



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Ray County, Missouri

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

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

Thomas A. Schweich
State Auditor

February 2012
Report No. 2012-06

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

Ray County, Missouri
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Independent Auditors' Report

To the County Commission of
Ray County, Missouri
Richmond, Missouri

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

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

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

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

Independent Auditors' Report (Concluded)

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

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

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements of Ray 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
December 30, 2011

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

The discussion and analysis of Ray 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 \$117,522 for the year ended December 31, 2009. The total expenditures exceeded governmental receipts by \$119,109 for the year ended December 31, 2010.
- The county's governmental funds ended the year ended December 31, 2010 with a combined cash balance of \$744,021 and the year ended December 31, 2009 of \$863,130.
- County revenues for the year ended December 31, 2010 of \$6,792,631 decreased by \$92,606 over the county revenues for the year ended December 31, 2009 of \$6,885,237.
- County expenditures for the year ended December 31, 2010 of \$6,911,740 increased by \$144,025 over the county expenditures for the year ended December 31, 2009 of \$6,767,715.

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.

Ray 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 18-28 of this report.

Ray 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	\$ 744,021	\$ 863,130
Program Receipts	3,278,510	3,086,734
General Receipts	3,514,121	3,798,503
Disbursements	6,911,740	6,767,715
Change in Net Assets	(119,109)	117,522

For the two years disclosed in the audit, the change in Net Assets is primarily due to the County Revenue Fund. This fund had net assets of \$191,878 in 2009 as compared to \$29,305 in 2010. General receipts were less between 2010 and 2009. Program receipts increased in 2010 due to an increase in prisoner boarding fees.

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.

Ray 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 \$744,021, a decrease of \$119,109 over the prior years fund balance of \$863,130. The unreserved portion of fund balance was \$29,305 for 2010 and \$191,878 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 County Revenue Fund is the chief operating fund of the County. At the end of the fiscal year 2010, unreserved fund balance of the County Revenue Fund was \$29,305 and the unreserved fund balance of the County Revenue Fund for fiscal year 2009 was \$191,878. As a measure of the County Revenue 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 County Revenue Fund decreased by \$162,573 for fiscal year 2010 as compared to an increase of \$174,520 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's County Revenue Fund.

The original and final budgeted revenues for the county revenue fund were \$3,951,174 for 2010 and \$3,782,614 for 2009. The original and final budgeted expenditures were \$4,123,712 for 2010 and \$3,739,793 for 2009.

The County did not make any budget amendments to various funds.

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 Revenue Fund has increased \$11,947 over the two year period that was audited. It is encouraging that the fund has increased, however, the balances of the County Revenue Fund are extremely low.

Ray 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 the County Clerk, 100 W. Main, Richmond, Missouri 64085, (816) 776-2187.

GOVERNMENT WIDE FINANCIAL STATEMENTS

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

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 744,021
Total Assets	<u>\$ 744,021</u>
NET ASSETS:	
Restricted	\$ 714,716
Unrestricted	<u>29,305</u>
Total Net Assets	<u>\$ 744,021</u>

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

Ray 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	\$ 863,130
Total Assets	<u>\$ 863,130</u>
NET ASSETS:	
Restricted	\$ 671,252
Unrestricted	<u>191,878</u>
Total Net Assets	<u>\$ 863,130</u>

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

Ray 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 Balances
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 4,659,713	\$ 1,888,156	\$ 197,629	\$ (2,573,928)
Roads and Bridges	1,231,518	-	830,526	(400,992)
Special County Tax Assessment	743,798	-	38,962	(704,836)
	<u>276,711</u>	<u>323,237</u>	<u>-</u>	<u>46,526</u>
Total Governmental Activities	<u>\$ 6,911,740</u>	<u>\$ 2,211,393</u>	<u>\$ 1,067,117</u>	<u>\$ (3,633,230)</u>
 Total Ray County	 <u>\$ 6,911,740</u>	 <u>\$ 2,211,393</u>	 <u>\$ 1,067,117</u>	 <u>\$ (3,633,230)</u>
 General Revenues:				
Property Taxes				469,646
Sales Taxes				2,388,414
Interest				2,410
Other				<u>653,651</u>
Total General Revenues				<u>3,514,121</u>
 Change in Net Assets				 (119,109)
 Net Assets - Beginning				 <u>863,130</u>
 Net Assets - Ending				 <u>\$ 744,021</u>

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

Ray 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 Balances
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 4,024,401	\$ 1,606,334	\$ 57,461	\$ (2,360,606)
Roads and Bridges	1,299,988	-	914,729	(385,259)
Special County Tax Assessment	1,134,914	-	216,421	(918,493)
	<u>308,412</u>	<u>291,789</u>	<u>-</u>	<u>(16,623)</u>
Total Governmental Activities	<u>\$ 6,767,715</u>	<u>\$ 1,898,123</u>	<u>\$ 1,188,611</u>	<u>\$ (3,680,981)</u>
 Total Ray County	 <u>\$ 6,767,715</u>	 <u>\$ 1,898,123</u>	 <u>\$ 1,188,611</u>	 <u>\$ (3,680,981)</u>
 General Revenues:				
Property Taxes				459,333
Sales Taxes				2,377,577
Interest				4,600
Other				<u>956,993</u>
Total General Revenues				<u>3,798,503</u>
 Change in Net Assets				 117,522
 Net Assets - Beginning				 <u>745,608</u>
 Net Assets - Ending				 <u>\$ 863,130</u>

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

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

	County Revenue <u>Fund</u>	Class III Road & Bridge <u>Fund</u>	Special County Tax <u>Fund</u>	Assessment <u>Fund</u>	Other Governmental <u>Funds</u>	2010 Total Government <u>Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 29,305	\$ 121,841	\$ 67,990	\$ 209,002	\$ 315,883	\$ 744,021
TOTAL ASSETS	<u>\$ 29,305</u>	<u>\$ 121,841</u>	<u>\$ 67,990</u>	<u>\$ 209,002</u>	<u>\$ 315,883</u>	<u>\$ 744,021</u>
LIABILITIES AND FUND BALANCES						
FUND BALANCES						
Unreserved, Reported in:						
General Fund	\$ 29,305	\$ -	\$ -	\$ -	\$ -	\$ 29,305
Special Revenue Funds	-	121,841	67,990	209,002	-	398,833
Nonmajor Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	315,883	<u>315,883</u>
TOTAL FUND BALANCES	<u>\$ 29,305</u>	<u>\$ 121,841</u>	<u>\$ 67,990</u>	<u>\$ 209,002</u>	<u>\$ 315,883</u>	<u>\$ 744,021</u>

