	\$ 58,940	\$ 58,940	\$ 57,825	\$ 1,115
Public Administrator	67,455	67,455	67,244	211
Prosecuting Attorney	302,611	302,611	301,149	1,462
Child Support Enforcement	219,611	219,611	204,791	14,820
Court Administration	32,712	32,712	34,584	(1,872)
Total Judicial and Court Related	<u>\$ 681,329</u>	<u>\$ 681,329</u>	<u>\$ 665,593</u>	<u>\$ 15,736</u>

- Continued -

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
GENERAL REVENUE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>EXPENDITURES (Continued):</u>				
Public Safety:				
Sheriff	\$ 816,714	\$ 864,701	\$ 847,173	\$ 17,528
Jail	488,383	488,383	593,349	(104,966)
Juvenile Office	128,665	128,665	119,753	8,912
Coroner	34,325	34,325	34,804	(479)
Total Public Safety	<u>\$ 1,468,087</u>	<u>\$ 1,516,074</u>	<u>\$ 1,595,079</u>	<u>\$ (79,005)</u>
Health and Welfare:				
Public Health and Welfare	\$ 551,059	\$ 601,059	\$ 531,085	\$ 69,974
Total Health and Welfare	<u>\$ 551,059</u>	<u>\$ 601,059</u>	<u>\$ 531,085</u>	<u>\$ 69,974</u>
Emergency Fund:				
Emergency	\$ 126,000	\$ 266,000	\$ -	\$ 266,000
TOTAL EXPENDITURES PAID	<u>\$ 3,741,010</u>	<u>\$ 4,554,616</u>	<u>\$ 4,035,963</u>	<u>\$ 518,653</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 429,155</u>	<u>\$ (273,184)</u>	<u>\$ 249,452</u>	<u>\$ 522,636</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 26,200	\$ 26,200	\$ 12,936	\$ (13,264)
Operating Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(54,883)</u>	<u>(4,883)</u>
Total Other Financing Sources (Uses)	<u>\$ (23,800)</u>	<u>\$ (23,800)</u>	<u>\$ (41,947)</u>	<u>\$ (18,147)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES	<u>\$ 405,355</u>	<u>\$ (296,984)</u>	<u>\$ 207,505</u>	<u>\$ 504,489</u>
FUND BALANCE, January 1, 2009			<u>867,284</u>	
FUND BALANCE, December 31, 2009			<u>\$ 1,074,789</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
SPECIAL ROAD AND BRIDGE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 54,000	\$ 54,000	\$ 69,545	\$ 15,545
Sales Tax	1,202,000	1,202,000	1,189,828	(12,172)
Intergovernmental	1,728,879	1,728,879	1,394,593	(334,286)
Interest Income	-	-	309	309
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 2,984,879</b>	<b>\$ 2,984,879</b>	<b>\$ 2,654,275</b>	<b>\$ (330,604)</b>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	\$ 2,947,017	\$ 2,947,017	\$ 2,099,791	\$ 847,226
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 2,947,017</b>	<b>\$ 2,947,017</b>	<b>\$ 2,099,791</b>	<b>\$ 847,226</b>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(530,646)	(530,646)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (530,646)</b>	<b>\$ (530,646)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ 37,862</b>	<b>\$ 37,862</b>	<b>\$ 23,838</b>	<b>\$ (14,024)</b>
FUND BALANCE, January 1, 2010			<u>139,269</u>	
FUND BALANCE, December 31, 2010			<u>\$ 163,107</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
SPECIAL ROAD AND BRIDGE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 54,000	\$ 54,000	\$ 53,397	\$ (603)
Sales Tax	1,282,000	1,282,000	1,201,459	(80,541)
Intergovernmental	1,777,650	1,777,650	1,156,933	(620,717)
Interest Income	-	-	412	412
Other Revenues	250,000	250,000	20	(249,980)
TOTAL REVENUES RECEIVED	<u>\$ 3,363,650</u>	<u>\$ 3,363,650</u>	<u>\$ 2,412,221</u>	<u>\$ (951,429)</u>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	<u>\$ 3,363,208</u>	<u>\$ 3,363,208</u>	<u>\$ 1,934,067</u>	<u>\$ 1,429,141</u>
TOTAL EXPENDITURES PAID	<u>\$ 3,363,208</u>	<u>\$ 3,363,208</u>	<u>\$ 1,934,067</u>	<u>\$ 1,429,141</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(519,655)	(519,655)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (519,655)</u>	<u>\$ (519,655)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 442</u>	<u>\$ 442</u>	\$ (41,501)	<u>\$ (41,943)</u>
FUND BALANCE, January 1, 2009			<u>180,770</u>	
FUND BALANCE, December 31, 2009			<u>\$ 139,269</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
ASSESSMENT FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 303,540	\$ 303,540	\$ 280,208	\$ (23,332)
Intergovernmental	-	-	68,258	68,258
Fees and Charges	15,000	15,000	19,595	4,595
Interest Income	11,400	11,400	10,724	(676)
Other Revenues	-	-	312	312
TOTAL REVENUES RECEIVED	<u>\$ 329,940</u>	<u>\$ 329,940</u>	<u>\$ 379,097</u>	<u>\$ 49,157</u>
<u>EXPENDITURES PAID:</u>				
Assessor	<u>\$ 387,040</u>	<u>\$ 387,040</u>	<u>\$ 283,514</u>	<u>\$ 103,526</u>
TOTAL EXPENDITURES PAID	<u>\$ 387,040</u>	<u>\$ 387,040</u>	<u>\$ 283,514</u>	<u>\$ 103,526</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (57,100)</u>	<u>\$ (57,100)</u>	\$ 95,583	<u>\$ 152,683</u>
FUND BALANCE, January 1, 2010			<u>535,087</u>	
FUND BALANCE, December 31, 2010			<u>\$ 630,670</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
ASSESSMENT FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 322,800	\$ 322,800	\$ 242,088	\$ (80,712)
Intergovernmental	-	-	130,747	130,747
Fees and Charges	17,000	17,000	13,225	(3,775)
Interest Income	11,600	11,600	11,424	(176)
Other Revenues	500	500	-	(500)
TOTAL REVENUES RECEIVED	<u>\$ 351,900</u>	<u>\$ 351,900</u>	<u>\$ 397,484</u>	<u>\$ 45,584</u>
<u>EXPENDITURES PAID:</u>				
Assessor	<u>\$ 416,550</u>	<u>\$ 416,550</u>	<u>\$ 363,099</u>	<u>\$ 53,451</u>
TOTAL EXPENDITURES PAID	<u>\$ 416,550</u>	<u>\$ 416,550</u>	<u>\$ 363,099</u>	<u>\$ 53,451</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(4,000)	(4,000)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (64,650)</u>	<u>\$ (64,650)</u>	\$ 30,385	<u>\$ 95,035</u>
FUND BALANCE, January 1, 2009			<u>504,702</u>	
FUND BALANCE, December 31, 2009			<u>\$ 535,087</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
COMMON ROAD I FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 58,342	\$ 58,342	\$ 60,235	\$ 1,893
Intergovernmental	16,335	16,335	15,436	(899)
Other Revenues	-	-	204	204
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 74,677</b>	<b>\$ 74,677</b>	<b>\$ 75,875</b>	<b>\$ 1,198</b>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	\$ 492,100	\$ 492,100	\$ 437,812	\$ 54,288
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 492,100</b>	<b>\$ 492,100</b>	<b>\$ 437,812</b>	<b>\$ 54,288</b>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 290,867	\$ 290,867	\$ 291,730	\$ 863
Operating Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 290,867</b>	<b>\$ 290,867</b>	<b>\$ 291,730</b>	<b>\$ 863</b>
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>				
	<b>\$ (126,556)</b>	<b>\$ (126,556)</b>	<b>\$ (70,207)</b>	<b>\$ 56,349</b>
FUND BALANCE, January 1, 2010			202,414	
FUND BALANCE, December 31, 2010			<u>\$ 132,207</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
COMMON ROAD I FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 59,157	\$ 59,157	\$ 58,817	\$ (340)
Intergovernmental	16,564	16,564	16,576	12
Other Revenues	-	-	208	208
TOTAL REVENUES RECEIVED	<u>\$ 75,721</u>	<u>\$ 75,721</u>	<u>\$ 75,601</u>	<u>\$ (120)</u>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	<u>\$ 488,200</u>	<u>\$ 488,200</u>	<u>\$ 293,271</u>	<u>\$ 194,929</u>
TOTAL EXPENDITURES PAID	<u>\$ 488,200</u>	<u>\$ 488,200</u>	<u>\$ 293,271</u>	<u>\$ 194,929</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 313,869	\$ 313,869	\$ 291,602	\$ (22,267)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 313,869</u>	<u>\$ 313,869</u>	<u>\$ 291,602</u>	<u>\$ (22,267)</u>
EXCESS (DEFICIENCY) OF REVENUES				
RECEIVED OVER EXPENDITURES PAID	<u>\$ (98,610)</u>	<u>\$ (98,610)</u>	\$ 73,932	<u>\$ 172,542</u>
FUND BALANCE, January 1, 2009			<u>128,482</u>	
FUND BALANCE, December 31, 2009			<u>\$ 202,414</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
COMMON ROAD II FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 22,380	\$ 22,380	\$ 22,151	\$ (229)
Intergovernmental	5,968	5,968	5,277	(691)
Other Revenues	100	100	-	(100)
TOTAL REVENUES RECEIVED	<u>\$ 28,448</u>	<u>\$ 28,448</u>	<u>\$ 27,428</u>	<u>\$ (1,020)</u>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	<u>\$ 374,800</u>	<u>\$ 374,800</u>	<u>\$ 302,122</u>	<u>\$ 72,678</u>
TOTAL EXPENDITURES PAID	<u>\$ 374,800</u>	<u>\$ 374,800</u>	<u>\$ 302,122</u>	<u>\$ 72,678</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 212,634	\$ 212,634	\$ 213,265	\$ 631
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 212,634</u>	<u>\$ 212,634</u>	<u>\$ 213,265</u>	<u>\$ 631</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (133,718)</u>	<u>\$ (133,718)</u>	\$ (61,429)	<u>\$ 72,289</u>
FUND BALANCE, January 1, 2010			<u>143,978</u>	
FUND BALANCE, December 31, 2010			<u>\$ 82,549</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
COMMON ROAD II FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 22,658	\$ 22,658	\$ 23,825	\$ 1,167
Intergovernmental	16,389	16,389	6,411	(9,978)
Other Revenues	500	500	14,676	14,176
TOTAL REVENUES RECEIVED	<u>\$ 39,547</u>	<u>\$ 39,547</u>	<u>\$ 44,912</u>	<u>\$ 5,365</u>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	<u>\$ 352,250</u>	<u>\$ 352,250</u>	<u>\$ 248,606</u>	<u>\$ 103,644</u>
TOTAL EXPENDITURES PAID	<u>\$ 352,250</u>	<u>\$ 352,250</u>	<u>\$ 248,606</u>	<u>\$ 103,644</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 229,450	\$ 229,450	\$ 213,169	\$ (16,281)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 229,450</u>	<u>\$ 229,450</u>	<u>\$ 213,169</u>	<u>\$ (16,281)</u>
EXCESS (DEFICIENCY) OF REVENUES				
RECEIVED OVER EXPENDITURES PAID	<u>\$ (83,253)</u>	<u>\$ (83,253)</u>	\$ 9,475	<u>\$ 92,728</u>
FUND BALANCE, January 1, 2009			<u>134,503</u>	
FUND BALANCE, December 31, 2009			<u>\$ 143,978</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
PROSECUTING ATTORNEY BAD CHECK FUND**

