



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Putnam County, Missouri

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

A handwritten signature in black ink that reads "Thomas A. Schweich". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Thomas A. Schweich
State Auditor

March 2012
Report No. 2012-23

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

Putnam County, Missouri
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Independent Auditors' Report

To the County Commission of
Putnam County, Missouri
Unionville, Missouri

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

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

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

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

Independent Auditors' Report (Concluded)

In accordance with *Government Auditing Standards*, I have also issued my report dated March 1, 2012, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with the *Government Auditing Standards* and should be considered in assessing the results of my audit.

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

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Trenton, Missouri
March 1, 2012

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

The discussion and analysis of Putnam 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 \$63,773 for the year ended December 31, 2010. The total governmental revenues exceeded governmental expenses by \$78,112 for the year ended December 31, 2009.
- The county's governmental funds ended the year ended December 31, 2010 with a combined cash balance of \$1,071,440 and the year ended December 31, 2009 of \$1,007,667.
- County revenues for the year ended December 31, 2010 of \$2,188,461 decreased by \$17,545 over the county revenues for the year ended December 31, 2009 of \$2,206,006.
- County expenditures for the year ended December 31, 2010 of \$2,124,688 decreased by \$3,206 over the county expenditures for the year ended December 31, 2009 of \$2,127,894.

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.

Putnam 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 18-27 of this report.

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

Other Information

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

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

Government-wide Financial Analysis

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

	<u>Year Ended December 31,</u> <u>2010</u>	<u>2009</u>
Net Assets	\$ 1,071,440	\$ 1,007,667
Program Receipts	743,659	878,659
General Receipts	1,444,802	1,327,347
Disbursements	2,124,688	2,127,894
Change in Net Assets	63,773	78,112

For the two years disclosed in the audit, the change in Net Assets is primarily due to the General Fund. This fund had net assets of \$364,486 at the beginning of 2009 as compared to \$597,666 at the end of 2010. General receipts did not fluctuate much between 2010 and 2009. Disbursements decreased slightly between 2010 and 2009.

Financial Analysis of the County's Funds

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

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

As of December 31, 2010, the county's governmental funds reported combined ending fund balances of \$1,071,440, an increase of \$63,773 over the prior years fund balance of \$1,007,667. The unreserved portion of fund balance was \$597,666 for 2010 and \$517,650 for the year ended 2009. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2010, unreserved fund balance of the General Fund was \$597,666 and the unreserved fund balance of the General Fund for fiscal year 2009 was \$517,650. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

The unreserved fund balance of the General Fund increased by \$80,016 for fiscal year 2010 as compared to an increase of \$153,164 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 General Fund.

The original and final budgeted revenues for the general fund were \$1,005,926 for 2010 and \$985,573 for 2009. The original and final budgeted expenditures were \$1,080,389 for 2010 and \$1,062,758 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's General Fund has increased \$233,180 over the two year period that was audited. This is encouraging due to the current economic times. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

Putnam 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, Putnam County Courthouse, Unionville, Missouri 63585, (660) 947-2574.

GOVERNMENT WIDE FINANCIAL STATEMENTS

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

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	<u>\$ 1,071,440</u>
Total Assets	<u>\$ 1,071,440</u>
NET ASSETS:	
Restricted	\$ 473,774
Unrestricted	<u>597,666</u>
Total Net Assets	<u>\$ 1,071,440</u>

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

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

	Governmental
	<u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 1,007,667</u>
Total Assets	<u>\$ 1,007,667</u>
NET ASSETS:	
Restricted	\$ 490,017
Unrestricted	<u>517,650</u>
Total Net Assets	<u>\$ 1,007,667</u>

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

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

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 873,115	\$ 203,431	\$ 13,242	\$ (656,442)
Roads and Bridges	664,022	-	384,611	(279,411)
Law Enforcement	249,721	10,014	-	(239,707)
911 Emergency	229,300	27,400	-	(201,900)
Assessment	<u>108,530</u>	<u>570</u>	<u>104,391</u>	<u>(3,569)</u>
Total Governmental Activities	<u>\$ 2,124,688</u>	<u>\$ 241,415</u>	<u>\$ 502,244</u>	<u>\$ (1,381,029)</u>
 Total Putnam County	 <u>\$ 2,124,688</u>	 <u>\$ 241,415</u>	 <u>\$ 502,244</u>	 <u>\$ (1,381,029)</u>
 General Revenues:				
Property Taxes				350,182
Sales Taxes				758,990
Interest				19,473
Other				<u>316,157</u>
Total General Revenues				<u>1,444,802</u>
 Change in Net Assets				 63,773
 Net Assets - Beginning				 <u>1,007,667</u>
 Net Assets - Ending				 <u>\$ 1,071,440</u>

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

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

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 842,447	\$ 195,101	\$ 30,667	\$ (616,679)
Roads and Bridges	724,182	-	524,676	(199,506)
Law Enforcement	236,979	6,684	-	(230,295)
911 Emergency	233,126	28,550	-	(204,576)
Assessment	91,160	368	92,613	1,821
Total Governmental Activities	\$ 2,127,894	\$ 230,703	\$ 647,956	\$ (1,249,235)
Total Putnam County	\$ 2,127,894	\$ 230,703	\$ 647,956	\$ (1,249,235)
General Revenues:				
Property Taxes				344,297
Sales Taxes				750,008
Interest				17,870
Other				215,172
Transfers				-
Total General Revenues				1,327,347
Change in Net Assets				78,112
Net Assets - Beginning				929,555
Net Assets - Ending				\$ 1,007,667