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

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

	County Revenue <u>Fund</u>	Class III Road & Bridge <u>Fund</u>	Special County Tax <u>Fund</u>	Assessment <u>Fund</u>	Other Governmental <u>Funds</u>	2009 Total Government <u>Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 191,878	\$ 144,796	\$ 50,260	\$ 143,805	\$ 332,391	\$ 863,130
TOTAL ASSETS	<u>\$ 191,878</u>	<u>\$ 144,796</u>	<u>\$ 50,260</u>	<u>\$ 143,805</u>	<u>\$ 332,391</u>	<u>\$ 863,130</u>
LIABILITIES AND FUND BALANCES						
FUND BALANCES						
Unreserved, Reported in:						
General Fund	\$ 191,878	\$ -	\$ -	\$ -	\$ -	\$ 191,878
Special Revenue Funds	-	144,796	50,260	143,805	-	338,861
Nonmajor Funds	-	-	-	-	332,391	332,391
TOTAL FUND BALANCES	<u>\$ 191,878</u>	<u>\$ 144,796</u>	<u>\$ 50,260</u>	<u>\$ 143,805</u>	<u>\$ 332,391</u>	<u>\$ 863,130</u>

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

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

	County Revenue <u>Fund</u>	Class III Road & Bridge <u>Fund</u>	Special County Tax <u>Fund</u>	Assessment <u>Fund</u>	Other Governmental <u>Funds</u>	2010 Total Government <u>Funds</u>
REVENUES:						
Taxes - Sales	\$ 1,665,939	\$ -	\$ 722,475	\$ -	\$ -	\$ 2,388,414
Taxes - Property	-	331,479	-	-	138,167	469,646
Intergovernmental Revenues	41,421	830,526	38,962	-	156,208	1,067,117
Charges for Services	1,830,550	-	-	323,237	57,606	2,211,393
Interest Income	291	162	91	375	1,491	2,410
Other	<u>395,949</u>	<u>46,396</u>	<u>-</u>	<u>18,296</u>	<u>193,010</u>	<u>653,651</u>
TOTAL REVENUES	<u>3,934,150</u>	<u>1,208,563</u>	<u>761,528</u>	<u>341,908</u>	<u>546,482</u>	<u>6,792,631</u>
EXPENDITURES:						
General County Government	4,096,723	-	-	-	562,990	4,659,713
Roads and Bridges	-	1,231,518	-	-	-	1,231,518
Special County Tax	-	-	743,798	-	-	743,798
Assessment	<u>-</u>	<u>-</u>	<u>-</u>	<u>276,711</u>	<u>-</u>	<u>276,711</u>
TOTAL EXPENDITURES	<u>4,096,723</u>	<u>1,231,518</u>	<u>743,798</u>	<u>276,711</u>	<u>562,990</u>	<u>6,911,740</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(162,573)</u>	<u>(22,955)</u>	<u>17,730</u>	<u>65,197</u>	<u>(16,508)</u>	<u>(119,109)</u>
OTHER FINANCING SOURCES (USES)						
Transfer To/From Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(162,573)	(22,955)	17,730	65,197	(16,508)	(119,109)
Fund Balance - Beginning of Year	<u>191,878</u>	<u>144,796</u>	<u>50,260</u>	<u>143,805</u>	<u>332,391</u>	<u>863,130</u>
Fund Balance - End of Year	<u>\$ 29,305</u>	<u>\$ 121,841</u>	<u>\$ 67,990</u>	<u>\$ 209,002</u>	<u>\$ 315,883</u>	<u>\$ 744,021</u>

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

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

	County Revenue <u>Fund</u>	Class III Road & Bridge <u>Fund</u>	Special County Tax <u>Fund</u>	Assessment <u>Fund</u>	Other Governmental <u>Funds</u>	2009 Total Government <u>Funds</u>
REVENUES:						
Taxes - Sales	\$ 1,656,342	\$ -	\$ 721,235	\$ -	\$ -	\$ 2,377,577
Taxes - Property	-	326,233	-	-	133,100	459,333
Intergovernmental Revenues	57,461	914,729	216,421	-	-	1,188,611
Charges for Services	1,554,824	-	-	291,789	51,510	1,898,123
Interest Income	1,832	663	468	380	1,257	4,600
Other	<u>587,398</u>	<u>56,135</u>	<u>-</u>	<u>16,199</u>	<u>297,261</u>	<u>956,993</u>
TOTAL REVENUES	<u>3,857,857</u>	<u>1,297,760</u>	<u>938,124</u>	<u>308,368</u>	<u>483,128</u>	<u>6,885,237</u>
EXPENDITURES:						
General County Government	3,683,337	-	-	-	341,064	4,024,401
Roads and Bridges	-	1,299,988	-	-	-	1,299,988
Special County Tax	-	-	1,134,914	-	-	1,134,914
Assessment	<u>-</u>	<u>-</u>	<u>-</u>	<u>308,412</u>	<u>-</u>	<u>308,412</u>
TOTAL EXPENDITURES	<u>3,683,337</u>	<u>1,299,988</u>	<u>1,134,914</u>	<u>308,412</u>	<u>341,064</u>	<u>6,767,715</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>174,520</u>	<u>(2,228)</u>	<u>(196,790)</u>	<u>(44)</u>	<u>142,064</u>	<u>117,522</u>
OTHER FINANCING SOURCES (USES)						
Transfer To/From Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	174,520	(2,228)	(196,790)	(44)	142,064	117,522
Fund Balance - Beginning of Year	<u>17,358</u>	<u>147,024</u>	<u>247,050</u>	<u>143,849</u>	<u>190,327</u>	<u>745,608</u>
Fund Balance - End of Year	<u>\$ 191,878</u>	<u>\$ 144,796</u>	<u>\$ 50,260</u>	<u>\$ 143,805</u>	<u>\$ 332,391</u>	<u>\$ 863,130</u>

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

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

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 10,483,056
Total Assets	<u>\$ 10,483,056</u>
NET ASSETS:	
Restricted	\$ 10,483,056
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 10,483,056</u>

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

Ray 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>\$ 10,007,066</u>
Total Assets	<u>\$ 10,007,066</u>
NET ASSETS:	
Restricted	\$ 10,007,066
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 10,007,066</u>

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

FUND FINANCIAL STATEMENTS

Ray 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 Ray 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 at 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.

Ray 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:

County Revenue Fund - The County Revenue 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 County Revenue 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 Class III Road and Bridge Fund, Special County Tax Fund and Assessment Fund are all considered Special Revenue Funds.

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

Ray 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, School Fines Fund and School Revolving 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.

Ray 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. 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.

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

Note 1: Summary of Significant Accounting Policies (Continued)

H. 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.

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 year ended December 31, 2010, the County had an excess of expenditures over appropriations in the Domestic Violence Fund, Tax Sales Surplus Fund, Noxious Weeds Fund, Sheriff Post Certification Training Fund, Sheriff Revolving Fund, Law Enforcement Restitution Fund, Election 5% Fund, Prosecuting Attorney Bad Check Fund, Deputy Sheriff Supplemental Fund and Grants Fund. For the year ended December 31, 2009, the County had an excess of expenditures over appropriations in the Tax Sales Surplus Fund, Sheriff Revolving Fund, Sheriff Training Fund, Election 5% Fund, Deputy Sheriff Supplemental Fund and Tax Maintenance Fund.

