



PLATTE COUNTY, MISSOURI
COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For The Year Ended
December 31, 2010

Prepared by: J. Kevin Robinson, MBA
County Auditor

PLATTE COUNTY, MISSOURI

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INTRODUCTORY SECTION



OFFICE OF THE AUDITOR

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KEVIN ROBINSON

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Comprehensive Annual Financial Report – Introductory Letter
Platte County, Missouri
Audited Year ending December 31, 2010
June 15, 2011

County Commission and Citizens of Platte County:

Missouri Statute requires Counties to undergo an annual audit of the County's financial statements by an independent Certified Public Accounting firm. The following Comprehensive Annual Financial Report (CAFR) for Platte County, Missouri, audit period ending December 31, 2010, is respectfully submitted for your review and edification.

Cochran, Head Vick & Co., P.C., audited the County's 2010 financial statements for the fourth consecutive year. The Report of the Independent Certified Public Accountants follows. As required, audited funds, selected departments, and offices comprise the financial section and Management's Discussion and Analysis (MD&A). Following the MD&A, the Supplemental Information provides budgetary schedules, as well as, combining financial statements for the non-major funds. Finally, the unaudited statistical section provides historical information relevant to Platte County. The Independent Certified Public Accountants concluded that there is reasonable basis for issuing an unqualified opinion that the County's financial statements for the fiscal year ended December 31, 2010, are fairly presented in conformity with General Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB).

An audit verifies the County's financial reports and establishes reasonable assurance that the data is free from material misstatements. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. As the new County Auditor, I certify the information presented is accurate to the best of our knowledge in respect to the financial position of the various County funds. Footnotes, current to prior period comparisons, and fund summaries are included to assist with an understanding of the County's activities. For additional information or clarification, contact the Auditor's Office directly.

Preparation of the CAFR is made possible by the hard work of the dedicated staff of the Platte County Auditor's Office, and the cooperation of the Elected Officials and Department Heads. I am sincerely appreciative of the support and assistance provided during the audit.

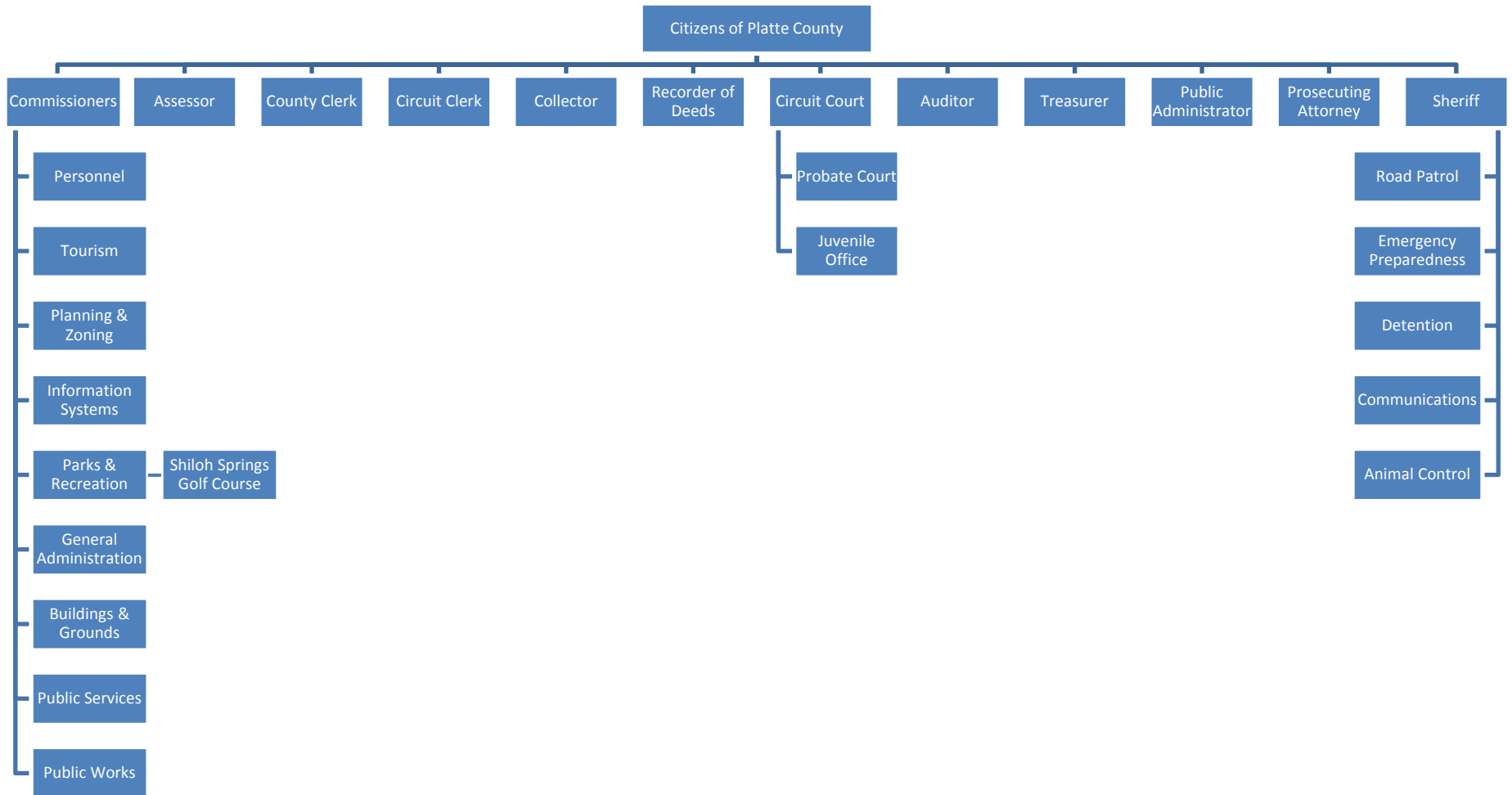
Respectfully submitted,

J. Kevin Robinson, MBA
Platte County Auditor

Platte County, Missouri
Elected Officials
For the Year Ended December 31, 2010

Presiding Commissioner	Betty Knight
Commissioner-District I	Kathy Dusenbery
Commissioner-District II	Jim Plunkett
Circuit Clerk	Sandra Dowd
Recorder of Deeds	Gloria Boyer
County Clerk	Sandra Krohne
Prosecuting Attorney	Eric Zahnd
Sheriff	Dick Anderson
Auditor	Siobhann Williams
Collector of Revenue	Donna Nash
Assessor	Lisa Pope
Treasurer	Bonnie Brown
Public Administrator	Terry Edwards

Organizational Chart of Platte County





FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
and Officeholders of
Platte County, Missouri

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Platte County, Missouri (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Offices

1333 Meadowlark Lane
Kansas City, KS 66102
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(913) 287-0010 FAX

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(913) 378-1177 FAX

400 Jules Street
Suite 415
St. Joseph, MO 64501
(816) 364-1118
(816) 364-6144 FAX

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15 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, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

June 15, 2011

Cochran Head V. J. H. P.



MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Each year as part of the annual financial audit, management of Platte County, Missouri ("County") provide readers with a narrative overview and analysis of the County's financial performance. What follows is management's narrative for the fiscal year that ended on December 31, 2010. Readers are encouraged to consider the information presented here in conjunction with the County's basic financial statements and accompanying notes to further an understanding of the activities and financial status of Platte County.

FINANCIAL HIGHLIGHTS

- Net assets in total for the County increased \$4.8 million or 5.1% during 2010 with \$4.9 million of the increase attributed to governmental activities and a decrease of \$103,000 attributed to business-type activities. This increase is attributable to revenues exceeding expenditures, with excess revenues being used to decrease long-term debt obligations of the County.
- Unrestricted net assets were \$10.9 million. The entire amount is attributed to governmental activities.
- The total cost of the County's governmental activities was \$926,000 more than the prior year due in part to the public works and roads capital projects expenditures being \$920,000 higher in 2010 over 2009 due to expenditures on major road projects during 2010.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's *Basic Financial Statements*. The County prepares and issues a Comprehensive Annual Financial Report (CAFR), which provides extensive financial information beyond the minimum reporting requirements established by Generally Accepted Accounting Principles (GAAP). The CAFR consists of the following parts:

- Introductory Section, which includes the transmittal letter and general information
- Management Discussion & Analysis (MD&A)
- The Basic Financial Statements, which includes the government-wide and fund financial statements as well as the notes to the basic financial statements
- Required Supplementary Information, which includes budgetary comparison information for certain major funds and certain other required disclosures
- Other Supplementary Information, which includes combining statements for non-major governmental funds and fiduciary funds, as well as budgetary comparison schedules for special revenue, debt service, and capital projects funds
- Statistical Information

BASIC FINANCIAL STATEMENTS (BFS)

The basic financial statements contain three components: government-wide financial statements, fund financial statements, and notes to the financial statements. The government-wide and fund financial statements present different views of the County. The basic financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data.

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The *statement of net assets* includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the *statement of activities* regardless of when and how they have changed. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's financial health or current position. Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the County, consideration should be given to additional non-financial factors, such as changes in the County's property tax base and the condition of the County's roads.

The government-wide financial statements of the County are divided into two categories:

- *Governmental activities*: Most of the County's basic services are included here, such as general administration, financial administration, property, valuation and recording, public safety, public works, health and welfare services, parks, trails, and storm water, and administration of justice. Taxes, fees and grants finance most of these activities.
- *Business-type activities*: The County charges fees to customers to help cover the costs of certain services it provides. The County's only Enterprise Fund, Shiloh Springs Golf Course, is included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and by bond covenants.
- The County establishes other funds to control and manage resources for particular purposes (i.e. Debt Service and Capital Projects Funds) or to show that certain taxes and grants are used appropriately (i.e. Special Revenue Funds).
- *Governmental funds*: Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided on the subsequent pages of the governmental funds statements that explains the relationship (or differences) between the two types of statements.
- *Proprietary funds*: Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
 - The County's *Enterprise Fund* is classified as a business-type activity on the government-wide statements, but more detailed information is provided in the proprietary fund statements, such as its cash flows.

- *Fiduciary funds:* The County is a trustee, custodian, or agent for individuals, for other governmental units, or for private organizations. The operations of agency funds are generally governed by statutes or other legal requirements, which regulate the receipt and expenditure of resources.

Government-wide Financial Analysis

Net assets

As discussed earlier, net assets may serve as a useful indicator of a government's financial position. Table A provides a summary of the County's governmental and business-type net assets for 2009 and 2010.

Table A
Combined Statement of Net Assets

	Governmental Activities		Business-type Activities		Total	
	2009	2010	2009	2010	2009	2010
ASSETS						
Current and other assets,						
Cash and other assets	\$63,264,323	\$61,179,728	\$ (56,966)	\$ (74,741)	\$63,207,357	\$61,104,987
Total capital assets	87,300,440	86,281,356	3,254,218	3,139,998	90,554,658	89,421,354
Total assets	<u>150,564,763</u>	<u>147,461,084</u>	<u>3,197,252</u>	<u>3,065,257</u>	<u>153,762,015</u>	<u>150,526,341</u>
LIABILITIES						
Current and other liabilities	10,877,601	12,418,877	58,468	92,342	10,936,069	12,511,219
Long-term liabilities	51,714,149	42,085,991	68,651	6,199	51,782,800	42,092,190
Total liabilities	<u>62,591,750</u>	<u>54,504,868</u>	<u>127,119</u>	<u>98,541</u>	<u>62,718,869</u>	<u>54,603,409</u>
NET ASSETS						
Invested in capital assets, net of related debt	62,490,665	69,024,378	3,127,099	3,071,454	65,617,764	72,095,832
Restricted for:						
Debt service	4,340,682	4,049,431	-	-	4,340,682	4,049,431
Special Revenue	8,884,602	8,921,025	-	-	8,884,602	8,921,025
Unrestricted	12,257,064	10,961,382	(56,966)	(104,738)	12,200,098	10,856,644
Total net assets	<u>\$87,973,013</u>	<u>\$92,956,216</u>	<u>\$3,070,133</u>	<u>\$2,966,716</u>	<u>\$91,043,146</u>	<u>\$95,922,932</u>

Total net assets for the County at December 31, 2010, were \$95,922,932 with \$92,956,216 attributed to governmental activities and \$2,966,716 attributed to business-type activities.

The largest portion of the County's net assets represents the investment in capital assets, net of related debt, which is restricted for the purpose of providing services to Platte County citizens; therefore, they are not available for future spending. Because they are not available for future spending, the resources needed to liquidate the related debt must be provided from other sources.

Platte County issued bonds in 2004 and 2005, proceeds of which are to be used for road projects within the County and some of the cities in the County. The bonds will be repaid with proceeds from the 3/8 cent County road sales tax. The tax will be collected over time and used to retire the debt issues. These debt issuances are general obligation debt of the County; however, the County does not retain some of the related assets. In addition to the debt

issuances for the roads tax, the County has also issued debt on behalf of several Neighborhood Improvement Districts (NIDs). NIDs are used to finance sewer projects and other infrastructure within developments in the County. Special assessments are recorded on the benefiting property and collected with the annual property taxes to repay the debt. The assets associated with this debt are also not retained by the County.

Changes in Net Assets

Table B presents 2009 and 2010 revenues and expenditures for the County as they are reported in the Statement of Activities in the basic financial statements.

	Governmental Activities		Business-type Activities		Total	
	2009	2010	2009	2010	2009	2010
Revenues						
<u>Program Revenues</u>						
Charges for services	\$ 5,790,278	\$ 5,778,141	\$ 682,803	\$ 580,038	\$ 6,473,081	\$ 6,358,179
Operating grants and contributions	2,149,721	2,087,899	-	-	2,149,721	2,087,899
Capital grants and contributions	500,000	194,158	-	-	500,000	194,158
<u>General Revenues</u>						
Taxes:						
Property taxes, levied for general purposes	548,573	473,868	-	-	548,573	473,868
Property taxes, levied for specific purposes	4,053,437	4,310,777	-	-	4,053,437	4,310,777
Sales taxes	23,338,599	24,267,698	-	-	23,338,599	24,267,698
Other taxes	1,086,618	1,123,712	-	-	1,086,618	1,123,712
Investment earnings	252,244	204,599	-	363	252,244	204,962
Gain/(Loss) on disposal of capital assets	29,422	(30,356)	-	-	29,422	(30,356)
Miscellaneous	362,424	304,189	-	-	362,424	304,189
Total Revenues	38,111,316	38,714,685	682,803	580,401	38,794,119	39,295,086
Expenses						
General government	5,998,867	5,723,174	-	-	5,998,867	5,723,174
Financial administration	349,475	357,776	-	-	349,475	357,776
Property, valuation, and recording	1,855,794	1,928,173	-	-	1,855,794	1,928,173
Public safety	8,951,226	9,271,090	-	-	8,951,226	9,271,090
Public works	6,650,762	7,570,408	-	-	6,650,762	7,570,408
Health and welfare services	1,743,693	1,594,779	-	-	1,743,693	1,594,779
Parks, trails, and storm water	2,422,373	2,412,625	-	-	2,422,373	2,412,625
Administration of justice	2,227,824	2,299,330	-	-	2,227,824	2,299,330
Interest on long-term debt	2,440,184	2,409,127	-	-	2,440,184	2,409,127
Golf course	-	-	890,719	848,818	890,719	848,818
Total Expenses	32,640,198	33,566,482	890,719	848,818	33,530,917	34,415,300
Increase / (Decrease) in net assets before transfers	5,471,118	5,148,203	(207,916)	(268,417)	5,263,202	4,879,786
Transfers in / (out)	(150,000)	(165,000)	150,000	165,000	-	-
Change in net assets	5,321,118	4,983,203	(57,916)	(103,417)	5,263,202	4,879,786
Net Asset at the beginning of the year	82,651,895	87,973,013	3,128,049	3,070,133	85,779,944	91,043,146
Net Assets at end of the year	\$ 87,973,013	\$ 92,956,216	\$ 3,070,133	\$ 2,966,716	\$ 91,043,146	\$ 95,922,932

Capital grants and contributions decreased by \$306,000 in 2010. This decrease was primarily due to the economic recession and lack of new construction in the County.

Investment earnings decreased by \$48,000 primarily because of lower interest rates in 2010.

