

**GREENE COUNTY, MISSOURI**  
**BASIC FINANCIAL STATEMENTS**  
**Year Ended December 31, 2009**

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## **INDEPENDENT AUDITORS' REPORT**

Greene County Commission  
Greene County  
Springfield, Missouri

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Greene County, Missouri, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Greene County, Missouri's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Abilities First, which represent 100% of the assets, liabilities, net assets, expenditures, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report therein has been furnished to us and our opinion, insofar as it relates to the amounts included for Abilities First, is based on the report of the other auditors.

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

Auditing standards generally accepted in the United States of America require the auditors of Abilities First to review the predecessor audit workpapers to understand the propriety of the financial statements previously issued as of December 31, 2008. The auditors were denied access by the predecessor auditor to review audit workpapers, and were unable to satisfy themselves as to the propriety of the Board's assets, liabilities, and net assets reported as of December 31, 2008.

Greene County Commission  
Greene County  
Springfield, Missouri

In our opinion, based upon our report and the report of other auditors, and except for the effects of such adjustments, if any, as might have been determined to be necessary due to the audit scope limitation described in the previous paragraph, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Greene County, Missouri, as of December 31, 2009, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 2011, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, budgetary comparison information, and the schedule of funding progress are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Greene County, Missouri's basic financial statements. The combining nonmajor fund financial statements, listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Davis, Lynn & Moots, PC*

DAVIS, LYNN & MOOTS, P.C.  
October 3, 2011

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
GREENE COUNTY, MISSOURI  
DECEMBER 31, 2009**

The management's discussion and analysis of Greene County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2009. Please read it in conjunction with the County's financial statements, which begin on page 13.

***Financial Highlights***

- The net assets of the County's governmental activities increased by \$6,487,862 as a result of current year activities.
- The assets of the County exceeded its liabilities as of December 31, 2009, by \$224 million (net assets). Of this amount \$34 million was unrestricted and may be used to meet future obligations of the County.
- Total long-term liabilities of the County decreased by \$717,592 due to principal payments on long-term debt.

***Using This Annual Report***

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

***Government-Wide Financial Statements***

One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the County's net assets and changes in them. The County's net assets – the difference between assets and liabilities – is one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
GREENE COUNTY, MISSOURI  
DECEMBER 31, 2009**

***Fund Financial Statements***

The fund financial statements provide detailed information about the most significant funds and not the County as a whole. However, the County establishes many other funds to help it control and manage money for a particular purpose or to show that it is meeting legal responsibilities for using certain taxes and grants.

- **Governmental Funds** – The County’s basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County’s general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs. The differences between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and the governmental funds are shown in a reconciliation following the fund financial statements.

***Notes to the Basic Financial Statements***

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

***Government-Wide Financial Analysis***

**NET ASSETS**

The following table presents the condensed Statement of Net Assets for the County as of December 31, 2009 and 2008:

		December 31,	
		2009	2008
Current and other assets		\$ 58,387,897	\$ 53,422,714
Capital assets		197,708,987	191,917,156
	<b>TOTAL ASSETS</b>	256,096,884	245,339,870
Other liabilities		22,106,604	17,119,860
Long-term liabilities outstanding		9,616,646	10,334,238
	<b>TOTAL LIABILITIES</b>	31,723,250	27,454,098
Net assets:			
Invested in capital assets net of related debt		188,465,802	172,143,425
Restricted		1,844,232	7,399,013
Unrestricted		34,063,600	38,343,334
	<b>TOTAL NET ASSETS</b>	\$ 224,373,634	\$ 217,885,772



**MANAGEMENT'S DISCUSSION AND ANALYSIS  
GREENE COUNTY, MISSOURI  
DECEMBER 31, 2009**

Total net assets of the County increased by \$6,487,862 for the year due to current year activity. Total liabilities for the County have increased by \$4,269,152. Restricted net assets of the County totaled \$1,844,232 as of December 31, 2009. This amount represents monies that are restricted for debt service as well as projects and programs within the County.

**CHANGES IN NET ASSETS**

	Year Ended December 31,	
	2009	2008
<b>REVENUES</b>		
Program Revenues		
Charges for services	\$ 15,744,500	\$ 17,486,186
Operating grants and contributions	4,027,925	2,987,846
Capital grants and contributions	3,184,567	4,410,584
General Revenues		
Ad valorem taxes	10,368,628	8,371,559
Sales taxes	55,878,751	58,420,183
Franchise fees	447,324	503,587
Surtax	760,230	1,516,007
Motor vehicle and gas taxes	3,204,748	3,299,418
Other taxes	1,003,411	130,929
Interest	1,046,524	1,846,450
Other revenue	1,042,060	630,967
<b>TOTAL REVENUES</b>	<b>96,708,668</b>	<b>99,603,716</b>
<b>EXPENSES</b>		
General government	12,114,864	15,198,754
Judicial	9,637,340	9,316,900
Public safety	28,662,173	28,734,032
Public works	1,559,264	1,578,317
Health and welfare	3,711,914	3,472,635
Highways and roads	15,816,578	16,673,141
Parks	17,421,882	18,070,551
Debt service	1,296,791	636,889
<b>TOTAL EXPENSES</b>	<b>90,220,806</b>	<b>93,681,219</b>
<b>INCREASE IN NET ASSETS</b>	<b>\$ 6,487,862</b>	<b>\$ 5,922,497</b>

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
GREENE COUNTY, MISSOURI  
DECEMBER 31, 2009**

***Governmental Activities***

Governmental activities increased the net assets of the County by \$6,487,862. Tax revenues for the County were \$71.7 million, which represents 74% of the funding of these activities. Program revenues for the functions totaled \$23 million or 24% of the funding. The following table shows the cost of the County's programs as well as each programs' net cost (total cost less revenues generated by the activities, which are charges for services, operating grants and contributions, and capital grants and contributions). The net cost shows the financial burden that was placed on the taxpayers by each of these functions (funded by taxes).

**NET COST OF GREENE COUNTY, MISSOURI'S  
GOVERNMENTAL ACTIVITIES**

	Total Cost of Services	Net Cost of Services	Percent of Net Cost to Total Cost
General government	\$ 12,114,864	\$ 4,148,301	34%
Judicial	9,637,340	6,148,241	64%
Public safety	28,662,173	21,263,040	74%
Public works	1,559,264	273,908	18%
Health and welfare	3,711,914	3,338,989	90%
Highways and roads	15,816,578	13,379,312	85%
Parks	17,421,882	17,415,232	99%
Debt service	1,296,791	1,296,791	100%
	<u>\$ 90,220,806</u>	<u>\$ 67,263,814</u>	

***Financial Analysis of the County's Funds***

The combined fund balances of the County's governmental funds as of December 31, 2009, was \$37.3 million. The General Fund increased by \$3,400,680. The Road and Bridge Fund increased by \$2,886,137. The Local Law Enforcement Fund decreased by \$2,378,410. The Park Sales Tax Fund decreased by \$133,037.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
GREENE COUNTY, MISSOURI  
DECEMBER 31, 2009**

***General Fund Budgetary Highlights***

Final results for any given year will generally differ from the year's adopted budget. The final budget of the County's General Fund for 2009 was \$34M. Actual expenditures were \$30.6M.

The final budget of the County's Road and Bridge Fund for 2009 was \$27.1M, actual expenditures were \$19.8M.

***Capital Asset and Debt Administration***

**Capital Assets**

Capital assets of the governmental activities were \$197.7 million (net of accumulated depreciation) as of December 31, 2009. This represents a \$5,791,831 increase from the prior year.

Significant expenditures for capital assets during 2009 are as follows:

- Infrastructure Assets including Bridges - \$1,344,057 and Roads - \$2,451,387
- Information Systems Equipment - \$394,772
- Patrol Vehicles - \$176,560

**Debt**

Total debt of the governmental activities as of December 31, 2009, was \$25.5 million, which is up \$5.2 million from the prior year. The County made principal payments of \$530,000, \$410,000, \$85,548, and \$200,000 on the County's certificates of participation, special obligation bonds, special assessment debt, and tax anticipation notes, respectively. Compensated absences increased by \$204,788. The County issued a tax anticipation note of \$500,000 for flood control and watershed improvements. The County also issued \$14,570,000 in limited general obligation short-term notes to retire the Series 2007A and 2007B short-term general obligation notes and to make improvements in the Jamestown and Wilson's Creek Neighborhood Improvements Districts.

***Economic Factors and Next Year's Budget***

The 2010 adopted budget reflects a decrease in total revenue of 11.9%. There is no cost of living increase for personnel. The increased spending for law enforcement continues to exceed funding. Neighborhood Improvement Districts have been established with short-term financing. Once the infrastructure is complete, the special assessments will be attached to the property and permanent financing will be completed.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
GREENE COUNTY, MISSOURI  
DECEMBER 31, 2009**

***Contacting the County's Financial Management***

This financial report is designed to provide a general overview of Greene County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Greene County Auditor's Office  
Greene County, Missouri  
Cindy S. Stein, County Auditor  
Springfield, Missouri 65802  
(417) 868-4120

GREENE COUNTY, MISSOURI  
STATEMENT OF NET ASSETS  
December 31, 2009

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Abilities First</u>
<b>ASSETS</b>		
Current		
Cash and investments - unrestricted	\$ 19,160,449	\$ 1,643,496
Taxes receivable, net	22,188,044	1,588,379
Commissions receivable	1,949,079	-
Other accounts receivable	2,064,255	2,253
Prepaid expenses	41,876	129,969
Due from other governments	1,851,472	467,539
Deferred debt issuance costs	42,905	-
Restricted cash and investments	11,089,817	-
Capital Assets:		
Non-depreciable	14,711,436	-
Depreciable, net	<u>182,997,551</u>	<u>144,851</u>
TOTAL ASSETS	256,096,884	3,976,487
<b>LIABILITIES</b>		
Current		
Accounts payable	4,387,119	229,441
Accrued expenses	1,299,575	115,513
Accrued interest payable	169,096	-
Due to others	355,814	-
General obligation short-term notes payable	14,570,000	-
Current maturities of long-term debt	<u>1,325,000</u>	<u>-</u>
	22,106,604	344,954
Noncurrent		
Special obligation bonds payable	2,700,000	-
Special assessment debt	193,185	-
Tax anticipation note payable	975,000	-
Certificates of participation payable	4,050,000	-
Compensated absences payable	<u>1,698,461</u>	<u>-</u>
	<u>9,616,646</u>	<u>-</u>
TOTAL LIABILITIES	<u>31,723,250</u>	<u>344,954</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	188,465,802	144,851
Restricted	1,844,232	-
Unrestricted	<u>34,063,600</u>	<u>3,486,682</u>
TOTAL NET ASSETS	<u>\$ 224,373,634</u>	<u>\$ 3,631,533</u>

See accompanying notes.