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

FUND FINANCIAL STATEMENTS

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

	General Fund	Special Road & Bridge Fund	Law Enforcement Fund	911 Fund	Assessment Fund	Other Governmental Funds	2010 Total Government Funds
ASSETS							
Cash and Cash Equivalents	\$ 597,666	\$ 242,429	\$ 4,575	\$ 77,341	\$ 33,344	\$ 116,085	\$ 1,071,440
TOTAL ASSETS	<u>\$ 597,666</u>	<u>\$ 242,429</u>	<u>\$ 4,575</u>	<u>\$ 77,341</u>	<u>\$ 33,344</u>	<u>\$ 116,085</u>	<u>\$ 1,071,440</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 597,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 597,666
Special Revenue Funds	-	242,429	4,575	77,341	33,344	-	357,689
Nonmajor Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	116,085	116,085
TOTAL FUND BALANCES	<u>\$ 597,666</u>	<u>\$ 242,429</u>	<u>\$ 4,575</u>	<u>\$ 77,341</u>	<u>\$ 33,344</u>	<u>\$ 116,085</u>	<u>\$ 1,071,440</u>

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

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

	<u>General Fund</u>	<u>Special Road & Bridge Fund</u>	<u>Law Enforcement Fund</u>	<u>911 Fund</u>	<u>Assessment Fund</u>	<u>Other Governmental Funds</u>	2009 <u>Total Government Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 517,650	\$ 258,744	\$ 3,974	\$ 98,534	\$ 20,246	\$ 108,519	\$ 1,007,667
TOTAL ASSETS	<u>\$ 517,650</u>	<u>\$ 258,744</u>	<u>\$ 3,974</u>	<u>\$ 98,534</u>	<u>\$ 20,246</u>	<u>\$ 108,519</u>	<u>\$ 1,007,667</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 517,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 517,650
Special Revenue Funds	-	258,744	3,974	98,534	20,246	-	381,498
Nonmajor Funds	-	-	-	-	-	108,519	108,519
TOTAL FUND BALANCES	<u>\$ 517,650</u>	<u>\$ 258,744</u>	<u>\$ 3,974</u>	<u>\$ 98,534</u>	<u>\$ 20,246</u>	<u>\$ 108,519</u>	<u>\$ 1,007,667</u>

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

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

	General Fund	Special Road & Bridge Fund	Law Enforcement Fund	911 Fund	Assessment Fund	Other Governmental Funds	2010 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 347,836	\$ 63,317	\$ 173,920	\$ 173,917	\$ -	\$ -	\$ 758,990
Taxes - Property	276,414	40,053	-	-	-	33,715	350,182
Intergovernmental Revenues	13,242	384,611	-	-	104,391	-	502,244
Charges for Services	195,793	-	10,014	27,400	570	7,638	241,415
Interest Income	12,818	5,069	22	1,147	128	289	19,473
Other	95,785	154,657	36,366	5,643	240	23,466	316,157
TOTAL REVENUES	<u>941,888</u>	<u>647,707</u>	<u>220,322</u>	<u>208,107</u>	<u>105,329</u>	<u>65,108</u>	<u>2,188,461</u>
EXPENDITURES:							
General County Government	815,573	-	-	-	-	57,542	873,115
Roads and Bridges	-	664,022	-	-	-	-	664,022
Law Enforcement	-	-	249,721	-	-	-	249,721
911 Emergency	-	-	-	229,300	-	-	229,300
Assessment	-	-	-	-	108,530	-	108,530
TOTAL EXPENDITURES	<u>815,573</u>	<u>664,022</u>	<u>249,721</u>	<u>229,300</u>	<u>108,530</u>	<u>57,542</u>	<u>2,124,688</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>126,315</u>	<u>(16,315)</u>	<u>(29,399)</u>	<u>(21,193)</u>	<u>(3,201)</u>	<u>7,566</u>	<u>63,773</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	(46,299)	-	30,000	-	16,299	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(46,299)</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>16,299</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	80,016	(16,315)	601	(21,193)	13,098	7,566	63,773
Fund Balance - Beginning of Year	<u>517,650</u>	<u>258,744</u>	<u>3,974</u>	<u>98,534</u>	<u>20,246</u>	<u>108,519</u>	<u>1,007,667</u>
Fund Balance - End of Year	<u>\$ 597,666</u>	<u>\$ 242,429</u>	<u>\$ 4,575</u>	<u>\$ 77,341</u>	<u>\$ 33,344</u>	<u>\$ 116,085</u>	<u>\$ 1,071,440</u>

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

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

	General	Special	Law			Other	2009
	Fund	Road & Bridge	Enforcement	911	Assessment	Governmental	Total
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Government</u>
							<u>Funds</u>
REVENUES:							
Taxes - Sales	\$ 346,618	\$ 56,687	\$ 173,314	\$ 173,389	\$ -	\$ -	\$ 750,008
Taxes - Property	271,169	39,864	-	-	-	33,264	344,297
Intergovernmental Revenues	30,667	524,676	-	-	92,613	-	647,956
Charges for Services	190,380	-	6,684	28,550	368	4,721	230,703
Interest Income	7,776	5,904	59	3,116	120	895	17,870
Other	104,609	56,054	25,560	195	429	28,325	215,172
TOTAL REVENUES	<u>951,219</u>	<u>683,185</u>	<u>205,617</u>	<u>205,250</u>	<u>93,530</u>	<u>67,205</u>	<u>2,206,006</u>
EXPENDITURES:							
General County Government	788,055	-	-	-	-	54,392	842,447
Roads and Bridges	-	724,182	-	-	-	-	724,182
Law Enforcement	-	-	236,979	-	-	-	236,979
911 Emergency	-	-	-	233,126	-	-	233,126
Assessment	-	-	-	-	91,160	-	91,160
TOTAL EXPENDITURES	<u>788,055</u>	<u>724,182</u>	<u>236,979</u>	<u>233,126</u>	<u>91,160</u>	<u>54,392</u>	<u>2,127,894</u>
Excess (Deficiency) of Revenues							
Over Expenditures	<u>163,164</u>	<u>(40,997)</u>	<u>(31,362)</u>	<u>(27,876)</u>	<u>2,370</u>	<u>12,813</u>	<u>78,112</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING							
SOURCES (USES)	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	153,164	(40,997)	(21,362)	(27,876)	2,370	12,813	78,112
Fund Balance - Beginning of Year	<u>364,486</u>	<u>299,741</u>	<u>25,336</u>	<u>126,410</u>	<u>17,876</u>	<u>95,706</u>	<u>929,555</u>
Fund Balance - End of Year	<u>\$ 517,650</u>	<u>\$ 258,744</u>	<u>\$ 3,974</u>	<u>\$ 98,534</u>	<u>\$ 20,246</u>	<u>\$ 108,519</u>	<u>\$ 1,007,667</u>