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b><u>REVENUES RECEIVED:</u></b>				
Fees and Charges	\$ 28,000	\$ 28,000	\$ 20,773	\$ (7,227)
Interest Income	1,000	1,000	844	(156)
Other Revenues	2,000	2,000	1,762	(238)
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ 23,379</b>	<b>\$ (7,621)</b>
<b><u>EXPENDITURES PAID:</u></b>				
Prosecuting Attorney	\$ 52,075	\$ 52,075	\$ 30,178	\$ 21,897
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 52,075</b>	<b>\$ 52,075</b>	<b>\$ 30,178</b>	<b>\$ 21,897</b>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ (21,075)</b>	<b>\$ (21,075)</b>	<b>\$ (6,799)</b>	<b>\$ 14,276</b>
FUND BALANCE, January 1, 2010			48,063	
FUND BALANCE, December 31, 2010			<u>\$ 41,264</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
PROSECUTING ATTORNEY BAD CHECK FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 28,000	\$ 28,000	\$ 31,659	\$ 3,659
Interest Income	1,000	1,000	937	(63)
Other Revenues	325	325	2,082	1,757
TOTAL REVENUES RECEIVED	<u>\$ 29,325</u>	<u>\$ 29,325</u>	<u>\$ 34,678</u>	<u>\$ 5,353</u>
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	<u>\$ 61,980</u>	<u>\$ 61,980</u>	<u>\$ 42,638</u>	<u>\$ 19,342</u>
TOTAL EXPENDITURES PAID	<u>\$ 61,980</u>	<u>\$ 61,980</u>	<u>\$ 42,638</u>	<u>\$ 19,342</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (32,655)</u>	<u>\$ (32,655)</u>	\$ (7,960)	<u>\$ 24,695</u>
FUND BALANCE, January 1, 2009			<u>56,023</u>	
FUND BALANCE, December 31, 2009			<u>\$ 48,063</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
SHERIFF SPECIAL FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Fees and Charges	15,000	15,000	13,885	(1,115)
Other Revenues	12,000	12,000	24,081	12,081
TOTAL REVENUES RECEIVED	<u>\$ 77,000</u>	<u>\$ 77,000</u>	<u>\$ 87,966</u>	<u>\$ 10,966</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	<u>\$ 157,817</u>	<u>\$ 157,817</u>	<u>\$ 90,166</u>	<u>\$ 67,651</u>
TOTAL EXPENDITURES PAID	<u>\$ 157,817</u>	<u>\$ 157,817</u>	<u>\$ 90,166</u>	<u>\$ 67,651</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(3,375)	(3,375)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,375)</u>	<u>\$ (3,375)</u>
EXCESS (DEFICIENCY) OF REVENUES				
RECEIVED OVER EXPENDITURES PAID	<u>\$ (80,817)</u>	<u>\$ (80,817)</u>	\$ (5,575)	<u>\$ 75,242</u>
FUND BALANCE, January 1, 2010			<u>80,818</u>	
FUND BALANCE, December 31, 2010			<u>\$ 75,243</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
SHERIFF SPECIAL FUND

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Fees and Charges	10,000	16,000	23,245	7,245
Other Revenues	11,000	11,000	8,460	(2,540)
TOTAL REVENUES RECEIVED	<u>\$ 71,000</u>	<u>\$ 77,000</u>	<u>\$ 81,705</u>	<u>\$ 4,705</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	<u>\$ 75,000</u>	<u>\$ 174,000</u>	<u>\$ 97,716</u>	<u>\$ 76,284</u>
TOTAL EXPENDITURES PAID	<u>\$ 75,000</u>	<u>\$ 174,000</u>	<u>\$ 97,716</u>	<u>\$ 76,284</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(2,936)	(2,936)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,936)</u>	<u>\$ (2,936)</u>
EXCESS (DEFICIENCY) OF REVENUES				
RECEIVED OVER EXPENDITURES PAID	<u>\$ (4,000)</u>	<u>\$ (97,000)</u>	\$ (18,947)	<u>\$ 78,053</u>
FUND BALANCE, January 1, 2009			<u>99,765</u>	
FUND BALANCE, December 31, 2009			<u>\$ 80,818</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
LAW ENFORCEMENT RESTITUTION FUND

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 39,000	\$ 39,000	\$ 31,008	\$ (7,992)
TOTAL REVENUES RECEIVED	\$ 39,000	\$ 39,000	\$ 31,008	\$ (7,992)
<u>EXPENDITURES PAID:</u>				
Sheriff	\$ 80,000	\$ 80,000	\$ 40,078	\$ 39,922
TOTAL EXPENDITURES PAID	\$ 80,000	\$ 80,000	\$ 40,078	\$ 39,922
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (41,000)	\$ (41,000)	\$ (9,070)	\$ 31,930
FUND BALANCE, January 1, 2010			43,805	
FUND BALANCE, December 31, 2010			\$ 34,735	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
LAW ENFORCEMENT RESTITUTION FUND