GREENE COUNTY, MISSOURI  
STATEMENT OF ACTIVITIES  
Year Ended December 31, 2009

		Program Revenues			Primary Government Net Revenues (Expenses) and Changes in Net Assets	Component Unit Net Revenues (Expenses) and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
<b>Primary Government</b>						
<b>Functions/Programs</b>						
Governmental activities						
General government	\$ (12,114,864)	\$ 7,660,966	\$ 305,597	\$ -	\$ (4,148,301)	
Judicial	(9,637,340)	1,146,502	2,342,597	-	(6,148,241)	
Public safety	(28,662,173)	5,919,506	904,756	574,871	(21,263,040)	
Public works	(1,559,264)	480,099	397,592	407,665	(273,908)	
Health and welfare	(3,711,914)	302,192	70,733	-	(3,338,989)	
Highways and roads	(15,816,578)	235,235	-	2,202,031	(13,379,312)	
Parks	(17,421,882)	-	6,650	-	(17,415,232)	
Debt service	(1,296,791)	-	-	-	(1,296,791)	
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ (90,220,806)</b>	<b>\$ 15,744,500</b>	<b>\$ 4,027,925</b>	<b>\$ 3,184,567</b>	<b>(67,263,814)</b>	
<b>Component Unit</b>						
Abilities First	\$ (4,731,900)	\$ -	\$ 3,626,641	\$ -		\$ (1,105,259)
			<b>General Revenues</b>			
			Ad valorem taxes		10,368,628	1,833,919
			Sales taxes		55,878,751	-
			Franchise taxes		447,324	-
			Surtax		760,230	-
			Motor vehicle taxes		734,246	-
			Gas taxes		2,470,502	-
			Other taxes		1,003,411	-
			Interest		1,046,524	62,238
			Other revenue		1,042,060	95,639
			<b>Total General Revenues</b>		<b>73,751,676</b>	<b>1,991,796</b>
			<b>Changes in Net Assets</b>		<b>6,487,862</b>	<b>886,537</b>
			<b>Net Assets, Beginning of year</b>		<b>217,885,772</b>	<b>2,744,996</b>
			<b>Net Assets, End of year</b>		<b>\$ 224,373,634</b>	<b>\$ 3,631,533</b>

See accompanying notes.

GREENE COUNTY, MISSOURI  
BALANCE SHEET – GOVERNMENTAL FUNDS  
December 31, 2009

	General Fund	Road and Bridge Fund	Assessment Fund	Local Law Enforcement Sales Tax Fund	Park Sales Tax Fund	Senior Services Fund
<b>ASSETS</b>						
Cash and investments	\$ 1,887,778	\$ 8,116,846	\$ 1,685,824	\$ 429,628	\$ 1,082,844	\$ 2,106,592
Taxes receivable, net	7,321,995	7,322,971	-	1,682,609	2,831,383	1,912,378
Commissions receivable	1,949,079	-	-	-	-	-
Other accounts receivable	950,798	1,028,202	-	-	-	124
Prepaid expenses	10,501	-	-	-	-	-
Due from other funds	3,253,780	49,632	-	-	-	-
Due from other governments	741,139	-	1,110,333	-	-	-
Restricted cash and investments	3,358,819	3,123,586	24,464	749,867	-	-
<b>TOTAL ASSETS</b>	<b>\$ 19,473,889</b>	<b>\$ 19,641,237</b>	<b>\$ 2,820,621</b>	<b>\$ 2,862,104</b>	<b>\$ 3,914,227</b>	<b>\$ 4,019,094</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 1,521,230	\$ 884,561	\$ 142,083	\$ 312,445	\$ 21,625	\$ 45,810
Accrued expenses	976,408	207,548	45,335	56,104	5,551	-
Due to other funds	-	-	1,998	3,207,379	94	-
General obligation temporary notes payable	-	-	-	-	-	-
Deferred revenue	93,479	92,078	-	-	-	-
Due to others	355,814	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>2,946,931</b>	<b>1,184,187</b>	<b>189,416</b>	<b>3,575,928</b>	<b>27,270</b>	<b>45,810</b>
<b>FUND BALANCES</b>						
Reserved reported in:						
Special Revenue Funds	-	31,255	-	749,867	-	-
Debt Service Fund	-	-	-	-	-	-
General Fund	1,000	-	-	-	-	-
Unreserved, reported in:						
General Fund	16,525,958	-	-	-	-	-
Special Revenue Funds	-	18,425,795	2,631,205	(1,463,691)	3,886,957	3,973,284
<b>TOTAL FUND BALANCES</b>	<b>16,526,958</b>	<b>18,457,050</b>	<b>2,631,205</b>	<b>(713,824)</b>	<b>3,886,957</b>	<b>3,973,284</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 19,473,889</b>	<b>\$ 19,641,237</b>	<b>\$ 2,820,621</b>	<b>\$ 2,862,104</b>	<b>\$ 3,914,227</b>	<b>\$ 4,019,094</b>

See accompanying notes.

GREENE COUNTY, MISSOURI  
BALANCE SHEET – GOVERNMENTAL FUNDS (continued)  
December 31, 2009

	Greene County Sewer District Fund	911 Fund	Recorder's User Fund	Real Property Improvement Fund	Court Building Bond Fund	Nonmajor Special Revenue Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and investments	\$ -	\$ 661,856	\$ 1,326,801	\$ -	\$ -	\$ 1,861,280	\$ 19,159,449
Taxes receivable, net	294,429	822,279	-	-	-	-	22,188,044
Commissions receivable	-	-	-	-	-	-	1,949,079
Other accounts receivable	-	44	-	-	-	85,087	2,064,255
Prepaid expenses	-	-	-	-	-	31,375	41,876
Due from other funds	-	-	-	64,500	232,500	27,706	3,628,118
Due from other governments	-	-	-	-	-	-	1,851,472
Restricted cash and investments	-	1,200,000	-	1,804,471	829,610	-	11,090,817
<b>TOTAL ASSETS</b>	<b>\$ 294,429</b>	<b>\$ 2,684,179</b>	<b>\$ 1,326,801</b>	<b>\$ 1,868,971</b>	<b>\$ 1,062,110</b>	<b>\$ 2,005,448</b>	<b>\$ 61,973,110</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 51,337	\$ 663,317	\$ 391,098	\$ 9,346	\$ -	\$ 344,268	\$ 4,387,120
Accrued expenses	-	-	-	-	-	8,629	1,299,575
Due to other funds	167,074	-	106,663	64,224	-	80,686	3,628,118
General obligation temporary notes payable	-	-	-	14,570,000	-	-	14,570,000
Deferred revenue	294,429	-	-	-	-	-	479,986
Due to others	-	-	-	-	-	-	355,814
<b>TOTAL LIABILITIES</b>	<b>512,840</b>	<b>663,317</b>	<b>497,761</b>	<b>14,643,570</b>	<b>-</b>	<b>433,583</b>	<b>24,720,613</b>
<b>FUND BALANCES</b>							
Reserved reported in:							
Special Revenue Funds	-	-	-	1,804,471	-	-	2,585,593
Debt Service Fund	-	-	-	-	1,062,110	-	1,062,110
General Fund	-	-	-	-	-	-	1,000
Unreserved, reported in:							
General Fund	-	-	-	-	-	-	16,525,958
Special Revenue Funds	(218,411)	2,020,862	829,040	(14,579,070)	-	1,571,865	17,077,836
<b>TOTAL FUND BALANCES</b>	<b>(218,411)</b>	<b>2,020,862</b>	<b>829,040</b>	<b>(12,774,599)</b>	<b>1,062,110</b>	<b>1,571,865</b>	<b>37,252,497</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 294,429</b>	<b>\$ 2,684,179</b>	<b>\$ 1,326,801</b>	<b>\$ 1,868,971</b>	<b>\$ 1,062,110</b>	<b>\$ 2,005,448</b>	<b>\$ 61,973,110</b>

See accompanying notes.



GREENE COUNTY, MISSOURI  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF  
 NET ASSETS  
 December 31, 2009

Fund balance - total governmental funds	\$ 37,252,497
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:	
Governmental capital assets	319,662,210
Less accumulated depreciation	<u>(121,953,223)</u>
	197,708,987
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due	(169,095)
Debt issuance costs are not deferred in governmental funds, but rather are recognized as an expenditure when due	42,905
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(10,941,646)
Adjustment of deferred revenue	<u>479,986</u>
Net assets of governmental activities	<u><u>\$ 224,373,634</u></u>

See accompanying notes.

GREENE COUNTY, MISSOURI  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
 Year Ended December 31, 2009

	General Fund	Road and Bridge Fund	Assessment Fund	Local Law Enforcement Sales Tax Fund	Park Sales Tax Fund	Senior Services Fund	Greene County Sewer District Fund
<b>REVENUES</b>							
Taxes	\$ 17,122,059	\$ 19,848,164	\$ -	\$ 10,652,107	\$ 16,749,191	\$ 2,037,040	\$ 89,702
Collector's commission	2,675,200	-	-	-	-	-	-
Licenses and permits	309,299	-	-	-	-	-	-
Intergovernmental revenue	4,071,131	2,202,031	-	-	6,650	-	-
Fees and charges	8,800,193	235,235	2,070,182	-	-	-	-
Other	776,002	383,206	-	234,607	-	25,319	5,605
<b>TOTAL REVENUES</b>	<b>33,753,884</b>	<b>22,668,636</b>	<b>2,070,182</b>	<b>10,886,714</b>	<b>16,755,841</b>	<b>2,062,359</b>	<b>95,307</b>
<b>EXPENDITURES</b>							
Current							
General government	8,866,032	-	1,634,346	-	-	-	-
Judicial	8,864,847	-	-	-	-	-	-
Public safety	9,257,951	-	-	12,309,336	-	-	-
Public works	1,572,140	-	-	-	-	-	-
Health and welfare	1,670,819	-	-	-	-	1,945,435	-
Highways and roads	-	19,782,499	-	-	-	-	-
Parks	-	-	-	-	17,388,878	-	-
Debt service	-	-	-	955,788	-	-	87,625
Capital outlay	345,707	-	-	-	-	-	137,248
<b>TOTAL EXPENDITURES</b>	<b>30,577,496</b>	<b>19,782,499</b>	<b>1,634,346</b>	<b>13,265,124</b>	<b>17,388,878</b>	<b>1,945,435</b>	<b>224,873</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>3,176,388</b>	<b>2,886,137</b>	<b>435,836</b>	<b>(2,378,410)</b>	<b>(633,037)</b>	<b>116,924</b>	<b>(129,566)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Tax anticipation proceeds	-	-	-	-	500,000	-	-
Operating transfers in (out)	224,292	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>224,292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	<b>3,400,680</b>	<b>2,886,137</b>	<b>435,836</b>	<b>(2,378,410)</b>	<b>(133,037)</b>	<b>116,924</b>	<b>(129,566)</b>
FUND BALANCE (DEFICIT), January 1	13,126,278	15,570,913	2,195,369	1,664,586	4,019,994	3,856,360	(88,845)
FUND BALANCE (DEFICIT), December 31	\$ 16,526,958	\$ 18,457,050	\$ 2,631,205	\$ (713,824)	\$ 3,886,957	\$ 3,973,284	\$ (218,411)

See accompanying notes.

GREENE COUNTY, MISSOURI  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (continued)  
 Year Ended December 31, 2009

	911 Fund	Recorder's User Fund	Real Property Improvement Fund	Courts Building Bond Fund	Nonmajor Special Revenue Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes	\$ 5,082,719	\$ -	\$ -	\$ -	\$ -	\$ 71,580,982
Collector's commission	-	-	-	-	-	2,675,200
Licenses and permits	-	-	-	-	-	309,299
Intergovernmental revenue	-	-	-	-	932,679	7,212,491
Fees and charges	-	95,471	-	-	1,558,920	12,760,001
Other	8,091	34,658	1,077	590,513	29,506	2,088,584
<b>TOTAL REVENUES</b>	<b>5,090,810</b>	<b>130,129</b>	<b>1,077</b>	<b>590,513</b>	<b>2,521,105</b>	<b>96,626,557</b>
<b>EXPENDITURES</b>						
Current						
General government	-	548,161	-	-	767,614	11,816,153
Judicial	-	-	-	-	496,499	9,361,346
Public safety	4,249,105	-	-	-	894,904	26,711,296
Public works	-	-	-	-	-	1,572,140
Health and welfare	-	-	-	-	81,245	3,697,499
Highways and roads	-	-	-	-	-	19,782,499
Parks	-	-	-	-	-	17,388,878
Debt service	-	-	845,520	558,227	-	2,447,160
Capital outlay	-	-	3,698,293	-	-	4,181,248
<b>TOTAL EXPENDITURES</b>	<b>4,249,105</b>	<b>548,161</b>	<b>4,543,813</b>	<b>558,227</b>	<b>2,240,262</b>	<b>96,958,219</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>841,705</b>	<b>(418,032)</b>	<b>(4,542,736)</b>	<b>32,286</b>	<b>280,843</b>	<b>(331,662)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Tax anticipation proceeds	-	-	-	-	-	500,000
Operating transfers in (out)	-	-	111,000	-	(335,292)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>111,000</b>	<b>-</b>	<b>(335,292)</b>	<b>500,000</b>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	<b>841,705</b>	<b>(418,032)</b>	<b>(4,431,736)</b>	<b>32,286</b>	<b>(54,449)</b>	<b>168,338</b>
<b>FUND BALANCE (DEFICIT), January 1</b>	<b>1,179,157</b>	<b>1,247,072</b>	<b>(8,342,863)</b>	<b>1,029,824</b>	<b>1,626,314</b>	<b>37,084,159</b>
<b>FUND BALANCE (DEFICIT), December 31</b>	<b>\$ 2,020,862</b>	<b>\$ 829,040</b>	<b>\$ (12,774,599)</b>	<b>\$ 1,062,110</b>	<b>\$ 1,571,865</b>	<b>\$ 37,252,497</b>

See accompanying notes.