Business-type activities: The County's only business-type activity, Shiloh Springs Golf Course, experienced a decrease in operating revenues of \$103,000 or 15.1%, attributable to economic conditions. The corresponding decrease in expenditures was \$42,000 or 4.7%.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental funds

The County's governmental funds provide information on short-term inflows and outflows, as well as what remains for future spending. Such information is useful in assessing the County's financing requirements. For example, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2010, Platte County reported a combined governmental fund balance of \$29,915,561, a decrease of \$1.2 million from the prior year. Of the total combined fund balance, approximately 85% consists of unreserved fund balance, the portion of fund balance which serves as a measure of current available financial resources. This share of the fund balance is further divided into General Fund, Special Revenue Funds, Capital Projects Fund and Debt Service Funds.

The reserved fund balance represents resources not available for spending or those on which legal restrictions have been placed. The County's reserved fund balance makes up approximately 1.5% of the combined total and includes Reserved for Prepaid Items of \$454,836 and Reserved for Encumbrances of \$4,021,800.

The General Fund, Parks, Trails, & Storm Water Tax Fund, Public Works Fund, Road Sales Tax Fund, Parks & Recreation Bond Fund, National NID Project Fund, Parkville Commons 2005 A/B Fund, Crooked Road NID Fund, County Roads Construction Fund, and Kansas City Roads Project Fund are the County's major governmental funds.

General Fund: The General Fund of Platte County accounts for all transactions not required to be accounted for in other funds. As the County's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by sales taxes, property taxes and charges for services. The General Fund completed the year with a fund balance of \$6,744,180, decreasing by \$74,149 over the prior year's balance.

Parks, Trails, & Storm Water Tax Fund: The Parks, Trails, & Storm Water Tax Fund accounts for the ½ cent Parks & Recreation Sales Tax collected for the purpose of providing parks services for the County. This includes purchasing land, constructing parks, equipping, and maintaining the parks and recreation centers with the exception of a portion of which is allocated to storm water planning and improvements. The Parks, Trails, & Storm Water Tax Fund ending fund balance was \$3,244,198, an increase of \$1,139,271 from the prior year's ending balance.

Public Works Fund: The Public Works Fund accounts for the operations and maintenance of roads and bridges within the County. Financing is provided by a special road and bridge tax levy, a portion of the roads sales taxes, and occasional transfers from the General Fund. The Public Works ending fund balance was \$781,905, which is a decrease of \$43,510 from the prior year's ending balance.

Road Sales Tax Fund: The Road Sales Tax Fund accounts for sales taxes collected for the purpose of repairing, maintaining, and building roads and bridges within the County and cities within the County. Financing is provided by a 3/8 cent sales tax levy voted upon by the taxpayers. The Road Sales Tax Fund ending fund balance was \$2,622,275, a decrease of \$382,200 from the 2009 balance.

Parks & Recreation Bond Fund: The Parks & Recreation Bond fund accumulates monies for the payment of principal and interest on the \$25 million Series 2004 Certificates of Participation issued for the land acquisition and construction of the Northern Platte County Community Center, Southern Platte County Community Center, and the Tiffany Hills facility. The Parks & Recreation Bond Fund ending balance was \$2,537,079, a decrease of \$214,889 from the prior year.

National NID Project Fund: The National NID Project Fund accumulates monies for payment of principal and interest on the \$7,375,000 Neighborhood Improvement District Bonds issued in 2001. These bonds were refinanced in 2010 as the \$4,920,000 Neighborhood Improvement District Refunding Bonds. Financing is provided by a special assessment levied within the District. The National NID Project Fund had a 2010 ending fund balance of \$260,115, an increase of \$4,714 from 2009.

Parkville Commons 2005 A/B: The Parkville Commons 2005 A/B Fund accumulated monies for payment of principal and interest on the \$14.8 million Series 2005 Neighborhood Improvement District Bonds for the Parkville Commons Project. Financing is provided by a special assessment levied against the property within the District. The Parkville Commons 2005 A/B Fund ending fund balance was \$29,743, an increase of \$13,303 from the prior year's ending balance.

Crooked Road NID Fund: The Crooked Road NID Fund accumulates monies for payment of principal and interest on the \$12,020,000 Neighborhood Improvement District Bonds issued in 2008. Financing is provided by a special assessment levied within the District. The Crooked Road NID Fund had a 2010 ending fund balance of \$105,843, a decrease of \$6,798 from 2009.

County Roads Construction Fund: The County Roads Construction Fund accounts for resources used and received in planning, constructing, and improving roads in unincorporated Platte County. These projects are funded by bond proceeds issued against the roads sales tax future receipts and proceeds of the road sales tax. The Roads Construction Fund had an ending fund balance of \$1,201,198, which was a decrease of \$320,770 from the prior year.

Kansas City Roads Project Fund: The Kansas City Roads Project Fund accounts for resources used and received in planning, constructing, and improving specific roads in the Kansas City portion of Platte County. These projects are funded primarily by bonds issued against the Kansas City portion of the roads sales tax, KCI TIF funding, Kansas City PIAC funding, and MoDot funding. Projects to be included are mutually agreed upon by the City and County. The fund balance at the end of 2010 was \$4,311,498. This is a decrease of \$485,972 from the 2009 ending balance.

General Fund Budgetary Highlights

The Commission revised the budget of the General Fund several times during the year for an overall increase in appropriations of \$118,562, which was a 0.61% increase over the original budget.

Actual revenues were \$1,435 less than budgeted.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Platte County's investment in capital assets for governmental and business-type activities is \$89,421,354, net of accumulated depreciation. This includes land, buildings, improvements, equipment, roads, bridges, and construction in progress. The total decrease in capital assets was \$1,133,304 or 1.25% from the prior year. The decrease was due primarily to depreciation charged in 2010.

Table C shows the County's capital assets by type for 2009 and 2010.

Table C
Capital Assets (net of accumulated depreciation)

	Governmental Activities		Business-type Activities		Total	
	2009	2010	2009	2010	2009	2010
Land	\$ 11,858,263	\$ 11,858,263	\$ 1,969,000	\$ 1,969,000	\$ 13,827,263	\$ 13,827,263
Construction in progress	1,285,927	1,086,716	-	-	1,285,927	1,086,716
Buildings	40,913,768	39,979,522	548,145	524,111	41,461,913	40,503,633
Improvements	2,305,087	2,062,064	525,278	463,701	2,830,365	2,525,765
Furniture and equipment	3,785,932	3,566,772	211,795	183,186	3,997,727	3,749,958
Infrastructure	27,151,463	27,728,019	-	-	27,151,463	27,728,019
Total	\$ 87,300,440	\$ 86,281,356	\$ 3,254,218	\$ 3,139,998	\$ 90,554,658	\$ 89,421,354

Additional information on the County's capital assets can be found in Note 5 on pages 39 to 41 of this report.

Debt administration

Platte County had various forms of debt during 2010. Table D shows the County's outstanding debt by type for 2009 and 2010.

Table D
Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2009	2010	2009	2010	2009	2010
General obligation bonds	\$ 14,460,000	\$ 11,660,000	\$ -	\$ -	\$ 14,460,000	\$ 11,660,000
Special assessment bonds	30,275,000	28,722,000	-	-	30,275,000	28,722,000
Certificates of participation	14,210,000	9,550,000	-	-	14,210,000	9,550,000
Net unamortized premium/ discount on bonds	1,419,155	1,599,404	-	-	1,419,155	1,599,404
Net deferred amount on refunding bonds	-	122,479	-	-	-	122,479
Capital leases	139,775	46,977	127,119	68,544	266,894	115,521
Insurance claims	88,500	159,448	-	-	88,500	159,448
Net Lagers obligation	-	52,911	-	-	-	52,911
Net OPEB obligation	105,524	156,008	-	-	105,524	156,008
Compensated absences	132,933	158,741	-	-	132,933	158,741
	<u>\$ 60,830,887</u>	<u>\$ 52,227,968</u>	<u>\$ 127,119</u>	<u>\$ 68,544</u>	<u>\$ 60,958,006</u>	<u>\$ 52,296,512</u>

The County's debt for governmental activities decreased in 2010 from \$60.9 million to \$52.3 million or 14.2% due to scheduled repayments.

ECONOMIC FACTORS, 2011 BUDGET, AND TAX RATES

- The County's 2011 General Fund expenditure budget increased by 4.22% over 2010 actual results. This increase does not include the contingency of \$2,000,000 budgeted each year by the County.
- The County has a ½ cent sales tax for general purposes. Sales taxes for 2010 have been approximately 3.3% higher than the 2009 receipts. Sales tax collections for 2011 through May are showing a 1.6% increase over the same period for 2010. These increases are largely due to new retail in the county.
- The County imposes a use tax which takes the place of the sales tax on purchases outside the state when sales tax is not charged. The rate for the use tax is the same as the total County sales tax (1.375%). These receipts have been down approximately 2.43% over 2009. Use tax collections for 2011 through May are showing a 11.54% decrease over the same period for 2010. This trend in decreased use tax revenues is expected to continue.
- The County's 2011 property tax levy will be adopted in September. The property tax levy will remain at \$.02 per \$100 of assessed valuation in 2011.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for interested parties. If you have questions about this report or need additional financial information, please contact J. Kevin Robinson, MBA, Platte County Auditor, 415 Third Street, Suite 55, Platte City, Missouri 64079.



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Basic Financial Statements

Basic Financial Statements are provided so that the users of the financial report may obtain an overview of the County's financial position prior to a presentation of comparable data on the detailed basis for individual funds.

PLATTE COUNTY, MISSOURI
COMBINED STATEMENT OF NET ASSETS
DECEMBER 31, 2010

	Governmental Activities	Business-type Activity	Total
ASSETS:			
Cash, cash equivalents, and investments	\$ 20,202,598	\$ 950	\$ 20,203,548
Restricted cash and investments	3,608,030	-	3,608,030
Receivable from other governments	116,037	-	116,037
Interest receivable	74,578	135	74,713
Fees receivable	2,527,203	-	2,527,203
Property taxes receivable	42,939	-	42,939
Sales taxes receivable	4,128,025	-	4,128,025
Special assessments receivable	28,729,239	-	28,729,239
Other receivables	403,721	-	403,721
Internal balances	105,000	(105,000)	-
Inventories	-	24,028	24,028
Prepays	454,836	5,146	459,982
Unamortized bond issue costs	787,522	-	787,522
Capital assets:			
Nondepreciable	12,944,979	1,969,000	14,913,979
Depreciable, net	73,336,377	1,170,998	74,507,375
Total assets	<u>147,461,084</u>	<u>3,065,257</u>	<u>150,526,341</u>
LIABILITIES:			
Accounts payable and accrued expenses	1,522,524	29,997	1,552,521
Unearned revenue	224,882	-	224,882
Accrued interest payable	529,494	-	529,494
Long-term liabilities:			
Due within one year	10,141,977	62,345	10,204,322
Due in more than one year,	42,085,991	6,199	42,092,190
Total liabilities	<u>54,504,868</u>	<u>98,541</u>	<u>54,603,409</u>
NET ASSETS:			
Invested in capital assets, net of related debt	69,024,378	3,071,454	72,095,832
Restricted for:			
Debt service	4,049,431	-	4,049,431
Capital Projects	3,404,180	-	3,404,180
Parks, Trails, and Stormwater	2,537,079	-	2,537,079
Property Valuations and Recording	2,119,036	-	2,119,036
Administration of Justice	286,297	-	286,297
Public Safety	513,867	-	513,867
Health and Welfare	60,566	-	60,566
Unrestricted (Deficit)	10,961,382	(104,738)	10,856,644
Total net assets	<u>\$ 92,956,216</u>	<u>\$ 2,966,716</u>	<u>\$ 95,922,932</u>

See accompanying notes to the basic financial statements.

**PLATTE COUNTY, MISSOURI
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010**

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activity	Total
Governmental activities:							
General county administration	\$ 5,723,174	\$ 431,424	\$ 29,163	\$ -	\$ (5,262,587)	\$ -	\$ (5,262,587)
Financial administration	357,776	-	-	-	(357,776)	-	(357,776)
Property, valuation, and recording	1,928,173	3,822,024	152,452	-	2,046,303	-	2,046,303
Public safety	9,271,090	1,043,138	1,134,951	-	(7,093,001)	-	(7,093,001)
Public works	7,570,408	37,159	-	194,158	(7,339,091)	-	(7,339,091)
Health and welfare services	1,594,779	143,910	2,124	-	(1,448,745)	-	(1,448,745)
Parks, trails, and storm water	2,412,625	57,127	497,808	-	(1,857,690)	-	(1,857,690)
Administration of justice	2,299,330	243,359	271,401	-	(1,784,570)	-	(1,784,570)
Interest on long-term debt	2,409,127	-	-	-	(2,409,127)	-	(2,409,127)
Total governmental activities	<u>33,566,482</u>	<u>5,778,141</u>	<u>2,087,899</u>	<u>194,158</u>	<u>(25,506,284)</u>	<u>-</u>	<u>(25,506,284)</u>
Business-type activity:							
Golf course	848,818	580,038	-	-	-	(268,780)	(268,780)
Total government	<u>\$ 34,415,300</u>	<u>\$ 6,358,179</u>	<u>\$ 2,087,899</u>	<u>\$ 194,158</u>	<u>(25,506,284)</u>	<u>(268,780)</u>	<u>(25,775,064)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					473,868	-	473,868
Property taxes, levied for specific purposes					4,310,777	-	4,310,777
Sales taxes					24,267,698	-	24,267,698
Other taxes					1,123,712	-	1,123,712
Grants and contributions not restricted to specific programs					97,338	-	97,338
Investment earnings					204,599	363	204,962
Loss on disposal of assets					(30,356)	-	(30,356)
Miscellaneous					206,851	-	206,851
Transfers					(165,000)	165,000	-
Total general revenues and transfers					<u>30,489,487</u>	<u>165,363</u>	<u>30,654,850</u>
Change in net assets					4,983,203	(103,417)	4,879,786
Net assets - beginning					87,973,013	3,070,133	91,043,146
Net assets - ending					<u>\$ 92,956,216</u>	<u>\$ 2,966,716</u>	<u>\$ 95,922,932</u>

See accompanying notes to the basic financial statements.

**PLATTE COUNTY, MISSOURI
BALANCE SHEETS
GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

<u>ASSETS</u>	<u>GENERAL FUND</u>	<u>PARKS, TRAILS, AND STORM WATER TAX</u>	<u>PUBLIC WORKS</u>	<u>ROAD SALES TAX</u>	<u>PARKS & REC BOND FUND</u>	<u>NATIONAL NID PROJECT</u>
Cash and investments	\$ 3,342,096	\$ 2,042,741	\$ 845,125	\$ 1,784,532	\$ 35,799	\$ 253,657
Receivable from other governments	43,715	-	72,322	-	-	-
Interest receivable	16,278	6,298	3,841	5,221	89	925
Fees receivable	1,619,111	-	-	-	-	-
Property taxes receivable	9,683	-	14,652	-	-	-
Sales taxes receivable	1,935,365	1,252,952	-	939,708	-	-
Special assessments receivable	-	-	-	-	-	4,925,533
Other receivables	67,496	15,805	-	-	-	-
Due from other funds	6,018	105,000	-	-	-	-
Prepays	394,612	21,079	11,164	-	-	-
Restricted cash and investments	-	-	-	-	2,501,191	-
Total assets	\$ 7,434,374	\$ 3,443,875	\$ 947,104	\$ 2,729,461	\$ 2,537,079	\$ 5,180,115
 <u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$ 310,605	\$ 192,861	\$ 53,261	\$ 107,186	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	41,870	-	99,294	-	-	4,920,000
Payroll related liabilities	337,719	6,816	12,644	-	-	-
Total liabilities	690,194	199,677	165,199	107,186	-	4,920,000
Fund balances						
Reserved for:						
Prepaid items	394,612	21,079	11,164	-	-	-
Encumbrances	114,709	66,991	13,031	-	-	-
Unreserved:						
General fund	6,234,859	-	-	-	-	-
Special revenue funds	-	3,156,128	757,710	2,622,275	-	-
Capital projects funds	-	-	-	-	-	-
Debt service funds	-	-	-	-	2,537,079	260,115
Total fund balances	6,744,180	3,244,198	781,905	2,622,275	2,537,079	260,115
Total liabilities and fund balances	\$ 7,434,374	\$ 3,443,875	\$ 947,104	\$ 2,729,461	\$ 2,537,079	\$ 5,180,115

See accompanying notes to the basic financial statements.