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

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

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 3,543,247</u>
Total Assets	<u>\$ 3,543,247</u>
NET ASSETS:	
Restricted	\$ 3,543,247
Unrestricted	<u>-</u>
Total Net Assets	<u><u>\$ 3,543,247</u></u>

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

Putnam 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	\$ 3,246,057
Total Assets	<u>\$ 3,246,057</u>
NET ASSETS:	
Restricted	\$ 3,246,057
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 3,246,057</u>

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

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

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Statements

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements

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

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

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

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

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

Putnam 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, CAP Fines Fund, Tax Surplus Fund, Hospital Fund, Unclaimed Fees Fund, Surtax Fund, County Withholding Fund, Assessor Technology Fund, CERF Fund, Protested Taxes Fund, Cemetery and Criminal Cost 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 given ½ a normal work day a month up to a total of six work days a year 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.

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

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

F. Inventories and Capital Assets

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

G. Long-Term Debt

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

H. New Accounting Pronouncements

The County has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. No new statements needed to be adopted for the two years ending December 31, 2010.

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. Reserved Fund Balance

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

K. 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, 2009, the County had an excess of expenditures over appropriations in the Senior Citizens Tax Fund, Sheriff Revolving Fund, Victims of Domestic Violence Fund. For the year ended December 31, 2010, the County had an excess of expenditures over appropriations in the Law Enforcement Fund, 911 Fund, K-9 Fund, Law Enforcement Restitution Fund, Law Enforcement Training Fund and Deputy Sheriff Supplemental Salary Fund.

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

Note 2: Stewardship, Compliance and Accountability (Concluded)

Net Assets/Fund Balance Deficit

For year ended December 31, 2010, the County budgeted a deficit fund balance of \$50 in the Victims of Domestic Violence Fund.

Note 3: Cash and Investments

Deposits - At December 31, 2010 and 2009, the carrying amount of the County's deposits was \$326,440 and \$362,667 respectively. The bank balance for the year ended December 31, 2010 and 2009 was \$428,797 and \$440,635 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 \$178,797 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2010 and \$190,635 for the year ended December 31, 2009.

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

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

Investments - The county may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. As of December 31, 2010 and 2009 the County had \$675,000 and \$575,000 respectively invested in overnight repurchase agreements. At December 31, 2010 and 2009 the County's 911 Fund had \$70,000 invested in a certificate of deposit.

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.

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

Note 3: Cash and Investments (Concluded)

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.

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

Deposits	\$ 362,667
Investments	<u>645,000</u>
Total Deposits and Investments	<u><u>\$ 1,007,667</u></u>

As of December 31, 2009, the County's investments were as follows:

Fund	Type	Amount
County Revenue Fund	Repurchase Agreement	\$ 420,000
Special Road & Bridge Fund	Repurchase Agreement	155,000
911 Fund	Certificate of Deposit	<u>70,000</u>
Total Investments		<u><u>\$ 645,000</u></u>

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

Deposits	\$ 326,440
Investments	<u>745,000</u>
Total Deposits and Investments	<u><u>\$ 1,071,440</u></u>

As of December 31, 2010, the County's investments were as follows:

Fund	Type	Amount
County Revenue Fund	Repurchase Agreement	\$ 520,000
Special Road & Bridge Fund	Repurchase Agreement	155,000
911 Fund	Certificate of Deposit	<u>70,000</u>
Total Investments		<u><u>\$ 745,000</u></u>

Putnam 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	\$ 53,229,925	\$ 52,282,586
Personal Property	15,189,000	15,621,130
Railroad and Utilities	<u>3,009,610</u>	<u>3,154,118</u>
Total	<u>\$ 71,428,535</u>	<u>\$ 71,057,834</u>

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

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

	<u>2010</u>	<u>2009</u>
General Revenue Fund	\$.4763	\$.4763
Senior Citizens Tax Fund	<u>\$.0477</u>	<u>\$.0477</u>
Total	<u>\$.5240</u>	<u>\$.5240</u>

Note 5: County Employees' Retirement Fund (CERF)

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

A. Plan Description

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

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

Note 5: County Employees' Retirement Fund (CERF) (Concluded)

B. Pension Benefits

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

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

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

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Shothill Woods Drive, Jefferson City, Missouri 65102-2271, or by calling 1-573-632-9203.

C. Funding Policy

In accordance with State Statutes, the Plan is funded through various fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in the CERF. During 2010 and 2009, the County collected and remitted to CERF, employee contributions of approximately \$49,426 and \$47,637 respectively, for the years then ended.

Note 6: 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.

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

Note 7: Prior Period Adjustments

In the prior year, the County was required to include the Circuit Clerk Interest Fund, the Law Library Fund and the Division II Interest Fund in the County's financial statements. For the two years ended December 31, 2010, the County is no longer required to include these funds in the financial statements. The omission of these funds caused the beginning fund balance to be adjusted by \$5,978. In the prior year the County reported the Deputy Sheriff Supplemental Salary Fund as an Agency Fund. For the two years ended December 31, 2010 the county has elected to report this fund as a Governmental Fund, this change caused the beginning fund balance to be adjusted by \$250.