GREENE COUNTY, MISSOURI  
 RECONCILIATION OF THE CHANGE IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
 STATEMENT OF ACTIVITIES  
 Year Ended December 31, 2009

Net change in fund balances - total governmental funds \$ 168,338

Amounts reported for governmental activities in the statement  
 of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement  
 of activities the cost of these assets is allocated over their estimated useful lives on a  
 straight line basis and reported as depreciation expense. The following is the detail  
 of the amount by which capital outlays exceeded depreciation for the year.

Capital outlay	15,533,893
Depreciation	(9,583,896)
Loss on disposition of capital assets	<u>(158,166)</u>
	5,791,831

The issuance of long-term debt provides current financial resources to governmental  
 funds. The repayment of the principal of long-term debt is a use of current financial  
 resources of governmental funds. In the statement of activities, interest is accrued  
 on outstanding bonds whereas in the governmental funds, an interest expenditure is  
 reported when due. The following is the detail of the net effect of these differences.

Repayment of principal on bonds, leases and loans	1,225,548
Tax anticipation note proceeds	(500,000)
Interest	<u>94,553</u>
	820,101

Some expenditures reported in the governmental funds represent  
 the use of current financial resources and were recognized  
 in the statement of activities when incurred. (374,519)

Adjustment of deferred revenue	<u>82,111</u>
Change in net assets of governmental activities	<u><u>\$ 6,487,862</u></u>

See accompanying notes.

GREENE COUNTY, MISSOURI  
 COMBINING BALANCE SHEET – AGENCY FUNDS  
 December 31, 2009

	Building Regulations Fund	Circuit Clerk Fund	Collector of Revenue Fund	County Clerk Fund	Family Court Fund	Planning and Zoning Fund
<b>ASSETS</b>						
Cash and investments	\$ 25	\$ 2,131,259	\$ 150,732,849	\$ 188,035	\$ 14,927	\$ 25
Taxes receivable	-	-	61,305,514	-	-	-
Other accounts receivable	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 25</u>	<u>\$ 2,131,259</u>	<u>\$ 212,038,363</u>	<u>\$ 188,035</u>	<u>\$ 14,927</u>	<u>\$ 25</u>
<b>LIABILITIES</b>						
Due to others	\$ -	\$ 2,130,709	\$ 360,400	\$ -	\$ 14,863	\$ -
Due to other funds	-	550	1,073,919	188,035	64	25
Due to other governments	25	-	210,604,044	-	-	-
TOTAL LIABILITIES	<u>\$ 25</u>	<u>\$ 2,131,259</u>	<u>\$ 212,038,363</u>	<u>\$ 188,035</u>	<u>\$ 14,927</u>	<u>\$ 25</u>

See accompanying notes.

GREENE COUNTY, MISSOURI  
 COMBINING BALANCE SHEET – AGENCY FUNDS (continued)  
 December 31, 2009

	Recorder of Deeds Fund	Sheriff Civil Division Fund	Subdivision and Moving Bonds Fund	Jail Commissary Fund	Road and Bridge Right of Way Fund	Sheriff Escrow Fund	Total
<b>ASSETS</b>							
Cash and investments	\$ 7,228	\$ 39,339	\$ 214,608	\$ 130,846	\$ 1,520	\$ 53,327	\$ 153,513,988
Taxes receivable	-	-	-	-	-	-	61,305,514
Other accounts receivable	14,251	-	-	-	-	-	14,251
<b>TOTAL ASSETS</b>	<b>\$ 21,479</b>	<b>\$ 39,339</b>	<b>\$ 214,608</b>	<b>\$ 130,846</b>	<b>\$ 1,520</b>	<b>\$ 53,327</b>	<b>\$ 214,833,753</b>
<b>LIABILITIES</b>							
Due to others	\$ -	\$ 36,165	\$ 214,608	\$ 45,538	\$ -	\$ -	\$ 2,802,283
Due to other funds	21,479	3,174	-	85,308	1,520	53,327	1,427,401
Due to other governments	-	-	-	-	-	-	210,604,069
<b>TOTAL LIABILITIES</b>	<b>\$ 21,479</b>	<b>\$ 39,339</b>	<b>\$ 214,608</b>	<b>\$ 130,846</b>	<b>\$ 1,520</b>	<b>\$ 53,327</b>	<b>\$ 214,833,753</b>

See accompanying notes.

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Greene County, Missouri (the County) is a county of the first class and operates under a three member County Commission.

The accounting methods and procedures adopted by Greene County, Missouri, conform to accounting principles generally accepted in the United States of America as applied to governmental entities. The following is a summary of the more significant policies.

### Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but 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. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Financially accountable means the primary government is accountable for the component unit and the primary government is able to impose its will or the component unit may provide financial benefits or impose a burden on the primary government. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The County is a primary government, which is governed by an elected three-member commission. As required by accounting principles generally accepted in the United States of America, the County has evaluated the above criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements. The component unit discussed below is included in the County's reporting entity because of the significance of its operational or financial relationships with the County.

### **Abilities First**

Abilities First, which is governed by a board of directors appointed by the County Commission, provides disability services to the residents of Greene County. Abilities First is included in the financial statements of the County as a component unit due to its financial relationship with the County. Abilities First issues separate financial statements audited by other auditors. Abilities First's financial statements may be obtained by contacting the Board at (417) 831-0007.

### Government-Wide and Fund Financial Statements

The basic financial statements include both the government-wide (the Statement of Net Assets and the Statement of Activities) and fund financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*GOVERNMENT-WIDE FINANCIAL STATEMENTS*

The government-wide statements display information about the government as a whole. Interfund activity has been eliminated from these statements to minimize the duplication of internal activities.

In the government-wide Statement of Net Assets, the governmental activities are consolidated and presented on the full accrual, economic resources basis of accounting. The consolidated presentation incorporates long-term assets and receivables as well as long-term debt and obligations, and it provides information to improve analysis and comparability.

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 a program or a function. Program revenues include charges for goods or services offered by the programs and grants and contributions that are restricted to meet operating and capital expenses of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

*FUND FINANCIAL STATEMENTS*

Separate fund financial statements report information on the County's governmental funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Consequently, the emphasis on near-term inflows and outflows of resources do not present the long-term impact of transactions. Since the accounting differs significantly between the governmental funds financial statements and government-wide financial statements, it is necessary to convert the governmental fund data to arrive at the government-wide financial statements. Therefore, reconciliations have been provided following the Governmental Funds Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance identifying categories that required conversion from the fund statements.

GOVERNMENTAL FUND TYPES

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

Special Revenue Funds: These funds are used to account for the proceeds of specific revenue sources that are legally restricted or specifically designated to expenditures for specified purposes. The major Special Revenue Funds of the County are the Road and Bridge Fund, Assessment Fund, Greene County Sewer District Fund, 911 Fund, Local Law Enforcement Sales Tax Fund, Park Sales Tax Fund, Senior Services Fund, and Recorder's User Fund.



NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Debt Service Fund of the County consists of the Courts Building Bond Fund.

Capital Projects Fund: This fund is used to account for specific revenue sources and debt proceeds restricted or designated to expenditures for capital outlay. The Capital Projects Fund of the County is the Real Property Improvement Fund.

FIDUCIARY FUND TYPES

Agency Funds: Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other government units and other funds. Agency funds are custodial in nature (assets and liabilities) and do not involve measurement of results of operations. The Agency Funds of Greene County are the Building Regulations Fund, Circuit Clerk Fund, Circuit Clerk Associate Division Fund, Collector of Revenue Fund, County Clerk Fund, Family Court Fund, Planning and Zoning Fund, Probate Court Fund, Recorder of Deeds Fund, Sheriff Civil Division Fund, Subdivision and Moving Bonds Fund, Jail Commissary Fund, Road and Bridge Right-of-Way Fund, and Sheriff Escrow Fund.

Basis of Accounting

Governmental Fund Types utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Property taxes, investment earnings and other revenues susceptible to accrual are recorded when earned. Other revenues are recorded as revenues when received in cash. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures from debt service and other long-term obligations, which are recognized when paid.

Cash and Investments

The County pools cash resources of various funds in the County Treasurer's office in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. Some County offices also hold cash and investments in their own separate bank accounts as required by state statute. The balance in the pooled cash account is available to meet current operating requirements. The County's investments include collateralized certificates of deposit and money market accounts, direct obligations of the U.S. Government, repurchase agreements and other investments authorized by state statutes.

GREENE COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables

All receivables are reported at their gross value and, when appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

Capital Assets

Capital assets include land, buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, storm sewers, and similar items) and are included in the governmental activities columns in the government-wide financial statements. Capital assets, excluding land, are defined by the County as assets with a cost of \$5,000 or greater and an estimated useful life of at least five years. All land purchases are capitalized regardless of cost. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Historically, governmental infrastructure assets have not been capitalized and reported in the financial statements. In conformity with GASB 34, infrastructure, such as streets and storm sewers, has been capitalized. Additionally, the County elected to depreciate its infrastructure assets. Depreciation is provided in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service lives on the straight-line basis. The service lives by type of asset are as follows:

Land improvements	20 years
Buildings	25 - 50 years
Furniture and equipment	3 - 15 years
Bridges and culverts	50 years
Roads	100 years
Major moveable equipment	5 - 15 years

Expenditures for maintenance and repairs are charged to expense; renewals and betterments are capitalized.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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.

Fund Equity

The unreserved and undesignated fund balances for Governmental Fund Types represent the amount available for budgeting future operations. The reserved fund balances for Governmental Fund Types represent the amount that has been legally identified for specific purposes. Designated fund balances indicate the portion of fund equity for which the County has made tentative plans.

Compensated Absences

The County has a county-wide policy on vacation and sick leave for all officeholders. Leave is taken at the discretion of each officeholder. The accumulated liability for compensated absences is reported as a long-term liability in the financial statements as the amounts are not expected to be liquidated with expendable available financial resources.

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1, and are payable by January 1. Property taxes receivable collected within 60 days of year end are recognized as revenue since the taxes are measurable and available to pay current operating expenditures.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the County considers all accounts subject to withdrawal by check or on demand to be cash and cash equivalents. All other deposits and certificates of deposit are considered to be investments.

GREENE COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2009

NOTE B – CASH AND CASH EQUIVALENTS

State statutes require that the County’s deposits be insured or collateralized in the name of the County by the trust department of a bank that does not hold the collateralized deposits. As of December 31, 2009, all bank balances on deposit were entirely insured or collateralized with securities.