BALANCE SHEETS - GOVERNEMENTAL FUNDS (CONTINUED)

	PARKVILLE COMMONS 2005A/B	CROOKED ROAD NID FUND	COUNTY ROADS CONSTRUCTION	KANSAS CITY ROADS PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>ASSETS</u>						
Cash and investments	\$ 29,650	\$ 15,499	\$ 1,391,233	\$ 4,345,667	\$ 6,116,599	\$ 20,202,598
Receivable from other governments	-	-	-	-	-	116,037
Interest receivable	93	344	5,044	14,828	21,617	74,578
Fees receivable	-	-	-	-	908,092	2,527,203
Property taxes receivable	-	-	-	-	18,604	42,939
Sales taxes receivable	-	-	-	-	-	4,128,025
Special assessments receivable	11,785,000	11,305,000	-	-	713,706	28,729,239
Other receivables	-	-	-	-	320,420	403,721
Due from other funds	-	-	-	-	-	111,018
Prepays	-	-	580	1,337	26,064	454,836
Restricted cash and investments	-	90,000	-	-	1,016,839	3,608,030
	<u>\$ 11,814,743</u>	<u>\$ 11,410,843</u>	<u>\$ 1,396,857</u>	<u>\$ 4,361,832</u>	<u>\$ 9,141,941</u>	<u>\$ 60,398,224</u>
Total assets						
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 194,301	\$ 50,334	\$ 228,785	\$ 1,137,333
Due to other funds	-	-	-	-	6,018	6,018
Deferred revenue	11,785,000	11,305,000	-	-	802,957	28,954,121
Payroll related liabilities	-	-	1,358	-	26,654	385,191
	<u>11,785,000</u>	<u>11,305,000</u>	<u>195,659</u>	<u>50,334</u>	<u>1,064,414</u>	<u>30,482,663</u>
Total liabilities						
Fund balances						
Reserved for,						
Prepaid items	-	-	580	1,337	26,064	454,836
Encumbrances	-	-	221,178	3,103,471	502,420	4,021,800
Unreserved:						
General fund	-	-	-	-	-	6,234,859
Special revenue funds	-	-	-	-	5,434,798	11,970,911
Capital projects funds	-	-	979,440	1,206,690	997,594	3,183,724
Debt service funds	29,743	105,843	-	-	1,116,651	4,049,431
	<u>29,743</u>	<u>105,843</u>	<u>1,201,198</u>	<u>4,311,498</u>	<u>8,077,527</u>	<u>29,915,561</u>
Total fund balances						
Total liabilities and fund balances	<u>\$ 11,814,743</u>	<u>\$ 11,410,843</u>	<u>\$ 1,396,857</u>	<u>\$ 4,361,832</u>	<u>\$ 9,141,941</u>	<u>\$ 60,398,224</u>

See accompanying notes to the basic financial statements.

**PLATTE COUNTY, MISSOURI
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO THE
STATEMENT OF NET ASSETS
DECEMBER 31, 2010**

Total fund balance, governmental funds:	\$ 29,915,561
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the Statement of Net Assets.	86,281,356
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in the fund financial statements, but are reported in the of the Statement of Net Assets.	787,522
Long-term assets are not available to pay current period expenditures and are therefore deferred in the fund financial statements.	28,729,239
Some liabilities (such as notes payable, capital lease contracts payable, long-term compensated absences, bonds payable, and accrued interest), which are not due and payable in the current period, are not included in the fund financial statements.	
Accrued interest payable	(529,494)
Long-term debt	<u>(52,227,968)</u>
Net Assets of Governmental Activities in the Statement of Net Assets	<u><u>\$ 92,956,216</u></u>

See accompanying notes to the basic financial statements.



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PLATTE COUNTY, MISSOURI
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES --
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	GENERAL FUND	PARKS, TRAILS, AND STORM WATER TAX	PUBLIC WORKS	ROAD SALES TAX	PARKS & REC BOND FUND	NATIONAL NID PROJECT
REVENUES:						
Taxes	\$ 11,899,713	\$ 7,337,658	\$ 2,790,300	\$ 5,504,195	\$ -	\$ -
Fees and fines	3,454,012	8,063	4,448	-	-	-
Intergovernmental	1,406,352	-	97,338	-	-	-
Investment earnings	28,512	10,274	(2,271)	212	25,291	2,053
Miscellaneous	690,204	49,064	48,505	-	-	-
Special assessments	-	-	-	-	-	588,233
Total revenues	<u>17,478,793</u>	<u>7,405,059</u>	<u>2,938,320</u>	<u>5,504,407</u>	<u>25,291</u>	<u>590,286</u>
EXPENDITURES:						
Current:						
General county administration	4,962,768	-	-	-	-	-
Financial administration	357,776	-	-	-	-	-
Property, valuation, and recording	810,254	-	-	-	-	-
Public safety	7,238,320	-	-	-	-	-
Public works	-	-	3,116,163	-	-	-
Health and welfare services	386,773	-	-	-	-	-
Parks, trails, and storm water	-	1,595,320	-	-	-	-
Administration of justice	2,254,480	-	-	-	-	-
Debt service:						
Principal	16,055	-	76,683	-	3,875,000	340,000
Interest and other charges	955	-	4,676	-	375,180	351,360
Capital outlay	334,561	78,468	273,630	1,299,119	-	-
Total expenditures	<u>16,361,942</u>	<u>1,673,788</u>	<u>3,471,152</u>	<u>1,299,119</u>	<u>4,250,180</u>	<u>691,360</u>
Excess (deficiency) of revenues over expenditures	<u>1,116,851</u>	<u>5,731,271</u>	<u>(532,832)</u>	<u>4,205,288</u>	<u>(4,224,889)</u>	<u>(101,074)</u>
OTHER FINANCING SOURCES (USES):						
Issuance of long-term debt, net	-	-	-	-	-	5,253,267
Payment to bond escrow agent	-	-	-	-	-	(5,147,479)
Proceeds from the sale of assets	-	-	33,558	-	-	-
Transfers in	32,000	-	455,764	-	4,010,000	-
Transfers out	(1,223,000)	(4,592,000)	-	(4,587,488)	-	-
Total other financing sources (uses)	<u>(1,191,000)</u>	<u>(4,592,000)</u>	<u>489,322</u>	<u>(4,587,488)</u>	<u>4,010,000</u>	<u>105,788</u>
Net change in fund balances	(74,149)	1,139,271	(43,510)	(382,200)	(214,889)	4,714
Fund balances - beginning	6,818,329	2,104,927	825,415	3,004,475	2,751,968	255,401
Fund balances - ending	<u>\$ 6,744,180</u>	<u>\$ 3,244,198</u>	<u>\$ 781,905</u>	<u>\$ 2,622,275</u>	<u>\$ 2,537,079</u>	<u>\$ 260,115</u>

See accompanying notes to the basic financial statements.

**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE --
GOVERNMENTAL FUNDS (CONTINUED)**

	PARKVILLE COMMONS 2005A/B	CROOKED ROAD NID FUND	COUNTY ROADS CONSTRUCTION	KANSAS CITY ROADS PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,485,287	\$ 29,017,153
Fees and fines	-	-	-	-	1,625,923	5,092,446
Intergovernmental	-	-	194,158	-	222,917	1,920,765
Investment earnings	1,612	1,854	13,188	41,913	81,961	204,599
Miscellaneous	-	-	-	-	563,403	1,351,176
Special assessments	1,090,638	873,432	-	-	155,559	2,707,862
Total revenues	<u>1,092,250</u>	<u>875,286</u>	<u>207,346</u>	<u>41,913</u>	<u>4,135,050</u>	<u>40,294,001</u>
EXPENDITURES:						
Current:						
General county administration	-	-	-	-	458,295	5,421,063
Financial administration	-	-	-	-	-	357,776
Property, valuation, and recording	-	-	-	-	1,074,850	1,885,104
Public safety	-	-	-	-	1,109,204	8,347,524
Public works	-	-	-	-	-	3,116,163
Health and welfare services	-	-	-	-	1,208,006	1,594,779
Parks, trails, and storm water	-	-	-	-	-	1,595,320
Administration of justice	-	-	-	-	44,850	2,299,330
Debt service:						
Principal	560,000	425,000	-	-	3,708,000	9,000,738
Interest and other charges	518,947	457,084	-	-	744,855	2,453,057
Capital outlay	-	-	1,521,375	527,885	1,349,937	5,384,975
Total expenditures	<u>1,078,947</u>	<u>882,084</u>	<u>1,521,375</u>	<u>527,885</u>	<u>9,697,997</u>	<u>41,455,829</u>
Excess (deficiency) of revenues over expenditures	<u>13,303</u>	<u>(6,798)</u>	<u>(1,314,029)</u>	<u>(485,972)</u>	<u>(5,562,947)</u>	<u>(1,161,828)</u>
OTHER FINANCING SOURCES (USES):						
Issuance of long-term debt, net	-	-	-	-	-	5,253,267
Payment to bond escrow agent	-	-	-	-	-	(5,147,479)
Proceeds from the sale of assets	-	-	-	-	-	33,558
Transfers in	-	-	993,259	-	4,858,359	10,349,382
Transfers out	-	-	-	-	(111,894)	(10,514,382)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>993,259</u>	<u>-</u>	<u>4,746,465</u>	<u>(25,654)</u>
Net change in fund balances	13,303	(6,798)	(320,770)	(485,972)	(816,482)	(1,187,482)
Fund balances - beginning	<u>16,440</u>	<u>112,641</u>	<u>1,521,968</u>	<u>4,797,470</u>	<u>8,894,009</u>	<u>31,103,043</u>
Fund balances - ending	<u>\$ 29,743</u>	<u>\$ 105,843</u>	<u>\$ 1,201,198</u>	<u>\$ 4,311,498</u>	<u>\$ 8,077,527</u>	<u>\$ 29,915,561</u>

See accompanying notes to the basic financial statements.

PLATTE COUNTY, MISSOURI
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

Net change in fund balances - total governmental funds: \$ (1,187,482)

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 those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital asset additions	2,676,782
Depreciation	(3,631,952)
Book value of disposed capital assets	(63,914)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in special assessments receivable	(1,548,960)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net assets.

Issuance of long term debt	5,253,267
Costs of issuance for bonds	(105,788)
Payment to bond escrow agent	(5,147,479)
Payments on long term debt	9,000,738

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Change in OPEB obligation	(50,484)
Change in Lagers obligation	(52,911)
Change in accrued interest	174,957
Amortization of bond issuance costs	65,913
Amortization of net premium/discount on bond issuance	(180,249)
Amortization of net deferred amount on refunding	(122,479)
Change in compensated absences	(25,808)
Change in long-term claims payable	(70,948)

Change in Net Assets of Governmental Activities	\$ 4,983,203
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See accompanying notes to the basic financial statements.

**PLATTE COUNTY, MISSOURI
STATEMENT OF NET ASSETS --
PROPRIETARY FUND
DECEMBER 31, 2010**

	SHILOH SPRINGS GOLF COURSE
ASSETS:	
Current assets:	
Cash and cash equivalents	\$ 950
Interest receivable	135
Inventories	24,028
Prepaid expenses	5,146
Total current assets	30,259
Capital assets:	
Nondepreciable	1,969,000
Depreciable, net	1,170,998
Capital assets, net	3,139,998
Total assets	3,170,257
LIABILITIES:	
Current liabilities:	
Accounts payable	25,714
Due to other funds	105,000
Payroll related liabilities	4,283
Current portion of capital lease obligation	62,345
Total current liabilities	197,342
Noncurrent liabilities:	
Capital lease obligation	6,199
Total liabilities	203,541
NET ASSETS:	
Invested in capital assets, net of related debt	3,071,454
Unrestricted	(104,738)
	\$ 2,966,716

See accompanying notes to the basic financial statements.

PLATTE COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS --
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	SHILOH SPRINGS GOLF COURSE
REVENUES:	
Charges for services	\$ 580,038
	580,038
OPERATING EXPENSES:	
Salaries	352,668
Payroll taxes and fringe benefits	78,080
Repairs and maintenance	23,903
Food and beverage	48,286
Pro shop	53,745
Depreciation	137,472
Insurance	11,165
Utilities	65,491
Other operating expenses	67,828
Abandonment loss	1,748
	840,386
Operating loss	(260,348)
NON-OPERATING INCOME (EXPENSES):	
Interest income	363
Interest expense	(8,432)
	(8,069)
Net loss before transfers	(268,417)
Transfers in	165,000
Decrease in net assets	(103,417)
Total net assets - beginning	3,070,133
Total net assets - ending	\$ 2,966,716

See accompanying notes to the basic financial statements.

**PLATTE COUNTY, MISSOURI
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>SHILOH SPRINGS GOLF COURSE</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from customers	\$ 580,038
Payments to employees and fringe benefits	(430,748)
Payments to vendors and suppliers	<u>(229,809)</u>
Net cash used by operating activities	<u>(80,519)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Operating transfers from other funds	<u>165,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition and construction of capital assets	(25,000)
Loan from other funds	5,000
Principal paid on capital debt and leases	(58,575)
Interest paid on capital debt and leases	<u>(8,432)</u>
Net cash used by capital and related financing activities	<u>(87,007)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Investment income	<u>228</u>
Net decrease in cash and cash equivalents	(2,298)
Cash and cash equivalents, beginning of the year	<u>3,248</u>
Cash and cash equivalents, end of the year	<u><u>\$ 950</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating loss	<u>\$ (260,348)</u>
Adjustments to reconcile operating income to net cash used by operating activities:	
Depreciation and amortization expense	137,472
Abandonment loss expense	1,748
Changes in assets and liabilities:	
Inventories	9,739
Prepaid items	873
Accounts payable and accrued liabilities	<u>29,997</u>
Total adjustments	<u>179,829</u>
Net cash used by operating activities	<u><u>\$ (80,519)</u></u>

See accompanying notes to the basic financial statements.

**PLATTE COUNTY, MISSOURI
STATEMENT OF NET ASSETS --
FIDUCIARY FUNDS
DECEMBER 31, 2010**

	<u>Agency Funds</u>
ASSETS:	
Cash and investments	\$ 158,995,607
Other assets	<u>563,605</u>
Total assets	<u><u>\$ 159,559,212</u></u>
LIABILITIES:	
Due to others	<u>\$ 159,559,212</u>
Total liabilities	<u><u>\$ 159,559,212</u></u>

See accompanying notes to the basic financial statements.



Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements include a summary of the accounting policies followed and information used by the County that is judged to be more appropriate for full disclosure in the presentation of the basic financial statements.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Platte County, Missouri, have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to local governments. The more significant of the County's accounting policies are described below:

- A. Financial Reporting Entity: Platte County, Missouri (the County), is a County of the first-class governed by a County Commission comprised of a first district commissioner, second district commissioner, and presiding commissioner. Elected officials are responsible for the operations of certain County offices including the Assessor, Collector, Treasurer, Clerk, Auditor, Sheriff, Public Administrator, Prosecuting Attorney, and Recorder of Deeds.

The accompanying financial statements present all of the activities of Platte County and component units over which the County is financially accountable. Financial accountability is based primarily on operational or financial relationships with the County (as distinct from legal relationships).

Blended Component Unit: The Platte County Senior Services Fund (the Fund) is included in the County's financial report as a blended component unit due to the County's financial accountability for the Fund. The Fund is governed by a Board of Directors appointed by the Platte County Commissioners. The Fund was created to assist senior adults within the County and provide services designed to aid their independence. The Fund does not issue separate financial statements.

Related Organizations: The County Commissioners are also responsible for appointing the Board of Directors of the Platte County Regional Sewer District, the Platte County Board of Services for the Developmentally Disabled, and the Industrial Development Authority of the County of Platte, Missouri. The County's accountability for these organizations does not extend beyond making the appointments.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- B. Government-Wide and Fund Financial Statements: The government-wide financial statements include the statement of net assets and the statement of activities. Government-wide statements report information on all of the activities of the County except for fiduciary activities. The effect of interfund activity within the governmental funds has been eliminated within the government-wide statements. *Governmental activities*, which are normally supported by taxes and governmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function, and, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Projects, and Debt Service funds. The combined amounts for these funds are reflected in a single column in the Governmental Fund Balance Sheets and Statements of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented with the Combining and Individual Fund Statements and Schedules.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when the fund liability is incurred, under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments are recorded only when payment is due.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Parks, Trails, and Storm Water Tax Fund accounts for the Parks, Trails, and Storm Water Sales Tax collected for the purposes of parks construction and storm water runoff control. Financing is provided by a ½ cent sales tax levy voted upon by the taxpayers.