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 32,000	\$ 32,000	\$ 38,927	\$ 6,927
TOTAL REVENUES RECEIVED	\$ 32,000	\$ 32,000	\$ 38,927	\$ 6,927
<u>EXPENDITURES PAID:</u>				
Sheriff	\$ 65,000	\$ 65,000	\$ 50,475	\$ 14,525
TOTAL EXPENDITURES PAID	\$ 65,000	\$ 65,000	\$ 50,475	\$ 14,525
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (33,000)	\$ (33,000)	\$ (11,548)	\$ 21,452
FUND BALANCE, January 1, 2009			55,353	
FUND BALANCE, December 31, 2009			\$ 43,805	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS**  
**PROSECUTING ATTORNEY TRAINING FUND**

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b><u>REVENUES RECEIVED:</u></b>				
Fees and Charges	\$ 1,200	\$ 1,200	\$ 1,146	\$ (54)
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,146</b>	<b>\$ (54)</b>
<b><u>EXPENDITURES PAID:</u></b>				
Prosecuting Attorney	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ 1,200</b>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,146</b>	<b>\$ 1,146</b>
FUND BALANCE, January 1, 2010			1,255	
FUND BALANCE, December 31, 2010			<u>\$ 2,401</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
PROSECUTING ATTORNEY TRAINING FUND

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 1,200	\$ 1,200	\$ 1,264	\$ 64
TOTAL REVENUES RECEIVED	\$ 1,200	\$ 1,200	\$ 1,264	\$ 64
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	\$ 2,047	\$ 2,047	\$ 857	\$ 1,190
TOTAL EXPENDITURES PAID	\$ 2,047	\$ 2,047	\$ 857	\$ 1,190
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (847)	\$ (847)	\$ 407	\$ 1,254
FUND BALANCE, January 1, 2009			848	\$ 1,255
FUND BALANCE, December 31, 2009			\$ 1,255	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
LAW ENFORCEMENT TRAINING FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 7,000	\$ 7,000	\$ 4,538	\$ (2,462)
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>2,422</u>	<u>(78)</u>
TOTAL REVENUES RECEIVED	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>\$ 6,960</u>	<u>\$ (2,540)</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 6,654</u>	<u>\$ 4,346</u>
TOTAL EXPENDITURES PAID	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 6,654</u>	<u>\$ 4,346</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	\$ 306	<u>\$ 1,806</u>
FUND BALANCE, January 1, 2010			<u>6,189</u>	
FUND BALANCE, December 31, 2010			<u>\$ 6,495</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
LAW ENFORCEMENT TRAINING FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 7,000	\$ 7,000	\$ 5,026	\$ (1,974)
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>2,308</u>	<u>(192)</u>
TOTAL REVENUES RECEIVED	\$ <u>9,500</u>	\$ <u>9,500</u>	\$ <u>7,334</u>	\$ <u>(2,166)</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	\$ <u>9,000</u>	\$ <u>11,500</u>	\$ <u>9,480</u>	\$ <u>2,020</u>
TOTAL EXPENDITURES PAID	\$ <u>9,000</u>	\$ <u>11,500</u>	\$ <u>9,480</u>	\$ <u>2,020</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ <u>500</u>	\$ <u>(2,000)</u>	\$ (2,146)	\$ <u>(146)</u>
FUND BALANCE, January 1, 2009			<u>8,335</u>	
FUND BALANCE, December 31, 2009			\$ <u>6,189</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
911 EMERGENCY FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 23,877	\$ 23,877	\$ 23,877	\$ -
Other Revenues	<u>175,000</u>	<u>179,463</u>	<u>185,892</u>	<u>6,429</u>
TOTAL REVENUES RECEIVED	<u>\$ 198,877</u>	<u>\$ 203,340</u>	<u>\$ 209,769</u>	<u>\$ 6,429</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	<u>\$ 268,110</u>	<u>\$ 286,340</u>	<u>\$ 278,199</u>	<u>\$ 8,141</u>
TOTAL EXPENDITURES PAID	<u>\$ 268,110</u>	<u>\$ 286,340</u>	<u>\$ 278,199</u>	<u>\$ 8,141</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (19,233)</u>	<u>\$ (33,000)</u>	\$ (18,430)	<u>\$ 14,570</u>
FUND BALANCE, January 1, 2010			<u>49,950</u>	
FUND BALANCE, December 31, 2010			<u>\$ 31,520</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
911 EMERGENCY FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 23,877	\$ 23,877	\$ 24,989	\$ 1,112
Fees and Charges	<u>175,000</u>	<u>175,000</u>	<u>195,374</u>	<u>20,374</u>
TOTAL REVENUES RECEIVED	<u>\$ 198,877</u>	<u>\$ 198,877</u>	<u>\$ 220,363</u>	<u>\$ 21,486</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	<u>\$ 277,610</u>	<u>\$ 277,610</u>	<u>\$ 253,869</u>	<u>\$ 23,741</u>
TOTAL EXPENDITURES PAID	<u>\$ 277,610</u>	<u>\$ 277,610</u>	<u>\$ 253,869</u>	<u>\$ 23,741</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (28,733)</u>	<u>\$ (28,733)</u>	\$ 16,494	<u>\$ 45,227</u>
FUND BALANCE, January 1, 2009			<u>33,456</u>	
FUND BALANCE, December 31, 2009			<u>\$ 49,950</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
DOMESTIC VIOLENCE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 1,500	\$ 1,500	\$ 1,375	\$ (125)
TOTAL REVENUES RECEIVED	\$ 1,500	\$ 1,500	\$ 1,375	\$ (125)
<u>EXPENDITURES PAID:</u>				
Other	\$ 2,185	\$ 2,185	\$ 2,060	\$ 125
TOTAL EXPENDITURES PAID	\$ 2,185	\$ 2,185	\$ 2,060	\$ 125
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (685)	\$ (685)	\$ (685)	\$ -
FUND BALANCE, January 1, 2010			685	
FUND BALANCE, December 31, 2010			\$ -	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
DOMESTIC VIOLENCE FUND

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 1,500	\$ 1,500	\$ 1,195	\$ (305)
TOTAL REVENUES RECEIVED	\$ 1,500	\$ 1,500	\$ 1,195	\$ (305)
<u>EXPENDITURES PAID:</u>				
Other	\$ 1,500	\$ 1,500	\$ 510	\$ 990
TOTAL EXPENDITURES PAID	\$ 1,500	\$ 1,500	\$ 510	\$ 990
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ 685	\$ 685
FUND BALANCE, January 1, 2009			-	
FUND BALANCE, December 31, 2009			\$ 685	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
INMATE SECURITY FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 5,000	\$ 5,000	\$ 4,502	\$ (498)
TOTAL REVENUES RECEIVED	\$ 5,000	\$ 5,000	\$ 4,502	\$ (498)
<u>EXPENDITURES PAID:</u>				
Jail	\$ 10,633	\$ 10,633	\$ 3,870	\$ 6,763
TOTAL EXPENDITURES PAID	\$ 10,633	\$ 10,633	\$ 3,870	\$ 6,763
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (5,633)	\$ (5,633)	\$ 632	\$ 6,265
FUND BALANCE, January 1, 2010			5,635	
FUND BALANCE, December 31, 2010			\$ 6,267	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
INMATE SECURITY FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 4,700	\$ 4,700	\$ 4,980	\$ 280
TOTAL REVENUES RECEIVED	\$ 4,700	\$ 4,700	\$ 4,980	\$ 280
<u>EXPENDITURES PAID:</u>				
Jail	\$ 15,000	\$ 25,000	\$ 21,275	\$ 3,725
TOTAL EXPENDITURES PAID	\$ 15,000	\$ 25,000	\$ 21,275	\$ 3,725
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (10,300)	\$ (20,300)	\$ (16,295)	\$ 4,005
FUND BALANCE, January 1, 2009			21,930	
FUND BALANCE, December 31, 2009			\$ 5,635	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
ELECTION SERVICES FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ -	\$ -	\$ 2,242	\$ 2,242
Fees and Charges	1,500	1,500	5,523	4,023
Interest Income	300	300	446	146
TOTAL REVENUES RECEIVED	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 8,211</u>	<u>\$ 6,411</u>
<u>EXPENDITURES PAID:</u>				
Elections	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 15,567</u>	<u>\$ 4,433</u>
TOTAL EXPENDITURES PAID	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 15,567</u>	<u>\$ 4,433</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (18,200)</u>	<u>\$ (18,200)</u>	\$ (7,356)	<u>\$ 10,844</u>
FUND BALANCE, January 1, 2010			<u>24,702</u>	
FUND BALANCE, December 31, 2010			<u>\$ 17,346</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
ELECTION SERVICES FUND

