



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Sullivan County, Missouri

The Office of the State Auditor, in cooperation with Sullivan County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2010, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Kevin G. Hudson, Certified Public Accountant, is attached.

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

Thomas A. Schweich
State Auditor

June 2012
Report No. 2012-43

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

Sullivan County, Missouri
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Independent Auditors' Report

To the County Commission of
Sullivan County, Missouri
Milan, Missouri

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

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2010 and 2009, and the respective changes in financial position-cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

As discussed in Note 1, the County has implemented a new financial reporting model, as required by the provisions of GASB Statement No.34, *Basic Financial Statements - and Management's Discussion and Analysis- for State and Local Governments*, as of December 31, 2010 and 2009. The County prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Independent Auditors' Report (Concluded)

In accordance with *Government Auditing Standards*, I have also issued my report dated May 3, 2012, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with the *Government Auditing Standards* and should be considered in assessing the results of my audit.

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

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

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Trenton, Missouri
May 3, 2012

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

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

Financial Highlights

Key financial highlights for 2010 and 2009 are as follows:

- The county's total governmental revenues exceeded total expenditures by \$123,475 for the year ended December 31, 2010. The total revenues exceeded governmental expenditures by \$257,951 for the year ended December 31, 2009.
- The county's governmental funds ended the year ended December 31, 2010 with a combined cash balance of \$1,076,168 and the year ended December 31, 2009 of \$952,693.
- County revenues for the year ended December 31, 2010 of \$2,857,130 decreased by \$396,346 over the county revenues for the year ended December 31, 2009 of \$3,253,476.
- County expenditures for the year ended December 31, 2010 of \$2,733,655 decreased by \$261,870 over the county expenditures for the year ended December 31, 2009 of \$2,995,525.

Overview of the Financial Statements

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

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

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

Notes to the Financial Statements

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

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

Other Information

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

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

Government-wide Financial Analysis

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

	Year Ended December 31,	
	<u>2010</u>	<u>2009</u>
Net Assets	\$1,076,168	\$ 952,693
Program Receipts	1,425,251	1,924,277
General Receipts	1,431,879	1,329,199
Disbursements	2,733,655	2,995,525
Change in Net Assets	123,475	257,951

For the two years disclosed in the audit, the change in Net Assets is primarily due to the increase in the General Revenue Fund, Road and Bridge Fund and the 911 Fund. These funds had combined net assets of \$888,764 in 2009 as compared to \$1,007,552 in 2010. Program receipts decreased in 2010 due to the Road and Bridge Fund grant that was received and expended in 2009. General receipts did not fluctuate much between 2009 and 2010. Expenditures decreased in 2010 due to the Road and Bridge Fund grant project that occurred in 2009.

Financial Analysis of the County's Funds

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

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

As of December 31, 2010, the county's governmental funds reported combined ending fund balances of \$1,076,168, an increase of \$123,475 over the prior years fund balance of \$952,693. The unreserved portion of fund balance was \$226,135 for 2010 and \$208,773 for the year ended 2009. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2010, unreserved fund balance of the General Fund was \$226,135 and the unreserved fund balance of the General Fund for fiscal year 2009 was \$208,773. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

The unreserved fund balance of the General Fund increased by \$17,362 for fiscal year 2010 as compared to an increase of \$66,758 for fiscal year 2009.

County Revenue Fund Budgeting Highlights

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

The original and final budgeted revenues for the general fund were \$1,262,900 for 2010 and \$1,273,210 for 2009. The original and final budgeted expenditures were \$1,351,024 for 2010 and \$1,285,757 for 2009.

Economic Factors and Next Year's Budgets

The county sales taxes and property taxes have increased slightly in the past two years, which is a positive sign for revenue growth.

The County's General Fund has increased \$84,120 over the two year period that was audited. This is encouraging due to the current economic times. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

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

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Jackie Morris, County Clerk, 109 North Main Street, Milan, Missouri 63556, (660) 265-3786.

GOVERNMENT WIDE FINANCIAL STATEMENTS

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

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	<u>\$ 1,076,168</u>
Total Assets	<u>\$ 1,076,168</u>
NET ASSETS:	
Restricted	\$ 850,033
Unrestricted	<u>226,135</u>
Total Net Assets	<u>\$ 1,076,168</u>

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

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

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 952,693
Total Assets	<u>\$ 952,693</u>
NET ASSETS:	
Restricted	\$ 743,920
Unrestricted	<u>208,773</u>
Total Net Assets	<u>\$ 952,693</u>

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

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

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,377,544	\$ 318,467	\$ 356,919	\$ (702,158)
Roads and Bridges	661,377	93,101	515,731	(52,545)
911 Fund	324,980	24,000	-	(300,980)
Assessment	123,661	-	117,033	(6,628)
Sullivan County Memorial Hospital	<u>246,093</u>	<u>-</u>	<u>-</u>	<u>(246,093)</u>
Total Governmental Activities	<u>\$ 2,733,655</u>	<u>\$ 435,568</u>	<u>\$ 989,683</u>	<u>\$ (1,308,404)</u>
 Total Sullivan County	 <u>\$ 2,733,655</u>	 <u>\$ 435,568</u>	 <u>\$ 989,683</u>	 <u>\$ (1,308,404)</u>
 General Revenues:				
Property Taxes				219,445
Sales Taxes				1,061,354
Interest				11,229
Other				<u>139,851</u>
Total General Revenues				<u>1,431,879</u>
 Change in Net Assets				123,475
 Net Assets - Beginning				<u>952,693</u>
 Net Assets - Ending				<u>\$ 1,076,168</u>