Note 8: Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 348,000	\$ 348,000	\$ 347,836	\$ (164)	\$ 380,000	\$ 380,000	\$ 346,618	\$ (33,382)
Taxes - Property	290,000	290,000	276,414	(13,586)	255,000	255,000	271,169	16,169
Intergovernmental Revenues	31,500	31,500	13,242	(18,258)	50,000	50,000	30,667	(19,333)
Charges for Services	197,750	197,750	195,793	(1,957)	190,786	190,786	190,380	(406)
Interest Income	7,800	7,800	12,818	5,018	11,000	11,000	7,776	(3,224)
Other	130,876	130,876	95,785	(35,091)	98,787	98,787	104,609	5,822
Total Revenue	<u>1,005,926</u>	<u>1,005,926</u>	<u>941,888</u>	<u>(64,038)</u>	<u>985,573</u>	<u>985,573</u>	<u>951,219</u>	<u>(34,354)</u>
Expenditures:								
County Commission	76,838	76,838	76,229	609	73,068	73,068	71,090	1,978
County Clerk	83,326	83,326	83,908	(582)	81,255	81,255	80,167	1,088
Elections	54,413	54,413	55,703	(1,290)	14,390	14,390	17,533	(3,143)
Buildings and Grounds	90,511	90,511	63,912	26,599	118,905	118,905	79,134	39,771
Employee Fringe Benefits	19,203	19,203	19,523	(320)	22,588	22,588	22,626	(38)
County Treasurer	95,467	95,467	93,213	2,254	103,300	103,300	85,226	18,074
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	60,075	60,075	49,186	10,889	55,150	55,150	45,691	9,459
Circuit Clerk	22,950	22,950	9,970	12,980	18,950	18,950	5,912	13,038
Associate Circuit Clerk	-	-	-	-	6,885	6,885	5,606	1,279
Associate Circuit Clerk Probate	1,109	1,109	179	930	1,109	1,109	89	1,020
Court Administration	6,232	6,232	2,677	3,555	3,913	3,913	2,552	1,361
Public Administrator	19,531	19,531	19,408	123	19,300	19,300	17,989	1,311
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	90,915	90,915	85,461	5,454	87,075	87,075	80,169	6,906
Juvenile Officer	21,304	21,304	6,801	14,503	21,304	21,304	8,198	13,106
County Coroner	11,225	11,225	8,914	2,311	10,875	10,875	10,383	492
Emergency Fund	32,727	32,727	-	32,727	26,567	26,567	-	26,567
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	394,563	394,563	240,489	154,074	398,124	398,124	255,690	142,434
Total Expenditures	<u>1,080,389</u>	<u>1,080,389</u>	<u>815,573</u>	<u>264,816</u>	<u>1,062,758</u>	<u>1,062,758</u>	<u>788,055</u>	<u>274,703</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(74,463)</u>	<u>(74,463)</u>	<u>126,315</u>	<u>200,778</u>	<u>(77,185)</u>	<u>(77,185)</u>	<u>163,164</u>	<u>240,349</u>
Fund Balance - Beginning of Year	517,650	517,650	517,650	-	364,486	364,486	364,486	-
Transfers In	85,000	85,000	-	(85,000)	90,000	90,000	-	(90,000)
Transfers Out	-	-	(46,299)	(46,299)	-	-	(10,000)	(10,000)
Fund Balance - End of Year	<u>\$ 528,187</u>	<u>\$ 528,187</u>	<u>\$ 597,666</u>	<u>\$ 69,479</u>	<u>\$ 377,301</u>	<u>\$ 377,301</u>	<u>\$ 517,650</u>	<u>\$ 140,349</u>