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ -	\$ -	\$ 4,981	\$ 4,981
Fees and Charges	1,300	1,300	2,384	1,084
Interest Income	150	150	387	237
TOTAL REVENUES RECEIVED	<u>\$ 1,450</u>	<u>\$ 1,450</u>	<u>\$ 7,752</u>	<u>\$ 6,302</u>
<u>EXPENDITURES PAID:</u>				
Elections	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 1,727</u>	<u>\$ 8,773</u>
TOTAL EXPENDITURES PAID	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 1,727</u>	<u>\$ 8,773</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (9,050)</u>	<u>\$ (9,050)</u>	\$ 6,025	<u>\$ 15,075</u>
FUND BALANCE, January 1, 2009			<u>18,677</u>	
FUND BALANCE, December 31, 2009			<u>\$ 24,702</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
COLLECTOR'S TAX MAINTENANCE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 40,000	\$ 40,000	\$ 50,112	\$ 10,112
Other Revenues	-	-	-	-
TOTAL REVENUES RECEIVED	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 50,112</u>	<u>\$ 10,112</u>
<u>EXPENDITURES PAID:</u>				
Collector	\$ 54,190	\$ 54,190	\$ 29,554	\$ 24,636
TOTAL EXPENDITURES PAID	<u>\$ 54,190</u>	<u>\$ 54,190</u>	<u>\$ 29,554</u>	<u>\$ 24,636</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (14,190)</u>	<u>\$ (14,190)</u>	\$ 20,558	<u>\$ 34,748</u>
FUND BALANCE, January 1, 2010			<u>14,192</u>	
FUND BALANCE, December 31, 2010			<u>\$ 34,750</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
COLLECTOR'S TAX MAINTENANCE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 37,000	\$ 37,000	\$ 47,538	\$ 10,538
Other Revenues	-	-	-	-
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 37,000</b>	<b>\$ 37,000</b>	<b>\$ 47,538</b>	<b>\$ 10,538</b>
<u>EXPENDITURES PAID:</u>				
Collector	\$ 92,937	\$ 95,437	\$ 56,241	\$ 39,196
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 92,937</b>	<b>\$ 95,437</b>	<b>\$ 56,241</b>	<b>\$ 39,196</b>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ 4,000	\$ 4,000
Operating Transfers Out	-	-	(40,000)	(40,000)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (36,000)	\$ (36,000)
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ (55,937)</b>	<b>\$ (58,437)</b>	<b>\$ (44,703)</b>	<b>\$ 13,734</b>
FUND BALANCE, January 1, 2009			58,895	
FUND BALANCE, December 31, 2009			<u>\$ 14,192</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
RECORDER USER FEE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 20,000	\$ 20,000	\$ 19,884	\$ (116)
Interest Income	<u>1,950</u>	<u>1,950</u>	<u>1,824</u>	<u>(126)</u>
TOTAL REVENUES RECEIVED	<u>\$ 21,950</u>	<u>\$ 21,950</u>	<u>\$ 21,708</u>	<u>\$ (242)</u>
<u>EXPENDITURES PAID:</u>				
Recorder of Deeds	<u>\$ 65,500</u>	<u>\$ 65,500</u>	<u>\$ 30,656</u>	<u>\$ 34,844</u>
TOTAL EXPENDITURES PAID	<u>\$ 65,500</u>	<u>\$ 65,500</u>	<u>\$ 30,656</u>	<u>\$ 34,844</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (43,550)</u>	<u>\$ (43,550)</u>	\$ (8,948)	<u>\$ 34,602</u>
FUND BALANCE, January 1, 2010			<u>106,683</u>	
FUND BALANCE, December 31, 2010			<u>\$ 97,735</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
RECORDER USER FEE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 22,000	\$ 22,000	\$ 20,840	\$ (1,160)
Interest Income	<u>2,000</u>	<u>2,000</u>	<u>1,988</u>	<u>(12)</u>
TOTAL REVENUES RECEIVED	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 22,828</u>	<u>\$ (1,172)</u>
<u>EXPENDITURES PAID:</u>				
Recorder of Deeds	\$ 65,500	\$ 65,500	\$ 32,267	\$ 33,233
TOTAL EXPENDITURES PAID	<u>\$ 65,500</u>	<u>\$ 65,500</u>	<u>\$ 32,267</u>	<u>\$ 33,233</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (41,500)</u>	<u>\$ (41,500)</u>	\$ (9,439)	<u>\$ 32,061</u>
FUND BALANCE, January 1, 2009			<u>116,122</u>	
FUND BALANCE, December 31, 2009			<u>\$ 106,683</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
CAPITAL IMPROVEMENTS FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Other Revenues	\$ 98,000	\$ 98,000	\$ 102,332	\$ 4,332
TOTAL REVENUES RECEIVED	\$ 98,000	\$ 98,000	\$ 102,332	\$ 4,332
<u>EXPENDITURES PAID:</u>				
Capital Outlay	\$ 261,040	\$ 261,040	\$ 237,340	\$ 23,700
TOTAL EXPENDITURES PAID	\$ 261,040	\$ 261,040	\$ 237,340	\$ 23,700
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 50,000	\$ 550,000	\$ 550,000	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ 50,000	\$ 550,000	\$ 550,000	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (113,040)	\$ 386,960	\$ 414,992	\$ 28,032
FUND BALANCE, January 1, 2010			125,882	
FUND BALANCE, December 31, 2010			\$ 540,874	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
CAPITAL IMPROVEMENTS FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Other Revenues	\$ 98,000	\$ 98,000	\$ -	\$ (98,000)
TOTAL REVENUES RECEIVED	\$ 98,000	\$ 98,000	\$ -	\$ (98,000)
<u>EXPENDITURES PAID:</u>				
Capital Outlay	\$ 370,000	\$ 420,000	\$ 225,074	\$ 194,926
TOTAL EXPENDITURES PAID	\$ 370,000	\$ 420,000	\$ 225,074	\$ 194,926
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ 40,000	\$ 40,000	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 40,000	\$ 40,000	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (272,000)	\$ (282,000)	\$ (185,074)	\$ 96,926
FUND BALANCE, January 1, 2009			310,956	
FUND BALANCE, December 31, 2009			\$ 125,882	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
JUDICIAL SALES TAX FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Sales Tax	\$ 1,202,000	\$ 1,202,000	\$ 1,188,405	\$ (13,595)
Interest Income	5,000	5,000	26,801	21,801
Other Revenue	-	147,899	250	(147,649)
TOTAL REVENUES RECEIVED	<u>\$ 1,207,000</u>	<u>\$ 1,354,899</u>	<u>\$ 1,215,456</u>	<u>\$ (139,443)</u>
<u>EXPENDITURES PAID:</u>				
Building and Grounds	\$ 274,800	\$ 429,699	\$ 362,811	\$ 66,888
Debt Service	983,220	925,000	-	925,000
TOTAL EXPENDITURES PAID	<u>\$ 1,258,020</u>	<u>\$ 1,354,699</u>	<u>\$ 362,811</u>	<u>\$ 991,888</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ 147,899	\$ 147,899
Operating Transfers Out	-	-	(932,487)	(932,487)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (784,588)</u>	<u>\$ (784,588)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (51,020)</u>	<u>\$ 200</u>	\$ 68,057	<u>\$ 67,857</u>
FUND BALANCE, January 1, 2010			<u>1,566,075</u>	
FUND BALANCE, December 31, 2010			<u>\$ 1,634,132</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
JUDICIAL SALES TAX FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Sales Tax	\$ 300,000	\$ 330,000	\$ 1,199,232	\$ 869,232
Interest Income	-	-	44,564	44,564
Other Revenue	<u>10,452</u>	<u>10,452</u>	<u>21,045</u>	<u>10,593</u>
TOTAL REVENUES RECEIVED	<u>\$ 310,452</u>	<u>\$ 340,452</u>	<u>\$ 1,264,841</u>	<u>\$ 924,389</u>
<u>EXPENDITURES PAID:</u>				
Building and Grounds	\$ 259,000	\$ 299,380	\$ 136,481	\$ 162,899
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES PAID	<u>\$ 259,000</u>	<u>\$ 299,380</u>	<u>\$ 136,481</u>	<u>\$ 162,899</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(1,010,990)</u>	<u>(1,010,990)</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,010,990)</u>	<u>\$ (1,010,990)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 51,452</u>	<u>\$ 41,072</u>	\$ 117,370	<u>\$ 76,298</u>
FUND BALANCE, January 1, 2009			<u>1,448,705</u>	
FUND BALANCE, December 31, 2009			<u>\$ 1,566,075</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
TIF ESCROW FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ -	\$ -	\$ 41,174	\$ 41,174
Interest Income	200	200	1,216	1,016
TOTAL REVENUES RECEIVED	\$ 200	\$ 200	\$ 42,390	\$ 42,190
<u>EXPENDITURES PAID:</u>				
Due to Others	\$ 112,689	\$ 112,689	\$ -	\$ 112,689
TOTAL EXPENDITURES PAID	\$ 112,689	\$ 112,689	\$ -	\$ 112,689
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 77,500	\$ 77,500	\$ 20,647	\$ (56,853)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ 77,500	\$ 77,500	\$ 20,647	\$ (56,853)
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (34,989)	\$ (34,989)	\$ 63,037	\$ 98,026
FUND BALANCE, January 1, 2010			34,989	
FUND BALANCE, December 31, 2010			\$ 98,026	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
TIF ESCROW FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	129	129
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 129</b>	<b>\$ 129</b>
<u>EXPENDITURES PAID:</u>				
Due to Others	\$ -	\$ 48,265	\$ -	\$ 48,265
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ -</b>	<b>\$ 48,265</b>	<b>\$ -</b>	<b>\$ 48,265</b>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ 48,265	\$ 34,860	\$ (13,405)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 48,265	\$ 34,860	\$ (13,405)
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,989</b>	<b>\$ 34,989</b>
FUND BALANCE, January 1, 2009			-	
FUND BALANCE, December 31, 2009			<u>\$ 34,989</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS  
HPRP FUND