The Public Works Fund accounts for the operations and maintenance of roads and bridges within the County. Financing is provided by a special road and bridge tax levy, miscellaneous sales taxes, and occasional transfers from the General Fund.

The Road Sales Tax Fund accounts for sales tax collected for the purpose of repairing, maintaining and building roads and bridges within the County. Financing is provided by a 3/8 cent sales tax levy voted upon by the taxpayers.

The Parks & Recreation Bond Fund accumulates monies for the payment of principal and interest on the \$24,985,000 Series 2004 Certificates of Participation issued for the land acquisition and construction of the Northern Platte County Community Center, Southern Platte County Community Center, and the Tiffany Hills facility. Principal payments are made annually and interest semi-annually until 2011.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued):

The National NID Project Fund (The National Project Neighborhood Improvement District Fund) accumulates monies for payment of principal and interest on the \$4,920,000 Neighborhood Improvement District Refunding Bonds issued in 2010. Financing is obtained through special assessments levied within the Neighborhood Improvement District. Principal payments are to be made annually and interest semiannually until 2021.

The Parkville Commons 2005 A/B Fund accumulated monies for payment of principal and interest on the \$14.8 million series 2005 Neighborhood Improvement District bonds for the Parkville Commons Project. Financing is obtained through special assessments levied within the Neighborhood Improvement District.

The Crooked Road NID Fund accumulates monies for payment of principal and interest on the \$12,020,000 Neighborhood Improvement District Bonds issued in 2008. Financing is provided by special assessments levied within the District.

The County Roads Construction Fund accounts for resources used and received on capital projects for roads and bridges located in unincorporated Platte County.

The Kansas City Roads Project Fund accounts for resources used and received on capital projects for Platte County roads and bridges located within the city limits of Kansas City, Missouri.

Proprietary fund level financial statements are used to account for activities which are similar to those found in the private-sector. The measurement focus is upon determination of net income, financial position, and cash flows. The County's only proprietary fund is the Shiloh Springs Golf Course Fund used to account for the activities at the Shiloh Springs Public Golf Course. Revenues are derived from user fees, pro-shop sales, and food and beverage sales. Expenses consist of operating and administrative expenses.

The Proprietary Fund is accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The Proprietary Fund distinguishes operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued):

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). The County also has the option of following subsequent private-sector guidance for their enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Fiduciary fund level financial statements include agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and other funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. Pooled Cash and Investments: Cash resources of the individual funds are combined to form a pool of cash and investments. At December 31, 2010, the County's cash and investments consisted of demand accounts, repurchase agreements, certificates of deposit, and investments in United States Agency Securities. The investments are stated at fair value. Interest income on pooled cash and investments is allocated based upon each fund's respective cash balance.

E. Statement of Cash Flows: A statement of cash flows has been presented in accordance with Governmental Accounting Standards Board Statement No. 9 for the Proprietary Fund. For purposes of the statement of cash flows, the County considers demand deposits and investments purchased with an original maturity of three months or less, which are not limited as to use, to be cash and cash equivalents.

F. Prepaid Items: Prepaid balances are for payments made by the County in the current year to provide services occurring in subsequent fiscal years, and the reserve for prepaid items has been recognized to signify that a portion of the fund balance is not available for other subsequent expenditures.

G. Inventories: Inventory in the Proprietary Fund consists principally of materials, supplies, and food items held for consumption. The inventory is valued at cost (first-in, first-out).

H. Interfund Activity: Short-term amounts owed between funds are classified as "Due to/from other funds".

During the course of normal operations, the County has transactions between funds, including expenditures and transfers of resources to provide services and construct assets.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- I. Capital Assets: Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g. roads and bridges), are reported in the applicable governmental or business-type activities columns in the government-wide statements. Capital assets are defined as all computers, monitors and printers and all other assets with a cost of more than \$1,000, with a useful life of more than one year. Capital assets are recorded at historical cost if purchased or constructed, or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation on all assets is computed using the straight-line method over the following estimated lives:

Major Asset Group

Land improvements	5 - 55 years
Buildings	5 - 65 years
Building improvements	5 - 10 years
Infrastructure	10 - 50 years
Vehicles and heavy equipment	3 - 20 years
Park equipment	5 - 15 years
Furniture and fixtures	5 - 15 years
Office and computer equipment	3 years

- J. Deferred Revenues: The County has reported as deferred revenue amounts relating to special assessments and property taxes that have been determined to be measurable, but not available until future years.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- K. Compensated Absences: The County's policy does not allow employees to accumulate unused vacation leave. Sick leave accumulates up to a maximum of 60 days. In the event of termination under an authorized County retirement system, an employee is paid for one-half of their accumulated sick leave, up to a maximum of one month's salary.

Accumulated compensated absences are accounted for as follows:

Governmental Funds - The accumulated liabilities for compensated absences is recorded in the governmental activities column of the government-wide financial statements.

Proprietary Fund - The costs of compensated absences are accrued in the proprietary fund as earned by County employees and recorded in the proprietary fund financial statements and the business-type activities column of the government-wide financial statements.

- L. Long-Term Obligations: In the government-wide financial statements as well as the proprietary fund statements, long-term debt obligations are reported as liabilities. On new debt issues, premiums and discounts, as well as issuance costs, are deferred and amortized over the term of the debt.

In the governmental fund financial statements, debt premiums and discounts as well as issuance costs are recognized during the current period. The face amount of the debt issued and any associated discounts or premiums are reported as other financing sources or uses. Issuance costs are reported as interest and other charges.

- M. Fund Balances: In the fund financial statements, governmental funds report those portions of fund balances not appropriable for expenditure or legally segregated for a specific use as reserves of fund balance. Fund Balance reservations include amounts reserved for prepaid items and encumbrances. Designated fund balances represent tentative plans for future use of financial resources. Currently the County has no designations of fund balance.

- N. Net Asset Classifications: In the government-wide statements, equity is shown as net assets and classified into three components:

- (1) Invested in capital assets, net of related debt – consisting of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

N. Net Asset Classifications (continued):

(2) Restricted net assets – consisting of net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The County first utilizes restricted resources to finance qualifying activities.

(3) Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

O. Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles 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. The more significant estimates used are depreciation, the estimated cost of historical infrastructure assets, insurance claims payable, and certain other accruals.

2. BUDGETARY POLICY:

The combined statement of revenues, expenditures, and changes in fund balances -- budget and actual -- all governmental fund types reflect information as presented on the budget submitted by the County in accordance with Sections 50.525 to 50.745, RSMo.1978, the County budget law. The County prepared its budget on the modified cash basis. The County utilizes encumbrances for budgetary reporting purposes. Encumbrances relating to certain contractual agreements, supplies and equipment that have been ordered but not received are reported in the year the commitment arises for budgetary reporting purposes. However, for financial reporting purposes the goods or services are reported when they are received. The County Commission amends the budget at various times during the year.

The County Commission adopts an annual budget for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and the Proprietary Fund. Unspent appropriations lapse at year-end except for that portion related to encumbered amounts, but may be re-appropriated in the following fiscal year. Budget amendments must be authorized by the County Commission with a County Commission Order. Departments in the General Fund, whose budgets are approved by the County Commission, may not legally exceed their budgets at the department level without County Commission approval but may exceed budgets at the line-item level, which is below the department level. The Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Proprietary Fund may not legally exceed their budgets at the fund level without County Commission approval, but may exceed budgets at the line-item level, which is below the fund level.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

3. DEPOSITS AND INVESTMENTS:

A summary of the County's significant accounting policies regarding cash, cash equivalents, and investments can be found in Note 1 to the Basic Financial Statements.

The carrying value of deposits and investments are summarized as follows:

Deposits and cash on hand	\$ 159,832,723
Repurchase agreements	3,809,000
Investments	17,865,462
Certificates of deposit	<u>1,300,000</u>
Total	<u>\$ 182,807,185</u>

Deposits and investments of the County are reflected in the government-wide financial statements and fiduciary financial statements as follows:

	Government- Wide Statement of Net Assets	Fiduciary Statement of Net Assets	Total
Cash, cash equivalents, and investments	\$ 20,203,548	\$ 158,995,607	\$ 179,199,155
Restricted cash and investments	<u>3,608,030</u>	<u>-</u>	<u>3,608,030</u>
	<u>\$ 23,811,578</u>	<u>\$ 158,995,607</u>	<u>\$ 182,807,185</u>

At December 31, 2010, the County's investments consist of the following:

	Fair Value
Federal Home Loan Bank Securities	\$ 5,293,915
Fannie Mae	10,062,628
Freddie Mac	<u>2,508,919</u>
	<u>\$ 17,865,462</u>

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

3. DEPOSITS AND INVESTMENTS (Continued):

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of a counterparty, the County will not be able to recover the value of the investments, collateral securities, or deposits that are in the possession of the counterparty. Missouri Statute requires that collateral pledged must have a fair value equal to 100% of funds on deposit less insured amounts. The County's policy is to collateralize demand and time deposits with securities held by the financial institution's agent and in the County's name. At December 31, 2010, the County's deposits were insured by Federal depository insurance and uninsured deposits were fully collateralized in accordance with the County's policy.

Credit Risk and Concentration of Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Standard & Poor's and Moody's. Missouri Statute limits the County's investments to certificates of deposit, repurchase agreements, and obligations of the United States or United States Government Agencies. Concentration of credit risk is the risk of loss attributed to the magnitude of investment in a single issuer. The County does not have a policy limiting amounts invested in a single issuer. At December 31, 2010, the credit rating and concentration of each type of the County's investments was as follows:

	<u>Value</u>	<u>Credit Rating</u>	<u>Percentage</u>
Federal Home Loan Bank Securities	\$ 5,293,915	AAA	30%
Fannie Mae	10,062,628	AAA	56%
Freddie Mac	<u>2,508,919</u>	AAA	<u>14%</u>
	<u>\$ 17,865,462</u>		<u>100%</u>

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

3. DEPOSITS AND INVESTMENTS (Continued):

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be adversely affected by a change in interest rates. The County has no policy limiting investment maturities as a means of mitigating interest rate risk.

At December 31, 2010, the County had the following investments and maturities:

	<u>Value</u>	<u>Investment Maturities (in years)</u>	
		<u>Less than one</u>	<u>1-5</u>
Federal Home Loan Bank			
Securities	\$ 5,293,915	\$ -	\$ 5,293,915
Fannie Mae	10,062,628	-	10,062,628
Freddie Mac	2,508,919	-	2,508,919
	<u>\$ 17,865,462</u>	<u>\$ -</u>	<u>\$ 17,865,462</u>

4. RESTRICTED CASH:

Restricted cash of \$3,608,030 at December 31, 2010, consisted of deposits held in trust related to bond ordinances and indentures. These amounts are held in escrow by the financial institutions' trust departments.

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

5. CAPITAL ASSETS:

Capital assets activity for the year ended December 31, 2010, was as follows:

	Balance January 1, 2010	Increases	Decreases	Balance December 31, 2010
Governmental activities,				
Capital assets not being depreciated:				
Land	\$11,858,263	\$ -	\$ -	\$ 11,858,263
Construction in progress	1,285,927	1,835,995	2,035,206	1,086,716
Total capital assets not being depreciated	<u>13,144,190</u>	<u>1,835,995</u>	<u>2,035,206</u>	<u>12,944,979</u>
Capital assets being depreciated:				
Buildings	48,764,972	6,477	-	48,771,449
Improvements	3,284,891	-	-	3,284,891
Furniture and equipment	10,755,260	834,310	532,656	11,056,914
Infrastructure	50,777,845	2,035,206	-	52,813,051
Total capital assets being depreciated	<u>113,582,968</u>	<u>2,875,993</u>	<u>532,656</u>	<u>115,926,305</u>
Less accumulated depreciation:				
Buildings	7,851,204	940,723	-	8,791,927
Improvements	979,804	243,023	-	1,222,827
Equipment	6,969,328	989,556	468,742	7,490,142
Infrastructure	23,626,382	1,458,650	-	25,085,032
Total accumulated depreciation	<u>39,426,718</u>	<u>3,631,952</u>	<u>468,742</u>	<u>42,589,928</u>
Total capital assets being depreciated, net	<u>74,156,250</u>	<u>(755,959)</u>	<u>63,914</u>	<u>73,336,377</u>
Governmental activities capital assets, net	<u>\$87,300,440</u>	<u>\$ 1,080,036</u>	<u>\$ 2,099,120</u>	<u>\$ 86,281,356</u>

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

5. CAPITAL ASSETS (Continued):

	Balance January 1, 2010	Increases	Decreases	Balance December 31, 2010
Business-type activities,				
Capital assets not being depreciated,				
Land	\$ 1,969,000	\$ -	\$ -	\$ 1,969,000
Total capital assets not being depreciated	<u>1,969,000</u>	<u>-</u>	<u>-</u>	<u>1,969,000</u>
Capital assets being depreciated:				
Buildings	704,639	-	-	704,639
Improvements	1,279,265	25,000	-	1,304,265
Furniture and equipment	764,053	-	9,399	754,654
Total capital assets being depreciated	<u>2,747,957</u>	<u>25,000</u>	<u>9,399</u>	<u>2,763,558</u>
Less accumulated depreciation:				
Buildings	156,494	24,034	-	180,528
Improvements	753,987	86,577	-	840,564
Furniture and equipment	552,258	26,861	7,651	571,468
Total accumulated depreciation	<u>1,462,739</u>	<u>137,472</u>	<u>7,651</u>	<u>1,592,560</u>
Total capital assets being depreciated, net	<u>1,285,218</u>	<u>(112,472)</u>	<u>1,748</u>	<u>1,170,998</u>
Business-type activities capital assets, net	<u>\$ 3,254,218</u>	<u>\$ (112,472)</u>	<u>\$ 1,748</u>	<u>\$ 3,139,998</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General county administration	\$ 302,111
Property, valuation, and recording	43,069
Public safety	723,415
Public works	1,746,052
Parks, trails, and storm water	<u>817,305</u>
Total depreciation expense, governmental	<u>\$ 3,631,952</u>
Business-type activities,	
Golf course	<u>\$ 137,472</u>

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

5. CAPITAL ASSETS (Continued):

Construction Commitments:

The following projects are in progress and under contract:

	<u>Estimated Remaining Obligation at December 31, 2010</u>
Barry Road improvements	\$ 3,103,471
South Dye Store Bridge	121,299
North Dye Store Bridge	49,940
Middle Dye Store Bridge	49,940
Southern Platte Pass Phase II	31,751
	<u>\$ 3,356,401</u>

6. LONG-TERM DEBT:

Changes in the County's long-term liability balances for the year ended December 31, 2010, were as follows:

	Governmental Activities				
	Balance January 1, 2010	Additions	Retirements	Balance December 31, 2010	Amounts Due within One Year
General obligation bonds	\$14,460,000	\$ -	\$ 2,800,000	\$11,660,000	\$ 3,075,000
Certificates of participation	14,210,000	-	4,660,000	9,550,000	5,350,000
Special assessment bonds	30,275,000	4,920,000	6,473,000	28,722,000	1,554,000
Net unamortized premium/ discount on bonds	1,419,155	333,267	153,018	1,599,404	-
Net deferred amount on refunding bonds	-	122,479	-	122,479	-
Capital leases	139,775	-	92,798	46,977	46,977
Insurance claims	88,500	141,948	71,000	159,448	50,000
Net Lagers obligation	-	52,911	-	52,911	-
Net OPEB obligation	105,524	50,484	-	156,008	-
Compensated absences	132,933	49,453	23,645	158,741	66,000
	<u>\$60,830,887</u>	<u>\$ 5,670,542</u>	<u>\$14,273,461</u>	<u>\$52,227,968</u>	<u>\$10,141,977</u>

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

6. LONG-TERM DEBT (Continued):

	Business-Type Activities				
	Balance January 1, 2010	Additions	Retirements	Balance December 31, 2010	Amounts Due within One Year
Capital leases	\$ 127,119	\$ -	\$ 58,575	\$ 68,544	\$ 62,345

- A. Bonds Payable: The County issues general obligation, certificates of participation, and special assessment bonds to provide funds for the acquisition and construction of major capital facilities and infrastructure. General obligation bonds are direct obligations and pledge the full faith and credit of the County.