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

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

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,334,378	\$ 284,417	\$ 394,444	\$ (655,517)
Roads and Bridges	926,901	78,524	1,021,374	172,997
911 Fund	332,771	24,000	-	(308,771)
Assessment	121,311	-	121,518	207
Sullivan Cnty Memorial Hospital	<u>280,164</u>	<u>-</u>	<u>-</u>	<u>(280,164)</u>
Total Governmental Activities	<u>\$ 2,995,525</u>	<u>\$ 386,941</u>	<u>\$ 1,537,336</u>	<u>\$ (1,071,248)</u>
 Total Sullivan County	 <u>\$ 2,995,525</u>	 <u>\$ 386,941</u>	 <u>\$ 1,537,336</u>	 <u>\$ (1,071,248)</u>
 General Revenues:				
Property Taxes				193,186
Sales Taxes				1,024,153
Interest				11,348
Other				<u>100,512</u>
Total General Revenues				<u>1,329,199</u>
 Change in Net Assets				 257,951
 Net Assets - Beginning				 <u>694,742</u>
 Net Assets - Ending				 <u>\$ 952,693</u>

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

FUND FINANCIAL STATEMENTS

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

	General Revenue <u>Fund</u>	Special Road & Bridge <u>Fund</u>	911 <u>Fund</u>	Assessment <u>Fund</u>	Sullivan Cnty Memorial Hospital <u>Fund</u>	Other Governmental <u>Funds</u>	2010 Total Government <u>Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 226,135	\$ 403,413	\$ 378,004	\$ -	\$ 5,776	\$ 62,840	\$ 1,076,168
TOTAL ASSETS	<u>\$ 226,135</u>	<u>\$ 403,413</u>	<u>\$ 378,004</u>	<u>\$ -</u>	<u>\$ 5,776</u>	<u>\$ 62,840</u>	<u>\$ 1,076,168</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Revenue Fund	\$ 226,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226,135
Special Revenue Funds	-	403,413	378,004	-	5,776	-	787,193
Nonmajor Funds	-	-	-	-	-	62,840	62,840
TOTAL FUND BALANCES	<u>\$ 226,135</u>	<u>\$ 403,413</u>	<u>\$ 378,004</u>	<u>\$ -</u>	<u>\$ 5,776</u>	<u>\$ 62,840</u>	<u>\$ 1,076,168</u>

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

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

	General Revenue <u>Fund</u>	Special Road & Bridge <u>Fund</u>	911 <u>Fund</u>	Assessment <u>Fund</u>	Sullivan Cnty Memorial Hospital <u>Fund</u>	Other Governmental <u>Funds</u>	2009 Total Government <u>Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 208,773	\$ 362,179	\$ 317,812	\$ 4,076	\$ 19,289	\$ 40,564	\$ 952,693
TOTAL ASSETS	<u>\$ 208,773</u>	<u>\$ 362,179</u>	<u>\$ 317,812</u>	<u>\$ 4,076</u>	<u>\$ 19,289</u>	<u>\$ 40,564</u>	<u>\$ 952,693</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Revenue Fund	\$ 208,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,773
Special Revenue Funds	-	362,179	317,812	4,076	19,289	-	703,356
Nonmajor Funds	-	-	-	-	-	40,564	40,564
TOTAL FUND BALANCES	<u>\$ 208,773</u>	<u>\$ 362,179</u>	<u>\$ 317,812</u>	<u>\$ 4,076</u>	<u>\$ 19,289</u>	<u>\$ 40,564</u>	<u>\$ 952,693</u>

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

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

	General Fund	Special Road & Bridge Fund	911 Fund	Assessment Fund	Sullivan Cnty Memorial Hospital Fund	Other Governmental Funds	2010 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 464,710	\$ -	\$ 348,516	\$ -	\$ 232,353	\$ 15,775	\$ 1,061,354
Taxes - Property	219,445	-	-	-	-	-	219,445
Intergovernmental Revenues	307,654	515,731	-	117,033	-	49,265	989,683
Charges for Services	288,125	93,101	24,000	-	-	30,342	435,568
Interest Income	2,827	3,193	4,445	285	227	252	11,229
Other	37,697	90,586	8,211	470	-	2,887	139,851
TOTAL REVENUES	<u>1,320,458</u>	<u>702,611</u>	<u>385,172</u>	<u>117,788</u>	<u>232,580</u>	<u>98,521</u>	<u>2,857,130</u>
EXPENDITURES:							
General County Government	1,300,826	-	-	-	-	76,718	1,377,544
Roads and Bridges	-	661,377	-	-	-	-	661,377
911 Fund	-	-	324,980	-	-	-	324,980
Assessment Fund	-	-	-	123,661	-	-	123,661
Sullivan Cnty Memorial Hospital	-	-	-	-	246,093	-	246,093
TOTAL EXPENDITURES	<u>1,300,826</u>	<u>661,377</u>	<u>324,980</u>	<u>123,661</u>	<u>246,093</u>	<u>76,718</u>	<u>2,733,655</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>19,632</u>	<u>41,234</u>	<u>60,192</u>	<u>(5,873)</u>	<u>(13,513)</u>	<u>21,803</u>	<u>123,475</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	(2,270)	-	-	1,797	-	473	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,270)</u>	<u>-</u>	<u>-</u>	<u>1,797</u>	<u>-</u>	<u>473</u>	<u>-</u>
Net Change in Fund Balances	17,362	41,234	60,192	(4,076)	(13,513)	22,276	123,475
Fund Balance - Beginning of Year	<u>208,773</u>	<u>362,179</u>	<u>317,812</u>	<u>4,076</u>	<u>19,289</u>	<u>40,564</u>	<u>952,693</u>
Fund Balance - End of Year	<u>\$ 226,135</u>	<u>\$ 403,413</u>	<u>\$ 378,004</u>	<u>\$ -</u>	<u>\$ 5,776</u>	<u>\$ 62,840</u>	<u>\$ 1,076,168</u>