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ -	\$ 120,363	\$ 90,270	\$ (30,093)
TOTAL REVENUES RECEIVED	\$ -	\$ 120,363	\$ 90,270	\$ (30,093)
<u>EXPENDITURES PAID:</u>				
Health and Welfare	\$ -	\$ 120,363	\$ 87,564	\$ 32,799
TOTAL EXPENDITURES PAID	\$ -	\$ 120,363	\$ 87,564	\$ 32,799
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(1,805)	(1,805)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (1,805)	\$ (1,805)
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ 901	\$ 901
FUND BALANCE, January 1, 2010			-	
FUND BALANCE, December 31, 2010			\$ 901	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
HPRP FUND

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES RECEIVED	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES PAID:</u>				
Health and Welfare	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PAID	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, January 1, 2009			-	
FUND BALANCE, December 31, 2009			\$ -	

See Accompanying Notes to Budgetary Comparison Schedules.

LAWRENCE COUNTY, MISSOURI

NOTES TO BUDGETARY COMPARISON SCHEDULES

December 31, 2010 and 2009

1. BUDGETARY INFORMATION

The 2010 and 2009 annual budget, prepared under the cash basis of accounting, was adopted on January 20, 2010 and January 21, 2009, respectively for all revenues and expenditures of the General Revenue Fund and all special revenue funds of the County. Any increase in appropriations during the fiscal year must be approved by the County Commission. The 2010 and 2009 budget was amended on December 15, 2010 and November 4, 2009, respectively to authorize expenditures of unanticipated revenues received during the year. Any remaining unencumbered appropriations lapse at the end of each fiscal year.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

During the year ended December 31, 2009, actual expenditures of the following funds exceeded budgetary limits by:

<u>Fund</u>	<u>Amount Exceeding Budgetary Limits</u>
Judicial Sales Tax Fund	\$848,091

LAWRENCE COUNTY, MISSOURIPENSION PLAN  
Schedule of Funding Progress

For the Year Ended December 31, 2010

Actuarial Valuation Date	(a) Actuarial Value Of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Payroll	(b-a)/c) UAL as a Percentage of Covered Payroll
2/29/2008	\$ 3,505,883	\$ 2,852,450	\$ (653,433)	123%	\$ 2,228,573	
2/28/2009	2,675,673	2,822,792	147,119	95%	2,280,414	6%
2/28/2010	3,002,553	3,246,346	243,793	92%	2,547,672	10%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2006 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

LAWRENCE COUNTY, MISSOURIPENSION PLAN  
Schedule of Funding Progress

For the Year Ended December 31, 2009

Actuarial Valuation Date	(a) Actuarial Value Of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Payroll	(b-a)/c UAL as a Percentage of Covered Payroll
2/28/2007	\$ 3,238,848	\$ 2,683,894	\$ (554,954)	121%	\$ 2,026,750	
2/29/2008	3,505,883	2,852,450	(653,433)	123%	2,228,573	
2/28/2009	2,675,673	2,822,792	147,119	95%	2,280,414	6%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2006 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

SUPPLEMENTARY INFORMATION

LAWRENCE COUNTY, MISSOURI

COMBINING BALANCE SHEET - CASH BASIS  
OTHER GOVERNMENTAL FUNDS

December 31, 2010

	<u>Common I Fund</u>	<u>Common II Fund</u>	<u>Prosecuting Attorney Bad Check Fund</u>	<u>Sheriff Special Fund</u>	<u>Law Enforcement Restitution Fund</u>	<u>Prosecuting Attorney Training Fund</u>	<u>Law Enforcement Training Fund</u>	<u>911 Emergency Fund</u>	<u>Domestic Violence Fund</u>
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 132,207	\$ 82,549	\$ 41,264	\$ 75,243	\$ 34,735	\$ 2,401	\$ 6,495	\$ 31,520	\$ -
TOTAL ASSETS	\$ 132,207	\$ 82,549	\$ 41,264	\$ 75,243	\$ 34,735	\$ 2,401	\$ 6,495	\$ 31,520	\$ -
<u>LIABILITIES AND FUND BALANCE</u>									
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE:</u>									
Unreserved Fund Balance	\$ 132,207	\$ 82,549	\$ 41,264	\$ 75,243	\$ 34,735	\$ 2,401	\$ 6,495	\$ 31,520	\$ -
TOTAL FUND BALANCE	\$ 132,207	\$ 82,549	\$ 41,264	\$ 75,243	\$ 34,735	\$ 2,401	\$ 6,495	\$ 31,520	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 132,207	\$ 82,549	\$ 41,264	\$ 75,243	\$ 34,735	\$ 2,401	\$ 6,495	\$ 31,520	\$ -

- Continued -  
See Independent Auditors' Report.

LAWRENCE COUNTY, MISSOURI

COMBINING BALANCE SHEET - CASH BASIS  
OTHER GOVERNMENTAL FUNDS

December 31, 2010

	<u>Inmate Security Fund</u>	<u>Election Services Fund</u>	<u>Collector's Tax Maintenance Fund</u>	<u>Recorder User Fee Fund</u>	<u>TIF Escrow Fund</u>	<u>HPRP Fund</u>	<u>Justice Capital Projects Fund</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS</u>								
Cash and Cash Equivalents	\$ 6,267	\$ 17,346	\$ 34,750	\$ 97,735	\$ 98,026	\$ 901	\$ -	\$ 661,439
TOTAL ASSETS	<u>\$ 6,267</u>	<u>\$ 17,346</u>	<u>\$ 34,750</u>	<u>\$ 97,735</u>	<u>\$ 98,026</u>	<u>\$ 901</u>	<u>\$ -</u>	<u>\$ 661,439</u>
<u>LIABILITIES AND FUND BALANCE</u>								
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE:</u>								
Unreserved Fund Balance	\$ 6,267	\$ 17,346	\$ 34,750	\$ 97,735	\$ 98,026	\$ 901	\$ -	\$ 661,439
TOTAL FUND BALANCE	<u>\$ 6,267</u>	<u>\$ 17,346</u>	<u>\$ 34,750</u>	<u>\$ 97,735</u>	<u>\$ 98,026</u>	<u>\$ 901</u>	<u>\$ -</u>	<u>\$ 661,439</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,267</u>	<u>\$ 17,346</u>	<u>\$ 34,750</u>	<u>\$ 97,735</u>	<u>\$ 98,026</u>	<u>\$ 901</u>	<u>\$ -</u>	<u>\$ 661,439</u>

See Independent Auditors' Report.