Net Assets/Fund Balance Deficit

For the year ended December 31, 2009, the County projected a fund balance deficit of \$185,398 in the Class III Road and Bridge Fund and \$494 in the Prosecuting Attorney Training Fund,.

Ray 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 \$744,021 and \$863,130 respectively. The bank balance for the year ended December 31, 2010 and 2009 was \$1,069,983 and \$1,219,626 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 \$819,983 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2010 and \$969,626 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.

Ray 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	\$ 186,957,020	\$ 185,512,490
Personal Property	53,774,095	50,243,376
Railroad and Utilities	<u>24,903,262</u>	<u>30,314,798</u>
Total	<u>\$ 265,634,377</u>	<u>\$ 266,070,664</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.

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.

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

Note 6: Retirement Plans

LAGERS

A. Plan Description

Ray County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

LAGERS was created and is governed by statute, section RSMo. 70.600 - 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401a and it is tax exempt

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

B. Funding Status

Full-time employees of Ray County do not contribute to the pension plan. The June 30th statutorily required contribution rates are 8.9% (General) and 10.5% (Police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

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

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

Annual required contribution	\$ 231,527
Interest on net pension obligation	-
Adjustment to annual required contribution	-
Annual pension costs	<u>231,527</u>
Actual contributions	<u>209,532</u>
Increase (decrease) in NPO	21,995
NPO beginning of year	-
NPO end of year	<u><u>\$ 21,995</u></u>

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

Note 6: Retirement Plan (Continued)

LAGERS (Continued)

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

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

Three Year Trend Information

Fiscal Year <u>Ending</u>	Annual Pension Cost <u>(APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
6/30/2008	\$ 199,806	100%	\$ 0
6/30/2009	\$ 197,391	100%	\$ 0
6/30/2010	\$ 231,527	90.5%	\$ 21,995

CERF

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

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

Note 6: Retirement Plan (Continued)

CERF

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, P.O. Box 2271, Jefferson City, Missouri 65102-2271, or by calling 1-573-632-9203.

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

Note 6: Retirement Plan (Concluded)

CERF (Concluded)

C. Funding Policy

In accordance with State Statutes, the Plan is funded through various fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in the CERF. During 2010 and 2009, the County collected and remitted to CERF, employee contributions of approximately \$64,095 and \$57,356 respectively, for the years then ended.