NOTE C – INVESTMENTS

The County’s investments at December 31, 2009, are as follows:

Investment Type	Fair Value	Investment Maturities		
		1 Year	3 Years	5 Years
U.S. Agencies	\$ 19,353,839	\$ 10,703,913	\$ 6,811,754	\$ 1,838,172
Certificates of Deposit	7,204,323	4,060,040	1,886,283	1,258,000
TOTAL	\$ 26,558,162	\$ 14,763,953	\$ 8,698,037	\$ 3,096,172

Certificates of Deposit

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

Interest Rate Risk

The County investment policy minimizes interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The policy also limits the investment of operating funds in shorter-term securities.

GREENE COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009

NOTE C – INVESTMENTS (continued)

Credit Risk

Statutes authorize the County to invest in investments which are:

- a. Obligations of the United States government, the State of Missouri, this County, or;
- b. In bonds, bills, notes, debentures or other obligations guaranteed as to payment of principal and interest by the government of the United States or any agency or instrumentality thereof, the State of Missouri or this County, or;
- c. In revenue bonds of the County, or;
- d. In certificates of deposit, savings accounts as defined in Chapter 369, Revised Missouri Statutes or in interest bearing time deposits when such funds are held in United States banks, state banks, savings and loan associations operating under Chapter 369, Revised Missouri Statutes, or savings and loan associations authorized by the United States government so long as such deposits, savings accounts, and interest bearing deposits are adequately secured as discussed in Note B.
- e. Banker's acceptances issued by domestic commercial banks possessing the highest rating issued by a nationally recognized rating agency, or;
- f. Commercial paper issued by domestic corporations which has received the highest rating issued by a nationally recognized rating agency.

The County's investment policy follows State Statutes which limits the types of investments by governmental entities. The County's investment policy does not place further limits on the types of investments.

Concentration of Credit Risk

The County places no limit on the amount the County may invest in any one issuer. More than 5% of the County's investments are in Federal Farm Credit Bank notes, U.S. Treasury notes, Federal Home Loan Bank notes, and repurchase agreements. These investments are 9.4%, 10%, 21.6% and 23.9%, respectively, of the County's total investments.

GREENE COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009

NOTE D – RESTRICTED CASH AND INVESTMENTS AND RESTRICTED/DESIGNATED NET ASSETS

Cash and investments have been restricted and net assets have been restricted or designated for specific purposes in accordance with relevant state statutes, funding source restrictions or County Commissioner instructions. These restrictions, reservations and designations by fund and fund type as of December 31, 2009, are as follows:

	Restricted Cash	Reserved/ Restricted Fund Balance/ Net Assets	Designated Fund Balance/ Net Assets
<b>GENERAL FUND</b>			
McGraw Potter trust	\$ 1,000	\$ 1,000	\$ -
Operating cash reserves	2,000,000	-	2,000,000
Health insurance reserves	357,819	-	357,819
Liability insurance reserves	1,000,000	-	1,000,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 3,358,819</b>	<b>\$ 1,000</b>	<b>\$ 3,357,819</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Road and Bridge Fund</b>			
Right-of-way bonds	\$ 31,255	\$ 31,255	\$ -
Operating cash reserves	2,000,000	-	2,000,000
Health insurance reserves	92,331	-	92,331
Liability insurance reserves	1,000,000	-	1,000,000
	3,123,586	31,255	3,092,331
<b>Real Property Improvement Fund</b>			
Capital outlay	1,804,471	1,804,471	-
<b>Assessment Fund</b>			
Health insurance reserves	24,464	-	24,464
<b>E-911 Fund</b>			
Equipment account	1,200,000	-	1,200,000
<b>Local Law Enforcement Sales Tax Fund</b>			
Lease reserve fund	749,867	749,867	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 6,902,388</b>	<b>\$ 2,585,593</b>	<b>\$ 4,316,795</b>
<b>DEBT SERVICE FUND</b>			
<b>Courts Building Bond Fund</b>			
Debt service reserve	\$ 829,610	\$ 1,062,110	\$ -
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 829,610</b>	<b>\$ 1,062,110</b>	<b>\$ -</b>

GREENE COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009

NOTE E – TAXES RECEIVABLE

Taxes receivable are presented net of allowances for doubtful accounts as follows:

	Gross Receivable	Allowance	Net Receivable
<b>TAXES RECEIVABLE</b>			
General Fund			
Property taxes - current	\$ 4,409,389	\$ -	\$ 4,409,389
Property taxes - delinquent	534,338	67,139	467,199
Surtax	758,009	-	758,009
Sales tax	1,687,398	-	1,687,398
<b>TOTAL GENERAL FUND</b>	<b>7,389,134</b>	<b>67,139</b>	<b>7,321,995</b>
Special Revenue Funds			
Road and Bridge Fund			
Property taxes - current	4,410,376	-	4,410,376
Property taxes - delinquent	534,338	67,139	467,199
Surtax	757,998	-	757,998
Sales tax	1,687,398	-	1,687,398
	<b>7,390,110</b>	<b>67,139</b>	<b>7,322,971</b>
Local Law Enforcement Sales Tax Fund			
Sales tax	1,682,609	-	1,682,609
Greene County Sewer District Fund			
Special assessments	294,429	-	294,429
Senior Services Fund			
Property taxes - current	1,723,041	-	1,723,041
Property taxes - delinquent	209,286	19,949	189,337
	<b>1,932,327</b>	<b>19,949</b>	<b>1,912,378</b>
E-911 Fund			
Sales Tax	822,279	-	822,279
Park Sales Tax Fund			
Sales tax	2,831,383	-	2,831,383
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>14,953,137</b>	<b>87,088</b>	<b>14,866,049</b>
Agency Funds			
Collector of Revenue Fund			
Property taxes	61,305,514	-	61,305,514
<b>TOTAL TAXES RECEIVABLE</b>	<b>\$ 83,647,785</b>	<b>\$ 154,227</b>	<b>\$ 83,493,558</b>

GREENE COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009

NOTE F – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance December 31, 2008	Additions	Deletions	Balance December 31, 2009
Governmental Activities				
Non-depreciable capital assets:				
NID construction in progress	\$ 8,362,788	\$ 3,391,919	\$ -	\$ 11,754,707
Land	2,956,729	-	-	2,956,729
	<u>\$ 11,319,517</u>	<u>\$ 3,391,919</u>	<u>\$ -</u>	<u>\$ 14,711,436</u>
Depreciable capital assets				
Land improvements	\$ 1,219,228	\$ 11,957	\$ -	\$ 1,231,185
Building	44,623,680	1,739,043	-	46,362,723
Major moveable equipment	14,180,353	1,103,740	815,223	14,468,870
Furniture and equipment	24,827,147	773,955	212,885	25,388,217
Infrastructure	209,114,136	8,513,280	127,637	217,499,779
Total Depreciable Capital Assets	293,964,544	<u>\$ 12,141,975</u>	<u>\$ 1,155,745</u>	304,950,774
Less Accumulated Depreciation	(113,366,905)	<u>\$ 9,583,896</u>	<u>\$ 997,578</u>	(121,953,223)
Total Depreciable Capital Assets, net	<u>\$ 180,597,639</u>			<u>\$ 182,997,551</u>

Depreciation expense for governmental activities was charged to functions as follows:

General government	\$ 745,930
Judicial	382,109
Public safety	2,714,472
Public works	8,839
Health and welfare	16,709
Parks	33,005
Road and bridge	5,682,832
	<u>\$ 9,583,896</u>



GREENE COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2009

NOTE G – DEFERRED REVENUE

Deferred revenue consists of receivables not collected within sixty days of year end and revenue collected within the fiscal year for future years. Deferred revenue at December 31, 2009, is as follows:

General Fund		
Property taxes	\$	93,479
Special Revenue Funds		
Road and Bridge Fund		
Property taxes		92,078
Greene County Sewer District Fund		
Special assessments		294,429
		<u>386,507</u>
		<u>386,507</u>
	TOTAL DEFERRED REVENUE	<u>\$ 479,986</u>

NOTE H – SPECIAL OBLIGATION BONDS PAYABLE

As of December 31, 2009, the County had one special obligation bond issue outstanding. This special obligation bond does not represent general obligations of the County. Principal and interest payments are subject to an annual appropriation by the County of general County resources and are reported in the Debt Service Fund.

During 2002, the County issued \$5,475,000 in special obligation refunding bonds with interest ranging from 1.65% to 4.65%. The County issued the bonds to refund \$5,280,000 of outstanding 1999 special obligation law enforcement building bonds with an interest rate of 4.20%.

Special Obligation Bonds

\$5,475,000 in Special Obligation Refunding Bonds, issued June 3, 2002; interest payable semi-annually on March 1 and September 1 at rates ranging from 1.65% to 4.65%, principal retirements due annually on March 1 through 2015; collateralized by a mortgage lien on the Judicial building. Bonds maturing on or after March 1, 2011, may be called for redemption prior to their stated maturity at 100% beginning March 1, 2010.

\$ 3,135,000

GREENE COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2009

NOTE H – SPECIAL OBLIGATION BONDS PAYABLE (continued)

Principal and interest payments are due on the bonds as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 435,000	\$ 127,375	\$ 562,375
2011	480,000	108,465	588,465
2012	505,000	87,711	592,711
2013	545,000	65,041	610,041
2014	575,000	40,170	615,170
2015	595,000	13,601	608,601
	<u>\$ 3,135,000</u>	<u>\$ 442,363</u>	<u>\$ 3,577,363</u>

NOTE I – LEASE CERTIFICATES OF PARTICIPATION

During 2000, the County issued \$7,985,000 in Lease Certificates of Participation, Missouri Law Enforcement Communication System Project, Series 2000. These certificates of participation (C.O.P.'s) bear interest at 4.40% to 5.50% with principal payments due July 1 and interest payments due January 1 and July 1 of each year.

During 2005, the County issued \$4,200,000 in Lease Certificates of Participation, Series 2005. The certificates were issued to refund the portion of the Series 2000 Certificates maturing after July 1, 2010. The certificates bear interest at 3.75% with principal payments due July 1 and interest payments due January 1 and July 1 of each year.

The C.O.P.'s outstanding at December 31, 2009, are due as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 565,000	\$ 180,483	\$ 745,483
2011	600,000	151,875	751,875
2012	625,000	129,375	754,375
2013	645,000	105,938	750,938
2014	680,000	81,750	761,750
2015	1,500,000	56,250	1,556,250
	<u>\$ 4,615,000</u>	<u>\$ 705,671</u>	<u>\$ 5,320,671</u>

GREENE COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2009

NOTE J – SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT

During the year ended December 31, 2005, the County entered into an agreement with Bank of America in the amount up to \$720,000 to finance construction of sanitary sewers in the Plainview East Sewer District. Under this agreement, tax bills, in payment of the project, were assigned to the Lender. The County, however, remains obligated to act as a collecting agent of the tax bills for the annual installments. Further, the County is obligated to repurchase from the Lender any delinquent tax bill in exchange for reassignment of the tax bill and satisfaction of the balance due thereon. The County would thereafter have the right to enforce the lien, as an asset of the County, against the parcel of real estate against which the lien has been imposed. As of December 31, 2009, the County has \$49,128 outstanding.

During the year ended December 31, 2006, the County entered into an agreement with Bank of America in the amount up to \$305,391 to finance construction of sanitary sewers in the Oak Knolls West Sewer District. Under this agreement, tax bills, in payment of the project, were assigned to the Lender. The County, however, remains obligated to act as a collecting agent of the tax bills for the annual installments. Further, the County is obligated to repurchase from the Lender any delinquent tax bill in exchange for reassignment of the tax bill and satisfaction of the balance due thereon. The County would thereafter have the right to enforce the lien, as an asset of the County, against the parcel of real estate against which the lien has been imposed. As of December 31, 2009, the County has \$144,057 outstanding.