The County issued \$4,920,000 Neighborhood Improvement District Refunding Bonds (The National Project), Series 2010 to advance refund the County's Series 2001 Neighborhood Improvement District Bonds (The National Project). The net bond proceeds of \$5,147,479 were deposited in trust with an escrow agent to provide for all future debt service payments on the refunded Series 2001 NID Bonds. As a result, the refunded bonds are considered defeased and the liability for those bonds have been removed from the long-term debt. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$122,479. This amount is reported as a deduction from bonds payable and is amortized over the remaining life of the refunded debt using the straight-line method. The County completed this advance refunding to reduce its debt service payments by \$667,251 and to obtain an economic gain of \$350,000.

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

6. LONG-TERM DEBT (Continued):

A. Bonds Payable (Continued):

The County debt at December 31, 2010 consisted of the following:

General Obligation Bonds:

\$4,000,000, August 15, 2003; General Obligation Bonds, Series 2003, for transportation projects, due in a single installment of \$4,000,000 on December 1, 2013; interest at 3.8%	\$ 4,000,000
\$16,200,000, February 26, 2004; General Obligation Bonds, Series 2004, issued for transportation projects, due in annual installments of \$750,000 to \$2,050,000 through December 1, 2013, interest at 2% to 3.25%	4,850,000
\$2,810,000, December 15, 2004; General Obligation Bonds, Series 2004-A, issued for transportation projects, due in annual installments of \$100,000 to \$425,000 through December 1, 2013, interest at 3% to 3.6%	1,210,000
\$5,000,000, June 2, 2005; General Obligation Bonds, Series 2005-A, issued for transportation projects, due in annual installments of \$500,000 to \$850,000 through December 1, 2012, interest at 3.5% to 4%	<u>1,600,000</u>
Total General Obligation Bonds	<u>11,660,000</u>

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

6. LONG-TERM DEBT (Continued):

A. Bonds Payable (Continued):

Certificates Of Participation:

\$5,150,000, October 1, 2003; Certificates of Participation, Series 2003, issued for the purchase of and improvements to the Platte County Resource Center, due in annual installments of \$425,000 to \$1,050,000, through October 1, 2013; interest at 2% to 3.75%	\$ 2,050,000
\$24,985,000, April 15, 2004; Certificates of Participation, Series 2004, issued for the construction of the Platte County Community Centers, due in annual installments of \$1,340,000 to \$4,530,000, through March 1, 2011; interest at 4.0%	4,530,000
\$4,395,000, October 1, 2005; Certificates of Participation, Series 2005, issued for the refunding of the 1993 Shiloh Springs construction debt and additional capital expenditures of Shiloh Springs, due in annual installments of \$245,000 to \$425,000, through December 1, 2018; interest at 3.15% to 4.3%	<u>2,970,000</u>
Total Certificates of Participation	<u>9,550,000</u>

Special Assessment Bonds:

\$269,000, August 15, 1995; General Obligation Neighborhood Improvement Bonds due in annual installments; increasing from year to year until maturity on March 1, 2014, interest at 6.5%.	\$ 100,000
\$366,000, June 1, 1995; Series 1995 C Water Pollution Control Bonds (State Revolving Fund Program) Peback, due in annual installments of \$5,000 to \$24,000, through January 1, 2015, interest at 4.5% to 6%	115,000
\$375,000, June 1, 1995; Series 1995 C Water Pollution Control Bonds (State Revolving Fund Program) Hoover, due in annual installments of \$5,000 to \$25,000, through January 1, 2015, interest at 4.5% to 6%	117,000

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

6. LONG-TERM DEBT (Continued):

A. Bonds Payable (Continued):

Special Assessment Bonds (Continued):

\$795,000, August 21, 2003; Series 2003 Neighborhood Improvement District Refunding Bonds (Platte County Sewer District No. 23 Sewer Project), due in annual installments of \$55,000 to \$80,000, through March 1, 2016, interest at 2.25% to 4.4%	\$ 380,000
\$4,920,000, October 25, 2010; Series 2010 Neighborhood Improvement District Refunding Bonds (The National) due in annual installments of \$395,000 to \$525,000 through February 1, 2021, interest at 3% to 4%	4,920,000
\$8,350,000, December 16, 2005; Series 2005A Neighborhood Improvement District Bonds (The Parkville Commons Project), due in annual installments of \$210,000 to \$670,000, through February 1, 2019, interest at 2.1% to 4.25%	5,990,000
\$5,795,000, December 2, 2005; Series 2005B Neighborhood Improvement District Bonds (The Parkville Commons Project), due in annual installments of \$120,000 to \$1,065,000, February 1, 2019, through February 1, 2025, interest at 5%	5,795,000
\$9,995,000, May 29, 2008; Series 2008A Neighborhood Improvement District Bonds (Crooked Road to Highway 45 Project), due in bi-annual installments through March 1, 2028, interest at 3% to 4.55%	9,995,000
\$2,025,000, May 29, 2008; Series 2008B Taxable Neighborhood Improvement District Bonds (Crooked Road to Highway 45 Project), due in bi-annual installments through March 1, 2028, interest at 3% to 4.55%	<u>1,310,000</u>
Total Special Assessment Bonds	<u>28,722,000</u>
Total bonded debt and certificates of participation	<u><u>\$ 49,932,000</u></u>

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

6. LONG-TERM DEBT (Continued):

A. Bonds Payable (Continued): The County is obligated to repay the above special assessment debt in the event of default by property owners, subject to annual appropriations.

Aggregate annual principal payments and interest payments applicable to long-term debt are:

General Obligation Bonds:

<u>Years ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	3,075,000	395,240	3,470,240
2012	3,410,000	302,015	3,712,015
2013	<u>5,175,000</u>	<u>191,675</u>	<u>5,366,675</u>
	<u>\$ 11,660,000</u>	<u>\$ 888,930</u>	<u>\$ 12,548,930</u>

Certificates of Participation:

<u>Years ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	5,350,000	307,305	5,657,305
2012	835,000	164,755	999,755
2013	1,400,000	133,855	1,533,855
2014	365,000	82,055	447,055
2015	375,000	67,455	442,455
2016-2020	<u>1,225,000</u>	<u>106,055</u>	<u>1,331,055</u>
	<u>\$ 9,550,000</u>	<u>\$ 861,480</u>	<u>\$ 10,411,480</u>

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

6. LONG-TERM DEBT (Continued):

A. Bonds Payable (Continued):

Special Assessment Bonds:

<u>Years ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	1,554,000	1,082,529	2,636,529
2012	1,590,000	1,075,248	2,665,248
2013	1,656,000	1,015,452	2,671,452
2014	1,723,000	953,934	2,676,934
2015	1,749,000	891,858	2,640,858
2016-2020	9,085,000	3,482,595	12,567,595
2021-2025	8,885,000	1,519,941	10,404,941
2026-2028	<u>2,480,000</u>	<u>157,954</u>	<u>2,637,954</u>
	<u>\$ 28,722,000</u>	<u>\$ 10,179,511</u>	<u>\$ 38,901,511</u>

The County is subject to Missouri State statutes which limit the amount of the County's outstanding bonded debt (exclusive of revenue bonds, certificates of participation, and balances available in debt service funds) to 10% of the County's assessed valuation. At December 31, 2010, the statutory limit for the County was \$224,824,060, reducing this amount by the \$513,121 in the debt service funds and \$50,936,319 in general obligation bonded debt, results in a legal debt margin of \$173,887,741.

B. Capital Leases: The County has financed the acquisition of certain equipment by means of capital leases; therefore, the leases were recorded at the inception date as a liability at the present value of the future minimum lease payments. The future minimum lease payments and the present value of the remaining minimum lease payments as of December 31, 2010 are as follows:

<u>Years Ending December 31,</u>	<u>Governmental Funds</u>	<u>Proprietary Fund</u>
2011	48,707	67,007
2012	-	6,604
Total minimum lease payments	48,707	73,611
Less: amount representing interest	<u>1,729</u>	<u>5,067</u>
Present value of future minimum lease payments	<u>\$ 46,978</u>	<u>\$ 68,544</u>

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

7. TAX REVENUES AND TAXES RECEIVABLE:

A summary of tax revenues for the County for the year ended December 31, 2010, is as follows:

	Property Taxes	Sales Taxes	Other Taxes	Total
General Fund	\$ 473,868	\$ 11,425,845	\$ -	\$ 11,899,713
Public Works	2,047,656	-	742,644	2,790,300
Road Sales Tax	-	5,504,195	-	5,504,195
Parks, Trails, and Storm Water Tax	-	7,337,658	-	7,337,658
Other non-major funds	1,104,219	-	381,068	1,485,287
	<u>\$ 3,625,743</u>	<u>\$ 24,267,698</u>	<u>\$ 1,123,712</u>	<u>\$ 29,017,153</u>

A summary of taxes receivable for the County at December 31, 2010, is as follows:

	Property Taxes	Sales Taxes	Total
General Fund	\$ 9,683	\$ 1,935,365	\$ 1,945,048
Public Works	14,652	-	14,652
Road Sales Tax	-	939,708	939,708
Parks, Trails, and Storm Water Tax	-	1,252,952	1,252,952
Other non-major funds	18,604	-	18,604
	<u>\$ 42,939</u>	<u>\$ 4,128,025</u>	<u>\$ 4,170,964</u>

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

7. TAX REVENUES AND TAXES RECEIVABLE (Continued):

Property Taxes

The assessed valuation of the tangible property in the County as of January 1, 2009, on which the fiscal year ended December 31, 2010 levy was based, was as follows:

Real estate (including Railroad and Utilities)	\$ 1,685,074,254
Personal property	<u>510,551,896</u>
	<u>\$ 2,195,626,150</u>

The tax levy per \$100 of assessed valuation of tangible property for the above valuation was as follows:

General Operating Fund	\$ <u>0.0200</u>
Public Works Fund (Road and Bridge)	<u>0.2685</u>
Senior Citizens Service Fund	<u>\$ 0.0478</u>

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied no later than October 31 and are due and payable by December 31. All unpaid taxes levied by October 31 become delinquent January 1 of the following year. Property taxes levied on October 31, 2010, are for the budget year ended December 31, 2011, and accordingly, any amounts collected for these taxes prior to year end have been deferred in the accompanying statements.

Tax Collection Services

The County bills and collects its own property taxes, and bills and collects for other governmental entities and organizations. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Collector Agency Fund. The County acts only as an intermediary in the collection and distribution of property taxes to other entities. Tax collections are recorded net of the entities' related collection commission paid to the County according to the levy year for which the taxes are collected. The County charges a commission of 1.5% for tax collection services (1.0% - collector, 0.5% assessor). During the year ended December 31, 2010, the County collected approximately \$189,743,000 in taxes on behalf of other entities, resulting in total commissions of \$2,846,145.

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

8. PENSION PLANS:

A. Missouri Local Government Employees Retirement System:

- (1) Plan Description: The County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan, which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by 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 Internal Revenue Code Section 401(a) and is tax exempt.

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

- (2) Funding Policy: The County's full-time employees do not contribute to the pension plan. The political subdivision is required by state statute to contribute at an actuarially determined rate; the current rate is 7.2% (general) and 7.3% (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. Under state statute, the County contribution shall not exceed the contribution rate for the immediate preceding fiscal year by more than one percent (not including the effects of any benefits changes). Accordingly, the County's contribution rates were less than the actuarial determined contribution rates which resulted in a net pension obligation at December 31, 2010.

- (3) Annual Pension Cost: The County's annual pension cost (APC) and net pension obligation (NPO) for the current year were as follows:

Annual required contribution	\$ 778,101
Interest on net pension obligation	0
Adjustment to annual required contribution	0
Annual pension cost	778,101
Actual contributions	725,190
Increase (decrease) in NPO	52,911
NPO beginning of year	0
NPO end of year	\$ 52,911

**PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010**

8. PENSION PLANS (Continued):

A. Missouri Local Government Employees Retirement System (Continued):

(3) Annual Pension Cost (Continued):

The annual required contribution was determined as part of the February 29, 2008, and/or February 28, 2009, annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included: (a) a rate of return on the investment of present and future assets of 7.5% per year, compounded annually; (b) projected salary increases of 4.0% per year, compounded annually, attributable to inflation; (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit; (d) pre-retirement mortality based on the RP-2000 Combined Healthy Table set back 0 years for men and 0 years for women; and (e) post-retirement mortality based on the 1971 Group Annuity Mortality table 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 1 year for the General division and 30 years for the Police division.

Three-Year Trend Information			
Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2008	\$ 651,315	100%	\$ -
6/30/2009	670,605	100%	-
6/30/2010	778,101	93.2%	52,911

As of February 28, 2010, the most recent actuarial valuation date, the plan was 96 percent funded. The actuarial accrued liability for benefits was \$16,310,267, and the actuarial value of assets was \$15,706,686, resulting in an unfunded accrued liability (UAL) of \$603,581 and a funded ratio of 96.3%. The covered payroll (annual payroll of active employees covered by the plan) was \$10,771,038, and the ratio of the UAL to the covered payroll was 5.60 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

8. PENSION PLANS (Continued):

B. County Employee Retirement Fund:

In August 1994, the Missouri State Legislature passed RSMo Sections 50.100 through 50.306 creating a Statewide County Employees Retirement Fund (CERF). CERF is a cost sharing multi-employer defined benefit pension plan funded through various fees and employee contributions. CERF is administered by a governing board of directors. Complete financial statements of CERF can be obtained from its administrative offices:

County Employee Retirement Fund
c/o Brydon, Searingen, and England
312 East Capitol
Jefferson City, MO 65102

As established by state statute, all full-time employees and certain part time employees of the County are eligible to participate in the plan. Employees attaining the age of sixty-two years may retire with full benefits with eight or more years of credited service. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri State Legislature.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement at age fifty-five with reduced benefit is allowed. Any member with less than eight years of creditable service forfeits all rights in the fund, but will be paid the member's accumulated contributions.

In accordance with State statutes, the Plan is funded through various fees collected by counties and remitted to CERF. All participating employees are required to make contributions equal to 4% of gross compensation. For the years ended 2010, 2009, and 2008, the County collected and remitted to CERF employee contributions of \$269,253, \$228,231, and \$228,990 and statutory charges of \$764,995, \$765,662, and \$752,994, respectively.

9. DEFERRED COMPENSATION PLAN:

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, administered by CERF, is available to all county employees and permits them to defer a portion of their salary until future years. Participation in the plan is optional.

Employees may contribute up to 25% of their annual base salary to a maximum limit of \$16,500 per year (participants 50 and older may contribute an additional \$5,500.) The deferred compensation is not available to employees until termination, retirement, or death. Investments are managed by the plan's trustee, and the choice of the investment option(s) is made by the participants.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

10. COMMITMENTS AND CONTINGENCIES:

The County is a defendant in several lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's attorneys, the resolution of these matters will not have a material effect on the financial condition of the County.

The County participates in several federal and state programs that are fully or partially funded by grants received from other governmental entities. 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, 2010, 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.

The County also has a potential cleanup liability from fuel leaks related to an underground storage tank at the Public Works facility. The potential total liability for this is undetermined at this time; however, management believes resolution of this matter will not have a material effect on the financial condition of the County.

The County has agreed to appropriate the annual debt service payment on the \$32,200,000 Transportation Revenue Bonds 2007 (Zona Rosa Retail Project) issued by the Platte County Industrial Development Authority in the event revenues generated are not sufficient to meet debt service. The Bonds are to be repaid by the Zona Rosa TDD sales tax proceeds. As collateral, the parking garages at the Zona Rosa Retail Project have been deeded in the County's name to secure the debt. No debt service payments were required to be made by the County in 2010.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

11. RISK MANAGEMENT:

The County is a member of Midwest Public Risk of Missouri (MPR), a not-for-profit corporation consisting of governmental entities incorporated in 2009 to acquire insurance for its members. MPR operates as a purchasing pool and is not a joint venture activity of the County. The County has no control over budgeting, financing, management selection, or the governing body. MPR provides both conventional and self-insurance coverage for its members including medical, dental, property, casualty, general liability, and worker's compensation. The County participates in property, casualty, general liability, and worker's compensation insurance coverages.

MPR manages the cash and investment pool, funded by insurance premiums, on behalf of its members. MPR's investment pool consists of interest bearing deposits, U.S. Treasury strips, U.S. governmental agency obligations, and collateralized mortgage obligations.