REQUIRED SUPPLEMENTARY INFORMATION

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
County Revenue 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	\$ 1,593,000	\$ 1,593,000	\$ 1,665,939	\$ 72,939	\$ 1,720,000	\$ 1,720,000	\$ 1,656,342	\$ (63,658)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	49,000	49,000	41,421	(7,579)	32,100	32,100	57,461	25,361
Charges for Services	1,717,921	1,717,921	1,830,550	112,629	1,469,522	1,469,522	1,554,824	85,302
Interest Income	1,425	1,425	291	(1,134)	23,280	23,280	1,832	(21,448)
Other	<u>589,828</u>	<u>589,828</u>	<u>395,949</u>	<u>(193,879)</u>	<u>537,712</u>	<u>537,712</u>	<u>587,398</u>	<u>49,686</u>
Total Revenue	<u>3,951,174</u>	<u>3,951,174</u>	<u>3,934,150</u>	<u>(17,024)</u>	<u>3,782,614</u>	<u>3,782,614</u>	<u>3,857,857</u>	<u>75,243</u>
Expenditures:								
County Commission	157,966	157,966	165,651	(7,685)	158,320	158,320	132,635	25,685
County Clerk	121,035	121,035	125,481	(4,446)	120,122	120,122	104,427	15,695
Treasurer	64,958	64,958	88,706	(23,748)	61,611	61,611	61,033	578
Circuit Clerk	75,392	75,392	39,893	35,499	71,496	71,496	67,645	3,851
Sheriff	529,856	529,856	642,936	(113,080)	562,343	562,343	552,821	9,522
County Collector	156,438	156,438	167,729	(11,291)	154,643	154,643	157,888	(3,245)
Prosecuting Attorney	395,596	395,596	415,000	(19,404)	368,774	368,774	352,651	16,123
Recorder of Deeds	105,899	105,899	114,785	(8,886)	103,817	103,817	99,012	4,805
Janitor	53,163	53,163	59,534	(6,371)	51,738	51,738	51,538	200
Coroner	33,532	33,532	33,917	(385)	29,513	29,513	27,436	2,077
Juvenile Officer	26,178	26,178	118	26,060	25,131	25,131	9,304	15,827
Election	68,836	68,836	30,648	38,188	42,779	42,779	30,880	11,899
Planning and Zoning	74,445	74,445	74,998	(553)	62,546	62,546	71,482	(8,936)
Circuit Judge	6,025	6,025	3,676	2,349	6,125	6,125	4,055	2,070
Emergency 911	373,642	373,642	213,570	160,072	221,612	221,612	275,443	(53,831)
Court Reporter	2,500	2,500	1,663	837	2,700	2,700	1,239	1,461
Jail	1,234,003	1,234,003	1,425,971	(191,968)	1,148,937	1,148,937	1,264,444	(115,507)
Buildings and Grounds	237,450	237,450	200,528	36,922	237,450	237,450	148,962	88,488
Public Administrator	92,220	92,220	102,215	(9,995)	85,110	85,110	81,655	3,455
Public Defender	6,082	6,082	5,955	127	10,582	10,582	5,950	4,632
Other	<u>308,496</u>	<u>308,496</u>	<u>183,749</u>	<u>124,747</u>	<u>214,444</u>	<u>214,444</u>	<u>182,837</u>	<u>31,607</u>
Total Expenditures	<u>4,123,712</u>	<u>4,123,712</u>	<u>4,096,723</u>	<u>26,989</u>	<u>3,739,793</u>	<u>3,739,793</u>	<u>3,683,337</u>	<u>56,456</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(172,538)</u>	<u>(172,538)</u>	<u>(162,573)</u>	<u>9,965</u>	<u>42,821</u>	<u>42,821</u>	<u>174,520</u>	<u>131,699</u>
Fund Balance - Beginning of Year	191,878	191,878	191,878	-	17,358	17,358	17,358	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 19,340</u>	<u>\$ 19,340</u>	<u>\$ 29,305</u>	<u>\$ 9,965</u>	<u>\$ 60,179</u>	<u>\$ 60,179</u>	<u>\$ 191,878</u>	<u>\$ 131,699</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Class III Road and Bridge 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	328,000	328,000	331,479	3,479	300,000	300,000	326,233	26,233
Intergovernmental Revenues	877,800	877,800	830,526	(47,274)	721,100	721,100	914,729	193,629
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	650	650	162	(488)	1,000	1,000	663	(337)
Other	30,000	30,000	46,396	16,396	100,000	100,000	56,135	(43,865)
Total Revenue	<u>1,236,450</u>	<u>1,236,450</u>	<u>1,208,563</u>	<u>(27,887)</u>	<u>1,122,100</u>	<u>1,122,100</u>	<u>1,297,760</u>	<u>175,660</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Coroner	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Court Reporter	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Highway and Roads	1,381,246	1,381,246	1,231,518	149,728	1,454,522	1,454,522	1,299,988	154,534
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,381,246</u>	<u>1,381,246</u>	<u>1,231,518</u>	<u>149,728</u>	<u>1,454,522</u>	<u>1,454,522</u>	<u>1,299,988</u>	<u>154,534</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(144,796)</u>	<u>(144,796)</u>	<u>(22,955)</u>	<u>121,841</u>	<u>(332,422)</u>	<u>(332,422)</u>	<u>(2,228)</u>	<u>330,194</u>
Fund Balance - Beginning of Year	144,796	144,796	144,796	-	147,024	147,024	147,024	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,841</u>	<u>\$ 121,841</u>	<u>\$ (185,398)</u>	<u>\$ (185,398)</u>	<u>\$ 144,796</u>	<u>\$ 330,194</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
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 <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	10	10	13	3	250	250	18	(232)
Other	<u>4,400</u>	<u>4,400</u>	<u>4,899</u>	<u>499</u>	<u>4,240</u>	<u>4,240</u>	<u>4,575</u>	<u>335</u>
Total Revenue	<u>4,410</u>	<u>4,410</u>	<u>4,912</u>	<u>502</u>	<u>4,490</u>	<u>4,490</u>	<u>4,593</u>	<u>103</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Coroner	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Court Reporter	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	<u>4,410</u>	<u>4,410</u>	<u>4,883</u>	<u>(473)</u>	<u>5,800</u>	<u>5,800</u>	<u>4,868</u>	<u>932</u>
Total Expenditures	<u>4,410</u>	<u>4,410</u>	<u>4,883</u>	<u>(473)</u>	<u>5,800</u>	<u>5,800</u>	<u>4,868</u>	<u>932</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>29</u>	<u>29</u>	<u>(1,310)</u>	<u>(1,310)</u>	<u>(275)</u>	<u>1,035</u>
Fund Balance - Beginning of Year	3,202	3,202	3,202	-	3,477	3,477	3,477	-
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>\$ 3,202</u>	<u>\$ 3,202</u>	<u>\$ 3,231</u>	<u>\$ 29</u>	<u>\$ 2,167</u>	<u>\$ 2,167</u>	<u>\$ 3,202</u>	<u>\$ 1,035</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Tax Sales Surplus 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	10	10	45	35	500	500	63	(437)
Other	<u>100</u>	<u>100</u>	<u>3,397</u>	<u>3,297</u>	<u>100</u>	<u>100</u>	<u>9,046</u>	<u>8,946</u>
Total Revenue	<u>110</u>	<u>110</u>	<u>3,442</u>	<u>3,332</u>	<u>600</u>	<u>600</u>	<u>9,109</u>	<u>8,509</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>7,643</u>	<u>(7,643)</u>	<u>3,000</u>	<u>3,000</u>	<u>6,308</u>	<u>(3,308)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>7,643</u>	<u>(7,643)</u>	<u>3,000</u>	<u>3,000</u>	<u>6,308</u>	<u>(3,308)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>110</u>	<u>110</u>	<u>(4,201)</u>	<u>(4,311)</u>	<u>(2,400)</u>	<u>(2,400)</u>	<u>2,801</u>	<u>5,201</u>
Fund Balance - Beginning of Year	33,900	33,900	33,900	-	31,099	31,099	31,099	-
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>\$ 34,010</u>	<u>\$ 34,010</u>	<u>\$ 29,699</u>	<u>\$ (4,311)</u>	<u>\$ 28,699</u>	<u>\$ 28,699</u>	<u>\$ 33,900</u>	<u>\$ 5,201</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorder User Fee Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>15,000</u>	<u>15,000</u>	<u>12,047</u>	<u>(2,953)</u>	<u>20,000</u>	<u>20,000</u>	<u>13,783</u>	<u>(6,217)</u>
Total Revenue	<u>15,000</u>	<u>15,000</u>	<u>12,047</u>	<u>(2,953)</u>	<u>20,000</u>	<u>20,000</u>	<u>13,783</u>	<u>(6,217)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	20,000	20,000	16,879	3,121	30,000	30,000	12,665	17,335
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>16,879</u>	<u>3,121</u>	<u>30,000</u>	<u>30,000</u>	<u>12,665</u>	<u>17,335</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>(4,832)</u>	<u>168</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>1,118</u>	<u>11,118</u>
Fund Balance - Beginning of Year	16,264	16,264	16,264	-	15,146	15,146	15,146	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 11,264</u>	<u>\$ 11,264</u>	<u>\$ 11,432</u>	<u>\$ 168</u>	<u>\$ 5,146</u>	<u>\$ 5,146</u>	<u>\$ 16,264</u>	<u>\$ 11,118</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Noxious Weeds 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	110	110	176	66	200	200	243	43
Other	<u>15,000</u>	<u>15,000</u>	<u>5,724</u>	<u>(9,276)</u>	<u>106,000</u>	<u>106,000</u>	<u>114,619</u>	<u>8,619</u>
Total Revenue	<u>15,110</u>	<u>15,110</u>	<u>5,900</u>	<u>(9,210)</u>	<u>106,200</u>	<u>106,200</u>	<u>114,862</u>	<u>8,662</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	<u>42,705</u>	<u>42,705</u>	<u>43,830</u>	<u>(1,125)</u>	<u>62,893</u>	<u>62,893</u>	<u>59,274</u>	<u>3,619</u>
Total Expenditures	<u>42,705</u>	<u>42,705</u>	<u>43,830</u>	<u>(1,125)</u>	<u>62,893</u>	<u>62,893</u>	<u>59,274</u>	<u>3,619</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(27,595)</u>	<u>(27,595)</u>	<u>(37,930)</u>	<u>(10,335)</u>	<u>43,307</u>	<u>43,307</u>	<u>55,588</u>	<u>12,281</u>
Fund Balance - Beginning of Year	135,616	135,616	135,616	-	80,028	80,028	80,028	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 108,021</u>	<u>\$ 108,021</u>	<u>\$ 97,686</u>	<u>\$(10,335)</u>	<u>\$ 123,335</u>	<u>\$ 123,335</u>	<u>\$ 135,616</u>	<u>\$ 12,281</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Emergency Planning Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Total Revenue	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	<u>1,194</u>	<u>1,194</u>	<u>1,194</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>32</u>	<u>468</u>
Total Expenditures	<u>1,194</u>	<u>1,194</u>	<u>1,194</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>32</u>	<u>468</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,306</u>	<u>1,306</u>	<u>1,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32)</u>	<u>(32)</u>
Fund Balance - Beginning of Year	185	185	185	-	217	217	217	-
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>\$ 1,491</u>	<u>\$ 1,491</u>	<u>\$ 1,491</u>	<u>\$ -</u>	<u>\$ 217</u>	<u>\$ 217</u>	<u>\$ 185</u>	<u>\$ (32)</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Post Certification Training Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>1,300</u>	<u>1,300</u>	<u>1,379</u>	<u>79</u>	<u>2,000</u>	<u>2,000</u>	<u>1,273</u>	<u>(727)</u>
Total Revenue	<u>1,300</u>	<u>1,300</u>	<u>1,379</u>	<u>79</u>	<u>2,000</u>	<u>2,000</u>	<u>1,273</u>	<u>(727)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	1,300	1,300	1,379	(79)	2,000	2,000	1,273	727
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,300</u>	<u>1,300</u>	<u>1,379</u>	<u>(79)</u>	<u>2,000</u>	<u>2,000</u>	<u>1,273</u>	<u>727</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	3	3	3	-	3	3	3	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>