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

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

	General Revenue Fund	Special Road & Bridge Fund	911 Fund	Assessment Fund	Sullivan Cnty Memorial Hospital Fund	Other Governmental Funds	2009 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 455,352	\$ -	\$ 341,214	\$ -	\$ 227,587	\$ -	\$ 1,024,153
Taxes - Property	193,186	-	-	-	-	-	193,186
Intergovernmental Revenues	322,189	1,021,374	-	121,518	-	72,255	1,537,336
Charges for Services	257,190	78,524	24,000	-	-	27,227	386,941
Interest Income	3,351	2,025	5,005	387	293	287	11,348
Other	69,389	19,995	7,350	1,084	1,758	936	100,512
TOTAL REVENUES	<u>1,300,657</u>	<u>1,121,918</u>	<u>377,569</u>	<u>122,989</u>	<u>229,638</u>	<u>100,705</u>	<u>3,253,476</u>
EXPENDITURES:							
General County Government	1,233,220	-	-	-	-	101,158	1,334,378
Roads and Bridges	-	926,901	-	-	-	-	926,901
911 Fund	-	-	332,771	-	-	-	332,771
Assessment Fund	-	-	-	121,311	-	-	121,311
Sullivan Cnty Memorial Hospital	-	-	-	-	280,164	-	280,164
TOTAL EXPENDITURES	<u>1,233,220</u>	<u>926,901</u>	<u>332,771</u>	<u>121,311</u>	<u>280,164</u>	<u>101,158</u>	<u>2,995,525</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>67,437</u>	<u>195,017</u>	<u>44,798</u>	<u>1,678</u>	<u>(50,526)</u>	<u>(453)</u>	<u>257,951</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	(679)	-	-	-	-	679	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(679)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>679</u>	<u>-</u>
Net Change in Fund Balances	66,758	195,017	44,798	1,678	(50,526)	226	257,951
Fund Balance - Beginning of Year	<u>142,015</u>	<u>167,162</u>	<u>273,014</u>	<u>2,398</u>	<u>69,815</u>	<u>40,338</u>	<u>694,742</u>
Fund Balance - End of Year	<u>\$ 208,773</u>	<u>\$ 362,179</u>	<u>\$ 317,812</u>	<u>\$ 4,076</u>	<u>\$ 19,289</u>	<u>\$ 40,564</u>	<u>\$ 952,693</u>

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

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

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 4,285,538</u>
Total Assets	<u>\$ 4,285,538</u>
 NET ASSETS:	
Restricted	\$ 4,285,538
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 4,285,538</u>

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

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

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 4,726,070</u>
Total Assets	<u>\$ 4,726,070</u>
NET ASSETS:	
Restricted	\$ 4,726,070
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 4,726,070</u>

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

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

Note 1: Summary of Significant Accounting Policies

The financial statements of Sullivan County, Missouri (the County) have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County has adopted the reporting model as required by GASB Statement 34, for the presentation of information in the government-wide financial statements and the major fund statements. The more significant of the County's accounting policies are described below.

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Statements

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements

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

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

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

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted to expenditure for specified purposes. The Special Road and Bridge Fund, 911 Fund, Assessment Fund and Sullivan County Memorial Hospital Fund are all considered Special Revenue Funds.

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

The agency funds include the County Collector's Fund, Canine Fund, Tax Sale Surplus Fund, Unclaimed Fees Fund, Fines Fund, Cemetery Fund, CDBG PWSD #1 Fund and the Sullivan County Law Enforcement Retirement Fund. These funds are all included in the accompanying Statement of Fiduciary Net Assets.

C. Basis of Accounting

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

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

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

D. Vacation, Personal and Sick Leave

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting

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

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

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

F. Inventories and Capital Assets

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

G. Long-Term Debt

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

H. New Accounting Pronouncements

The County has adopted GASB Statement No.34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Adoption of GASB Statement No.34 established standards for external financial reporting for all state and local governmental entities. Significant changes in the statement include a Management's Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations and a presentation of government-wide financial statements. These and other changes are reflected in the accompanying financial statements including notes to financial statements.

I. 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.

J. Risk of Loss

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Finance Related Legal and Contractual Provisions

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

Excess of Expenditures Over Appropriations in Individual Funds

For the two years ended December 31, 2010, the County had an excess of expenditures over appropriations in the Sullivan County Memorial Hospital Fund for 2010 and the HAVA Fund for 2009.

Net Assets/Fund Balance Deficit

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

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

Note 3: Cash and Investments

Deposits - At December 31, 2010 and 2009, the carrying amount of the County's deposits was \$1,076,168 and \$952,693 respectively. The bank balance for the year ended December 31, 2010 and 2009 was \$1,109,765 and \$1,016,075 respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance, \$250,000 was covered by federal depository insurance and \$859,765 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2010 and \$766,075 for the year ended December 31, 2009.

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

Investments - The county may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

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

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

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

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

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

Note 4: Taxes

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

	<u>2010</u>	<u>2009</u>
Real Estate	\$ 46,291,790	\$ 46,728,600
Personal Property	24,704,284	25,544,367
Railroad and Utilities	<u>8,192,686</u>	<u>8,661,112</u>
Total	<u>\$ 79,188,760</u>	<u>\$ 80,934,079</u>

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

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

	<u>2010</u>	<u>2009</u>
General Revenue Fund	\$.2600	\$.2600
Total	<u>\$.2600</u>	<u>\$.2600</u>

Note 5: Commitments and Contingencies

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

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

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

Note 7: County Employees' Retirement Fund (CERF)

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

A. Plan Description

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

B. Pension Benefits

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

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement at age fifty-five with reduced benefit is allowed for vested employees.

Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schothill Woods Drive, Jefferson City, Missouri 65101 or by calling 1-573-632-9203.