In the event that a deficit occurs with respect to any fiscal year of MPR for which the County was a participant at any time during such year; and in the event that MPR determines that an assessment is required in order to provide additional funds for the obligations of MPR for such year; and further, in the event that the County was covered by the types of benefits requiring the assessment during the time period in which the assessment arose, the County is obligated to pay its pro rata share of any such assessment, irrespective of whether or not the County is a member of MPR at the time of such assessment. MPR has not had deficiencies in any of the past three fiscal years.

MPR's financial statements are presented in its Comprehensive Annual Financial Report for the year ended December 31, 2010.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

12. INTERFUND ACTIVITY:

Operating transfers during the year ended December 31, 2010, were as follows:

	Transfers In	Transfers Out
Governmental funds:		
General Fund	\$ 32,000	\$ 1,223,000
Public Works Fund	455,764	-
Road Sales Tax Fund	-	4,587,489
Parks, Trails, and Storm Water Tax	-	4,592,000
Parks & Recreation Bond Fund	4,010,000	-
County Roads Construction	993,259	-
Other governmental funds	4,858,361	111,895
Total governmental funds	10,349,384	10,514,384
Proprietary Fund:		
Shiloh Springs Golf Course Fund	165,000	-
Total transfers	\$ 10,514,384	\$ 10,514,384

Transfers are made between funds to move money from the original sources of funding to the funds which will incur expenses.

Interfund receivables and payables for the year ended December 31, 2010, were as follows:

	Due To Other Funds	Due From Other Funds
Governmental Funds:		
General Fund	\$ -	\$ 6,018
Parks, Trails, and Storm Water Tax	-	105,000
Other nonmajor governmental funds	6,018	-
Total governmental funds	6,018	111,018
Proprietary Fund:		
Shiloh Springs Golf Course Fund	105,000	-
Total proprietary fund	105,000	-
	\$ 111,018	\$ 111,018

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

13. INTERGOVERNMENTAL REVENUE AND RECEIVABLES:

Intergovernmental revenue during the year ended December 31, 2010, consisted of the following:

	General Fund	Public Works	County Roads Construction	Other governmental funds	Total
Federal	\$ 1,080,297	\$ -	\$ -	\$ 43,108	\$1,123,405
State	209,368	97,338	194,158	175,142	676,006
Local	116,687	-	-	4,667	121,354
Total	<u>\$ 1,406,352</u>	<u>\$ 97,338</u>	<u>\$ 194,158</u>	<u>\$ 222,917</u>	<u>\$1,920,765</u>

Intergovernmental receivables as of December 31, 2010 consisted of the following:

	General Fund	Public Works	Total
Federal	\$ 42,815	\$ -	\$ 42,815
State	900	72,322	73,222
Total	<u>\$ 43,715</u>	<u>\$ 72,322</u>	<u>\$ 116,037</u>

14. LEASE REVENUE:

The County has lease agreements with multiple tenants for space in the Platte County Resource Center as well as certain parks property. The lease agreements provide for monthly lease payments. The cost of the leased property was \$4,772,394 with accumulated depreciation of \$607,631 and a current carrying value of \$4,164,763 as of December 31, 2010. The following is a schedule of minimum future rentals due to the County under the agreements:

Year ending December 31:	
2011	\$ 214,284
2012	194,975
2013	196,131
2014	<u>140,850</u>
Total minimum future rentals	<u>\$ 746,240</u>

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

15. TAX INCREMENT FINANCING PAYMENTS:

The County is obligated to remit portions of future revenues related to Tax Increment Financing (TIF) debt incurred by other governmental entities within the County. The County is obligated to remit 50% of the incremental sales taxes collected within the TIF districts to retire the debt. Taxes remitted to TIF districts within the County for the year ended December 31, 2010 were as follows:

	Tax Revenue Remitted
KCI Corridor	\$ 1,747,222
Parkville Commons	176,689
Riverside	179,372
	\$ 2,103,283

The County's obligation for the debt described above does not extend beyond remitting the incremental taxes collected within the TIF districts in the event taxes collected are not sufficient to make the required debt service payments. Distributions to the TIF districts in future years are not determinable and may fluctuate based upon economic conditions.

16. OPERATING LEASE COMMITMENTS:

The County leases certain equipment pursuant to lease agreements that do not meet the criteria for capitalization and are classified as operating leases with related rentals charged to operations as incurred. Rental expense for all operating leases in 2010 was \$79,479 for governmental activities. The future minimum lease payments for the leases are as follows:

Years Ending December 31,	Governmental Activities
2011	\$ 71,246
2012	49,085
2013	17,151
2014	8,628
2015	5,850
	\$ 151,960

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

17. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

Deficit

At December 31, 2010, the 911 Telephone Fund had a deficit fund balance of \$19,745 and the Senior Citizens fund had a deficit balance of \$68,963. These deficits will be eliminated by future revenues or transfers.

18. POST EMPLOYMENT HEALTH BENEFITS:

In addition to providing pension benefits the County provides the post employment healthcare benefits described below. In past years the County has recorded the cost of providing these benefits on a pay-as-you-go-basis. During the year ended December 31, 2008 the County adopted Government Accounting Standards Board (GASB) Statement No. 45. Under GASB 45, the County recognizes the cost of post-employment healthcare benefits in the year in which the employee services are provided, reports the accumulated liability from prior years, and provides additional information useful to assess potential demands on the County's future cash flows. Recognition of the liability that has accumulated from prior years will be phased in over 30 years, commencing with the 2008 fiscal year.

- (1) Plan Description: The County provides for a continuation of medical, prescription drug, hearing and vision insurance benefits to employees that retire from County employment and who participate in the Missouri Local Government Employees Retirement System (LAGERS).

The County requires the retirees to pay 102% of the premiums charged to active employees. The rates being paid by retirees for benefits are typically lower than those had the retirees been rated as a separate group. The difference between these amounts is the implicit rate subsidy, which is considered other post employment benefits (OPEB) under GASB Statement No. 45.

Retirees and spouses have the same benefits as active employees. However, all retiree coverage terminates upon Medicare entitlement or when payment is not received on a timely basis. When the retiree attains Medicare eligibility age, it may be a COBRA qualifying event for the spouse.

- (2) Funding Policy: GASB Statement No. 45 does not require funding of the OPEB liability, and the County has chosen not to fund it. County policy dictates the payment of retiree claims as they become due.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

18. POST EMPLOYMENT HEALTH BENEFITS (Continued):

(3) Annual OPEB Cost and Net OPEB Obligation: The County's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, which represents an amount that is actuarially determined in accordance with the requirements of GASB Statement 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year plus the amortization of the unfunded actuarial liability over a period of time that the County has selected as being thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount of expected employer contributions to the plan, and changes in the County's net OPEB obligation.

Annual required contribution	\$	53,404
Interest on net OPEB obligation		4,749
Adjustment to annual required contribution		(6,199)
Annual OPEB cost (expense)		51,954
Less: Net employer contributions		1,470
Increase in net OPEB obligation		50,484
Net OPEB obligation - January 1, 2010		105,524
Net OPEB obligation - December 31, 2010	\$	156,008

The County's annual OPEB cost, the percentage of annual OPEB costs estimated to be contributed to the plan, and the net OPEB obligation for the fiscal year ending December 31, 2010 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2010	\$ 51,954	2.83%	\$ 156,008

(4) Funded Status and Funding Progress: As of December 31, 2008, which represents both the initial and the most recent actuarial valuation date, the actuarial accrued liability for benefits within the plan for the County is \$275,421. There are no assets set aside for funding the plan as of that date, thus the entire amount is unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$9,942,663, which results in a ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll of 2.8 percent.

PLATTE COUNTY, MISSOURI
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2010

18. POST EMPLOYMENT HEALTH BENEFITS (Continued):

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information 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 liabilities for benefits.

- (5) Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The projected unit credit actuarial cost method is used in the December 31, 2008 initial actuarial valuation. At this initial valuation date, actuarial present value of benefits is determined for each participant. The sum of these actuarial present values of benefits allocated to the current valuation year is the normal cost for the initial plan year. The sum of actuarial present values of benefits allocated to all valuation years preceding the valuation date represents the actuarial accrued liability.

The actuarial assumptions include a 4.5 percent investment rate of return. The actuarial assumptions for healthcare cost trend is a growth factor of 8.5 percent for the first year and then declining by 0.5 percent per year until 4.5 percent is reached. The 4.5 percent growth is used on a go-forward basis. The UAAL will be amortized over a period of 30 years using a level percentage of projected payroll on an open basis.



Required Supplementary Information
Other than MD&A

Platte County, Missouri
Required Supplementary Information
Schedules of Funding Progress
Year Ended December 31, 2010

Missouri Local Government Employees Retirement System

		(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets	Entry Age Actuarial Accrued Liability	Unfunded (Assets in Excess of) Accrued Liability (UAL)	Funded Ratio	Annual Covered payroll	UAL as a Percentage of Covered payroll
2008	February 29, 2008	\$ 16,124,573	\$ 13,181,670	\$ (2,942,903)	122%	\$ 9,942,663	N/A
2009	February 28, 2009	\$ 13,963,486	\$ 15,011,456	\$ 1,047,970	93%	\$ 10,836,526	10
2010	February 28, 2010	\$ 15,706,686	\$ 16,310,267	\$ 603,581	96%	\$ 10,771,038	6

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.

Post Employment Health Benefits

		(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
Fiscal Year	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
2008	December 31, 2008	\$ -	\$ 275,421	\$ 275,421	0%	\$ 9,942,663	2.77%
2009	December 31, 2008	\$ -	\$ 275,421	\$ 275,421	0%	\$ 9,942,663	2.77%
2010	December 31, 2008	\$ -	\$ 275,421	\$ 275,421	0%	\$ 9,942,663	2.77%

The December 31, 2008 fiscal year information was estimated to approximate the amounts actuarially calculated for the County's fiscal years ending December 31, 2009 and 2010. Therefore, amounts reported for each of the years are identical.



Supplemental Information

Supplemental Information (SI) accompanies the Basic Financial Statements and provides additional budgetary comparison schedules and detailed information for the non-major funds.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 11,189,883	\$ 11,189,883	\$ 11,787,224	\$ 597,341
Fees and fines	3,329,450	3,329,450	3,438,017	108,567
Intergovernmental	1,849,093	1,949,147	1,434,869	(514,278)
Investment earnings	180,455	180,455	17,277	(163,178)
Miscellaneous	663,747	689,835	659,948	(29,887)
Total revenues	<u>17,212,628</u>	<u>17,338,770</u>	<u>17,337,335</u>	<u>(1,435)</u>
EXPENDITURES:				
Auditor:				
Personnel cost	187,408	189,658	186,490	3,168
Supplies	3,000	3,000	1,774	1,226
Other	6,100	6,100	4,687	1,413
Total Auditor	<u>196,508</u>	<u>198,758</u>	<u>192,951</u>	<u>5,807</u>
Treasurer:				
Personnel cost	158,761	159,461	158,959	502
Supplies	3,150	3,150	2,114	1,036
Other	1,600	1,600	895	705
Total Treasurer	<u>163,511</u>	<u>164,211</u>	<u>161,968</u>	<u>2,243</u>
Circuit Judge:				
Personnel cost	39,409	39,609	38,824	785
Supplies	3,500	6,500	4,469	2,031
Capital outlay	5,000	4,000	2,554	1,446
Other	29,900	27,900	18,112	9,788
Total Circuit Judge	<u>77,809</u>	<u>78,009</u>	<u>63,959</u>	<u>14,050</u>
Probate Court:				
Supplies	10,600	7,600	6,431	1,169
Capital outlay	5,400	5,400	-	5,400
Other	25,300	28,300	24,497	3,803
Total Probate Court	<u>41,300</u>	<u>41,300</u>	<u>30,928</u>	<u>10,372</u>
Juvenile Office:				
Personnel cost	656,145	658,945	649,998	8,947
Supplies	8,000	7,000	6,958	42
Capital outlay	2,500	1,980	1,919	61
Other	220,700	222,220	178,837	43,883
Total Juvenile Office	<u>887,345</u>	<u>890,145</u>	<u>837,712</u>	<u>52,433</u>

(Continued)

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- (Continued)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXPENDITURES (Continued):	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Circuit Clerk:				
Supplies	\$ 72,740	\$ 66,740	\$ 60,489	\$ 6,251
Capital outlay	20,000	26,000	23,619	2,381
Other	61,220	61,220	58,917	2,303
Total Circuit Clerk	<u>153,960</u>	<u>153,960</u>	<u>143,025</u>	<u>10,935</u>
Prosecuting Attorney:				
Personnel cost	1,131,349	1,137,749	1,105,810	31,939
Supplies	56,306	53,006	50,075	2,931
Other	16,940	20,240	19,267	973
Total Prosecuting Attorney	<u>1,204,595</u>	<u>1,210,995</u>	<u>1,175,152</u>	<u>35,843</u>
Court Reporter:				
Supplies	4,900	4,900	1,730	3,170
Capital outlay	800	800	975	(175)
Other	1,200	1,200	536	664
Total Court Reporter	<u>6,900</u>	<u>6,900</u>	<u>3,241</u>	<u>3,659</u>
County Commission:				
Personnel cost	322,311	323,861	318,944	4,917
Supplies	1,500	1,500	1,411	89
Other	7,250	7,550	6,056	1,494
Total County Commission	<u>331,061</u>	<u>332,911</u>	<u>326,411</u>	<u>6,500</u>
Personnel:				
Personnel cost	205,135	215,425	195,743	19,682
Supplies	2,900	2,380	1,937	443
Other	2,850	2,850	843	2,007
Total Personnel	<u>210,885</u>	<u>220,655</u>	<u>198,523</u>	<u>22,132</u>
Planning and Zoning:				
Personnel cost	403,176	413,604	407,308	6,296
Supplies	3,000	3,000	2,288	712
Capital outlay	7,500	39,500	36,432	3,068
Other	89,550	89,550	48,692	40,858
Total Planning and Zoning	<u>503,226</u>	<u>545,654</u>	<u>494,720</u>	<u>50,934</u>

(Continued)

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- (Continued)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

EXPENDITURES (Continued):	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Information Services:				
Personnel cost	\$ 226,552	\$ 207,402	\$ 187,065	\$ 20,337
Supplies	1,000	1,000	985	15
Capital outlay	96,000	96,000	89,947	6,053
Other	77,000	97,000	76,244	20,756
Total Information Services	<u>400,552</u>	<u>401,402</u>	<u>354,241</u>	<u>47,161</u>
General County Administration:				
Personnel cost	137,754	152,779	147,818	4,961
Supplies	185,000	183,550	160,178	23,372
Capital outlay	76,000	70,521	69,419	1,102
Other	2,132,353	2,067,467	1,975,519	91,948
Total General County Administration	<u>2,531,107</u>	<u>2,474,317</u>	<u>2,352,934</u>	<u>121,383</u>
Janitorial Services:				
Personnel cost	102,840	92,944	86,460	6,484
Supplies	17,000	17,000	14,623	2,377
Other	-	346	150	196
Total Janitorial Services	<u>119,840</u>	<u>110,290</u>	<u>101,233</u>	<u>9,057</u>
Building and Grounds:				
Personnel cost	290,317	310,011	308,797	1,214
Other	687,800	713,407	698,414	14,993
Total Building and Grounds	<u>978,117</u>	<u>1,023,418</u>	<u>1,007,211</u>	<u>16,207</u>
Public Services:				
Other	15,000	15,000	15,000	-
Total Public Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Recorder of Deeds:				
Personnel cost	254,592	255,992	255,058	934
Supplies	4,000	4,000	3,938	62
Capital Outlay	30,000	30,000	-	30,000
Other	1,900	1,900	1,793	107
Total Recorder of Deeds	<u>290,492</u>	<u>291,892</u>	<u>260,789</u>	<u>31,103</u>
Resource Center:				
Personnel cost	62,643	32,665	32,549	116
Supplies	9,000	9,830	9,782	48
Other	62,500	71,308	67,850	3,458
Total Resource Center	<u>134,143</u>	<u>113,803</u>	<u>110,181</u>	<u>3,622</u>

(Continued)

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- (Continued)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