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

Ray 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	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	400	400	13	(387)	400	400	18	(382)
Other	<u>1,000</u>	<u>1,000</u>	<u>718</u>	<u>(282)</u>	<u>3,500</u>	<u>3,500</u>	<u>970</u>	<u>(2,530)</u>
Total Revenue	<u>1,400</u>	<u>1,400</u>	<u>731</u>	<u>(669)</u>	<u>3,900</u>	<u>3,900</u>	<u>988</u>	<u>(2,912)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	4,000	4,000	3,728	272
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>3,728</u>	<u>272</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,400</u>	<u>1,400</u>	<u>731</u>	<u>(669)</u>	<u>(100)</u>	<u>(100)</u>	<u>(2,740)</u>	<u>(2,640)</u>
Fund Balance - Beginning of Year	1,138	1,138	1,138	-	3,878	3,878	3,878	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,538</u>	<u>\$ 2,538</u>	<u>\$ 1,869</u>	<u>\$ (669)</u>	<u>\$ 3,778</u>	<u>\$ 3,778</u>	<u>\$ 1,138</u>	<u>\$ (2,640)</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable (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	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>10,000</u>	<u>10,000</u>	<u>18,853</u>	<u>8,853</u>	<u>9,000</u>	<u>9,000</u>	<u>12,818</u>	<u>3,818</u>
Total Revenue	<u>10,000</u>	<u>10,000</u>	<u>18,853</u>	<u>8,853</u>	<u>9,000</u>	<u>9,000</u>	<u>12,818</u>	<u>3,818</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	10,000	10,000	19,224	(9,224)	6,000	6,000	14,125	(8,125)
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>19,224</u>	<u>(9,224)</u>	<u>6,000</u>	<u>6,000</u>	<u>14,125</u>	<u>(8,125)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(371)</u>	<u>(371)</u>	<u>3,000</u>	<u>3,000</u>	<u>(1,307)</u>	<u>(4,307)</u>
Fund Balance - Beginning of Year	2,322	2,322	2,322	-	3,629	3,629	3,629	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,322</u>	<u>\$ 2,322</u>	<u>\$ 1,951</u>	<u>\$ (371)</u>	<u>\$ 6,629</u>	<u>\$ 6,629</u>	<u>\$ 2,322</u>	<u>\$ (4,307)</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Eradication 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	<u>5,000</u>	<u>5,000</u>	<u>858</u>	<u>(4,142)</u>	<u>5,000</u>	<u>5,000</u>	<u>448</u>	<u>(4,552)</u>
Total Revenue	<u>5,000</u>	<u>5,000</u>	<u>858</u>	<u>(4,142)</u>	<u>5,000</u>	<u>5,000</u>	<u>448</u>	<u>(4,552)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	5,000	5,000	2,629	2,371	5,000	5,000	2,255	2,745
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>2,629</u>	<u>2,371</u>	<u>5,000</u>	<u>5,000</u>	<u>2,255</u>	<u>2,745</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(1,771)</u>	<u>(1,771)</u>	<u>-</u>	<u>-</u>	<u>(1,807)</u>	<u>(1,807)</u>
Fund Balance - Beginning of Year	3,102	3,102	3,102	-	4,909	4,909	4,909	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,102</u>	<u>\$ 3,102</u>	<u>\$ 1,331</u>	<u>\$ (1,771)</u>	<u>\$ 4,909</u>	<u>\$ 4,909</u>	<u>\$ 3,102</u>	<u>\$ (1,807)</u>

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

Ray 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	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>500</u>	<u>500</u>	<u>886</u>	<u>386</u>	<u>200</u>	<u>200</u>	<u>714</u>	<u>514</u>
Total Revenue	<u>500</u>	<u>500</u>	<u>886</u>	<u>386</u>	<u>200</u>	<u>200</u>	<u>714</u>	<u>514</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	900	900	205	695	900	900	506	394
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>900</u>	<u>900</u>	<u>205</u>	<u>695</u>	<u>900</u>	<u>900</u>	<u>506</u>	<u>394</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(400)</u>	<u>(400)</u>	<u>681</u>	<u>1,081</u>	<u>(700)</u>	<u>(700)</u>	<u>208</u>	<u>908</u>
Fund Balance - Beginning of Year	414	414	414	-	206	206	206	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 1,095</u>	<u>\$ 1,081</u>	<u>\$ (494)</u>	<u>\$ (494)</u>	<u>\$ 414</u>	<u>\$ 908</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff 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	2,000	2,000	1,638	(362)	2,000	2,000	2,874	874
Interest Income	-	-	-	-	-	-	-	-
Other	<u>1,200</u>	<u>1,200</u>	<u>1,274</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>1,273</u>	<u>1,273</u>
Total Revenue	<u>3,200</u>	<u>3,200</u>	<u>2,912</u>	<u>(288)</u>	<u>2,000</u>	<u>2,000</u>	<u>4,147</u>	<u>2,147</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	3,500	3,500	3,196	304	2,000	2,000	3,238	(1,238)
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,500</u>	<u>3,500</u>	<u>3,196</u>	<u>304</u>	<u>2,000</u>	<u>2,000</u>	<u>3,238</u>	<u>(1,238)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(300)</u>	<u>(300)</u>	<u>(284)</u>	<u>16</u>	<u>-</u>	<u>-</u>	<u>909</u>	<u>909</u>
Fund Balance - Beginning of Year	2,302	2,302	2,302	-	1,393	1,393	1,393	-
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>\$ 2,002</u>	<u>\$ 2,002</u>	<u>\$ 2,018</u>	<u>\$ 16</u>	<u>\$ 1,393</u>	<u>\$ 1,393</u>	<u>\$ 2,302</u>	<u>\$ 909</u>