During the year ended December 31, 2008, the County issued Tax Anticipation Notes dated March 12, 2008, in the amount of \$1,000,000 for Flood Control and Watershed Improvements. The County anticipates the note will be repaid with the ¼ cent park sales tax. The payment of principal and interest is subject to annual appropriation by the County. The note bears interest at 3.05% with principal payments due March 11 and interest payments due March 11 and September 11 each year.

During the year ended December 31, 2009, the County issued a tax anticipation note dated May 22, 2009, in the amount of \$500,000 for a flood control project. The County anticipates the note will be repaid with the ¼ cent sales tax. The payment of principal and interest is subject to annual appropriation by the County. The note bears interest at 3.60% with principal and interest payments due May 22 of each year.

Principal and interest payments are due on the note as follows:

Year Ended December 31,	Principal	Interest	Total
2010	\$ 325,000	\$ 42,200	\$ 367,200
2011	325,000	31,800	356,800
2012	325,000	21,200	346,200
2013	325,000	10,600	335,600
	<u>\$ 1,300,000</u>	<u>\$ 105,800</u>	<u>\$ 1,405,800</u>

GREENE COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2009

NOTE K – SUMMARY OF CHANGES IN LONG-TERM DEBT

A summary of the changes in long-term debt for the year ended December 31, 2009, is as follows:

	Balance December 31, 2008	Additions	Retirements	Balance December 31, 2009
Special Obligation Bonds Payable:				
2002 Refund special obligation bonds	\$ 3,545,000	\$ -	\$ 410,000	\$ 3,135,000
Lease certificates of participation	5,145,000	-	530,000	4,615,000
Tax anticipation note	1,000,000	500,000	200,000	1,300,000
Special Assessment Debt with Governmental Commitment				
Oak Knolls West	192,086	-	48,029	144,057
Plainview East	86,647	-	37,519	49,128
	278,733	-	85,548	193,185
Compensated absences payable	1,493,673	204,788	-	1,698,461
	<u>\$ 11,462,406</u>	<u>\$ 704,788</u>	<u>\$ 1,225,548</u>	<u>\$ 10,941,646</u>

NOTE L – SHORT-TERM DEBT

During the year ended December 31, 2009, the County issued 2009A and 2009B limited general obligation short-term notes in the amount of \$11,640,000 in order to finish infrastructure improvements in the Jamestown Neighborhood Improvement District and to retire the Series 2007A and 2007B short-term notes. The proceeds from the short-term debt were needed to begin the project. Long-term bonds will be issued once the project is completed. The short-term note is due December 1, 2010.

During the year ended December 31, 2009, the County issued Series 2009 limited general obligation short-term notes in the amount of \$2,930,000 in order to begin infrastructure improvements in the Wilson's Creek Neighborhood Improvement District. The proceeds from the short-term debt were needed to begin the project. Long-term bonds will be issued once the project is completed. The short-term note is due August 1, 2012.

GREENE COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2009

NOTE L – SHORT-TERM DEBT (continued)

Short-term activity for the year ended December 31, 2009, is summarized below:

	Balance January 1, 2009	Proceeds	Repayment	Balance December 31, 2009
2007A and 2007B Limited General Obligation Temporary Notes	\$ 9,805,000	\$ -	\$ 9,805,000	\$ -
2009A and 2009B Limited General Obligation Temporary Notes	-	11,640,000	-	11,640,000
Series 2009 Limited General Obligation Temporary Notes	-	2,930,000	-	2,930,000
	<u>\$ 9,805,000</u>	<u>\$ 14,570,000</u>	<u>\$ 9,805,000</u>	<u>\$ 14,570,000</u>

NOTE M – CLAIMS, JUDGEMENTS AND CONTINGENCIES

Federal and State Grants

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2009, significant amounts of grant expenditures have not been audited by grantor governments, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

Liability Contingency

The County does not maintain separate insurance for comprehensive general liability. The County pays any such claims out of general County revenues and cash reserves. Provisions for losses expected from any claims are recorded based upon the County's estimates of the aggregate liability for claims incurred. The County maintains separate insurance for vehicle liability.

As of December 31, 2009, the County has designated cash and investments in the General Fund and the Road and Bridge Fund for purposes of funding future claims.

NOTE M – CLAIMS, JUDGEMENTS AND CONTINGENCIES (continued)

Risk Management Pool - Workers' Compensation

The County is a member of the Missouri Association of Counties Self Insurance Workers' Compensation and Insurance Fund (the Association), a not-for-profit organization formed by the participating Counties of the State of Missouri to operate as a group self-insurer. The Association seeks to prevent or lessen workers' compensation claims and expense to its members. The Association is governed by a five-member board of directors elected by the members of the Association. The Association operates as a risk management pool. The County has no direct control over budgeting, financing, governing body or management selection.

The Association is funded by member assessments and premiums calculated based on members' payroll data multiplied by a pool assessment factor. Additionally, the Articles of the Association provide for supplemental assessments in the event the annual assessment is not sufficient to meet obligations. No supplemental assessments were required by the Association during fiscal 2009.

Legal Matters

There are a number of claims and/or lawsuits to which the County is a party as a result of certain injuries and various other matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

NOTE N – COMMITMENTS

As of December 31, 2009, the County was obligated on \$2,421,689 of contracts for construction.

NOTE O – PENSION PLANS

*MISSOURI LAGERS DEFINED BENEFIT PLAN*

Plan Description

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

GREENE COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009

NOTE O – PENSION PLANS (continued)

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

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

Funding Status

Greene County's full-time employees do not contribute to the pension plan. The political subdivision is required to contribute at an actuarially determined rate; the current rate is 7.6% (general) and 6.2% (police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

Annual Pension Cost

For 2009, the political subdivision's annual pension cost of \$1,722,036 was equal to the required and actual contributions. The required contribution was determined as part of the February 28, 2005, and/or February 28, 2006, annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2009, included (a) a rate of return of the investment of present and future assets of 7.5% per year, compounded annually, (b) projected salary increases of 4.0% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on the RP-2000 Combined Healthy Table set back 0 years for men and 0 years for women, and (e) post-retirement mortality based on the 1971 Group Annuity Mortality Table projected to 2000 set back 1 year for men and 7 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at February 28, 2009, was 15 years.

GREENE COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2009

NOTE O – PENSION PLANS (continued)

Three Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/07	\$ 1,585,318	100%	\$ -
06/30/08	1,633,002	100%	-
06/30/09	1,722,036	100%	-

The actuarial valuation revealed the following relating to the financial position of the Plan:

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
02/28/09	\$ 31,560,342	\$ 34,681,215	\$ 3,090,873	91%	\$ 20,270,180	13%

The required schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

*STATE OF MISSOURI COUNTY EMPLOYEES' RETIREMENT FUND*

Plan Description

Greene County participates in the County Employees' Retirement Fund (CERF), a cost-sharing multiple-employer pension plan. CERF is a defined benefit pension plan, which provides retirement and death benefits to plan members and beneficiaries. CERF was created and is governed by state statute, RSMo 50.1000 to 50.1200. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401a and it is tax exempt.

The County Employees' Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to CERF, Boone County National Bank, P.O. Box 577, Columbia, MO 65202 or by calling 1-800-357-8557.



GREENE COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2009

NOTE O – PENSION PLANS (continued)

Funding Policy

Greene County’s full-time employees hired before February 25, 2002, are required by state statute to contribute 0% of annual payroll to the pension plan. Greene County’s full-time employees hired after February 25, 2002, are required by state statute to contribute 4% of annual covered payroll to the pension plan. The County is required by state statute to remit the fees collected under RSMo Sections 52.290, 150.150, 137.280, 137.345 and Chapters 59 and 54, RSMo, plus interest. The required contributions have been made.

NOTE P – ASSESSED VALUATION, TAX LEVY AND LEGAL DEBT MARGIN

The 2009 assessed valuation of the tangible taxable property and the tax levies per \$100 assessed valuation of that property were as follows:

Assessed Valuation	
Real estate	\$ 3,402,444,100
Personal property	644,003,458
Railroad and utilities	<u>77,803,476</u>
	TOTAL <u>\$ 4,124,251,034</u>
Tax Rate Per \$100 of Assessed Valuation	
General Fund	\$ .1262
Road and Bridge Fund	.1262
Senior Services Fund	<u>.0492</u>
	<u>\$ .3016</u>

The legal debt margin at December 31, 2009, is computed as follows:

Constitutional debt limit	\$ 412,425,103
General obligation bonds outstanding	<u>(14,570,000)</u>
	<u>\$ 397,855,103</u>

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

GREENE COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009

NOTE Q – DEBT DEFEASANCE

In 2005, the County partially defeased the Certificates of Participation, Series 2000, by placing monies in an irrevocable trust in an amount necessary to provide for future debt service payments for certificates maturing after July 1, 2010. Accordingly, the trust account assets and the liability for the defeased certificates are not included in the County's financial statements. As a result of the defeasance, the County reduced its total debt service requirement by \$423,570 through July 1, 2015. On December 31, 2009, \$4,010,000 of these defeased certificates were still outstanding and the cash and investment balance in the irrevocable trust account at December 31, 2009, was \$4,071,104.

NOTE R – SUBSEQUENT EVENTS

In May 2010, the County issued \$17,390,000 in Taxable Special Obligation County Building Bonds – Build America Bonds Series 2010A and \$6,455,000 in Taxable Special Obligation Bonds – Recovery Zone Economic Development Bonds Series 2010B for the purpose of constructing a County morgue facility and the construction of a public safety center.

In August 2010, the County issued \$3,875,000 in refunding certificates of participation Series 2010 to refund the Series 2005 certificates of participation.

In August 2010, the County issued \$2,455,000 in special obligation refunding bonds series 2010C to refund the Series 2002 special obligation bonds.

In November 2010, the County issued Series 2010A tax-exempt limited general obligation improvement and renewal temporary notes and Series 2010B taxable limited general obligation renewal notes in the amount of \$8,045,000 and \$4,735,000, respectively, to retire the 2009A and 2009B temporary notes and to fund further improvements in the Jamestown Neighborhood Improvement District. The notes are due on December 1, 2011.

In March 2011, the County issued Series 2011B Special Obligation Bonds in the amount of \$7,000,000 for the purpose of funding park improvements.