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

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

	Original 2010	Final 2010	Actual	Variance With Final Budget 2010	Original 2009	Final 2009	Actual	Variance With Final Budget 20
	<u>Budget</u>	<u>Budget</u>	<u>2010</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2009</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 65,000	\$ 65,000	\$ 63,317	\$ (1,683)	\$ 70,000	\$ 70,000	\$ 56,687	\$ (13,313)
Taxes - Property	40,000	40,000	40,053	53	41,000	41,000	39,864	(1,136)
Intergovernmental Revenues	893,500	893,500	384,611	(508,889)	1,024,255	1,024,255	524,676	(499,579)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	6,000	6,000	5,069	(931)	14,000	14,000	5,904	(8,096)
Other	<u>61,000</u>	<u>61,000</u>	<u>154,657</u>	<u>93,657</u>	<u>76,000</u>	<u>76,000</u>	<u>56,054</u>	<u>(19,946)</u>
Total Revenue	<u>1,065,500</u>	<u>1,065,500</u>	<u>647,707</u>	<u>(417,793)</u>	<u>1,225,255</u>	<u>1,225,255</u>	<u>683,185</u>	<u>(542,070)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	1,064,041	1,064,041	664,022	400,019	1,225,227	1,225,227	724,182	501,045
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,064,041</u>	<u>1,064,041</u>	<u>664,022</u>	<u>400,019</u>	<u>1,225,227</u>	<u>1,225,227</u>	<u>724,182</u>	<u>501,045</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,459</u>	<u>1,459</u>	<u>(16,315)</u>	<u>(17,774)</u>	<u>28</u>	<u>28</u>	<u>(40,997)</u>	<u>(41,025)</u>
Fund Balance - Beginning of Year	258,744	258,744	258,744	-	299,741	299,741	299,741	-
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>\$ 260,203</u>	<u>\$ 260,203</u>	<u>\$ 242,429</u>	<u>\$ (17,774)</u>	<u>\$ 299,769</u>	<u>\$ 299,769</u>	<u>\$ 258,744</u>	<u>\$ (41,025)</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Assessment 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	98,137	98,137	104,391	6,254	80,208	80,208	92,613	12,405
Charges for Services	-	-	570	570	-	-	368	368
Interest Income	-	-	128	128	-	-	120	120
Other	1,200	1,200	240	(960)	3,500	3,500	429	(3,071)
Total Revenue	<u>99,337</u>	<u>99,337</u>	<u>105,329</u>	<u>5,992</u>	<u>83,708</u>	<u>83,708</u>	<u>93,530</u>	<u>9,822</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	115,412	115,412	108,530	6,882	93,660	93,660	91,160	2,500
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>115,412</u>	<u>115,412</u>	<u>108,530</u>	<u>6,882</u>	<u>93,660</u>	<u>93,660</u>	<u>91,160</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(16,075)</u>	<u>(16,075)</u>	<u>(3,201)</u>	<u>12,874</u>	<u>(9,952)</u>	<u>(9,952)</u>	<u>2,370</u>	<u>12,322</u>
Fund Balance - Beginning of Year	20,246	20,246	20,246	-	17,876	17,876	17,876	-
Transfers In	16,299	16,299	16,299	-	10,000	10,000	-	10,000
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 20,470</u>	<u>\$ 20,470</u>	<u>\$ 33,344</u>	<u>\$ 12,874</u>	<u>\$ 17,924</u>	<u>\$ 17,924</u>	<u>\$ 20,246</u>	<u>\$ 2,322</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement 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	\$ 176,000	\$ 176,000	\$ 173,920	\$ (2,080)	\$ 190,000	\$ 190,000	\$ 173,314	\$(16,686)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	6,500	6,500	10,014	3,514	12,000	12,000	6,684	(5,316)
Interest Income	60	60	22	(38)	300	300	59	(241)
Other	<u>29,300</u>	<u>29,300</u>	<u>36,366</u>	<u>7,066</u>	<u>40,500</u>	<u>40,500</u>	<u>25,560</u>	<u>(14,940)</u>
Total Revenue	<u>211,860</u>	<u>211,860</u>	<u>220,322</u>	<u>8,462</u>	<u>242,800</u>	<u>242,800</u>	<u>205,617</u>	<u>(37,183)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	211,856	211,856	249,721	(37,865)	240,563	240,563	236,979	3,584
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>211,856</u>	<u>211,856</u>	<u>249,721</u>	<u>(37,865)</u>	<u>240,563</u>	<u>240,563</u>	<u>236,979</u>	<u>3,584</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4</u>	<u>4</u>	<u>(29,399)</u>	<u>(29,403)</u>	<u>2,237</u>	<u>2,237</u>	<u>(31,362)</u>	<u>(33,599)</u>
Fund Balance - Beginning of Year	3,974	3,974	3,974	-	25,336	25,336	25,336	-
Transfers In	-	-	30,000	30,000	-	-	10,000	(10,000)
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,978</u>	<u>\$ 3,978</u>	<u>\$ 4,575</u>	<u>\$ 597</u>	<u>\$ 27,573</u>	<u>\$ 27,573</u>	<u>\$ 3,974</u>	<u>\$(23,599)</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
K-9 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	-	-	810	810	-	-	-	-
Interest Income	10	10	7	(3)	100	100	470	370
Other	<u>400</u>	<u>400</u>	<u>-</u>	<u>(400)</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Total Revenue	<u>410</u>	<u>410</u>	<u>817</u>	<u>407</u>	<u>600</u>	<u>600</u>	<u>470</u>	<u>(130)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>240</u>	<u>240</u>	<u>872</u>	<u>(632)</u>	<u>500</u>	<u>500</u>	<u>224</u>	<u>276</u>
Total Expenditures	<u>240</u>	<u>240</u>	<u>872</u>	<u>(632)</u>	<u>500</u>	<u>500</u>	<u>224</u>	<u>276</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>170</u>	<u>170</u>	<u>(55)</u>	<u>(225)</u>	<u>100</u>	<u>100</u>	<u>246</u>	<u>146</u>
Fund Balance - Beginning of Year	2,879	2,879	2,879	-	2,633	2,633	2,633	-
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>\$ 3,049</u>	<u>\$ 3,049</u>	<u>\$ 2,824</u>	<u>\$ (225)</u>	<u>\$ 2,733</u>	<u>\$ 2,733</u>	<u>\$ 2,879</u>	<u>\$ 146</u>

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

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

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	9,000	9,000	-	(9,000)	9,000	9,000	-	(9,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>(9,000)</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>(9,000)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	9,000	9,000	-	9,000	9,000	9,000	-	9,000
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Juvenile 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 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	9	9	6	(3)	55	55	9	(46)
Other	<u>2,377</u>	<u>2,377</u>	<u>20</u>	<u>(2,357)</u>	<u>50</u>	<u>50</u>	<u>10</u>	<u>(40)</u>
Total Revenue	<u>2,386</u>	<u>2,386</u>	<u>26</u>	<u>(2,360)</u>	<u>105</u>	<u>105</u>	<u>19</u>	<u>(86)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,386</u>	<u>2,386</u>	<u>26</u>	<u>(2,360)</u>	<u>105</u>	<u>105</u>	<u>19</u>	<u>(86)</u>
Fund Balance - Beginning of Year	2,377	2,377	2,377	-	2,358	2,358	2,358	-
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>\$ 4,763</u>	<u>\$ 4,763</u>	<u>\$ 2,403</u>	<u>\$ (2,360)</u>	<u>\$ 2,463</u>	<u>\$ 2,463</u>	<u>\$ 2,377</u>	<u>\$ (86)</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	30	30	18	(12)	350	350	34	(316)
Other	<u>1,900</u>	<u>1,900</u>	<u>27</u>	<u>(1,873)</u>	<u>3,578</u>	<u>3,578</u>	<u>2,305</u>	<u>(1,273)</u>
Total Revenue	<u>1,930</u>	<u>1,930</u>	<u>45</u>	<u>(1,885)</u>	<u>3,928</u>	<u>3,928</u>	<u>2,339</u>	<u>(1,589)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>1,969</u>	<u>1,969</u>	<u>1,169</u>	<u>800</u>	<u>3,920</u>	<u>3,920</u>	<u>2,811</u>	<u>1,109</u>
Total Expenditures	<u>1,969</u>	<u>1,969</u>	<u>1,169</u>	<u>800</u>	<u>3,920</u>	<u>3,920</u>	<u>2,811</u>	<u>1,109</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(39)</u>	<u>(39)</u>	<u>(1,124)</u>	<u>(1,085)</u>	<u>8</u>	<u>8</u>	<u>(472)</u>	<u>(480)</u>
Fund Balance - Beginning of Year	8,314	8,314	8,314	-	8,786	8,786	8,786	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 8,275</u>	<u>\$ 8,275</u>	<u>\$ 7,190</u>	<u>\$ (1,085)</u>	<u>\$ 8,794</u>	<u>\$ 8,794</u>	<u>\$ 8,314</u>	<u>\$ (480)</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <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	7	7	4	(3)	25	25	4	(21)
Other	580	580	-	(580)	600	600	1,007	407
Total Revenue	<u>587</u>	<u>587</u>	<u>4</u>	<u>(583)</u>	<u>625</u>	<u>625</u>	<u>1,011</u>	<u>386</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	1,500	1,500	-	1,500	300	300	-	300
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(913)</u>	<u>(913)</u>	<u>4</u>	<u>917</u>	<u>325</u>	<u>325</u>	<u>1,011</u>	<u>686</u>
Fund Balance - Beginning of Year	1,725	1,725	1,725	-	714	714	714	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 812</u>	<u>\$ 812</u>	<u>\$ 1,729</u>	<u>\$ 917</u>	<u>\$ 1,039</u>	<u>\$ 1,039</u>	<u>\$ 1,725</u>	<u>\$ 686</u>