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

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

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	55,381	55,381	55,968	587	52,859	52,859	48,636	(4,223)
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>55,381</u>	<u>55,381</u>	<u>55,968</u>	<u>587</u>	<u>52,859</u>	<u>52,859</u>	<u>48,636</u>	<u>(4,223)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	56,361	56,361	54,992	1,369	52,859	52,859	51,376	1,483
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>56,361</u>	<u>56,361</u>	<u>54,992</u>	<u>1,369</u>	<u>52,859</u>	<u>52,859</u>	<u>51,376</u>	<u>1,483</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(980)</u>	<u>(980)</u>	<u>976</u>	<u>1,956</u>	<u>-</u>	<u>-</u>	<u>(2,740)</u>	<u>(2,740)</u>
Fund Balance - Beginning of Year	1,181	1,181	1,181	-	3,921	3,921	3,921	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 201</u>	<u>\$ 201</u>	<u>\$ 2,157</u>	<u>\$ 1,956</u>	<u>\$ 3,921</u>	<u>\$ 3,921</u>	<u>\$ 1,181</u>	<u>\$ (2,740)</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>10,000</u>	<u>10,000</u>	<u>16,060</u>	<u>6,060</u>	<u>1,000</u>	<u>1,000</u>	<u>5,294</u>	<u>4,294</u>
Total Revenue	<u>10,000</u>	<u>10,000</u>	<u>16,060</u>	<u>6,060</u>	<u>1,000</u>	<u>1,000</u>	<u>5,294</u>	<u>4,294</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	10,000	10,000	20,055	(10,055)	1,000	1,000	-	1,000
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>20,055</u>	<u>(10,055)</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(3,995)</u>	<u>(3,995)</u>	<u>-</u>	<u>-</u>	<u>5,294</u>	<u>5,294</u>
Fund Balance - Beginning of Year	5,294	5,294	5,294	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 5,294</u>	<u>\$ 5,294</u>	<u>\$ 1,299</u>	<u>\$ (3,995)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,294</u>	<u>\$ 5,294</u>

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

Ray 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	-	-	-	-	-	-	-	-
Charges for Services	286,190	286,190	323,237	37,047	314,790	314,790	291,789	(23,001)
Interest Income	200	200	375	175	200	200	380	180
Other	19,300	19,300	18,296	(1,004)	19,300	19,300	16,199	(3,101)
Total Revenue	<u>305,690</u>	<u>305,690</u>	<u>341,908</u>	<u>36,218</u>	<u>334,290</u>	<u>334,290</u>	<u>308,368</u>	<u>(25,922)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Assessor	340,490	340,490	276,711	63,779	357,970	357,970	308,412	49,558
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>340,490</u>	<u>340,490</u>	<u>276,711</u>	<u>63,779</u>	<u>357,970</u>	<u>357,970</u>	<u>308,412</u>	<u>49,558</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(34,800)</u>	<u>(34,800)</u>	<u>65,197</u>	<u>99,997</u>	<u>(23,680)</u>	<u>(23,680)</u>	<u>(44)</u>	<u>23,636</u>
Fund Balance - Beginning of Year	143,805	143,805	143,805	-	143,849	143,849	143,849	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 109,005</u>	<u>\$ 109,005</u>	<u>\$ 209,002</u>	<u>\$ 99,997</u>	<u>\$ 120,169</u>	<u>\$ 120,169</u>	<u>\$ 143,805</u>	<u>\$ 23,636</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Special County 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 <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	\$ 700,000	\$ 700,000	\$ 722,475	\$ 22,475	\$ 700,000	\$ 700,000	\$ 721,235	\$ 21,235
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	100,000	100,000	38,962	(61,038)	300,000	300,000	216,421	(83,579)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	250	250	91	(159)	1,500	1,500	468	(1,032)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>800,250</u>	<u>800,250</u>	<u>761,528</u>	<u>(38,722)</u>	<u>1,001,500</u>	<u>1,001,500</u>	<u>938,124</u>	<u>(63,376)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	849,979	849,979	743,798	106,181	1,248,000	1,248,000	1,134,914	113,086
Total Expenditures	<u>849,979</u>	<u>849,979</u>	<u>743,798</u>	<u>106,181</u>	<u>1,248,000</u>	<u>1,248,000</u>	<u>1,134,914</u>	<u>113,086</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(49,729)</u>	<u>(49,729)</u>	<u>17,730</u>	<u>67,459</u>	<u>(246,500)</u>	<u>(246,500)</u>	<u>(196,790)</u>	<u>49,710</u>
Fund Balance - Beginning of Year	50,260	50,260	50,260	-	247,050	247,050	247,050	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 531</u>	<u>\$ 531</u>	<u>\$ 67,990</u>	<u>\$ 67,459</u>	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 50,260</u>	<u>\$ 49,710</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Election 5% 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	<u>3,300</u>	<u>3,300</u>	<u>5,034</u>	<u>1,734</u>	<u>2,000</u>	<u>2,000</u>	<u>1,157</u>	<u>(843)</u>
Total Revenue	<u>3,300</u>	<u>3,300</u>	<u>5,034</u>	<u>1,734</u>	<u>2,000</u>	<u>2,000</u>	<u>1,157</u>	<u>(843)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	3,000	3,000	4,328	(1,328)	2,000	2,000	3,480	(1,480)
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>4,328</u>	<u>(1,328)</u>	<u>2,000</u>	<u>2,000</u>	<u>3,480</u>	<u>(1,480)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>300</u>	<u>300</u>	<u>706</u>	<u>406</u>	<u>-</u>	<u>-</u>	<u>(2,323)</u>	<u>(2,323)</u>
Fund Balance - Beginning of Year	11	11	11	-	2,334	2,334	2,334	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 311</u>	<u>\$ 311</u>	<u>\$ 717</u>	<u>\$ 406</u>	<u>\$ 2,334</u>	<u>\$ 2,334</u>	<u>\$ 11</u>	<u>\$ (2,323)</u>

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

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

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>50,000</u>	<u>50,000</u>	<u>35,706</u>	<u>(14,294)</u>	<u>50,000</u>	<u>50,000</u>	<u>39,426</u>	<u>(10,574)</u>
Total Revenue	<u>50,000</u>	<u>50,000</u>	<u>35,706</u>	<u>(14,294)</u>	<u>50,000</u>	<u>50,000</u>	<u>39,426</u>	<u>(10,574)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	50,000	50,000	34,021	15,979	50,000	50,000	43,178	6,822
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>34,021</u>	<u>15,979</u>	<u>50,000</u>	<u>50,000</u>	<u>43,178</u>	<u>6,822</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>1,685</u>	<u>1,685</u>	<u>-</u>	<u>-</u>	<u>(3,752)</u>	<u>(3,752)</u>
Fund Balance - Beginning of Year	93	93	93	-	3,845	3,845	3,845	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 93</u>	<u>\$ 93</u>	<u>\$ 1,778</u>	<u>\$ 1,685</u>	<u>\$ 3,845</u>	<u>\$ 3,845</u>	<u>\$ 93</u>	<u>\$ (3,752)</u>

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

Ray 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 <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	<u>25,000</u>	<u>25,000</u>	<u>23,267</u>	<u>(1,733)</u>	<u>40,000</u>	<u>40,000</u>	<u>26,857</u>	<u>(13,143)</u>
Total Revenue	<u>25,000</u>	<u>25,000</u>	<u>23,267</u>	<u>(1,733)</u>	<u>40,000</u>	<u>40,000</u>	<u>26,857</u>	<u>(13,143)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	25,000	25,000	26,393	(1,393)	40,000	40,000	23,325	16,675
Recorder of Deeds	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>26,393</u>	<u>(1,393)</u>	<u>40,000</u>	<u>40,000</u>	<u>23,325</u>	<u>16,675</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(3,126)</u>	<u>(3,126)</u>	<u>-</u>	<u>-</u>	<u>3,532</u>	<u>3,532</u>
Fund Balance - Beginning of Year	13,415	13,415	13,415	-	9,883	9,883	9,883	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 13,415</u>	<u>\$ 13,415</u>	<u>\$ 10,289</u>	<u>\$ (3,126)</u>	<u>\$ 9,883</u>	<u>\$ 9,883</u>	<u>\$ 13,415</u>	<u>\$ 3,532</u>