**REQUIRED SUPPLEMENTARY INFORMATION**

GREENE COUNTY, MISSOURI  
 SCHEDULE OF FUNDING PROGRESS  
 Year Ended December 31, 2009

**Missouri Local Government Employees Retirement System (LAGERS)**

	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
Actuarial Valuation Date	Actuarial Value of Assets	Entry Age Actuarial Accrued Liability	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll	UAL as a Percentage of Covered Payroll
02/28/07	\$ 34,612,602	\$ 29,497,714	\$ (5,114,888)	117%	\$ 20,213,545	-
02/28/08	38,360,007	34,068,218	(4,291,789)	113%	20,115,753	-
02/28/09	31,560,342	34,681,215	3,090,873	91%	20,270,180	13%

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

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 4,538,500	\$ 4,538,500	\$ 5,191,102	\$ 652,602
County sales taxes	11,713,340	11,713,340	10,678,847	(1,034,493)
Franchise taxes	400,000	400,000	447,324	47,324
Other	788,400	788,400	804,786	16,386
	<u>17,440,240</u>	<u>17,440,240</u>	<u>17,122,059</u>	<u>(318,181)</u>
Collector's Commission				
Interest and penalties on delinquent taxes	365,000	365,000	353,361	(11,639)
Collection commissions	2,360,000	2,360,000	2,321,839	(38,161)
	<u>2,725,000</u>	<u>2,725,000</u>	<u>2,675,200</u>	<u>(49,800)</u>
Licenses and Permits				
Beverage licenses	260,000	260,000	246,816	(13,184)
Marriage licenses	32,000	32,000	35,850	3,850
Merchant licenses	26,600	26,600	24,555	(2,045)
Other licenses	2,500	2,500	2,078	(422)
	<u>321,100</u>	<u>321,100</u>	<u>309,299</u>	<u>(11,801)</u>
Intergovernmental Revenues				
Federal	3,183,040	3,183,040	2,240,537	(942,503)
State	1,425,270	1,590,427	1,252,804	(337,623)
Other	465,860	465,860	577,790	111,930
	<u>5,074,170</u>	<u>5,239,327</u>	<u>4,071,131</u>	<u>(1,168,196)</u>
Fees and Charges				
Court	18,000	18,000	422,699	404,699
Judicial facility fee	160,000	160,000	132,852	(27,148)
County clerk	53,000	53,000	49,214	(3,786)
Collector fees	12,000	12,000	19,620	7,620
Recorder of deeds	1,300,000	1,300,000	1,213,262	(86,738)
Probate court	25,000	25,000	-	(25,000)
Sheriff fees	5,202,000	5,202,000	5,647,881	445,881
Building and planning	800,000	800,000	480,099	(319,901)
Death certificates	255,000	255,000	227,361	(27,639)
Circuit clerk fees	126,000	126,000	131,107	5,107
Public administrator fees	-	-	35,742	35,742
Other	238,000	238,000	440,356	202,356
	<u>8,189,000</u>	<u>8,189,000</u>	<u>8,800,193</u>	<u>611,193</u>
Other				
Interest income	788,000	788,000	489,379	(298,621)
Sale of surplus property	25,000	25,000	59,920	34,920
Miscellaneous	555,670	555,670	226,703	(328,967)
	<u>1,368,670</u>	<u>1,368,670</u>	<u>776,002</u>	<u>(592,668)</u>
<b>TOTAL REVENUES</b>	<u>35,118,180</u>	<u>35,283,337</u>	<u>33,753,884</u>	<u>(1,529,453)</u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND (CONTINUED)  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>General Government</b>				
Collector of revenue	529,040	529,040	557,644	(28,604)
Treasurer	198,900	198,900	176,856	22,044
Recorder of deeds	446,990	446,990	421,778	25,212
County commission	435,520	435,520	434,618	902
Information systems	3,032,110	3,032,110	1,681,850	1,350,260
Vehicle service center	489,500	489,500	308,718	180,782
General services	267,390	280,390	234,133	46,257
Purchasing	287,800	287,800	213,748	74,052
Election and voter registration	180,760	180,760	127,727	53,033
County clerk	275,040	275,040	250,552	24,488
Auditor	402,320	402,320	333,329	68,991
Budget office	305,220	305,220	282,249	22,971
Human resources	238,380	238,380	172,257	66,123
Contractual	595,260	595,260	568,726	26,534
Public information officer	56,950	56,950	53,693	3,257
County operations	1,515,300	1,515,300	1,559,796	(44,496)
Archives	241,860	241,860	234,242	7,618
Building operations	1,391,695	1,406,695	1,254,116	152,579
	<u>10,890,035</u>	<u>10,918,035</u>	<u>8,866,032</u>	<u>2,052,003</u>
<b>Judicial</b>				
Public administrator	219,670	219,670	229,806	(10,136)
Circuit court	614,210	614,210	575,066	39,144
Circuit court associate division	173,210	173,210	174,323	(1,113)
Probate court	62,090	62,090	59,489	2,601
Circuit clerk	8,200	8,200	11,080	(2,880)
Juvenile court	2,529,620	2,529,620	2,599,466	(69,846)
Family court	148,460	148,460	146,592	1,868
Pre-trial services	102,490	102,490	127,041	(24,551)
Juvenile detention	744,320	744,320	712,628	31,692
Juvenile grants	599,060	611,046	820,865	(209,819)
Prosecuting attorney	2,295,460	2,295,460	2,128,798	166,662
Prosecuting attorney - Title IV D	1,270,430	1,270,430	1,254,652	15,778
Prosecuting attorney - special programs	28,180	28,180	25,041	3,139
	<u>8,795,400</u>	<u>8,807,386</u>	<u>8,864,847</u>	<u>(57,461)</u>
<b>Public Safety</b>				
Sheriff	4,370,070	4,370,070	4,389,735	(19,665)
Jail	5,373,150	5,373,150	4,848,856	524,294
HIDTA	130,890	130,890	19,360	111,530
	<u>9,874,110</u>	<u>9,874,110</u>	<u>9,257,951</u>	<u>616,159</u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND (CONTINUED)  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
Public Works				
Emergency management	393,550	546,720	535,642	11,078
Planning and zoning	492,370	492,370	403,134	89,236
Resource Management	280,180	280,180	241,105	39,075
Building regulations	423,000	423,000	392,259	30,741
	<u>1,589,100</u>	<u>1,742,270</u>	<u>1,572,140</u>	<u>170,130</u>
Health and Welfare				
Medical examiner	348,210	351,810	249,370	102,440
Environmental	435,170	435,170	336,050	99,120
Community services	124,450	124,450	123,700	750
Health department	936,680	961,680	961,699	(19)
	<u>1,844,510</u>	<u>1,873,110</u>	<u>1,670,819</u>	<u>202,291</u>
Capital Outlay	<u>783,513</u>	<u>787,713</u>	<u>345,707</u>	<u>442,006</u>
TOTAL EXPENDITURES	<u>33,776,668</u>	<u>34,002,624</u>	<u>30,577,496</u>	<u>3,425,128</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,341,512	1,280,713	3,176,388	1,895,675
OTHER FINANCING SOURCES (USES)				
Operating transfers in	320,970	320,970	335,292	14,322
Operating transfers (out)	(1,662,290)	(1,662,290)	(111,000)	1,551,290
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,341,320)</u>	<u>(1,341,320)</u>	<u>224,292</u>	<u>1,565,612</u>
EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	192	(60,607)	3,400,680	3,461,287
FUND BALANCE, as restated, January 1	<u>13,126,278</u>	<u>13,126,278</u>	<u>13,126,278</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 13,126,470</u>	<u>\$ 13,065,671</u>	<u>\$ 16,526,958</u>	<u>\$ 3,461,287</u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – ROAD AND BRIDGE FUND  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>REVENUES</b>				
Taxes	\$ 20,190,890	\$ 20,190,890	\$ 19,848,164	\$ (342,726)
Intergovernmental	2,870,000	2,870,000	2,202,031	(667,969)
Fees and charges	818,500	818,500	235,235	(583,265)
Interest	490,000	490,000	260,226	(229,774)
Other revenues	70,000	70,000	122,980	52,980
<b>TOTAL REVENUES</b>	<b>24,439,390</b>	<b>24,439,390</b>	<b>22,668,636</b>	<b>(1,770,754)</b>
<b>EXPENDITURES</b>				
Road and bridge	27,124,501	27,124,501	19,782,499	7,342,002
<b>TOTAL EXPENDITURES</b>	<b>27,124,501</b>	<b>27,124,501</b>	<b>19,782,499</b>	<b>7,342,002</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(2,685,111)</b>	<b>(2,685,111)</b>	<b>2,886,137</b>	<b>5,571,248</b>
FUND BALANCE, January 1	15,570,913	15,570,913	15,570,913	-
FUND BALANCE, December 31	<u>\$ 12,885,802</u>	<u>\$ 12,885,802</u>	<u>\$ 18,457,050</u>	<u>\$ 5,571,248</u>



GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – ASSESSMENT FUND  
 Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES				
Fees and charges	\$ 2,044,450	\$ 2,044,450	\$ 2,070,182	\$ 25,732
TOTAL REVENUES	2,044,450	2,044,450	2,070,182	25,732
EXPENDITURES				
General government	1,976,050	1,976,050	1,634,346	341,704
TOTAL EXPENDITURES	1,976,050	1,976,050	1,634,346	341,704
EXCESS OF REVENUES OVER EXPENDITURES	68,400	68,400	435,836	367,436
FUND BALANCE, January 1	2,195,369	2,195,369	2,195,369	-
FUND BALANCE, December 31	<u>\$ 2,263,769</u>	<u>\$ 2,263,769</u>	<u>\$ 2,631,205</u>	<u>\$ 367,436</u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – LOCAL LAW ENFORCEMENT SALES TAX FUND  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>REVENUES</b>				
Taxes	\$ 11,713,340	\$ 11,713,340	\$ 10,652,107	\$ (1,061,233)
Interest	277,050	277,050	216,820	(60,230)
Other	30,000	30,000	17,787	(12,213)
<b>TOTAL REVENUES</b>	<b>12,020,390</b>	<b>12,020,390</b>	<b>10,886,714</b>	<b>(1,133,676)</b>
<b>EXPENDITURES</b>				
Current				
Public safety	12,581,760	12,581,760	12,309,336	272,424
Debt service	942,040	942,040	955,788	(13,748)
<b>TOTAL EXPENDITURES</b>	<b>13,523,800</b>	<b>13,523,800</b>	<b>13,265,124</b>	<b>258,676</b>
<b>(DEFICIT) OF REVENUES OVER EXPENDITURES</b>				
	(1,503,410)	(1,503,410)	(2,378,410)	(875,000)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	1,503,410	1,503,410	-	(1,503,410)
<b>(DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>				
	-	-	(2,378,410)	(2,378,410)
FUND BALANCE, January 1	1,664,586	1,664,586	1,664,586	-
FUND BALANCE, December 31	<u>\$ 1,664,586</u>	<u>\$ 1,664,586</u>	<u>\$ (713,824)</u>	<u>\$ (2,378,410)</u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISION SCHEDULE – 911 FUND  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES				
Taxes	\$ 5,856,670	\$ 5,856,670	\$ 5,082,719	\$ (773,951)
Interest	75,000	75,000	5,439	(69,561)
Other	2,000	2,000	2,652	652
TOTAL REVENUES	5,933,670	5,933,670	5,090,810	(842,860)
EXPENDITURES				
Public safety	5,755,590	5,755,590	4,249,105	1,506,485
TOTAL EXPENDITURES	5,755,590	5,755,590	4,249,105	1,506,485
EXCESS OF REVENUES OVER EXPENDITURES	178,080	178,080	841,705	663,625
FUND BALANCE, January 1	1,179,157	1,179,157	1,179,157	-
FUND BALANCE, December 31	<u>\$ 1,357,237</u>	<u>\$ 1,357,237</u>	<u>\$ 2,020,862</u>	<u>\$ 663,625</u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – PARK SALES TAX FUND  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES				
Taxes	\$ 19,328,480	\$ 19,328,480	\$ 16,749,191	\$ (2,579,289)
Intergovernmental	-	6,650	6,650	-
Interest	203,250	203,250	-	(203,250)
TOTAL REVENUES	19,531,730	19,538,380	16,755,841	(2,782,539)
EXPENDITURES				
Parks	19,512,720	19,519,370	17,388,878	2,130,492
TOTAL EXPENDITURES	19,512,720	19,519,370	17,388,878	2,130,492
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	19,010	19,010	(633,037)	(652,047)
OTHER FINANCING SOURCES				
Tax anticipation note proceeds	-	-	500,000	500,000
EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	19,010	19,010	(133,037)	(152,047)
FUND BALANCE, January 1	4,019,994	4,019,994	4,019,994	-
FUND BALANCE, December 31	<u>\$ 4,039,004</u>	<u>\$ 4,039,004</u>	<u>\$ 3,886,957</u>	<u>\$ (152,047)</u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – SENIOR SERVICES FUND  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES				
Taxes	\$ 2,150,000	\$ 2,150,000	\$ 2,037,040	\$ (112,960)
Interest	90,000	90,000	20,195	(69,805)
Other	-	-	5,124	5,124
TOTAL REVENUES	<u>2,240,000</u>	<u>2,240,000</u>	<u>2,062,359</u>	<u>(177,641)</u>
EXPENDITURES				
Health and welfare	<u>2,240,000</u>	<u>2,240,000</u>	<u>1,945,435</u>	<u>294,565</u>
TOTAL EXPENDITURES	<u>2,240,000</u>	<u>2,240,000</u>	<u>1,945,435</u>	<u>294,565</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	116,924	116,924
FUND BALANCE, January 1	<u>3,856,360</u>	<u>3,856,360</u>	<u>3,856,360</u>	<u>-</u>
FUND BALANCE, December 31	<u><u>\$ 3,856,360</u></u>	<u><u>\$ 3,856,360</u></u>	<u><u>\$ 3,973,284</u></u>	<u><u>\$ 116,924</u></u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – GREENE COUNTY SEWER DISTRICT FUND  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES				
Taxes	\$ 376,540	\$ 376,540	\$ 89,702	\$ (286,838)
Interest	-	-	5,605	5,605
TOTAL REVENUES	<u>376,540</u>	<u>376,540</u>	<u>95,307</u>	<u>(281,233)</u>
EXPENDITURES				
Capital outlay	363,500	363,500	137,248	226,252
Debt service	13,040	13,040	87,625	(74,585)
TOTAL EXPENDITURES	<u>376,540</u>	<u>376,540</u>	<u>224,873</u>	<u>151,667</u>
(DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	(129,566)	(129,566)
FUND BALANCE (DEFICIT), January 1	<u>29,244</u>	<u>29,244</u>	<u>(88,845)</u>	<u>(118,089)</u>
FUND BALANCE (DEFICIT), December 31	<u><u>\$ 29,244</u></u>	<u><u>\$ 29,244</u></u>	<u><u>\$ (218,411)</u></u>	<u><u>\$ (247,655)</u></u>