C. Funding Policy

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

REQUIRED SUPPLEMENTARY INFORMATION

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 450,000	\$ 450,000	\$ 464,710	\$ 14,710	\$ 454,000	\$ 454,000	\$ 455,352	\$ 1,352
Taxes - Property	203,500	203,500	219,445	15,945	207,000	207,000	193,186	(13,814)
Intergovernmental Revenues	307,700	307,700	307,654	(46)	315,900	315,900	322,189	6,289
Charges for Services	263,100	263,100	288,125	25,025	265,000	265,000	257,190	(7,810)
Interest Income	3,000	3,000	2,827	(173)	3,000	3,000	3,351	351
Other	<u>35,600</u>	<u>35,600</u>	<u>37,697</u>	<u>2,097</u>	<u>28,310</u>	<u>28,310</u>	<u>69,389</u>	<u>41,079</u>
Total Revenue	<u>1,262,900</u>	<u>1,262,900</u>	<u>1,320,458</u>	<u>57,558</u>	<u>1,273,210</u>	<u>1,273,210</u>	<u>1,300,657</u>	<u>27,447</u>
Expenditures:								
County Commission	106,620	106,620	103,647	2,973	97,601	97,601	97,460	141
County Clerk	68,900	68,900	69,190	(290)	66,452	66,452	65,673	779
Elections	52,620	52,620	53,427	(807)	18,240	18,240	25,029	(6,789)
Buildings and Grounds	65,100	65,100	67,543	(2,443)	57,400	57,400	65,689	(8,289)
Employee Fringe Benefits	61,000	61,000	58,801	2,199	62,000	62,000	57,701	4,299
County Treasurer	96,874	96,874	88,814	8,060	94,532	94,532	92,102	2,430
Recorder of Deeds	64,570	64,570	63,766	804	67,055	67,055	65,708	1,347
Circuit Clerk	12,100	12,100	11,872	228	12,100	12,100	12,742	(642)
Court Administration	12,999	12,999	31,580	(18,581)	11,330	11,330	11,163	167
Public Administrator	39,800	39,800	36,721	3,079	38,400	38,400	36,446	1,954
Sheriff	473,100	473,100	458,734	14,366	467,776	467,776	465,019	2,757
Jail	73,000	73,000	81,605	(8,605)	73,000	73,000	72,610	390
Prosecuting Attorney	65,750	65,750	66,270	(520)	63,600	63,600	64,917	(1,317)
Juvenile Officer	15,291	15,291	9,345	5,946	15,291	15,291	8,685	6,606
County Coroner	30,275	30,275	25,645	4,630	30,155	30,155	26,237	3,918
911 Fund	-	-	-	-	-	-	-	-
Emergency Fund	45,000	45,000	4,989	40,011	42,500	42,500	175	42,325
Other	<u>68,025</u>	<u>68,025</u>	<u>68,877</u>	<u>(852)</u>	<u>68,325</u>	<u>68,325</u>	<u>65,864</u>	<u>2,461</u>
Total Expenditures	<u>1,351,024</u>	<u>1,351,024</u>	<u>1,300,826</u>	<u>50,198</u>	<u>1,285,757</u>	<u>1,285,757</u>	<u>1,233,220</u>	<u>52,537</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(88,124)</u>	<u>(88,124)</u>	<u>19,632</u>	<u>107,756</u>	<u>(12,547)</u>	<u>(12,547)</u>	<u>67,437</u>	<u>79,984</u>
Fund Balance - Beginning of Year	208,773	208,773	208,773	-	142,015	142,015	142,015	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>(900)</u>	<u>(900)</u>	<u>(2,270)</u>	<u>(1,370)</u>	<u>(900)</u>	<u>(900)</u>	<u>(679)</u>	<u>221</u>
Fund Balance - End of Year	<u>\$ 119,749</u>	<u>\$ 119,749</u>	<u>\$ 226,135</u>	<u>\$ 106,386</u>	<u>\$ 128,568</u>	<u>\$ 128,568</u>	<u>\$ 208,773</u>	<u>\$ 80,205</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	644,000	644,000	515,731	(128,269)	1,148,420	1,148,420	1,021,374	(127,046)
Charges for Services	55,000	55,000	93,101	38,101	49,200	49,200	78,524	29,324
Interest Income	2,000	2,000	3,193	1,193	4,000	4,000	2,025	(1,975)
Other	<u>1,000</u>	<u>1,000</u>	<u>90,586</u>	<u>89,586</u>	<u>500</u>	<u>500</u>	<u>19,995</u>	<u>19,495</u>
Total Revenue	<u>702,000</u>	<u>702,000</u>	<u>702,611</u>	<u>611</u>	<u>1,202,120</u>	<u>1,202,120</u>	<u>1,121,918</u>	<u>(80,202)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administrator	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	1,021,350	1,021,350	661,377	359,973	1,332,220	1,332,220	926,901	405,319
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,021,350</u>	<u>1,021,350</u>	<u>661,377</u>	<u>359,973</u>	<u>1,332,220</u>	<u>1,332,220</u>	<u>926,901</u>	<u>405,319</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(319,350)</u>	<u>(319,350)</u>	<u>41,234</u>	<u>360,584</u>	<u>(130,100)</u>	<u>(130,100)</u>	<u>195,017</u>	<u>325,117</u>
Fund Balance - Beginning of Year	362,179	362,179	362,179	-	167,162	167,162	167,162	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 42,829</u>	<u>\$ 42,829</u>	<u>\$ 403,413</u>	<u>\$ 360,584</u>	<u>\$ 37,062</u>	<u>\$ 37,062</u>	<u>\$ 362,179</u>	<u>\$ 325,117</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	121,865	121,865	117,033	(4,832)	126,882	126,882	121,518	(5,364)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	400	400	285	(115)	600	600	387	(213)
Other	<u>2,111</u>	<u>2,111</u>	<u>470</u>	<u>(1,641)</u>	<u>500</u>	<u>500</u>	<u>1,084</u>	<u>584</u>
Total Revenue	<u>124,376</u>	<u>124,376</u>	<u>117,788</u>	<u>(6,588)</u>	<u>127,982</u>	<u>127,982</u>	<u>122,989</u>	<u>(4,993)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	128,452	128,452	123,661	4,791	128,168	128,168	121,311	6,857
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>128,452</u>	<u>128,452</u>	<u>123,661</u>	<u>4,791</u>	<u>128,168</u>	<u>128,168</u>	<u>121,311</u>	<u>6,857</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,076)</u>	<u>(4,076)</u>	<u>(5,873)</u>	<u>(1,797)</u>	<u>(186)</u>	<u>(186)</u>	<u>1,678</u>	<u>1,864</u>
Fund Balance - Beginning of Year	4,076	4,076	4,076	-	2,398	2,398	2,398	-
Transfers In	-	-	1,797	1,797	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,212</u>	<u>\$ 2,212</u>	<u>\$ 4,076</u>	<u>\$ 1,864</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,000	1,000	-	(1,000)	900	900	759	(141)
Charges for Services	1,800	1,800	1,919	119	1,300	1,300	1,602	302
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,800</u>	<u>2,800</u>	<u>1,919</u>	<u>(881)</u>	<u>2,200</u>	<u>2,200</u>	<u>2,361</u>	<u>161</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	2,000	2,000	1,775	225	2,400	2,400	2,266	134
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,775</u>	<u>225</u>	<u>2,400</u>	<u>2,400</u>	<u>2,266</u>	<u>134</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>800</u>	<u>800</u>	<u>144</u>	<u>(656)</u>	<u>(200)</u>	<u>(200)</u>	<u>95</u>	<u>295</u>
Fund Balance - Beginning of Year	305	305	305	-	210	210	210	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,105</u>	<u>\$ 1,105</u>	<u>\$ 449</u>	<u>\$ (656)</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 305</u>	<u>\$ 295</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	400	400	481	81	350	350	401	51
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>400</u>	<u>400</u>	<u>481</u>	<u>81</u>	<u>350</u>	<u>350</u>	<u>401</u>	<u>51</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	650	650	414	236	850	850	644	206
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>650</u>	<u>650</u>	<u>414</u>	<u>236</u>	<u>850</u>	<u>850</u>	<u>644</u>	<u>206</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(250)</u>	<u>(250)</u>	<u>67</u>	<u>317</u>	<u>(500)</u>	<u>(500)</u>	<u>(243)</u>	<u>257</u>
Fund Balance - Beginning of Year	259	259	259	-	502	502	502	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 326</u>	<u>\$ 317</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 259</u>	<u>\$ 257</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	2,600	2,600	-	(2,600)	2,300	2,300	2,634	334
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	21	21
Total Revenue	<u>2,600</u>	<u>2,600</u>	<u>-</u>	<u>(2,600)</u>	<u>2,300</u>	<u>2,300</u>	<u>2,655</u>	<u>355</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	4,100	4,100	1,263	2,837	2,000	2,000	1,105	895
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>4,100</u>	<u>4,100</u>	<u>1,263</u>	<u>2,837</u>	<u>2,000</u>	<u>2,000</u>	<u>1,105</u>	<u>895</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,263)</u>	<u>237</u>	<u>300</u>	<u>300</u>	<u>1,550</u>	<u>1,250</u>
Fund Balance - Beginning of Year	1,570	1,570	1,570	-	20	20	20	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ 307</u>	<u>\$ 237</u>	<u>\$ 320</u>	<u>\$ 320</u>	<u>\$ 1,570</u>	<u>\$ 1,250</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	2,000	2,000	-	(2,000)	2,000	2,000	-	(2,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	2,000	2,000	-	2,000	3,600	3,600	1,608	1,992
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>3,600</u>	<u>3,600</u>	<u>1,608</u>	<u>1,992</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,600)</u>	<u>(1,600)</u>	<u>(1,608)</u>	<u>(8)</u>
Fund Balance - Beginning of Year	78	78	78	-	1,686	1,686	1,686	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 78</u>	<u>\$ 78</u>	<u>\$ 78</u>	<u>\$ -</u>	<u>\$ 86</u>	<u>\$ 86</u>	<u>\$ 78</u>	<u>\$ (8)</u>