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

Ray 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	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>45,000</u>	<u>45,000</u>	<u>42,166</u>	<u>(2,834)</u>	<u>45,000</u>	<u>45,000</u>	<u>49,370</u>	<u>4,370</u>
Total Revenue	<u>45,000</u>	<u>45,000</u>	<u>42,166</u>	<u>(2,834)</u>	<u>45,000</u>	<u>45,000</u>	<u>49,370</u>	<u>4,370</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	<u>45,260</u>	<u>45,260</u>	<u>41,935</u>	<u>3,325</u>	<u>45,260</u>	<u>45,260</u>	<u>52,902</u>	<u>(7,642)</u>
Total Expenditures	<u>45,260</u>	<u>45,260</u>	<u>41,935</u>	<u>3,325</u>	<u>45,260</u>	<u>45,260</u>	<u>52,902</u>	<u>(7,642)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(260)</u>	<u>(260)</u>	<u>231</u>	<u>491</u>	<u>(260)</u>	<u>(260)</u>	<u>(3,532)</u>	<u>(3,272)</u>
Fund Balance - Beginning of Year	11,685	11,685	11,685	-	15,217	15,217	15,217	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 11,425</u>	<u>\$ 11,425</u>	<u>\$ 11,916</u>	<u>\$ 491</u>	<u>\$ 14,957</u>	<u>\$ 14,957</u>	<u>\$ 11,685</u>	<u>\$ (3,272)</u>

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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Grants 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	9,000	9,000	156,208	147,208	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>9,000</u>	<u>9,000</u>	<u>156,208</u>	<u>147,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	9,000	9,000	156,208	(147,208)	-	-	-	-
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>156,208</u>	<u>(147,208)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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

Ray County, Missouri
Budgetary Comparison Schedule
Cash Basis
Ray County Senior Service Levy 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	-	-	138,167	138,167	130,000	130,000	133,100	3,100
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	130,000	130,000	-	(130,000)	-	-	-	-
Interest Income	-	-	1,244	1,244	-	-	915	915
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>130,000</u>	<u>130,000</u>	<u>139,411</u>	<u>9,411</u>	<u>130,000</u>	<u>130,000</u>	<u>134,015</u>	<u>4,015</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Senior Service Fund	130,000	130,000	105,754	24,246	130,000	130,000	42,893	87,107
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>130,000</u>	<u>130,000</u>	<u>105,754</u>	<u>24,246</u>	<u>130,000</u>	<u>130,000</u>	<u>42,893</u>	<u>87,107</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>33,657</u>	<u>33,657</u>	<u>-</u>	<u>-</u>	<u>91,122</u>	<u>91,122</u>
Fund Balance - Beginning of Year	102,264	102,264	102,264	-	11,142	11,142	11,142	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 102,264</u>	<u>\$ 102,264</u>	<u>\$ 135,921</u>	<u>\$ 33,657</u>	<u>\$ 11,142</u>	<u>\$ 11,142</u>	<u>\$ 102,264</u>	<u>\$ 91,122</u>

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

Ray 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	<u>16,000</u>	<u>16,000</u>	<u>18,242</u>	<u>2,242</u>	<u>14,000</u>	<u>14,000</u>	<u>15,638</u>	<u>1,638</u>
Total Revenue	<u>16,000</u>	<u>16,000</u>	<u>18,242</u>	<u>2,242</u>	<u>14,000</u>	<u>14,000</u>	<u>15,638</u>	<u>1,638</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Sheriff	16,000	16,000	18,242	(2,242)	14,000	14,000	15,638	(1,638)
County Collector	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Janitor	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Election	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Circuit Judge	-	-	-	-	-	-	-	-
Emergency 911	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>16,000</u>	<u>16,000</u>	<u>18,242</u>	<u>(2,242)</u>	<u>14,000</u>	<u>14,000</u>	<u>15,638</u>	<u>(1,638)</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

Ray County, Missouri
Required Supplementary Information
Schedule of Funding Progress of
Employees Retirement System
(Unaudited)

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percent of Covered Payroll
2/29/08	\$3,288,375	\$2,957,382	\$ (330,993)	111%	\$2,142,962	
2/28/09	2,600,276	2,967,348	367,072	88%	2,260,728	16%
2/28/10	2,800,525	3,158,302	357,777	89%	2,365,775	15%

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

Ray 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>
Domestic Violence Fund	\$ 473	\$ -
Tax Sales Surplus Fund	\$ 7,643	\$ 3,308
Noxious Weeds Fund	\$ 1,125	\$ -
Sheriff Post Certification Training Fund	\$ 79	\$ -
Sheriff Revolving Fund	\$ 9,224	\$ 8,125
Sheriff Training Fund	\$ -	\$ 1,238
Law Enforcement Restitution Fund	\$ 10,055	\$ -
Election 5% Fund	\$ 1,328	\$ 1,480
Prosecuting Attorney Bad Check Fund	\$ 1,393	\$ -
Tax Maintenance Fund	\$ -	\$ 7,642
Grants Fund	\$ 147,208	\$ -
Deputy Sheriff Supplemental Fund	\$ -	\$ 2,242

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
Ray County, Missouri
Richmond, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ray 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 December 30, 2011. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Basic 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. However, I identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 and 2010-2 that I consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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
December 30, 2011

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

To the County Commissioners
Ray County, Missouri
Richmond, Missouri

Compliance

I have audited the compliance of the Ray 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
December 30, 2011

Ray 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			
14.231	Emergency Shelter Grants Program	ER16410038A	-	50,000
	Total U.S. Department of Housing and Urban Development		-	50,000
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO- (30)	120,467	-
		BRO-(22)	-	178,552
		BRO-(21)	-	17,374
		BRO-(16)	9,673	129,585
	Total U.S. Department of Transportation		130,140	325,511
	GENERAL SERVICES ADMINISTRATION			
	Passed through state:			
	Office of the Secretary of State			
39.011	Election Reform Payments		5,727	-
	Total General Services Administration		5,727	-
	ELECTION ASSISTANCE COMMISSION			
	Passed through state:			
	Office of the Secretary of State			
90.401	Help America Vote Act Requirements Payments	HAVA	\$ 1,121	\$ 2,150
	Total Election Assistance Commission		1,121	2,150
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through state Department of Public Safety:			
97.036	Public Assistance Grants	Disaster #1	56,618	72,821
	Total U.S. Department of Homeland Security		56,618	72,821
	Total Expenditures of Federal Awards		\$ 193,606	\$ 450,482

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

Ray 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 Ray County, Missouri.