LAWRENCE COUNTY, MISSOURI

COMBINING BALANCE SHEET - CASH BASIS  
OTHER GOVERNMENTAL FUNDS

December 31, 2009

	<u>Common Road I Fund</u>	<u>Common Road II Fund</u>	<u>Prosecuting Attorney Bad Check Fund</u>	<u>Sheriff Special Fund</u>	<u>Law Enforcement Restitution Fund</u>	<u>Prosecuting Attorney Training Fund</u>	<u>Law Enforcement Training Fund</u>	<u>911 Emergency Fund</u>	<u>Domestic Violence Fund</u>
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 202,414	\$ 143,978	\$ 48,063	\$ 80,818	\$ 43,805	\$ 1,255	\$ 6,189	\$ 49,950	\$ 685
TOTAL ASSETS	<u>\$ 202,414</u>	<u>\$ 143,978</u>	<u>\$ 48,063</u>	<u>\$ 80,818</u>	<u>\$ 43,805</u>	<u>\$ 1,255</u>	<u>\$ 6,189</u>	<u>\$ 49,950</u>	<u>\$ 685</u>
<u>LIABILITIES AND FUND BALANCE</u>									
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE:</u>									
Unreserved Fund Balance	\$ 202,414	\$ 143,978	\$ 48,063	\$ 80,818	\$ 43,805	\$ 1,255	\$ 6,189	\$ 49,950	\$ 685
TOTAL FUND BALANCE	<u>\$ 202,414</u>	<u>\$ 143,978</u>	<u>\$ 48,063</u>	<u>\$ 80,818</u>	<u>\$ 43,805</u>	<u>\$ 1,255</u>	<u>\$ 6,189</u>	<u>\$ 49,950</u>	<u>\$ 685</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 202,414</u>	<u>\$ 143,978</u>	<u>\$ 48,063</u>	<u>\$ 80,818</u>	<u>\$ 43,805</u>	<u>\$ 1,255</u>	<u>\$ 6,189</u>	<u>\$ 49,950</u>	<u>\$ 685</u>

-Continued-  
See Independent Auditors' Report.

LAWRENCE COUNTY, MISSOURI

COMBINING BALANCE SHEET - CASH BASIS  
OTHER GOVERNMENTAL FUNDS

December 31, 2009

	<u>Inmate Security Fund</u>	<u>Election Services Fund</u>	<u>Collector's Tax Maintenance Fund</u>	<u>Recorder User Fee Fund</u>	<u>Capital Improvements Fund</u>	<u>TIF Escrow Fund</u>	<u>HPRP Fund</u>	<u>Debt Service Fund</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 5,635	\$ 24,702	\$ 14,192	\$ 106,683	\$ 125,882	\$ 34,989	\$ -	\$ -	\$ 889,240
TOTAL ASSETS	<u>\$ 5,635</u>	<u>\$ 24,702</u>	<u>\$ 14,192</u>	<u>\$ 106,683</u>	<u>\$ 125,882</u>	<u>\$ 34,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889,240</u>
<u>LIABILITIES AND FUND BALANCE</u>									
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE:</u>									
Unreserved Fund Balance	\$ 5,635	\$ 24,702	\$ 14,192	\$ 106,683	\$ 125,882	\$ 34,989	\$ -	\$ -	\$ 889,240
TOTAL FUND BALANCE	<u>\$ 5,635</u>	<u>\$ 24,702</u>	<u>\$ 14,192</u>	<u>\$ 106,683</u>	<u>\$ 125,882</u>	<u>\$ 34,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889,240</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5,635</u>	<u>\$ 24,702</u>	<u>\$ 14,192</u>	<u>\$ 106,683</u>	<u>\$ 125,882</u>	<u>\$ 34,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889,240</u>

See Independent Auditors' Report.

LAWRENCE COUNTY, MISSOURICOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - CASH BASIS - OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2010

	Common I Fund	Common II Fund	Prosecuting Attorney Bad Check Fund	Sheriff Special Fund	Law Enforcement Restitution Fund	Prosecuting Attorney Training Fund	Law Enforcement Training Fund	911 Emergency Fund	Domestic Violence Fund
<u>REVENUES RECEIVED:</u>									
Property Tax	\$ 60,235	\$ 22,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	15,436	5,277	-	50,000	-	-	-	23,877	-
Fees and Charges	-	-	20,773	13,885	31,008	1,146	4,538	-	1,375
Interest Income	-	-	844	-	-	-	-	-	-
Other Revenue	204	-	1,762	24,081	-	-	2,422	185,892	-
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 75,875</b>	<b>\$ 27,428</b>	<b>\$ 23,379</b>	<b>\$ 87,966</b>	<b>\$ 31,008</b>	<b>\$ 1,146</b>	<b>\$ 6,960</b>	<b>\$ 209,769</b>	<b>\$ 1,375</b>
<u>EXPENDITURES PAID:</u>									
General County Government	\$ -	\$ -	\$ 30,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and Roads	437,812	302,122	-	-	-	-	-	-	-
Judicial and Court Related	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	90,166	40,078	-	6,654	278,199	2,060
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 437,812</b>	<b>\$ 302,122</b>	<b>\$ 30,178</b>	<b>\$ 90,166</b>	<b>\$ 40,078</b>	<b>\$ -</b>	<b>\$ 6,654</b>	<b>\$ 278,199</b>	<b>\$ 2,060</b>
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ (361,937)</b>	<b>\$ (274,694)</b>	<b>\$ (6,799)</b>	<b>\$ (2,200)</b>	<b>\$ (9,070)</b>	<b>\$ 1,146</b>	<b>\$ 306</b>	<b>\$ (68,430)</b>	<b>\$ (685)</b>
<u>OTHER FINANCING SOURCES (USES):</u>									
Operating Transfers In (Out)	291,730	213,265	-	(3,375)	-	-	-	50,000	-
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES</b>	<b>\$ (70,207)</b>	<b>\$ (61,429)</b>	<b>\$ (6,799)</b>	<b>\$ (5,575)</b>	<b>\$ (9,070)</b>	<b>\$ 1,146</b>	<b>\$ 306</b>	<b>\$ (18,430)</b>	<b>\$ (685)</b>
FUND BALANCE, January 1, 2010	202,414	143,978	48,063	80,818	43,805	1,255	6,189	49,950	685
FUND BALANCE, December 31, 2010	<u>\$ 132,207</u>	<u>\$ 82,549</u>	<u>\$ 41,264</u>	<u>\$ 75,243</u>	<u>\$ 34,735</u>	<u>\$ 2,401</u>	<u>\$ 6,495</u>	<u>\$ 31,520</u>	<u>\$ -</u>

- Continued -

See Independent Auditors' Report.

LAWRENCE COUNTY, MISSOURICOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - CASH BASIS - OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2010

	Inmate Security Fund	Election Services Fund	Collector's Tax Maintenance Fund	Recorder User Fee Fund	TIF Escrow Fund	HPRP Fund	Justice Center Capital Project Fund	Totals (Memorandum Only)
<u>REVENUES RECEIVED:</u>								
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 41,174	\$ -	\$ -	\$ 123,560
Intergovernmental	-	2,242	-	-	-	90,270	-	187,102
Fees and Charges	4,502	5,523	50,112	19,884	-	-	-	152,746
Interest Income	-	446	-	1,824	1,216	-	15,451	19,781
Other Revenue	-	-	-	-	-	-	63,074	277,435
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 4,502</b>	<b>\$ 8,211</b>	<b>\$ 50,112</b>	<b>\$ 21,708</b>	<b>\$ 42,390</b>	<b>\$ 90,270</b>	<b>\$ 78,525</b>	<b>\$ 760,624</b>
<u>EXPENDITURES PAID:</u>								
General County Government	\$ -	\$ 15,567	\$ 29,554	\$ 30,656	\$ -	\$ -	\$ -	\$ 105,955
Highway and Roads	-	-	-	-	-	-	-	739,934
Judicial and Court Related	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	87,564	-	87,564
Public Safety	3,870	-	-	-	-	-	-	421,027
Capital Outlay	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 3,870</b>	<b>\$ 15,567</b>	<b>\$ 29,554</b>	<b>\$ 30,656</b>	<b>\$ -</b>	<b>\$ 87,564</b>	<b>\$ -</b>	<b>\$ 1,354,480</b>
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ 632</b>	<b>\$ (7,356)</b>	<b>\$ 20,558</b>	<b>\$ (8,948)</b>	<b>\$ 42,390</b>	<b>\$ 2,706</b>	<b>\$ 78,525</b>	<b>\$ (593,856)</b>
<u>OTHER FINANCING SOURCES (USES):</u>								
Operating Transfers In (Out)	-	-	-	-	20,647	(1,805)	(820,160)	(249,698)
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES</b>	<b>\$ 632</b>	<b>\$ (7,356)</b>	<b>\$ 20,558</b>	<b>\$ (8,948)</b>	<b>\$ 63,037</b>	<b>\$ 901</b>	<b>\$ (741,635)</b>	<b>\$ (843,554)</b>
<b>FUND BALANCE, January 1, 2010</b>	<b>5,635</b>	<b>24,702</b>	<b>14,192</b>	<b>106,683</b>	<b>34,989</b>	<b>-</b>	<b>741,635</b>	<b>1,504,993</b>
<b>FUND BALANCE, December 31, 2010</b>	<b>\$ 6,267</b>	<b>\$ 17,346</b>	<b>\$ 34,750</b>	<b>\$ 97,735</b>	<b>\$ 98,026</b>	<b>\$ 901</b>	<b>\$ -</b>	<b>\$ 661,439</b>

See Independent Auditors' Report.