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

Sullivan County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Delinquent Tax Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	200	200	-	(200)	100	100	-	(100)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	200	200	-	200	180	180	84	96
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>	<u>180</u>	<u>180</u>	<u>84</u>	<u>96</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80)</u>	<u>(80)</u>	<u>(84)</u>	<u>(4)</u>
Fund Balance - Beginning of Year	5	5	5	-	89	89	89	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 5</u>	<u>\$ (4)</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	10,500	10,500	6,780	(3,720)	9,000	9,000	10,085	1,085
Interest Income	-	-	-	-	110	110	-	(110)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>10,500</u>	<u>10,500</u>	<u>6,780</u>	<u>(3,720)</u>	<u>9,110</u>	<u>9,110</u>	<u>10,085</u>	<u>975</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	11,500	11,500	7,198	4,302	9,470	9,470	9,386	84
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>11,500</u>	<u>11,500</u>	<u>7,198</u>	<u>4,302</u>	<u>9,470</u>	<u>9,470</u>	<u>9,386</u>	<u>84</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>(418)</u>	<u>582</u>	<u>(360)</u>	<u>(360)</u>	<u>699</u>	<u>1,059</u>
Fund Balance - Beginning of Year	1,069	1,069	1,069	-	370	370	370	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ 651</u>	<u>\$ 582</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 1,069</u>	<u>\$ 1,059</u>