EXPENDITURES (Continued):	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Contingency				
Emergency fund	\$ 577,106	\$ 577,106	\$ -	\$ 577,106
Other	1,422,894	1,422,894	-	1,422,894
Total Contingency	2,000,000	2,000,000	-	2,000,000
Collector:				
Personnel cost	486,213	490,198	481,898	8,300
Supplies	30,500	30,500	26,281	4,219
Capital outlay	20,000	20,000	20,000	-
Other	33,680	33,680	31,573	2,107
Total Collector	570,393	574,378	559,752	14,626
Public Administrator:				
Personnel cost	318,608	319,858	319,490	368
Supplies	3,500	3,500	3,337	163
Other	73,850	73,850	41,350	32,500
Total Public Administrator	395,958	397,208	364,177	33,031
County Clerk:				
Personnel cost	174,192	175,012	173,228	1,784
Supplies	3,000	2,740	698	2,042
Other	3,600	3,860	2,645	1,215
Total County Clerk	180,792	181,612	176,571	5,041
Sheriff:				
Personnel cost	5,564,085	5,575,135	5,281,894	293,241
Supplies	104,400	103,850	97,207	6,643
Capital outlay	52,816	52,816	52,676	140
Other	969,019	984,569	921,258	63,311
Total Sheriff	6,690,320	6,716,370	6,353,035	363,335
Sheriff Pass Thru Grants:				
Other	348,100	348,100	259,394	88,706
Total Sheriff Pass Thru Grants	348,100	348,100	259,394	88,706
Sheriff NCAP:				
Personnel	221,792	193,912	193,589	323
Supplies	21,948	16,236	-	16,236
Capital Outlay	-	2,000	-	2,000
Other	6,500	5,200	-	5,200
Total Sheriff NCAP	250,240	217,348	193,589	23,759
ARRA Sheriff NCAP:				
Personnel	135,468	157,226	127,750	29,476
Supplies	5,637	162	-	162
Capital Outlay	-	33,810	33,808	2
Other	-	8,800	5,021	3,779
Total ARRA Sheriff NCAP	141,105	199,998	166,579	33,419

(Continued)

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- (Continued)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

EXPENDITURES (Continued):	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
MO Cyber Crimes Grant				
Personnel	\$ 2,500	\$ -	\$ -	\$ -
Capital Outlay	2,500	-	-	-
Other	2,500	-	-	-
Total MO Cyber Crimes Grant	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
MO Cyber Crimes Pass Thru				
Personnel	90,838	-	-	-
Supplies	3,500	-	-	-
Other	6,000	-	-	-
Total MO Cyber Crimes Pass Thru	<u>100,338</u>	<u>-</u>	<u>-</u>	<u>-</u>
ARRA MO Cyber Crimes				
Supplies	1,301	3,801	2,335	1,466
Capital Outlay	-	2,500	405	2,095
Other	-	2,500	892	1,608
Total ARRA MO Cyber Crimes	<u>1,301</u>	<u>8,801</u>	<u>3,632</u>	<u>5,169</u>
ARRA MO Cyber Crimes Pass Thru				
Personnel	86,541	193,281	170,551	22,730
Supplies	2,310	7,596	7,206	390
Other	1,039	22,538	20,756	1,782
Total ARRA MO Cyber Crimes Pass Thru	<u>89,890</u>	<u>223,415</u>	<u>198,513</u>	<u>24,902</u>
ARRA Drug Enforcement Grant				
Capital Outlay	15,865	15,865	15,865	-
Other	200	200	-	200
Total ARRA Drug Enforcement Grant	<u>16,065</u>	<u>16,065</u>	<u>15,865</u>	<u>200</u>
Community Interoperability				
Other	330,000	330,000	49,320	280,680
Total Community Interoperability	<u>330,000</u>	<u>330,000</u>	<u>49,320</u>	<u>280,680</u>
ARRA LLEBG				
Capital Outlay	9,976	9,976	9,973	3
Total ARRA LLEBG	<u>9,976</u>	<u>9,976</u>	<u>9,973</u>	<u>3</u>
Catastrophic Disaster Fund				
Other	19,604	19,604	-	19,604
Total Catastrophic Disaster Fund	<u>19,604</u>	<u>19,604</u>	<u>-</u>	<u>19,604</u>
Total expenditures	<u>19,397,933</u>	<u>19,516,495</u>	<u>16,180,579</u>	<u>3,335,916</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(2,185,305)</u>	<u>(2,177,725)</u>	<u>1,156,756</u>	<u>3,334,481</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	32,000	32,000	-
Transfers Out	(1,223,000)	(1,223,000)	(1,223,000)	-
Total other financing sources (uses)	<u>(1,223,000)</u>	<u>(1,191,000)</u>	<u>(1,191,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,408,305)</u>	<u>\$ (3,368,725)</u>	<u>(34,244)</u>	<u>\$ 3,334,481</u>
FUND BALANCE (GAAP), beginning of year			6,818,329	
Encumbrances			114,485	
Accrual adjustments			<u>(154,390)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 6,744,180</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
PARKS & RECREATION SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 6,948,465	\$ 6,948,465	\$ 7,215,886	\$ 267,421
Fees and fines	6,500	6,500	8,063	1,563
Intergovernmental	484,785	484,785	-	(484,785)
Investment earnings	13,000	13,000	176	(12,824)
Miscellaneous	28,000	28,000	28,692	692
Total revenues	<u>7,480,750</u>	<u>7,480,750</u>	<u>7,252,817</u>	<u>(227,933)</u>
EXPENDITURES:				
Parks, trails, and storm water	2,005,421	1,994,299	1,502,625	491,674
Capital outlay	862,500	858,622	107,394	751,228
Total expenditures	<u>2,867,921</u>	<u>2,852,921</u>	<u>1,610,019</u>	<u>1,242,902</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>4,612,829</u>	<u>4,627,829</u>	<u>5,642,798</u>	<u>1,014,969</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(5,453,860)	(5,438,860)	(4,592,000)	846,860
Total other financing sources (uses)	<u>(5,453,860)</u>	<u>(5,438,860)</u>	<u>(4,592,000)</u>	<u>846,860</u>
NET CHANGE IN FUND BALANCE	<u>\$ (841,031)</u>	<u>\$ (811,031)</u>	1,050,798	<u>\$ 1,861,829</u>
FUND BALANCE (GAAP), beginning of year			2,104,927	
Encumbrances			51,991	
Accrual adjustments			<u>36,482</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 3,244,198</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
PUBLIC WORKS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 2,560,000	\$ 2,560,000	\$ 2,819,249	\$ 259,249
Intergovernmental	75,000	75,000	90,454	15,454
Fees and fines	25,000	25,000	4,448	(20,552)
Investment earnings	37,000	37,000	9,054	(27,946)
Miscellaneous	200,000	211,086	82,062	(129,024)
Total revenues	<u>2,897,000</u>	<u>2,908,086</u>	<u>3,005,267</u>	<u>97,181</u>
EXPENDITURES:				
Public works	3,562,565	3,684,451	3,113,393	571,058
Capital outlay	548,353	437,553	350,985	86,568
Total expenditures	<u>4,110,918</u>	<u>4,122,004</u>	<u>3,464,378</u>	<u>657,626</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,213,918)</u>	<u>(1,213,918)</u>	<u>(459,111)</u>	<u>754,807</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	455,764	455,764	455,764	-
Total other financing sources (uses)	<u>465,764</u>	<u>455,764</u>	<u>455,764</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (748,154)</u>	<u>\$ (758,154)</u>	<u>(3,347)</u>	<u>\$ 754,807</u>
FUND BALANCE (GAAP), beginning of year			825,415	
Accrual adjustments			<u>(40,163)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 781,905</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
ROAD SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Sales taxes	\$ 5,210,251	\$ 5,210,251	\$ 5,411,859	\$ 201,608
Investment earnings	74,550	74,550	10,439	64,111
Total revenues	<u>5,284,801</u>	<u>5,284,801</u>	<u>5,422,298</u>	<u>137,497</u>
EXPENDITURES:				
Road Sales Tax Disbursement	1,519,285	1,514,785	703,667	811,118
TIF Expense	587,558	592,058	590,001	2,057
Total expenditures	<u>2,106,843</u>	<u>2,106,843</u>	<u>1,293,668</u>	<u>813,175</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,177,958</u>	<u>3,177,958</u>	<u>4,128,630</u>	<u>(675,678)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(4,346,861)	(4,601,861)	(4,587,488)	14,373
Total other financing sources (uses)	<u>(4,346,861)</u>	<u>(4,601,861)</u>	<u>(4,587,488)</u>	<u>14,373</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,168,903)</u>	<u>\$ (1,423,903)</u>	(458,858)	<u>\$ 965,045</u>
FUND BALANCE (GAAP), beginning of year			3,004,475	
Accrual adjustments			<u>76,658</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 2,622,275</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
PARKS & REC BOND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 28,000	\$ 28,000	\$ 25,291	\$ (2,709)
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>25,291</u>	<u>(2,709)</u>
EXPENDITURES:				
Debt service:				
Principal	3,875,000	3,875,000	3,875,000	-
Interest and other charges	<u>380,575</u>	<u>380,575</u>	<u>375,180</u>	<u>5,395</u>
Total expenditures	<u>4,255,575</u>	<u>4,255,575</u>	<u>4,250,180</u>	<u>5,395</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(4,227,575)</u>	<u>(4,227,575)</u>	<u>(4,224,889)</u>	<u>2,686</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>4,250,000</u>	<u>4,250,000</u>	<u>4,010,000</u>	<u>(240,000)</u>
Total other financing sources (uses)	<u>4,250,000</u>	<u>4,250,000</u>	<u>4,010,000</u>	<u>(240,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 22,425</u>	<u>\$ 22,425</u>	(214,889)	<u>\$ (237,314)</u>
FUND BALANCE (GAAP), beginning of year			2,751,968	
Accrual adjustments			<u>-</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 2,537,079</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
NATIONAL NID PROJECT
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Special Assessments	\$ 602,662	\$ 602,662	\$ 637,908	\$ 35,246
Investment earnings	5,000	5,000	1,287	(3,713)
Total revenues	<u>607,662</u>	<u>607,662</u>	<u>639,195</u>	<u>31,533</u>
EXPENDITURES:				
Debt service:				
Principal	340,000	340,000	340,000	-
Interest and other charges	<u>257,933</u>	<u>257,933</u>	<u>299,700</u>	<u>(41,767)</u>
Total expenditures	<u>597,933</u>	<u>597,933</u>	<u>639,700</u>	<u>(41,767)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>9,729</u>	<u>9,729</u>	<u>(505)</u>	<u>(10,234)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 9,729</u>	<u>\$ 9,729</u>	<u>(505)</u>	<u>\$ (10,234)</u>
FUND BALANCE (GAAP), beginning of year			255,401	
Accrual adjustments			<u>5,219</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 260,115</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
PARKVILLE COMMONS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Special Assessments	\$ 1,101,654	\$ 1,101,654	\$ 1,090,638	\$ (11,016)
Investment earnings	2,700	2,700	1,579	(1,121)
Total revenues	<u>1,104,354</u>	<u>1,104,354</u>	<u>1,092,217</u>	<u>(12,137)</u>
EXPENDITURES:				
Debt service:				
Principal	560,000	560,000	560,000	-
Interest and other charges	<u>521,059</u>	<u>521,059</u>	<u>518,947</u>	<u>2,112</u>
Total expenditures	<u>1,081,059</u>	<u>1,081,059</u>	<u>1,078,947</u>	<u>2,112</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>23,295</u>	<u>23,295</u>	<u>13,270</u>	<u>(10,025)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 23,295</u>	<u>\$ 23,295</u>	13,270	<u>\$ (10,025)</u>
FUND BALANCE (GAAP), beginning of year			16,440	
Accrual adjustments			<u>33</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 29,743</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
CROOKED ROAD NID
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Special Assessments	\$ 891,392	\$ 891,392	\$ 873,432	\$ (17,960)
Investment earnings	4,000	4,000	1,609	(2,391)
Total revenues	<u>895,392</u>	<u>895,392</u>	<u>875,041</u>	<u>(20,351)</u>
EXPENDITURES:				
Debt service:				
Principal	425,000	425,000	425,000	
Interest and other charges	458,921	458,921	457,084	
Total expenditures	<u>883,921</u>	<u>883,921</u>	<u>882,084</u>	1,837
REVENUES OVER (UNDER) EXPENDITURES	<u>11,471</u>	<u>11,471</u>	<u>(7,043)</u>	<u>(18,514)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 11,471</u>	<u>\$ 11,471</u>	<u>(7,043)</u>	<u>\$ (18,514)</u>
FUND BALANCE (GAAP), beginning of year			112,641	
Accrual adjustments			<u>245</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 105,843</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
COUNTY ROADS CONSTRUCTION
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 31,000	\$ 31,000	\$ 2,476	\$ (28,524)
Intergovernmental	160,000	160,000	194,158	34,158
Total revenues	<u>191,000</u>	<u>191,000</u>	<u>196,634</u>	<u>5,634</u>
EXPENDITURES:				
Public works	78,309	80,309	67,405	12,904
Capital outlay	1,719,551	1,972,551	1,457,310	515,241
Total expenditures	<u>1,797,860</u>	<u>2,052,860</u>	<u>1,524,715</u>	<u>528,145</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,606,860)</u>	<u>(1,861,860)</u>	<u>(1,328,081)</u>	<u>533,779</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	739,232	994,232	993,259	973
Total other financing sources (uses)	<u>739,232</u>	<u>994,232</u>	<u>993,259</u>	<u>973</u>
NET CHANGE IN FUND BALANCE	<u>\$ (867,628)</u>	<u>\$ (867,628)</u>	<u>(334,822)</u>	<u>\$ 532,806</u>
FUND BALANCE (GAAP), beginning of year			1,521,968	
Encumbrances			405,466	
Accrual adjustments			<u>(391,414)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 1,201,198</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
KANSAS CITY ROADS PROJECT
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Investment earnings	\$ 100,000	\$ 100,000	\$ 13,305	\$ (86,695)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>13,305</u>	<u>(86,695)</u>
EXPENDITURES:				
Public works	167,952	169,952	137,082	32,870
Capital outlay	<u>3,837,500</u>	<u>3,835,500</u>	<u>3,342,182</u>	<u>493,318</u>
Total expenditures	<u>4,005,452</u>	<u>4,005,452</u>	<u>3,479,264</u>	<u>526,188</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(3,905,452)</u>	<u>100,000</u>	<u>(3,465,959)</u>	<u>(3,565,959)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,905,452)</u>	<u>\$ 100,000</u>	<u>(3,465,959)</u>	<u>\$ (3,565,959)</u>
FUND BALANCE (GAAP), beginning of year			4,797,470	
Encumbrances			3,148,169	
Accrual adjustments			<u>(168,182)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 4,311,498</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
COMBINING BALANCE SHEETS
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

ASSETS	ASSESSOR	ASSESSOR'S TECHNOLOGY	COUNTY ANNEX FUND	TAX MAINTENANCE	RECORDER'S USER FEE	RECORDER'S TECHNOLOGY
Cash and cash equivalents	\$ 455,483	\$ 235,753	\$ 2,243	\$ 444,406	\$ 51,577	\$ 23,110
Receivable from other governments	-	-	-	-	-	-
Interest receivable	1,620	775	-	1,560	168	77
Fees receivable	908,092	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-
Sales taxes receivable	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other Funds	-	-	-	-	-	-
Prepays	14,543	-	2,995	1,950	-	215
Restricted cash and investments	-	-	-	-	-	-
Total assets	<u>\$ 1,379,738</u>	<u>\$ 236,528</u>	<u>\$ 5,238</u>	<u>\$ 447,916</u>	<u>\$ 51,745</u>	<u>\$ 23,402</u>
 LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 10,403	\$ -	\$ -	\$ 793	\$ -	\$ 1,675
Due to other Funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Payroll related liabilities	11,041	-	-	-	1,619	-
Total liabilities	<u>21,444</u>	<u>-</u>	<u>-</u>	<u>793</u>	<u>1,619</u>	<u>1,675</u>
Fund balances						
Reserved for,						
Prepaid items	14,543	-	2,995	1,950	-	215
Encumbrances	-	-	1,100	-	-	-
Unreserved:						
Special revenue funds	1,343,751	236,528	1,143	445,173	50,126	21,512
Capital projects funds	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-
Total fund balances	<u>1,358,294</u>	<u>236,528</u>	<u>5,238</u>	<u>447,123</u>	<u>50,126</u>	<u>21,727</u>
Total liabilities and fund balance:	<u>\$ 1,379,738</u>	<u>\$ 236,528</u>	<u>\$ 5,238</u>	<u>\$ 447,916</u>	<u>\$ 51,745</u>	<u>\$ 23,402</u>

See accompanying independent auditors' report.