GREENE COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – RECORDER’S USER FUND  
 Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>REVENUES</b>				
Fees and Charges	\$ -	\$ -	\$ 95,471	\$ 95,471
Interest	-	-	19,638	19,638
Other	247,200	247,200	15,020	(232,180)
TOTAL REVENUES	247,200	247,200	130,129	(117,071)
<b>EXPENDITURES</b>				
General Government	247,200	247,200	548,161	(300,961)
TOTAL EXPENDITURES	247,200	247,200	548,161	(300,961)
<b>(DEFICIT) OF REVENUES OVER EXPENDITURES</b>				
	-	-	(418,032)	(418,032)
FUND BALANCE, January 1	1,247,072	1,247,072	1,247,072	-
FUND BALANCE, December 31	<u>\$ 1,247,072</u>	<u>\$ 1,247,072</u>	<u>\$ 829,040</u>	<u>\$ (418,032)</u>

GREENE COUNTY, MISSOURI  
NOTE TO BUDGETARY COMPARISION SCHEDULES  
Year Ended December 31, 2009

Budgets and Budgetary Accounting

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

1. Prior to September 1, Administration submits to the County Commission a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditure plans for all fund types and the proposed means of financing them.
2. One public hearing is conducted by the County Commission in late November or early December to obtain taxpayers' comments on the proposed budget.
3. Prior to January 10 in even years or January 31 in odd years, appropriation orders are passed by the County Commission which provide for legally adopted budgets for all funds of the County.
4. The County operates on a program performance budget system, with legally adopted budgets prepared by fund, program and department. The level of budgetary control is at the department level. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission.
5. Formal budgetary integration is employed as a management control device for all funds of the County.
6. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with GAAP. Budgeted amounts may be amended during the year by the County Commission.



## **OTHER FINANCIAL INFORMATION**

GREENE COUNTY, MISSOURI  
 COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2009

	Shelter For Victims Fund	Court Office Supply Fund	Pass Through Grant Fund	Courthouse Administration Fund	Sheriff DARE Fund	Drug Court Fund	Election Services Fund	Family Court Fund
<b>ASSETS</b>								
Cash and investments	\$ 48,770	\$ 26,357	\$ -	\$ 474	\$ 13,130	\$ 99,573	\$ 366,346	\$ 12,450
Other accounts receivable	1,896	-	-	-	-	14,133	20	6,250
Prepaid expenses	-	-	-	-	-	-	31,375	-
Due from other funds	1,550	-	-	-	-	-	26,156	-
Restricted cash and investments	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 52,216</b>	<b>\$ 26,357</b>	<b>\$ -</b>	<b>\$ 474</b>	<b>\$ 13,130</b>	<b>\$ 113,706</b>	<b>\$ 423,897</b>	<b>\$ 18,700</b>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 6,995	\$ 49,213	\$ 1,196	\$ 18,700
Accrued expenses	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,995</b>	<b>49,213</b>	<b>1,196</b>	<b>18,700</b>
<b>FUND BALANCES</b>								
Fund Balance								
Reserved	-	-	-	-	-	-	-	-
Unreserved	52,216	26,357	-	474	6,135	64,493	422,701	-
<b>TOTAL FUND BALANCES</b>	<b>52,216</b>	<b>26,357</b>	<b>-</b>	<b>474</b>	<b>6,135</b>	<b>64,493</b>	<b>422,701</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 52,216</b>	<b>\$ 26,357</b>	<b>\$ -</b>	<b>\$ 474</b>	<b>\$ 13,130</b>	<b>\$ 113,706</b>	<b>\$ 423,897</b>	<b>\$ 18,700</b>

GREENE COUNTY, MISSOURI  
 COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (continued)  
 December 31, 2009

	Family Dependency Fund	Sheriff Forfeiture Fund	Inmate Fund	Juvenile Drug Court Fund	Juvenile Incentive Fund	Juvenile Teen Court Fund	LEPC Fund	Prosecuting Attorney Bad Check Fund	Prosecuting Attorney Delinquent Tax Fund
<b>ASSETS</b>									
Cash and investments	\$ -	\$ 300,184	\$ 50,911	\$ 4,619	\$ 1,001	\$ 4,341	\$ 55,011	\$ 36,695	\$ 22,766
Other accounts receivable	115	34,518	1,408	-	-	-	1,000	6,882	3,175
Prepaid expenses	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 115</b>	<b>\$ 334,702</b>	<b>\$ 52,319</b>	<b>\$ 4,619</b>	<b>\$ 1,001</b>	<b>\$ 4,341</b>	<b>\$ 56,011</b>	<b>\$ 43,577</b>	<b>\$ 25,941</b>
<b>LIABILITIES</b>									
Accounts payable	\$ 3,268	\$ 91,957	\$ 46,428	\$ -	\$ -	\$ -	\$ 5,232	\$ 1,464	\$ 5,070
Accrued expenses	-	-	-	-	-	-	-	4,516	-
Due to other funds	3,940	-	-	-	-	5	250	-	16
Due to other governments	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>7,208</b>	<b>91,957</b>	<b>46,428</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>5,482</b>	<b>5,980</b>	<b>5,086</b>
<b>FUND BALANCES</b>									
Fund Balance									
Reserved	-	-	-	-	-	-	-	-	-
Unreserved	(7,093)	242,745	5,891	4,619	1,001	4,336	50,529	37,597	20,855
<b>TOTAL FUND BALANCES</b>	<b>(7,093)</b>	<b>242,745</b>	<b>5,891</b>	<b>4,619</b>	<b>1,001</b>	<b>4,336</b>	<b>50,529</b>	<b>37,597</b>	<b>20,855</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 115</b>	<b>\$ 334,702</b>	<b>\$ 52,319</b>	<b>\$ 4,619</b>	<b>\$ 1,001</b>	<b>\$ 4,341</b>	<b>\$ 56,011</b>	<b>\$ 43,577</b>	<b>\$ 25,941</b>

GREENE COUNTY, MISSOURI  
 COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (continued)  
 December 31, 2009

	Prosecuting Attorney Training Fund	POST Commission Fund	Sheriff Federal Grants Fund	Sheriff Revolving Fund	Sheriff Training Fund	Sheriff Fee Fund	Special Election Fund	Collector Tax Maintenance Fund	Total
<b>ASSETS</b>									
Cash and investments	\$ 977	\$ 22,116	\$ -	\$ 176,452	\$ 15,831	\$ -	\$ 37,153	\$ 566,123	\$ 1,861,280
Other accounts receivable	360	-	-	-	1,408	612	-	13,310	85,087
Prepaid expenses	-	-	-	-	-	-	-	-	31,375
Due from other funds	-	-	-	-	-	-	-	-	27,706
Restricted cash and investments	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,337</b>	<b>\$ 22,116</b>	<b>\$ -</b>	<b>\$ 176,452</b>	<b>\$ 17,239</b>	<b>\$ 612</b>	<b>\$ 37,153</b>	<b>\$ 579,433</b>	<b>\$ 2,005,448</b>
<b>LIABILITIES</b>									
Accounts payable	\$ 406	\$ 1,952	\$ 93,621	\$ 8,176	\$ 672	\$ 7,737	\$ 100	\$ 2,081	\$ 344,268
Accrued expenses	-	-	2,968	1,145	-	-	-	-	8,629
Due to other funds	-	-	28,617	-	-	12,482	35,376	-	80,686
Due to other governments	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>406</b>	<b>1,952</b>	<b>125,206</b>	<b>9,321</b>	<b>672</b>	<b>20,219</b>	<b>35,476</b>	<b>2,081</b>	<b>433,583</b>
<b>FUND BALANCES</b>									
Fund Balance									
Reserved	-	-	-	-	-	-	-	-	-
Unreserved	931	20,164	(125,206)	167,131	16,567	(19,607)	1,677	577,352	1,571,865
<b>TOTAL FUND BALANCES</b>	<b>931</b>	<b>20,164</b>	<b>(125,206)</b>	<b>167,131</b>	<b>16,567</b>	<b>(19,607)</b>	<b>1,677</b>	<b>577,352</b>	<b>1,571,865</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,337</b>	<b>\$ 22,116</b>	<b>\$ -</b>	<b>\$ 176,452</b>	<b>\$ 17,239</b>	<b>\$ 612</b>	<b>\$ 37,153</b>	<b>\$ 579,433</b>	<b>\$ 2,005,448</b>

GREENE COUNTY, MISSOURI  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE  
 FUNDS  
 Year Ended December 31, 2009

	Shelter For Victims Fund	Court Office Supply Fund	Pass Through Grant Fund	Courthouse Administration Fund	Sheriff DARE Fund	Drug Court Fund	Election Services Fund	Family Court Fund
<b>REVENUES</b>								
Intergovernmental revenues	\$ -	\$ -	\$ 305,597	\$ -	\$ 42,399	\$ -	\$ -	\$ -
Fees and charges	45,580	22,971	-	-	-	190,522	48,100	79,660
Interest	96	26,564	-	-	-	-	376	-
Other	-	-	-	1,361	-	-	-	-
<b>TOTAL REVENUES</b>	<b>45,676</b>	<b>49,535</b>	<b>305,597</b>	<b>1,361</b>	<b>42,399</b>	<b>190,522</b>	<b>48,476</b>	<b>79,660</b>
<b>EXPENDITURES</b>								
Current								
General government	-	-	305,597	1,441	-	-	81,265	-
Judicial	-	41,175	-	-	-	208,117	-	85,410
Public safety	-	-	-	-	41,257	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Health and welfare	46,000	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>46,000</b>	<b>41,175</b>	<b>305,597</b>	<b>1,441</b>	<b>41,257</b>	<b>208,117</b>	<b>81,265</b>	<b>85,410</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(324)</b>	<b>8,360</b>	<b>-</b>	<b>(80)</b>	<b>1,142</b>	<b>(17,595)</b>	<b>(32,789)</b>	<b>(5,750)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in/(out)	-	-	-	-	-	-	129,307	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,307</b>	<b>-</b>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	<b>(324)</b>	<b>8,360</b>	<b>-</b>	<b>(80)</b>	<b>1,142</b>	<b>(17,595)</b>	<b>96,518</b>	<b>(5,750)</b>
FUND BALANCE, January 1	52,540	17,997	-	554	4,993	82,088	326,183	5,750
FUND BALANCE, December 31	\$ 52,216	\$ 26,357	\$ -	\$ 474	\$ 6,135	\$ 64,493	\$ 422,701	\$ -