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

Sullivan County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorders S&R Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,200	2,200	2,138	(62)	3,000	3,000	2,266	(734)
Interest Income	100	100	91	(9)	250	250	107	(143)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,300</u>	<u>2,300</u>	<u>2,229</u>	<u>(71)</u>	<u>3,250</u>	<u>3,250</u>	<u>2,373</u>	<u>(877)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Recorder of Deeds	14,800	14,800	1,662	13,138	16,250	16,250	2,873	13,377
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>14,800</u>	<u>14,800</u>	<u>1,662</u>	<u>13,138</u>	<u>16,250</u>	<u>16,250</u>	<u>2,873</u>	<u>13,377</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(12,500)</u>	<u>(12,500)</u>	<u>567</u>	<u>13,067</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>(500)</u>	<u>12,500</u>
Fund Balance - Beginning of Year	12,513	12,513	12,513	-	13,013	13,013	13,013	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ 13,080</u>	<u>\$ 13,067</u>	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ 12,513</u>	<u>\$ 12,500</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,450	1,450	1,388	(62)	1,300	1,300	1,360	60
Interest Income	50	50	20	(30)	100	100	52	(48)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,500</u>	<u>1,500</u>	<u>1,408</u>	<u>(92)</u>	<u>1,400</u>	<u>1,400</u>	<u>1,412</u>	<u>12</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	6,700	6,700	2,595	4,105	6,000	6,000	1,397	4,603
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>6,700</u>	<u>6,700</u>	<u>2,595</u>	<u>4,105</u>	<u>6,000</u>	<u>6,000</u>	<u>1,397</u>	<u>4,603</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,200)</u>	<u>(5,200)</u>	<u>(1,187)</u>	<u>4,013</u>	<u>(4,600)</u>	<u>(4,600)</u>	<u>15</u>	<u>4,615</u>
Fund Balance - Beginning of Year	5,223	5,223	5,223	-	5,208	5,208	5,208	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ 4,036</u>	<u>\$ 4,013</u>	<u>\$ 608</u>	<u>\$ 608</u>	<u>\$ 5,223</u>	<u>\$ 4,615</u>

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

Sullivan County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff's Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	17,000	17,000	21,447	4,447	16,200	16,200	16,951	751
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	10	10	38	28	100	100	11	(89)
Other	<u>200</u>	<u>200</u>	<u>1,505</u>	<u>1,305</u>	<u>-</u>	<u>-</u>	<u>242</u>	<u>242</u>
Total Revenue	<u>17,210</u>	<u>17,210</u>	<u>22,990</u>	<u>5,780</u>	<u>16,300</u>	<u>16,300</u>	<u>17,204</u>	<u>904</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	18,450	18,450	18,116	334	18,400	18,400	18,137	263
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>18,450</u>	<u>18,450</u>	<u>18,116</u>	<u>334</u>	<u>18,400</u>	<u>18,400</u>	<u>18,137</u>	<u>263</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,240)</u>	<u>(1,240)</u>	<u>4,874</u>	<u>6,114</u>	<u>(2,100)</u>	<u>(2,100)</u>	<u>(933)</u>	<u>1,167</u>
Fund Balance - Beginning of Year	1,255	1,255	1,255	-	2,188	2,188	2,188	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ 6,129</u>	<u>\$ 6,114</u>	<u>\$ 88</u>	<u>\$ 88</u>	<u>\$ 1,255</u>	<u>\$ 1,167</u>

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

Sullivan County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sullivan County Memorial Hospital Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 225,000	\$ 225,000	\$ 232,353	\$ 7,353	\$ 227,000	\$ 227,000	\$ 227,587	\$ 587
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	300	300	227	(73)	1,000	1,000	293	(707)
Other	-	-	-	-	-	-	1,758	1,758
Total Revenue	<u>225,300</u>	<u>225,300</u>	<u>232,580</u>	<u>7,280</u>	<u>228,000</u>	<u>228,000</u>	<u>229,638</u>	<u>1,638</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	244,500	244,500	246,093	(1,593)	297,800	297,800	280,164	17,636
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>244,500</u>	<u>244,500</u>	<u>246,093</u>	<u>(1,593)</u>	<u>297,800</u>	<u>297,800</u>	<u>280,164</u>	<u>17,636</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,200)</u>	<u>(19,200)</u>	<u>(13,513)</u>	<u>5,687</u>	<u>(69,800)</u>	<u>(69,800)</u>	<u>(50,526)</u>	<u>19,274</u>
Fund Balance - Beginning of Year	19,289	19,289	19,289	-	69,815	69,815	69,815	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 89</u>	<u>\$ 89</u>	<u>\$ 5,776</u>	<u>\$ 5,687</u>	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ 19,289</u>	<u>\$ 19,274</u>

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

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

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	9,983	9,983	1,078	(8,905)	-	-	906	906
Charges for Services	2,500	2,500	2,514	14	750	750	1,093	343
Interest Income	40	40	13	(27)	100	100	34	(66)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>12,523</u>	<u>12,523</u>	<u>3,605</u>	<u>(8,918)</u>	<u>850</u>	<u>850</u>	<u>2,033</u>	<u>1,183</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	15,400	15,400	4,647	10,753	5,500	5,500	4,204	1,296
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>15,400</u>	<u>15,400</u>	<u>4,647</u>	<u>10,753</u>	<u>5,500</u>	<u>5,500</u>	<u>4,204</u>	<u>1,296</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,877)</u>	<u>(2,877)</u>	<u>(1,042)</u>	<u>1,835</u>	<u>(4,650)</u>	<u>(4,650)</u>	<u>(2,171)</u>	<u>2,479</u>
Fund Balance - Beginning of Year	2,880	2,880	2,880	-	5,051	5,051	5,051	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 1,838</u>	<u>\$ 1,835</u>	<u>\$ 401</u>	<u>\$ 401</u>	<u>\$ 2,880</u>	<u>\$ 2,479</u>