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

Putnam 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 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	125	125	47	(78)	300	300	64	(236)
Other	<u>8,800</u>	<u>8,800</u>	<u>9,985</u>	<u>1,185</u>	<u>8,000</u>	<u>8,000</u>	<u>8,834</u>	<u>834</u>
Total Revenue	<u>8,925</u>	<u>8,925</u>	<u>10,032</u>	<u>1,107</u>	<u>8,300</u>	<u>8,300</u>	<u>8,898</u>	<u>598</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>8,925</u>	<u>8,925</u>	<u>8,241</u>	<u>684</u>	<u>7,300</u>	<u>7,300</u>	<u>3,807</u>	<u>3,493</u>
Total Expenditures	<u>8,925</u>	<u>8,925</u>	<u>8,241</u>	<u>684</u>	<u>7,300</u>	<u>7,300</u>	<u>3,807</u>	<u>3,493</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>1,791</u>	<u>1,791</u>	<u>1,000</u>	<u>1,000</u>	<u>5,091</u>	<u>4,091</u>
Fund Balance - Beginning of Year	17,270	17,270	17,270	-	12,179	12,179	12,179	-
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>\$ 17,270</u>	<u>\$ 17,270</u>	<u>\$ 19,061</u>	<u>\$ 1,791</u>	<u>\$ 13,179</u>	<u>\$ 13,179</u>	<u>\$ 17,270</u>	<u>\$ 4,091</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	30,000	30,000	33,715	3,715	32,000	32,000	33,264	1,264
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	80	80	48	(32)	450	450	71	(379)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>30,080</u>	<u>30,080</u>	<u>33,763</u>	<u>3,683</u>	<u>32,450</u>	<u>32,450</u>	<u>33,335</u>	<u>885</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>32,310</u>	<u>32,310</u>	<u>27,491</u>	<u>4,819</u>	<u>32,450</u>	<u>32,450</u>	<u>33,621</u>	<u>(1,171)</u>
Total Expenditures	<u>32,310</u>	<u>32,310</u>	<u>27,491</u>	<u>4,819</u>	<u>32,450</u>	<u>32,450</u>	<u>33,621</u>	<u>(1,171)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,230)</u>	<u>(2,230)</u>	<u>6,272</u>	<u>8,502</u>	<u>-</u>	<u>-</u>	<u>(286)</u>	<u>(286)</u>
Fund Balance - Beginning of Year	7,159	7,159	7,159	-	7,445	7,445	7,445	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,929</u>	<u>\$ 4,929</u>	<u>\$ 13,431</u>	<u>\$ 8,502</u>	<u>\$ 7,445</u>	<u>\$ 7,445</u>	<u>\$ 7,159</u>	<u>\$ (286)</u>