## LAWRENCE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - CASH BASIS - OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2009

	Common Road I Fund	Common Road II Fund	Prosecuting Attorney Bad Check Fund	Sheriff Special Fund	Law Enforcement Restitution Fund	Prosecuting Attorney Training Fund	Law Enforcement Training Fund	911 Emergency Fund	Domestic Violence Fund
<b>REVENUES RECEIVED:</b>									
Property Tax	\$ 58,817	\$ 23,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	16,576	6,411	-	50,000	-	-	-	24,989	-
Fees and Charges	-	-	31,659	23,245	38,927	1,264	5,026	195,374	1,195
Interest Income	-	-	937	-	-	-	-	-	-
Other Revenue	208	14,676	2,082	8,460	-	-	2,308	-	-
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 75,601</b>	<b>\$ 44,912</b>	<b>\$ 34,678</b>	<b>\$ 81,705</b>	<b>\$ 38,927</b>	<b>\$ 1,264</b>	<b>\$ 7,334</b>	<b>\$ 220,363</b>	<b>\$ 1,195</b>
<b>EXPENDITURES PAID:</b>									
General County Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and Roads	293,271	248,606	-	-	-	-	-	-	-
Judicial and Court Related	-	-	42,638	-	-	857	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	97,716	50,475	-	9,480	253,869	510
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 293,271</b>	<b>\$ 248,606</b>	<b>\$ 42,638</b>	<b>\$ 97,716</b>	<b>\$ 50,475</b>	<b>\$ 857</b>	<b>\$ 9,480</b>	<b>\$ 253,869</b>	<b>\$ 510</b>
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ (217,670)</b>	<b>\$ (203,694)</b>	<b>\$ (7,960)</b>	<b>\$ (16,011)</b>	<b>\$ (11,548)</b>	<b>\$ 407</b>	<b>\$ (2,146)</b>	<b>\$ (33,506)</b>	<b>\$ 685</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Operating Transfers In (Out)	291,602	213,169	-	(2,936)	-	-	-	50,000	-
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES</b>	<b>\$ 73,932</b>	<b>\$ 9,475</b>	<b>\$ (7,960)</b>	<b>\$ (18,947)</b>	<b>\$ (11,548)</b>	<b>\$ 407</b>	<b>\$ (2,146)</b>	<b>\$ 16,494</b>	<b>\$ 685</b>
FUND BALANCE, January 1, 2009	128,482	134,503	56,023	99,765	55,353	848	8,335	33,456	-
FUND BALANCE, December 31, 2009	\$ 202,414	\$ 143,978	\$ 48,063	\$ 80,818	\$ 43,805	\$ 1,255	\$ 6,189	\$ 49,950	\$ 685

-Continued-

See Independent Auditors' Report.

LAWRENCE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - CASH BASIS - OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2009

	Inmate Security Fund	Election Services Fund	Collector's Tax Maintenance Fund	Recorder User Fee Fund	Capital Improvements Fund	TIF Escrow Fund	HPRP Fund	Debt Service Fund	Totals (Memorandum Only)
<u>REVENUES RECEIVED:</u>									
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,642
Intergovernmental	-	4,981	-	-	-	-	-	-	102,957
Fees and Charges	4,980	2,384	47,538	20,840	-	-	-	-	372,432
Interest Income	-	387	-	1,988	-	129	-	-	3,441
Other Revenue	-	-	-	-	-	-	-	-	27,734
<b>TOTAL REVENUES RECEIVED</b>	<b>\$ 4,980</b>	<b>\$ 7,752</b>	<b>\$ 47,538</b>	<b>\$ 22,828</b>	<b>\$ -</b>	<b>\$ 129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,206</b>
<u>EXPENDITURES PAID:</u>									
General County Government	\$ -	\$ 1,727	\$ 56,241	\$ 32,267	\$ -	\$ -	\$ -	\$ -	\$ 90,235
Highway and Roads	-	-	-	-	-	-	-	-	541,877
Judicial and Court Related	-	-	-	-	-	-	-	-	43,495
Health and Welfare	-	-	-	-	-	-	-	-	-
Public Safety	21,275	-	-	-	-	-	-	-	433,325
Capital Outlay	-	-	-	-	225,074	-	-	-	225,074
Debt Service:									
Principal	-	-	-	-	-	-	-	775,000	775,000
Interest	-	-	-	-	-	-	-	245,795	245,795
<b>TOTAL EXPENDITURES PAID</b>	<b>\$ 21,275</b>	<b>\$ 1,727</b>	<b>\$ 56,241</b>	<b>\$ 32,267</b>	<b>\$ 225,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,020,795</b>	<b>\$ 2,354,801</b>
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID</b>	<b>\$ (16,295)</b>	<b>\$ 6,025</b>	<b>\$ (8,703)</b>	<b>\$ (9,439)</b>	<b>\$ (225,074)</b>	<b>\$ 129</b>	<b>\$ -</b>	<b>\$ (1,020,795)</b>	<b>\$ (1,765,595)</b>
<u>OTHER FINANCING SOURCES (USES):</u>									
Operating Transfers In (Out)	-	-	(36,000)	-	40,000	34,860	-	1,020,795	1,611,490
<b>EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES</b>	<b>\$ (16,295)</b>	<b>\$ 6,025</b>	<b>\$ (44,703)</b>	<b>\$ (9,439)</b>	<b>\$ (185,074)</b>	<b>\$ 34,989</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (154,105)</b>
FUND BALANCE, January 1, 2009	21,930	18,677	58,895	116,122	310,956	-	-	-	1,043,345
FUND BALANCE, December 31, 2009	\$ 5,635	\$ 24,702	\$ 14,192	\$ 106,683	\$ 125,882	\$ 34,989	\$ -	\$ -	\$ 889,240

See Independent Auditors' Report.

FEDERAL COMPLIANCE SECTION



Certified Public Accountants

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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 Lawrence County, Missouri

Compliance

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

In our opinion, Lawrence County, Missouri complied, in all material respects, with the 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

Management of Lawrence County, Missouri is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Lawrence County, Missouri's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the 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 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 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 internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

COOK & HAMLIN, LLC



Jackson, Missouri

July 15, 2011

LAWRENCE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Years Ended December 31, 2010 and 2009