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

Sullivan County, Missouri
Budgetary Comparison Schedule
Cash Basis
CDBG 2007 Bridge Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	4,750	4,750	3,750	(1,000)	4,750	4,750	-	(4,750)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>4,750</u>	<u>4,750</u>	<u>3,750</u>	<u>(1,000)</u>	<u>4,750</u>	<u>4,750</u>	<u>-</u>	<u>(4,750)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	4,750	4,750	3,750	1,000	4,750	4,750	-	4,750
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>4,750</u>	<u>4,750</u>	<u>3,750</u>	<u>1,000</u>	<u>4,750</u>	<u>4,750</u>	<u>-</u>	<u>4,750</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	9,000	9,000	9,123	123	6,000	6,000	8,817	2,817
Interest Income	100	100	90	(10)	100	100	83	(17)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>9,100</u>	<u>9,100</u>	<u>9,213</u>	<u>113</u>	<u>6,100</u>	<u>6,100</u>	<u>8,900</u>	<u>2,800</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	19,000	19,000	7,105	11,895	15,200	15,200	7,388	7,812
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>19,000</u>	<u>19,000</u>	<u>7,105</u>	<u>11,895</u>	<u>15,200</u>	<u>15,200</u>	<u>7,388</u>	<u>7,812</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,900)</u>	<u>(9,900)</u>	<u>2,108</u>	<u>12,008</u>	<u>(9,100)</u>	<u>(9,100)</u>	<u>1,512</u>	<u>10,612</u>
Fund Balance - Beginning of Year	10,712	10,712	10,712	-	9,200	9,200	9,200	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 812</u>	<u>\$ 812</u>	<u>\$ 12,820</u>	<u>\$ 12,008</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 10,712</u>	<u>\$ 10,612</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	11,623	11,623	3,060	(8,563)	350	350	741	391
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>11,623</u>	<u>11,623</u>	<u>3,060</u>	<u>(8,563)</u>	<u>350</u>	<u>350</u>	<u>741</u>	<u>391</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	11,623	11,623	3,060	8,563	350	350	741	(391)
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>11,623</u>	<u>11,623</u>	<u>3,060</u>	<u>8,563</u>	<u>350</u>	<u>350</u>	<u>741</u>	<u>(391)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Sullivan County, Missouri
Budgetary Comparison Schedule
Cash Basis
Victim's Advocate Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	23,280	23,280	23,405	125	25,240	25,240	25,046	(194)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>1,200</u>	<u>1,200</u>	<u>1,226</u>	<u>26</u>	<u>500</u>	<u>500</u>	<u>1,195</u>	<u>695</u>
Total Revenue	<u>24,480</u>	<u>24,480</u>	<u>24,631</u>	<u>151</u>	<u>25,740</u>	<u>25,740</u>	<u>26,241</u>	<u>501</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	25,431	25,431	24,852	579	26,540	26,540	26,107	433
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>25,431</u>	<u>25,431</u>	<u>24,852</u>	<u>579</u>	<u>26,540</u>	<u>26,540</u>	<u>26,107</u>	<u>433</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(951)</u>	<u>(951)</u>	<u>(221)</u>	<u>730</u>	<u>(800)</u>	<u>(800)</u>	<u>134</u>	<u>934</u>
Fund Balance - Beginning of Year	993	993	993	-	859	859	859	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ 772</u>	<u>\$ 730</u>	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 993</u>	<u>\$ 934</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	400	400	275	(125)	400	400	225	(175)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>400</u>	<u>400</u>	<u>275</u>	<u>(125)</u>	<u>400</u>	<u>400</u>	<u>225</u>	<u>(175)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	400	400	280	120	400	400	225	175
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>400</u>	<u>400</u>	<u>280</u>	<u>120</u>	<u>400</u>	<u>400</u>	<u>225</u>	<u>175</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(5)</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	20	20	20	-	20	20	20	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 15</u>	<u>\$ (5)</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ -</u>

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

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

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	326,007	326,007	-	(326,007)	351,000	351,000	24,993	(326,007)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>326,007</u>	<u>326,007</u>	<u>-</u>	<u>(326,007)</u>	<u>351,000</u>	<u>351,000</u>	<u>24,993</u>	<u>(326,007)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	326,007	326,007	-	326,007	351,000	351,000	24,993	326,007
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>326,007</u>	<u>326,007</u>	<u>-</u>	<u>326,007</u>	<u>351,000</u>	<u>351,000</u>	<u>24,993</u>	<u>326,007</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,600	1,600	2,249	649	-	-	1,603	1,603
Interest Income	50	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,650</u>	<u>1,600</u>	<u>2,249</u>	<u>649</u>	<u>-</u>	<u>-</u>	<u>1,603</u>	<u>1,603</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	5,100	5,100	-	5,100	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>5,100</u>	<u>5,100</u>	<u>-</u>	<u>5,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,450)</u>	<u>(3,500)</u>	<u>2,249</u>	<u>5,749</u>	<u>-</u>	<u>-</u>	<u>1,603</u>	<u>1,603</u>
Fund Balance - Beginning of Year	3,525	3,525	3,525	-	1,922	1,922	1,922	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 75</u>	<u>\$ 25</u>	<u>\$ 5,774</u>	<u>\$ 5,749</u>	<u>\$ 1,922</u>	<u>\$ 1,922</u>	<u>\$ 3,525</u>	<u>\$ 1,603</u>

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

Sullivan County, Missouri
Budgetary Comparison Schedule
Cash Basis
NCMO Project Lake Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ 15,775	\$ 15,775	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>15,775</u>	<u>15,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>15,775</u>	<u>15,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,775</u>	<u>\$ 15,775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 340,000	\$ 340,000	\$ 348,516	\$ 8,516	\$ 350,000	\$ 350,000	\$ 341,214	\$ (8,786)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	24,000	24,000	24,000	-	24,000	24,000	24,000	-
Interest Income	5,000	5,000	4,445	(555)	5,400	5,400	5,005	(395)
Other	9,150	9,150	8,211	(939)	200	200	7,350	7,150
Total Revenue	<u>378,150</u>	<u>378,150</u>	<u>385,172</u>	<u>7,022</u>	<u>379,600</u>	<u>379,600</u>	<u>377,569</u>	<u>(2,031)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	384,060	384,060	324,980	59,080	342,360	342,360	332,771	9,589
Total Expenditures	<u>384,060</u>	<u>384,060</u>	<u>324,980</u>	<u>59,080</u>	<u>342,360</u>	<u>342,360</u>	<u>332,771</u>	<u>9,589</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,910)</u>	<u>(5,910)</u>	<u>60,192</u>	<u>66,102</u>	<u>37,240</u>	<u>37,240</u>	<u>44,798</u>	<u>7,558</u>
Fund Balance - Beginning of Year	317,812	317,812	317,812	-	273,014	273,014	273,014	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 311,902</u>	<u>\$ 311,902</u>	<u>\$ 378,004</u>	<u>\$ 66,102</u>	<u>\$ 310,254</u>	<u>\$ 310,254</u>	<u>\$ 317,812</u>	<u>\$ 7,558</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	628	628	-	-	157	157
Total Revenue	<u>-</u>	<u>-</u>	<u>628</u>	<u>628</u>	<u>-</u>	<u>-</u>	<u>157</u>	<u>157</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>628</u>	<u>628</u>	<u>-</u>	<u>-</u>	<u>157</u>	<u>157</u>
Fund Balance - Beginning of Year	157	157	157	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 157</u>	<u>\$ 157</u>	<u>\$ 785</u>	<u>\$ 628</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157</u>	<u>\$ 157</u>