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

Putnam 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 <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	-	-	2	2	30	30	8	(22)
Other	<u>2,000</u>	<u>2,000</u>	<u>1,415</u>	<u>(585)</u>	<u>1,000</u>	<u>1,000</u>	<u>2,496</u>	<u>1,496</u>
Total Revenue	<u>2,000</u>	<u>2,000</u>	<u>1,417</u>	<u>(583)</u>	<u>1,030</u>	<u>1,030</u>	<u>2,504</u>	<u>1,474</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	3,846	(3,846)	3,580	3,580	3,925	(345)
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>4,100</u>	<u>4,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,100</u>	<u>4,100</u>	<u>3,846</u>	<u>254</u>	<u>3,580</u>	<u>3,580</u>	<u>3,925</u>	<u>(345)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,100)</u>	<u>(2,100)</u>	<u>(2,429)</u>	<u>(329)</u>	<u>(2,550)</u>	<u>(2,550)</u>	<u>(1,421)</u>	<u>1,129</u>
Fund Balance - Beginning of Year	3,065	3,065	3,065	-	4,486	4,486	4,486	-
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>\$ 965</u>	<u>\$ 965</u>	<u>\$ 636</u>	<u>\$ (329)</u>	<u>\$ 1,936</u>	<u>\$ 1,936</u>	<u>\$ 3,065</u>	<u>\$ 1,129</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Help America Vote Act 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	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Restitution
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	2,500	2,500	3,616	1,116	3,000	3,000	2,690	(310)
Interest Income	-	-	21	21	125	125	32	(93)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,500</u>	<u>2,500</u>	<u>3,637</u>	<u>1,137</u>	<u>3,125</u>	<u>3,125</u>	<u>2,722</u>	<u>(403)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	3,900	3,900	5,779	(1,879)	4,800	4,800	-	4,800
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,900</u>	<u>3,900</u>	<u>5,779</u>	<u>(1,879)</u>	<u>4,800</u>	<u>4,800</u>	<u>-</u>	<u>4,800</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,400)</u>	<u>(1,400)</u>	<u>(2,142)</u>	<u>(742)</u>	<u>(1,675)</u>	<u>(1,675)</u>	<u>2,722</u>	<u>4,397</u>
Fund Balance - Beginning of Year	10,037	10,037	10,037	-	7,315	7,315	7,315	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 8,637</u>	<u>\$ 8,637</u>	<u>\$ 7,895</u>	<u>\$ (742)</u>	<u>\$ 5,640</u>	<u>\$ 5,640</u>	<u>\$ 10,037</u>	<u>\$ 4,397</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	7	7	6	(1)	90	90	7	(83)
Other	<u>500</u>	<u>500</u>	<u>990</u>	<u>490</u>	<u>1,000</u>	<u>1,000</u>	<u>577</u>	<u>(423)</u>
Total Revenue	<u>507</u>	<u>507</u>	<u>996</u>	<u>489</u>	<u>1,090</u>	<u>1,090</u>	<u>584</u>	<u>(506)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	180	(180)	500	500	200	300
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>180</u>	<u>(180)</u>	<u>500</u>	<u>500</u>	<u>200</u>	<u>300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>507</u>	<u>507</u>	<u>816</u>	<u>309</u>	<u>590</u>	<u>590</u>	<u>384</u>	<u>(206)</u>
Fund Balance - Beginning of Year	2,047	2,047	2,047	-	1,663	1,663	1,663	-
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>\$ 2,554</u>	<u>\$ 2,554</u>	<u>\$ 2,863</u>	<u>\$ 309</u>	<u>\$ 2,253</u>	<u>\$ 2,253</u>	<u>\$ 2,047</u>	<u>\$ (206)</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable (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	10	10	5	(5)	50	50	7	(43)
Other	150	150	248	98	250	250	147	(103)
Total Revenue	<u>160</u>	<u>160</u>	<u>253</u>	<u>93</u>	<u>300</u>	<u>300</u>	<u>154</u>	<u>(146)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	200	200	-	200	300	300	-	300
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(40)</u>	<u>(40)</u>	<u>253</u>	<u>293</u>	<u>-</u>	<u>-</u>	<u>154</u>	<u>154</u>
Fund Balance - Beginning of Year	1,994	1,994	1,994	-	1,840	1,840	1,840	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,954</u>	<u>\$ 1,954</u>	<u>\$ 2,247</u>	<u>\$ 293</u>	<u>\$ 1,840</u>	<u>\$ 1,840</u>	<u>\$ 1,994</u>	<u>\$ 154</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	10	10	-	(10)
Other	<u>200</u>	<u>200</u>	<u>170</u>	<u>(30)</u>	<u>300</u>	<u>300</u>	<u>185</u>	<u>(115)</u>
Total Revenue	<u>200</u>	<u>200</u>	<u>170</u>	<u>(30)</u>	<u>310</u>	<u>310</u>	<u>185</u>	<u>(125)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>250</u>	<u>250</u>	<u>145</u>	<u>105</u>	<u>300</u>	<u>300</u>	<u>361</u>	<u>(61)</u>
Total Expenditures	<u>250</u>	<u>250</u>	<u>145</u>	<u>105</u>	<u>300</u>	<u>300</u>	<u>361</u>	<u>(61)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50)</u>	<u>(50)</u>	<u>25</u>	<u>75</u>	<u>10</u>	<u>10</u>	<u>(176)</u>	<u>(186)</u>
Fund Balance - Beginning of Year	-	-	-	-	176	176	176	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ (50)</u>	<u>\$ (50)</u>	<u>\$ 25</u>	<u>\$ 75</u>	<u>\$ 186</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ (186)</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	100	100	39	(61)	700	700	70	(630)
Other	<u>3,000</u>	<u>3,000</u>	<u>2,185</u>	<u>(815)</u>	<u>3,250</u>	<u>3,250</u>	<u>2,611</u>	<u>(639)</u>
Total Revenue	<u>3,100</u>	<u>3,100</u>	<u>2,224</u>	<u>(876)</u>	<u>3,950</u>	<u>3,950</u>	<u>2,681</u>	<u>(1,269)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>8,400</u>	<u>8,400</u>	<u>6,065</u>	<u>2,335</u>
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>8,400</u>	<u>8,400</u>	<u>6,065</u>	<u>2,335</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>600</u>	<u>600</u>	<u>2,224</u>	<u>1,624</u>	<u>(4,450)</u>	<u>(4,450)</u>	<u>(3,384)</u>	<u>1,066</u>
Fund Balance - Beginning of Year	15,751	15,751	15,751	-	19,135	19,135	19,135	-
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>\$ 16,351</u>	<u>\$ 16,351</u>	<u>\$ 17,975</u>	<u>\$ 1,624</u>	<u>\$ 14,685</u>	<u>\$ 14,685</u>	<u>\$ 15,751</u>	<u>\$ 1,066</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 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	40	40	12	(28)	150	150	15	(135)
Other	<u>1,500</u>	<u>1,500</u>	<u>1,183</u>	<u>(317)</u>	<u>1,900</u>	<u>1,900</u>	<u>1,413</u>	<u>(487)</u>
Total Revenue	<u>1,540</u>	<u>1,540</u>	<u>1,195</u>	<u>(345)</u>	<u>2,050</u>	<u>2,050</u>	<u>1,428</u>	<u>(622)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	2,000	2,000	-	2,000	1,000	1,000	-	1,000
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(460)</u>	<u>(460)</u>	<u>1,195</u>	<u>1,655</u>	<u>1,050</u>	<u>1,050</u>	<u>1,428</u>	<u>378</u>
Fund Balance - Beginning of Year	4,747	4,747	4,747	-	3,319	3,319	3,319	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 4,287</u>	<u>\$ 4,287</u>	<u>\$ 5,942</u>	<u>\$ 1,655</u>	<u>\$ 4,369</u>	<u>\$ 4,369</u>	<u>\$ 4,747</u>	<u>\$ 378</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	56	56	700	700	79	(621)
Other	<u>5,600</u>	<u>5,600</u>	<u>4,272</u>	<u>(1,328)</u>	<u>6,000</u>	<u>6,000</u>	<u>5,795</u>	<u>(205)</u>
Total Revenue	<u>5,600</u>	<u>5,600</u>	<u>4,328</u>	<u>(1,272)</u>	<u>6,700</u>	<u>6,700</u>	<u>5,874</u>	<u>(826)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	5,500	5,500	1,600	3,900	5,500	5,500	1,597	3,903
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,500</u>	<u>5,500</u>	<u>1,600</u>	<u>3,900</u>	<u>5,500</u>	<u>5,500</u>	<u>1,597</u>	<u>3,903</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>100</u>	<u>100</u>	<u>2,728</u>	<u>2,628</u>	<u>1,200</u>	<u>1,200</u>	<u>4,277</u>	<u>3,077</u>
Fund Balance - Beginning of Year	22,493	22,493	22,493	-	18,216	18,216	18,216	-
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>\$ 22,593</u>	<u>\$ 22,593</u>	<u>\$ 25,221</u>	<u>\$ 2,628</u>	<u>\$ 19,416</u>	<u>\$ 19,416</u>	<u>\$ 22,493</u>	<u>\$ 3,077</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Civil Fees 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	-	-	18	18	60	60	25	(35)
Other	<u>6,000</u>	<u>6,000</u>	<u>2,971</u>	<u>(3,029)</u>	<u>1,000</u>	<u>1,000</u>	<u>2,945</u>	<u>1,945</u>
Total Revenue	<u>6,000</u>	<u>6,000</u>	<u>2,989</u>	<u>(3,011)</u>	<u>1,060</u>	<u>1,060</u>	<u>2,970</u>	<u>1,910</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	6,000	6,000	4,947	1,053	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>4,947</u>	<u>1,053</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(1,958)</u>	<u>(1,958)</u>	<u>1,060</u>	<u>1,060</u>	<u>2,970</u>	<u>1,910</u>
Fund Balance - Beginning of Year	8,161	8,161	8,161	-	5,191	5,191	5,191	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 8,161</u>	<u>\$ 8,161</u>	<u>\$ 6,203</u>	<u>\$ (1,958)</u>	<u>\$ 6,251</u>	<u>\$ 6,251</u>	<u>\$ 8,161</u>	<u>\$ 1,910</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</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