B. Basis of Presentation

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

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

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

Accordingly, the schedule includes expenditures of cash awards.

C. Basis of Accounting

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

Note 2: Subrecipients

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

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

Section II - Financial Statement Findings

2010-1 - Financial Condition of the County Revenue Fund

The County Revenue Fund is in declining financial condition. The County Revenue Fund balance at December 31, 2010 was \$29,305.

Recommendations:

The County needs to focus on improving the financial condition of the County Revenue Fund. Efforts should be made to reduce expenditures and increase revenues where possible. A budget should be prepared reflecting these reduced expenditures and followed and monitored closely throughout the year.

Auditee's Response

The County Commission provided the following responses:

1. We are in agreement to do our best to improve our financial condition and prepare budgets that reflect our efforts to improve our financial condition.

2010-2 County Budgetary Practices

The County did not approve both the 2010 and 2009 budgets in a timely manner. The 2009 budget was not approved until July 2009 and the 2010 budget was not approved until April, 2010. Therefore expenditures were being incurred without an operating budget in place.

Section 50.540 RSMo, requires the County Clerk to submit the budget to the County Commission by February 1. Section 50.740, RSMo, states the County shall not pay any expenses, other than payroll, until the finalized county budget is filed with the State Auditor's office. Approving the county budget as close to the beginning of the fiscal year as possible allows the commission and office holders to more effectively monitor county finances.

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

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

Section II - Financial Statement Findings (Continued)

2010-2 County Budgetary Practices (Continued)

The County Commission approved disbursements in excess of budgeted amounts for various funds during the years ending December 31, 2010 and 2009. Further there was no evidence that the County Commission nor the County Clerk monitored disbursements adequately to ensure actual disbursements did not exceed budgeted amounts. Actual expenditures exceeded budgeted amounts in the following funds:

	<u>Amount Over Budget</u>	
	<u>2010</u>	<u>2009</u>
Domestic Violence Fund	\$ 473	\$ -
Tax Sales Surplus Fund	\$ 7,643	\$ 3,308
Noxious Weeds Fund	\$ 1,125	\$ -
Sheriff Post Certification Training Fund	\$ 79	\$ -
Sheriff Revolving Fund	\$ 9,224	\$ 8,125
Sheriff Training Fund	\$ -	\$ 1,238
Law Enforcement Restitution Fund	\$ 10,055	\$ -
Election 5% Fund	\$ 1,328	\$ 1,480
Prosecuting Attorney Bad Check Fund	\$ 1,393	\$ -
Tax Maintenance Fund	\$ -	\$ 7,642
Deputy Sheriff Supplemental Fund	\$ 2,242	\$ 1,638
Grants Fund	\$ 147,208	\$ -

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

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

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

Section II - Financial Statement Findings (Concluded)

2010-2 County Budgetary Practices (Concluded)

Recommendations:

The County needs to approve all budgets as close to the beginning of the year as possible and within the February 1st deadline. The County needs to make sure that the budget is approved before any expenditure, except for payroll, is incurred.

The County needs to ensure that the expenditures are kept within the amounts budgeted. If additional funds are received or expended which could not be estimated when the budget was adopted, the County Commission should amend the budget by following the procedures established by state law.

Auditees Response

The County Commission provided the following responses:

- A. Our budget will be prepared as close as possible to the statutory requirements.*
- B. The County Commission will begin monitoring the budget on a monthly basis and amendments will be made on an as needed basis.*

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.

Ray 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 Ray 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 Ray County, Missouri for the two years ended December 31, 2006.

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

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

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

The prior audit report issued for the two years ended December 31, 2006 included the following audit findings.

Finding 06-1.

Federal Grantor:	U.S. Department of Transportation
Pass-Through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-Through Entity	
Identifying Numbers:	BRO-089(16) and (19)
Award Years:	2006-2005
Questioned Costs:	None

The county does not have adequate procedures in place to track federal awards for the preparation of the Schedule of Expenditures of Federal Awards (SEFA), and as a result, the county's SEFA contained several errors and omissions. Expenditures were understated by approximately \$381,000 and \$85,000 for the years ended December 31, 2006 and 2005, respectively.

Amounts relating to several federal grants were reported incorrectly or not included on the schedule. For example, while the county has participated in the program for years and amounts have been presented in prior audits, Child Support Enforcement grant program expenditures totaling \$45,526 and \$36,171 for 2006 and 2005, respectively, were not reported. For 2006, expenditures of the Highway Planning and Construction program were under reported by \$351,817. Although bridge project expenditures had been properly accumulated, an error was made when entering data onto the SEFA. Also, for 2006, Election Reform Payment program revenues totaling \$74,750 were improperly reported as related expenditures did not occur until 2007. Although the abovementioned errors were the most significant, there were several other smaller programs omitted for both 2006 and 2005. The SEFA also did not include the required pass-through grantor's number for most programs.

Ray County, Missouri
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Finding 06-1. (Concluded)

In addition, although the county's SEFA for 2003 shows that federal program expenditures exceeded \$300,000, the county did not obtain an audit as required by federal regulations. Given the concerns noted above, it is possible the 2003 SEFA information is not accurate. However, the County Commission should carefully review the SEFA included with each budget document, evaluate amounts for accuracy, and determine whether an audit is required. These procedures and the resulting decision should be documented.

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the county to prepare a SEFA for the period covered by the county's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget. Section .200 of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires non-federal entities that expend \$500,000 (\$300,000 for fiscal years ending before December 31, 2004) or more in a year in federal awards to obtain an audit for that year.

Compilation of the SEFA requires consulting county financial records and requesting information from other departments and/or officials. The County Commission and County Clerk should take steps to ensure all federal awards are properly identified and accounted for on the SEFA.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal awards.

Recommendation:

The County Commission and County Clerk work to ensure the SEFA is complete and accurate, and ensure that audits are obtained whenever federal program expenditures exceed the threshold provide by federal regulation.

Status:

Implemented.

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Finding 06-2.

Federal Grantor:	U.S. Department of Transportation
Pass-Through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-Through Entity	
Identifying Numbers:	BRO-089(16) and (19)
Award Years:	2006-2005
Questioned Costs:	\$70,832

It is unclear whether the county followed statutory requirements when obtaining engineering services totaling approximately \$70,832 for certain bridge projects. A letter to the state Department of Transportation identified the three engineering firms considered by the County Commission, but there was no documentation in the county's records to show the various considerations or criteria used for selecting the firm chosen. The county commissioners indicated the engineering firm was chosen because of the county's prior experience with the firm on other county bridge projects. We questioned costs of \$70,832, which represents total engineering costs paid during 2005 and 2006 for projects BRO-089 (16) and (19).

The federal OMB Circular A-102, Common Rule, requires local governments to follow applicable procurement laws. Sections 8.289 and 8.291, RSMo, provide guidance on obtaining, evaluating, and negotiating for such engineering services, and should be followed in order to comply with federal guidelines.

Recommendation:

The County Commission obtain information as required by law when contracting for professional services and resolve the questioned costs with the grantor agency.

Status:

Implemented.