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

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

Note 1: Budgeting and Budgetary Practices

The County Commissioners and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo, the county budget law.

Note 2: Budgetary Basis of Accounting

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

Note 3: Expenditures in Excess of Appropriations

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

	<u>Amount Over Budget</u>	
	<u>2010</u>	<u>2009</u>
Sullivan County Memorial Hospital Fund	\$ 1,593	\$ -
HAVA Fund	\$ -	\$ 391

FEDERAL COMPLIANCE SECTION

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

To the County Commission of
Sullivan County, Missouri
Milan, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sullivan County, Missouri as of and for the two years ended December 31, 2010, which collectively comprise of the County's basic financial statements and have issued my report thereon dated May 3, 2012. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
May 3, 2012

**Independent Auditors' Report on Compliance with Requirements
Applicable to Each Major Program and on Internal Control over
Compliance in Accordance with OMB Circular A-133**

To the County Commissioners
Sullivan County, Missouri
Milan, Missouri

Compliance

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

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

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

**Independent Auditors' Report on Compliance with Requirements
Applicable to Each Major Program and on Internal Control over
Compliance in Accordance with OMB Circular A-133
(Continued)**

Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

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

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
May 3, 2012

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

Federal CFDA Number	Federal Grantor/Pass Through Grantor/Program Title	Pass Through Granters Number	Federal Expenditures Year Ended December 31,	
			2010	2009
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through state:			
	Department of Social Services			
14.228	CDBG States Program	2002-PF-861 2008-DF-14	\$ 3,750	\$487,864
			<u>-</u>	<u>24,993</u>
	Total U.S. Department of Housing and Urban Development		<u>\$ 3,750</u>	<u>\$512,857</u>
	U.S. DEPARTMENT OF JUSTICE			
	Passed through state:			
	State Department of Public Safety			
16.575	Crime Victim Assistance		\$ 22,932	\$ 23,152
16	Domestic Cannabis Eradication/Suppression Program		<u>-</u>	<u>1,395</u>
	Total U.S. Department of Justice		<u>\$ 22,932</u>	<u>\$ 24,547</u>
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO-B105(21)	\$ -	\$363,803
20.703	Interagency Hazardous Materials Publici	HMEP	<u>-</u>	<u>1,608</u>
	Total U.S. Department of Transportation		<u>\$ -</u>	<u>\$ 365,411</u>
	ELECTION ASSISTANCE COMMISSION			
	Passed through the Office of Secretary of State -			
90.401	Help America Vote Act Requirements Payments	HAVA	\$ 3,060	\$ 741
	Total Election Assistance Commission		<u>\$ 3,060</u>	<u>\$ 741</u>
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through state Department of Public Safety:			
97.036	Public Assistance Grants	FEMA	\$ -	\$ 149,529
	Total U.S. Department of Homeland Security		<u>-</u>	<u>149,529</u>
	Total Expenditures of Federal Awards		<u>\$ 29,742</u>	<u>\$ 1,053,085</u>

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

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

Note 1: Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

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

This schedule includes all federal awards administered by Sullivan County, Missouri.

B. Basis of Presentation

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

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

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

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

C. Basis of Accounting

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

Note 2: Subrecipients

The county provided federal awards to the Public Water Supply District No.1 of Sullivan County during the years ended December 31, 2010 and 2009.

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

Section II - Financial Statement Findings

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

Section III - Federal Award Findings and Questioned Costs

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

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

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Sullivan County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2006. There were no prior audit findings that *Government Auditing Standards* requires to have follow up action taken by Sullivan County, Missouri for the two years ended December 31, 2006.

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

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

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

06-01

Federal Grantor:	U.S. Department of Homeland Security
Pass-Through Grantor:	Department of Public Safety
Federal CFDA Number:	97.004
Program Title:	State Domestic Preparedness Equipment Support Program
Pass-Through Entity Identifying Number:	2003-MU-T3-003 2004-GE-T4-0049 2005-GE-T5-0022
Award Years:	2006 and 2005
Questioned Costs:	\$92,970

Criteria: Section 50.660, RSMo, requires the advertisement of bids for all purchases of \$4,500 or more from any person, firm or corporation during any period of 90 days. Proper documentation of the various proposals received and the selection process and criteria should be retained to demonstrate compliance with law and support decisions that were made.

Condition : The 911 Board did not properly bid for its computer aided dispatch system.

Effect: Without proper bidding procedures and the inadequate documentation regarding the purchase of the computer aided dispatch system the CAD system grant totaling \$92,970 was considered as a questionable cost.

Cause: Due to the short time frame to apply for the grant, the coordinator did not have time to follow the proper channels for the bidding process in order to apply for the grant before the application deadline.

Recommendation: That the 911 Board follow proper bidding procedures and maintain the proper documentation regarding the bidding process.

Status: Implemented.