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Pass-Through Grantors' Number</u>	<u>Expenditures of Federal Awards</u>	
			<u>2010</u>	<u>2009</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>				
Passed-Through Missouri Department of Health and Senior Services Special Supplemental Nutrition Program for Women, Infants, and Children (1)	10.557A	ERS-04510155 ERS-04509155	\$ 167,178 -	\$ - 112,731
Summer Food Service Program for Children	10.559	ERS219-0155i	720	640
State Administrative Expense for Child Nutrition (1)	10.560A	10CACFP-SAE	833	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>\$ 168,731</b>	<b>\$ 113,371</b>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>				
Passed-Through Missouri Department of Social Services Homeless Prevention and Rapid Re-Housing Program (1)	14.257A	ER16410028A	\$ 87,564	\$ -
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Passed-Through Missouri Department of Public Safety Domestic Cannabis Eradication/Suppression Program	16.000		\$ 2,000	\$ 1,400
Juvenile Justice and Delinquent Allocation to States	16.540	N/A	-	77
Crime Victim Assistance	16.575	2010-SSVF-0049 2009-SSVF-0049	25,522 -	- 29,754
Edward Byrne Memorial Justice Assistance Grant Program	16.580	N/A	-	1,672
Local Law Enforcement Block Grant	16.738	2009-LBFJ-029 2008-LBGJ-024	8,068 -	- 6,913
<b>Total Passed-Through Missouri Department of Public Safety</b>			<b>\$ 35,590</b>	<b>\$ 39,816</b>
Passed-Through Missouri Sheriff's Association Public Safety Partnership and Community Policing Grant	16.710	N/A	\$ 9,681	\$ 31,947
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>\$ 45,271</b>	<b>\$ 71,763</b>
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Passed-Through Missouri Department of Transportation Highway Planning and Construction (1)	20.205	BRO-O55-21 BRO-O55-22	\$ 302,971 -	\$ 27,678 27,669
State and Community Highway Safety	20.600	LKK058 NHTSA	-	1,000
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	LKK073 NHTSA	3,336	497
Alcohol Open Container Requirements	20.607	LKK040 NHTSA	-	4,707
Child Safety and Child Booster Seat Incentive Grant	20.613	LKK063 NHTSA	-	437
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>\$ 306,307</b>	<b>\$ 61,988</b>

-Continued-

The Accompanying Notes to Schedule of Expenditures of Federal Awards  
Are an Integral Part of This Report.

LAWRENCE COUNTY, MISSOURISCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Years Ended December 31, 2010 and 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Pass-Through Grantors' Number	Expenditures of Federal Awards	
			2010	2009
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
Passed-Through Missouri Department of Health and Senior Services				
Public Health Preparedness and Response to Bioterrorism	93.069CDC	AOC10380163	\$ 26,370	\$ -
Regional Public Health Emergency Planning and Preparedness	93.069HHS	AOC08380094	-	31,641
Immunization Grants (1)	93.268	N/A	204,607	148,694
Public Health Emergency Preparedness	93.283	AOC10380163	118,108	1,000
Child Care and Development Grant	93.575	ERS220-11056	2,795	-
		DH090004044	-	2,305
		DH100009016	-	2,418
		DH100009017	-	2,987
		DH100009015	-	1,707
		DH110004050	3,516	-
		DH110004049	3,421	-
		DH110004048	2,566	-
Immunization and Vaccines for Children Grants - ARRA				
Supplemental Funding-Immunization (1)	93.712A	3H231P722543-07S1	237	904
ARRA Child Care and Development Block Grant (1)	93.713A	N/A	783	1,067
COOP Agreements for State-Based Breast and Cervical Cancer	93.919	ERS-16109005	10,957	25,897
Maternal and Child Health Services Block Grant to States	93.994	AOC08380109	24,005	26,497
Total Passed-Through Missouri Department of Health and Senior Services			\$ 397,365	\$ 245,117
Passed-Through Missouri Department of Social Services				
Child Support Enforcement	93.563		\$ 255,131	\$ -
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 652,496	\$ 245,117
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed Through Missouri Department of Public Safety				
Disaster Grants - Public Assistance Grants	97.036	N/A	\$ 144,477	\$ -
Emergency Management Performance Grant	97.042	N/A	17,305	16,748
Homeland Security Grant	97.067	N/A	-	32,641
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ 161,782	\$ 49,389
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,422,151	\$ 541,628

(1) Identified Major Program.

A American Recovery and Revitalization Act Funds

The Accompanying Notes to Schedule of Expenditures of Federal Awards  
Are an Integral Part of This Report.

LAWRENCE COUNTY, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 OMB Circular A-133. This circular requires a Schedule of Expenditures of Federal Awards showing total expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA) and identification of programs that have not been assigned a CFDA number as "Other Federal Assistance."

The schedule includes all expenditures of federal awards administered by the County.

B. Basis of Presentation:

The schedule is presented in accordance with OMB Circular A-133, which defines federal financial assistance "...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."

C. Basis of Accounting:

The schedule is presented on the cash basis of accounting, which recognizes expenditures only when cash is disbursed. This is the same basis of accounting presented in the financial statements.

D. Federal Assurances:

Lawrence County, Missouri did not have federal insurance in effect during the year, or have federal loans or loan guarantees outstanding at year end which are required to be reported in accordance with OMB Circular A-133.

LAWRENCE COUNTY, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2010 and 2009

1. SUMMARY OF AUDITORS' RESULTS:

**Financial Statements**

Type of Auditors' report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?  yes  no

**Federal Awards**

Internal control over major programs:

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

Type of Auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  yes  no

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557A	Special Supplemental Nutrition Program for Women, Infants, and Children
10.560A	Child and Adult Care Food Program – State Administrative Expense
14.257A	Homeless Prevention and Rapid Re-Housing Program
93.268	Immunization Grants
93.712A	Immunization and Vaccines for Children Grants – ARRA Supplemental Funding-Immunization
93.713A	ARRA Child Care and Development Block Grant

Dollar threshold used to distinguish  
between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee: \_\_\_\_\_ yes   X   no

2. FINANCIAL STATEMENT FINDINGS:

10-1 Segregation of Duties

*Criteria:* Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

*Condition:* Some employees have access to both physical assets and the related accounting records, or to all phases of a transaction.

*Effect:* Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

*Cause:* Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties.

*Recommendation:* We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our

professional standards require that we bring this lack of segregation of duties to your attention in the report.

*Views of Responsible Officials:* The limited number of available personnel prohibits segregation of incompatible duties. Procedures will be reviewed and monitoring procedures will be put into place.

## 10-2 Preparation of Basic Financial Statements

*Criteria:* A properly designed system of internal control, which includes preparation of financial statements in conformity with Governmental Accounting Standards, includes having accounting professionals as part of the system to perform that function.

*Condition:* The County has personnel in place to perform all bookkeeping functions necessary to maintain a general ledger and prepare internal use statements for management and the County Commission. However, the County does not have personnel with the knowledge, experience and training to prepare governmental financial statements in conformity with Governmental Accounting Standards as part of their internal control system.

*Effect:* The County employs the auditors that perform the biannual audit of the financial statements to prepare the biannual financial statements.

*Cause:* The County does not have personnel with sufficient knowledge to prepare governmental financial statements in conformity with Governmental Accounting Standards as part of their internal control system.

*Recommendation:* We recognize that the County may not have the resources to hire personnel with the knowledge to prepare governmental financial statements in conformity with Governmental Accounting Standards. However, we recommend that management continue to increase their knowledge of financial reporting.

*Views of Responsible Officials:* The County does not have the resources to hire additional accounting personnel with the knowledge, experience, and training solely to prepare governmental financial statements in conformity with Governmental Accounting Standards. The County does have personnel with sufficient knowledge to understand and take responsibility for the basic financial statements.

## 10-3 Budgetary Practices

*Criteria:* Section 50.740, RSMo prohibits expenditures in excess of budgeted amounts. State law requires annual budgets to be prepared for all county funds. If appropriate, budgets should be amended according to Section 50.622, RSMo 2000, which 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.

*Condition:* During the year ended December 31, 2009 actual expenditures of the Judicial Sales Tax Fund exceeded budgetary limits by \$848,091.

*Effect:* Without an accurate budget, the county cannot make proper financial decisions concerning the county's finances.

*Cause:* County officials did not monitor the budget to determine that the budget was in compliance with state law.

*Recommendation:* We recommend that the County Commission amend the budget when circumstances arise that were unforeseen during the budgetary process in order to maintain strict compliance with budgetary law.

*Views of Responsible Officials:* The County Commissioners will ensure all budgets are in accordance with state law.

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

No findings or questioned costs were noted that are required to be reported.

LAWRENCE COUNTY, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2010 and 2009

1. FINANCIAL STATEMENT FINDINGS

08-01 Segregation of Duties

*Condition:* Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

*Status:* Not implemented and is repeated as finding 10-01.

08-02 Preparation of Basic Financial Statements

*Condition:* The County has personnel in place to perform all bookkeeping functions necessary to maintain a general ledger and prepare internal use statements for management and the County Commission. However, the County does not have the resources to have accounting professionals with the knowledge, experience and training to prepare governmental financial statements in conformity with Governmental Accounting Standards as part of their internal control system.

*Status:* Not implemented and is repeated as finding 10-02.

2. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs in the audit of the years ended December 31, 2008 and 2007.