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

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 179,500	\$ 179,500	\$ 173,917	\$ (5,583)	\$ 213,000	\$ 213,000	\$ 173,389	\$(39,611)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	28,800	28,800	27,400	(1,400)	28,800	28,800	28,550	(250)
Interest Income	3,500	3,500	1,147	(2,353)	6,000	6,000	3,116	(2,884)
Other	700	700	5,643	4,943	2,200	2,200	195	(2,005)
Total Revenue	<u>212,500</u>	<u>212,500</u>	<u>208,107</u>	<u>(4,393)</u>	<u>250,000</u>	<u>250,000</u>	<u>205,250</u>	<u>(44,750)</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	212,500	212,500	229,300	(16,800)	246,000	246,000	233,126	12,874
Total Expenditures	<u>212,500</u>	<u>212,500</u>	<u>229,300</u>	<u>(16,800)</u>	<u>246,000</u>	<u>246,000</u>	<u>233,126</u>	<u>12,874</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(21,193)</u>	<u>(21,193)</u>	<u>4,000</u>	<u>4,000</u>	<u>(27,876)</u>	<u>(31,876)</u>
Fund Balance - Beginning of Year	98,534	98,534	98,534	-	126,410	126,410	126,410	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 98,534</u>	<u>\$ 98,534</u>	<u>\$ 77,341</u>	<u>\$ (21,193)</u>	<u>\$ 130,410</u>	<u>\$ 130,410</u>	<u>\$ 98,534</u>	<u>\$(31,876)</u>

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

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

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,500	2,500	3,212	712	2,000	2,000	2,031	31
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,500</u>	<u>2,500</u>	<u>3,212</u>	<u>712</u>	<u>2,000</u>	<u>2,000</u>	<u>2,031</u>	<u>31</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	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	2,500	2,500	3,272	(772)	2,000	2,000	1,781	219
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>3,272</u>	<u>(772)</u>	<u>2,000</u>	<u>2,000</u>	<u>1,781</u>	<u>219</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(60)</u>	<u>(60)</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>
Fund Balance - Beginning of Year	500	500	500	-	250	250	250	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 440</u>	<u>\$ (60)</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 500</u>	<u>\$ 250</u>

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

Putnam 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>
Law Enforcement Fund	\$ 37,865	\$ -
911 Fund	\$ 16,800	\$ -
K-9 Fund	\$ 632	\$ -
Senior Citizens Tax Fund	\$ -	\$ 1,171
Help America Vote Act Fund	\$ -	\$ 39,342
Sheriff Revolving Fund	\$ -	\$ 345
Law Enforcement Restitution Fund	\$ 1,879	\$ -
Law Enforcement Training Fund	\$ 180	\$ -
Victims of Domestic Violence Fund	\$ -	\$ 61
Deputy Sheriff Supplemental Salary Fund	\$ 772	\$ -

YELLOW BOOK 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
Putnam County, Missouri
Unionville, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Putnam 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 March 1, 2012. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

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

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
March 1, 2012

Putnam County, Missouri
Schedule of Findings and Responses
For the Two Years Ended December 31, 2010

I. Financial Statement Findings

There were no financial statement findings for the two years ended December 31, 2010