GREENE COUNTY, MISSOURI  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE  
 FUNDS (continued)  
 Year Ended December 31, 2009

	Family Dependency Fund	Sheriff Forfeiture Fund	Inmate Fund	Juvenile Drug Court Fund	Juvenile Incentive Fund	Juvenile Teen Court Fund	LEPC Fund	Prosecuting Attorney Bad Check Fund	Prosecuting Attorney Delinquent Tax Fund
REVENUES									
Intergovernmental revenues	\$ -	\$ 480,654	\$ -	\$ -	\$ -	\$ -	\$ 60,127	\$ -	\$ -
Fees and charges	29,251	-	16,304	55	-	4,290	-	129,708	28,403
Interest	-	202	-	-	-	-	-	118	46
Other	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	29,251	480,856	16,304	55	-	4,290	60,127	129,826	28,449
EXPENDITURES									
Current									
General government	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	400	5	-	126,067	30,617
Public safety	-	320,475	83,710	-	-	-	52,835	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Health and welfare	35,245	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	35,245	320,475	83,710	-	400	5	52,835	126,067	30,617
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(5,994)	160,381	(67,406)	55	(400)	4,285	7,292	3,759	(2,168)
OTHER FINANCING SOURCES (USES)									
Operating transfers in/(out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	(5,994)	160,381	(67,406)	55	(400)	4,285	7,292	3,759	(2,168)
FUND BALANCE, January 1	(1,099)	82,364	73,297	4,564	1,401	51	43,237	33,838	23,023
FUND BALANCE, December 31	\$ (7,093)	\$ 242,745	\$ 5,891	\$ 4,619	\$ 1,001	\$ 4,336	\$ 50,529	\$ 37,597	\$ 20,855

GREENE COUNTY, MISSOURI  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE  
 FUNDS (continued)  
 Year Ended December 31, 2009

	Prosecuting Attorney Training Fund	POST Commission Fund	Sheriff Federal Grants Fund	Sheriff Revolving Fund	Sheriff Training Fund	Sheriff Fee Fund	Special Election Fund	Collector Tax Maintenance Fund	Total
<b>REVENUES</b>									
Intergovernmental revenues	\$ -	\$ -	\$ 43,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 932,679
Fees and charges	4,235	8,750	-	178,868	16,297	51,406	363,360	341,160	1,558,920
Interest	-	-	-	-	-	-	-	743	28,145
Other	-	-	-	-	-	-	-	-	1,361
<b>TOTAL REVENUES</b>	<b>4,235</b>	<b>8,750</b>	<b>43,902</b>	<b>178,868</b>	<b>16,297</b>	<b>51,406</b>	<b>363,360</b>	<b>341,903</b>	<b>2,521,105</b>
<b>EXPENDITURES</b>									
Current									
General government	-	-	-	-	-	-	359,158	20,153	767,614
Judicial	4,708	-	-	-	-	-	-	-	496,499
Public safety	-	3,545	216,837	97,267	5,632	73,346	-	-	894,904
Capital outlay	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	81,245
<b>TOTAL EXPENDITURES</b>	<b>4,708</b>	<b>3,545</b>	<b>216,837</b>	<b>97,267</b>	<b>5,632</b>	<b>73,346</b>	<b>359,158</b>	<b>20,153</b>	<b>2,240,262</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(473)</b>	<b>5,205</b>	<b>(172,935)</b>	<b>81,601</b>	<b>10,665</b>	<b>(21,940)</b>	<b>4,202</b>	<b>321,750</b>	<b>280,843</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers in/(out)	-	-	-	-	-	-	(143,629)	(320,970)	(335,292)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(143,629)</b>	<b>(320,970)</b>	<b>(335,292)</b>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	<b>(473)</b>	<b>5,205</b>	<b>(172,935)</b>	<b>81,601</b>	<b>10,665</b>	<b>(21,940)</b>	<b>(139,427)</b>	<b>780</b>	<b>(54,449)</b>
FUND BALANCE, January 1	1,404	14,959	47,729	85,530	5,902	2,333	141,104	576,572	1,626,314
FUND BALANCE, December 31	\$ 931	\$ 20,164	\$ (125,206)	\$ 167,131	\$ 16,567	\$ (19,607)	\$ 1,677	\$ 577,352	\$ 1,571,865



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**INDEPENDENT AUDITORS' 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**

Greene County Commission  
Greene County, Missouri  
Springfield, Missouri

We have audited the financial statements of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of Greene County, Missouri as of and for the year ended December 31, 2009, which collectively comprise Greene County, Missouri's basic financial statements and have issued our report thereon dated October 3, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Greene County, Missouri's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the effectiveness of Greene County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.



Greene County Commission  
Greene County, Missouri  
Springfield, Missouri

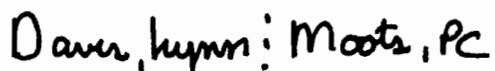
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness. It is identified as item 09-1.

#### Compliance and Other Matters

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

We noted certain other matters that we reported to management of Greene County, Missouri in a separate letter dated October 3, 2011.

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

Handwritten signature in black ink that reads "Davis, Lynn; Moots, PC".

DAVIS, LYNN & MOOTS, P.C.  
October 3, 2011



DAVIS, LYNN &  
MOOTS, P.C.  
Certified Public  
Accountants

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**INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH REQUIREMENTS THAT COULD  
HAVE A DIRECT AND MATERIAL EFFECT ON EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Greene County Commission  
Greene County, Missouri  
Springfield, Missouri

Compliance

We have audited the compliance of Greene County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Greene County, Missouri's major federal programs for the year ended December 31, 2009. Greene County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Greene County, Missouri's management. Our responsibility is to express an opinion on Greene County, Missouri's compliance based on our audit.

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

In our opinion, Greene County, Missouri, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

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

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

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

*Davis, Lynn; Moots, PC*

DAVIS, LYNN & MOOTS, P.C.  
October 3, 2011

GREENE COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2009

Federal Grantor Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number/ Identifying number	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Direct			
National Conservation Resource Grant	10.000	DSR 077-07-008	\$ 6,650
National School Lunch Program	10.555	N/A	<u>20,625</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			27,275
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct			
Community Prosecution and Project Safe Neighborhoods	16.609	07-GP-CX-0043	22,296
Public Safety Partnership & Community Policing	16.710	06-CK-WX-0289 08-CK-WX-0382	113,110 154,901
Surplus Property	16.000	N/A	25,000
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	08-DD-BX-K423	14,250
JAG Program Cluster			
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	09-JAG-RA-013	241,109
Edward Byrne Memorial Justice Assistance Grant Program	16.738	07-JAG-003 07-JAG-032	118,929 19,856
City of Springfield			
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.804	N/A	14,559
Juvenile Accountability Block Grants	16.523	07-JABG-LG-04 08-JABG-LG-02	24,576 8,236
Multijurisdictional Enforcement Team	16.000	09-JAG-DTF-008	10,740
Office of the State Court Administrator			
Juvenile Justice and Delinquency Prevention	16.540	07-JFJ3-05 08-TITLE2-06	57,535 2,523
Part E - Developing, Testing and Demonstrating Promising Programs	16.541	07-DC-BX-0018	<u>209,003</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			1,036,623
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Missouri Department of Economic Development			
Community Development Block Grant	14.228	2008-ND-01	244,850
Missouri Department of Social Services			
ARRA -Homelessness Prevention and Rapid Re-Housing Program	14.257	N/A	60,747
Direct			
Community Development Block Grants/Brownsfields Economic Development Initiative	14.246	B-05-SP-MO-0147 B-05-SP-MO-0516	81,260 <u>32,332</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			419,189
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Missouri Department of Social Services			
Child Support Enforcement	93.563		<u>1,264,313</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,264,313

GREENE COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
Year Ended December 31, 2009

Federal Grantor Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number/ Identifying number	Federal Expenditures
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>			
Direct			
High Intensity Drug Trafficking Area Grant	95.001	G09MW001A 18PMWP549J	99,903 <u>10,038</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			109,941
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Missouri State Emergency Management Agency Hazard Mitigation Grant	97.039	FEMA-DR-1676-MO FEMA-DR-1708-MO	171,623 11,308
Direct			
Surplus Property	97.000	N/A	12,924
Missouri State Emergency Management Agency Homeland Security Grant Program	97.067	08-GE-T8-0014 07-GE-T7-0034	44,278 34,709
Citizen Corp Grant	97.053	05-GE-T5-022 07-GE-T7-0034	1,139 14,683
City of Springfield Emergency Management Performance Grants	97.042	N/A	<u>189,996</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			480,660
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Ozarks Center for Sustainable Solutions ARRA - National Clean Diesel Emissions Reduction Program	60.039	N/A	13,887
<u>U.S. DEPARTMENT OF THE TREASURY</u>			
Direct			
Equitable Sharing of Seized Property	21.000	N/A	<u>320,475</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			334,362
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Missouri Department of Transportation Highway Planning and Construction Grant	20.205	STP-9900(846) STP-5907(801) BRO-B039(27)	43,450 445,662 171,946
Missouri Department of Public Safety Alcohol Open Container Requirements	20.607	10-154-AL-71 LKK040	12,693 1,327
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	09-K8-03-45 09-K8-03-46 09-K8-03-03 10-K8-03-62	57,913 15,877 494 18,821
Child Safety and Child Booster Seats Incentive Grants	20.613	LKK063	3,769
State and Community Highway Safety	20.600	LKK047 10-PT-02-122 09-PT-02-56	351 7,798 <u>39,101</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>819,202</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 4,491,565</u>

N/A - Not Applicable

GREENE COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
Year Ended December 31, 2009

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule is presented on the accrual basis of accounting.

GREENE COUNTY, MISSOURI  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements.
2. A significant deficiency disclosed during the audit of the financial statements is reported in the Independent Auditors' 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*. The deficiency is reported as a material weakness.
3. No instances of noncompliance material to the basic financial statements were disclosed during the audit.
4. There were no significant deficiencies disclosed during the audit of major federal award programs.
5. The auditors' report on compliance for the major federal award programs expresses an unqualified opinion.
6. There were no findings required to be reported in accordance with Section 510(a) of Circular A-133.
7. The following were major programs:

Equitable Sharing of Seized Property	21.000
Child Support Enforcement	93.563
Highway Planning and Construction Grant	20.205
JAG Program Cluster	16.803, 16.738 & 16.804
8. The threshold for Type A programs was \$300,000.
9. Greene County, Missouri was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

09-1 Noncompliance with County Policies

*Condition:* The County policies for bidding procedures, budgetary procedures, disbursement approval procedures, and auditor contract certification procedures were not followed for transactions related to the Jamestown Neighborhood Improvement District project.

GREENE COUNTY, MISSOURI  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended December 31, 2009

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (continued)

*Criteria:* County policies regarding bidding procedures, budgetary procedures, disbursement approval procedures, and auditor contract certification procedures should be followed for neighborhood improvement district projects.

*Effect:* Transactions for the neighborhood improvement project were not recorded on the County's general ledger.

*Cause:* County policies were not followed for bidding procedures, budgetary procedures, disbursement approval procedures, and auditor contract certification procedures.

*Recommendation:* The County should adopt monitoring procedures necessary over neighborhood improvement projects to ensure County policies are being followed.

*Response:* The County will adopt and implement monitoring procedures over neighborhood improvement projects to ensure County policies are followed.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



GREENE COUNTY, MISSOURI  
SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2009

There were no prior audit findings.