COMBINING BALANCE SHEETS - NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)

<u>ASSETS</u>	VICTIMS OF DOMESTIC VIOLENCE	LINC	PROSECUTING ATTORNEY TRAINING	PA DELINQUENT TAX	BAD CHECK FUND	POST COMMISSION TRAINING
Cash and cash equivalents	\$ 9,692	\$ 38,894	\$ 369	\$ 132,791	\$ 103,966	\$ 29,029
Receivable from other governments	-	-	-	-	-	-
Interest receivable	26	127	2	449	315	101
Fees receivable	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-
Sales taxes receivable	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other Funds	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 9,718</u>	<u>\$ 39,021</u>	<u>\$ 371</u>	<u>\$ 133,240</u>	<u>\$ 104,281</u>	<u>\$ 29,130</u>
 <u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 334	\$ -
Due to other Funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Payroll related liabilities	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-	-	334	-
Fund balances						
Reserved for,						
Prepaid items	-	-	-	-	-	-
Encumbrances	-	-	100	50	21,328	-
Unreserved:						
Special revenue funds	9,718	39,021	271	133,190	82,619	29,130
Capital projects funds	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	9,718	39,021	371	133,240	103,947	29,130
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balance:	<u>\$ 9,718</u>	<u>\$ 39,021</u>	<u>\$ 371</u>	<u>\$ 133,240</u>	<u>\$ 104,281</u>	<u>\$ 29,130</u>

See accompanying independent auditors' report.

COMBINING BALANCE SHEETS - NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)

<u>ASSETS</u>	SHERIFF TRAINING	911 TELEPHONE	DEA FEDERAL TASK FORCE	SPECIAL PROJECTS SHERIFF	CIVIL FEES	SHERIFF'S REVOLVING FUND
Cash and cash equivalents	\$ 8,094	\$ 23,702	\$ 174,240	\$ 27,614	\$ 172,036	\$ 82,546
Receivable from other governments	-	-	-	-	-	-
Interest receivable	20	289	565	93	573	269
Fees receivable	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-
Sales taxes receivable	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other Funds	-	-	-	-	-	-
Prepays	-	2,660	-	-	-	2,683
Restricted cash and investments	-	-	-	-	-	-
	<u>\$ 8,114</u>	<u>\$ 26,651</u>	<u>\$ 174,805</u>	<u>\$ 27,707</u>	<u>\$ 172,609</u>	<u>\$ 85,498</u>
Total assets						
 <u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts Payable	\$ -	\$ 34,978	\$ -	\$ 380	\$ -	\$ -
Due to other Funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Payroll related liabilities	-	11,419	-	-	-	374
	<u>-</u>	<u>46,397</u>	<u>-</u>	<u>380</u>	<u>-</u>	<u>374</u>
Total liabilities						
Fund balances						
Reserved for:						
Prepaid items	-	2,660	-	-	-	2,683
Encumbrances	150	167	-	-	-	-
Unreserved:						
Special revenue funds	7,964	(22,573)	174,805	27,327	172,609	82,441
Capital projects funds	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-
	<u>8,114</u>	<u>(19,746)</u>	<u>174,805</u>	<u>27,327</u>	<u>172,609</u>	<u>85,124</u>
Total fund balances						
Total liabilities and fund balance:	<u>\$ 8,114</u>	<u>\$ 26,651</u>	<u>\$ 174,805</u>	<u>\$ 27,707</u>	<u>\$ 172,609</u>	<u>\$ 85,498</u>

See accompanying independent auditors' report.

COMBINING BALANCE SHEETS - NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)

	INMATE SECURITY FUND	TRANSIENT GUEST TAX	KCP&L INSPECTION	SENIOR CITIZENS	GOLF COURSE COP	COUNTY RESOURCE CENTER
<u>ASSETS</u>						
Cash and cash equivalents	\$ 35,482	\$ 32,844	\$ 2,636,912	\$ 41,962	\$ 13,416	\$ 16,027
Receivable from other governments	-	-	-	-	-	-
Interest receivable	111	107	8,946	-	-	9
Fees receivable	-	-	-	-	-	-
Property taxes receivable	-	-	-	18,604	-	-
Sales taxes receivable	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other Funds	-	-	-	-	-	-
Prepays	1,018	-	-	-	-	-
Restricted cash and investments	-	-	-	-	442,646	511,876
	<u>36,611</u>	<u>32,951</u>	<u>2,645,858</u>	<u>60,566</u>	<u>456,062</u>	<u>527,912</u>
Total assets	<u>\$ 36,611</u>	<u>\$ 32,951</u>	<u>\$ 2,645,858</u>	<u>\$ 60,566</u>	<u>\$ 456,062</u>	<u>\$ 527,912</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts Payable	\$ -	\$ 5,000	\$ 36,210	\$ 38,569	\$ -	\$ -
Due to other Funds	-	-	-	-	-	-
Deferred revenue	-	-	-	90,957	-	-
Payroll related liabilities	107	1,572	-	-	-	-
	<u>107</u>	<u>6,572</u>	<u>36,210</u>	<u>129,526</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>107</u>	<u>6,572</u>	<u>36,210</u>	<u>129,526</u>	<u>-</u>	<u>-</u>
Fund balances						
Reserved for:						
Prepaid items	1,018	-	-	-	-	-
Encumbrances	-	2,510	-	-	-	-
Unreserved:						
Special revenue funds	35,486	23,869	2,609,648	(68,960)	-	-
Capital projects funds	-	-	-	-	-	-
Debt service funds	-	-	-	-	456,062	527,912
	<u>36,504</u>	<u>26,379</u>	<u>2,609,648</u>	<u>(68,960)</u>	<u>456,062</u>	<u>527,912</u>
Total fund balances	<u>36,504</u>	<u>26,379</u>	<u>2,609,648</u>	<u>(68,960)</u>	<u>456,062</u>	<u>527,912</u>
Total liabilities and fund balance:	<u>\$ 36,611</u>	<u>\$ 32,951</u>	<u>\$ 2,645,858</u>	<u>\$ 60,566</u>	<u>\$ 456,062</u>	<u>\$ 527,912</u>

See accompanying independent auditors' report.

COMBINING BALANCE SHEETS - NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)

	TRANSPORTATION					
	BONDS	22 NID	23 NID	HOOVER NID	PEBACK NID	ZONA ROSA
<u>ASSETS</u>						
Cash and cash equivalents	\$ 772	\$ 22,830	\$ 35,137	\$ 64	\$ 15,600	\$ -
Receivable from other governments	-	-	-	-	-	-
Interest receivable	-	122	94	-	53	-
Fees receivable	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-
Sales taxes receivable	-	-	-	-	-	-
Special assessments receivable	-	100,489	380,687	117,530	115,000	-
Other receivables	-	-	-	-	-	-
Due from other Funds	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Restricted cash and investments	-	15,000	-	23,669	23,648	-
	<u>772</u>	<u>138,441</u>	<u>415,918</u>	<u>141,263</u>	<u>154,301</u>	<u>-</u>
Total assets	<u>\$ 772</u>	<u>\$ 138,441</u>	<u>\$ 415,918</u>	<u>\$ 141,263</u>	<u>\$ 154,301</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other Funds	-	-	-	6,018	-	-
Deferred revenue	-	100,000	380,000	117,000	115,000	-
Payroll related liabilities	-	-	-	-	-	-
	<u>-</u>	<u>100,000</u>	<u>380,000</u>	<u>123,018</u>	<u>115,000</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>100,000</u>	<u>380,000</u>	<u>123,018</u>	<u>115,000</u>	<u>-</u>
Fund balances						
Reserved for,						
Prepaid items	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-
Unreserved:						
Special revenue funds	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Debt service funds	772	38,441	35,918	18,245	39,301	-
	<u>772</u>	<u>38,441</u>	<u>35,918</u>	<u>18,245</u>	<u>39,301</u>	<u>-</u>
Total fund balances	<u>772</u>	<u>38,441</u>	<u>35,918</u>	<u>18,245</u>	<u>39,301</u>	<u>-</u>
Total liabilities and fund balance:	<u>\$ 772</u>	<u>\$ 138,441</u>	<u>\$ 415,918</u>	<u>\$ 141,263</u>	<u>\$ 154,301</u>	<u>\$ -</u>

See accompanying independent auditors' report.

COMBINING BALANCE SHEETS - NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)

<u>ASSETS</u>	CAPITAL PROJECTS FUND	136TH ST & N HWY FUND	COMMUNITY CENTER PROJECT	STORM WATER CONSTR. FUND	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
Cash and cash equivalents	\$ 633,347	\$ 39,555	\$ 392,446	\$ 184,660	\$ 6,116,599
Receivable from other governments	-	-	-	-	-
Interest receivable	2,315	129	1,945	757	21,617
Fees receivable	-	-	-	-	908,092
Property taxes receivable	-	-	-	-	18,604
Sales taxes receivable	-	-	-	-	-
Special assessments receivable	-	-	-	-	713,706
Other receivables	-	-	320,420	-	320,420
Due from other Funds	-	-	-	-	-
Prepays	-	-	-	-	26,064
Restricted cash and investments	-	-	-	-	1,016,839
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 635,662</u>	<u>\$ 39,684</u>	<u>\$ 714,811</u>	<u>\$ 185,417</u>	<u>\$ 9,141,941</u>
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ 30,225	\$ -	\$ 70,218	\$ -	\$ 228,785
Due to other Funds	-	-	-	-	6,018
Deferred revenue	-	-	-	-	802,957
Payroll related liabilities	-	-	-	522	26,654
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	30,225	-	70,218	522	1,064,414
Fund balances					
Reserved for,					
Prepaid items	-	-	-	-	26,064
Encumbrances	452,012	-	8,780	16,223	502,420
Unreserved:					
Special revenue funds	-	-	-	-	5,434,798
Capital projects funds	153,425	39,684	635,813	168,672	997,594
Debt service funds	-	-	-	-	1,116,651
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	605,437	39,684	644,593	184,895	8,077,527
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balance:	<u>\$ 635,662</u>	<u>\$ 39,684</u>	<u>\$ 714,811</u>	<u>\$ 185,417</u>	<u>\$ 9,141,941</u>

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	ASSESSOR	ASSESSOR'S TECHNOLOGY	COUNTY ANNEX FUND	TAX MAINTENANCE	RECORDER'S USER FEE	RECORDER'S TECHNOLOGY
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and fines	910,416	100,000	-	216,727	40,980	21,336
Intergovernmental	152,452	-	-	-	-	-
Investment earnings	5,362	1,458	-	2,560	240	119
Miscellaneous	15,295	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Total revenues	<u>1,083,525</u>	<u>101,458</u>	<u>-</u>	<u>219,287</u>	<u>41,220</u>	<u>21,455</u>
EXPENDITURES:						
Current:						
General county administration	-	-	-	-	-	-
Property, valuation, and recording	956,407	-	51,463	31,867	27,977	7,136
Public safety	-	-	-	-	-	-
Health and welfare services	-	-	-	-	-	-
Administration of justice	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	117,475	-	10,675	88,152	12,000	21,195
Total expenditures	<u>1,073,882</u>	<u>-</u>	<u>62,138</u>	<u>120,019</u>	<u>39,977</u>	<u>28,331</u>
Excess (deficiency) of revenues over expenditures	<u>9,643</u>	<u>101,458</u>	<u>(62,138)</u>	<u>99,268</u>	<u>1,243</u>	<u>(6,876)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	48,000	-	52,500	-	-	-
Transfers out	(26,250)	-	-	(26,250)	-	-
Total other financing sources (uses)	<u>21,750</u>	<u>-</u>	<u>52,500</u>	<u>(26,250)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	31,393	101,458	(9,638)	73,018	1,243	(6,876)
Fund balances - beginning	<u>1,326,901</u>	<u>135,070</u>	<u>14,876</u>	<u>374,105</u>	<u>48,883</u>	<u>28,603</u>
Fund balances - ending	<u>\$ 1,358,294</u>	<u>\$ 236,528</u>	<u>\$ 5,238</u>	<u>\$ 447,123</u>	<u>\$ 50,126</u>	<u>\$ 21,727</u>

See accompanying independent auditors' report.

**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE --
NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)**

	VICTIMS OF DOMESTIC VIOLENCE	LINC	PROSECUTING ATTORNEY TRAINING	PA DELINQUENT TAX	BAD CHECK FUND	POST COMMISSION TRAINING
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and fines	21,160	-	4,258	-	35,820	8,096
Intergovernmental	-	-	-	14,947	-	-
Investment earnings	36	208	2	726	504	149
Miscellaneous	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Total revenues	<u>21,196</u>	<u>208</u>	<u>4,260</u>	<u>15,673</u>	<u>36,324</u>	<u>8,245</u>
EXPENDITURES:						
Current:						
General county administration	-	-	-	-	-	-
Property, valuation, and recording	-	-	-	-	-	-
Public safety	-	-	-	-	-	6,626
Health and welfare services	-	-	-	-	-	-
Administration of justice	17,785	-	6,040	5,203	15,822	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	1,510	-	-	-	-
Total expenditures	<u>17,785</u>	<u>1,510</u>	<u>6,040</u>	<u>5,203</u>	<u>15,822</u>	<u>6,626</u>
Excess (deficiency) of revenues over expenditures	<u>3,411</u>	<u>(1,302)</u>	<u>(1,780)</u>	<u>10,470</u>	<u>20,502</u>	<u>1,619</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(11,871)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,871)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,411	(1,302)	(1,780)	(1,401)	20,502	1,619
Fund balances - beginning	<u>6,307</u>	<u>40,323</u>	<u>2,151</u>	<u>134,641</u>	<u>83,445</u>	<u>27,511</u>
Fund balances - ending	<u>\$ 9,718</u>	<u>\$ 39,021</u>	<u>\$ 371</u>	<u>\$ 133,240</u>	<u>\$ 103,947</u>	<u>\$ 29,130</u>

See accompanying independent auditors' report.

**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE --
NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)**

	SHERIFF TRAINING	911 TELEPHONE	DEA FEDERAL TASK FORCE	SPECIAL PROJECTS SHERIFF	CIVIL FEES	SHERIFF'S REVOLVING FUND
REVENUES:						
Taxes	\$ -	\$ 211,055	\$ -	\$ -	\$ -	\$ -
Fees and fines	18,008	136,830	-	-	50,028	45,340
Intergovernmental	-	-	43,108	-	-	-
Investment earnings	43	89	850	103	800	358
Miscellaneous	-	-	-	17,930	-	-
Special assessments	-	-	-	-	-	-
Total revenues	<u>18,051</u>	<u>347,974</u>	<u>43,958</u>	<u>18,033</u>	<u>50,828</u>	<u>45,698</u>
EXPENDITURES:						
Current:						
General county administration	-	-	-	-	-	-
Property, valuation, and recording	-	-	-	-	-	-
Public safety	20,157	984,008	22,750	5,689	46,117	18,768
Health and welfare services	-	-	-	-	-	-
Administration of justice	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	54,164	-	-	-	29,795
Total expenditures	<u>20,157</u>	<u>1,038,172</u>	<u>22,750</u>	<u>5,689</u>	<u>46,117</u>	<u>48,563</u>
Excess (deficiency) of revenues over expenditures	<u>(2,106)</u>	<u>(690,198)</u>	<u>21,208</u>	<u>12,344</u>	<u>4,711</u>	<u>(2,865)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	-	525,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>525,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,106)	(165,198)	21,208	12,344	4,711	(2,865)
Fund balances - beginning	<u>10,220</u>	<u>145,452</u>	<u>153,597</u>	<u>14,983</u>	<u>167,898</u>	<u>87,989</u>
Fund balances - ending	<u>\$ 8,114</u>	<u>\$ (19,746)</u>	<u>\$ 174,805</u>	<u>\$ 27,327</u>	<u>\$ 172,609</u>	<u>\$ 85,124</u>

See accompanying independent auditors' report.

**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE --
NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)**

	INMATE SECURITY FUND	TRANSIENT GUEST TAX	KCP&L INSPECTION	SENIOR CITIZENS	GOLF COURSE COP	COUNTY RESOURCE CENTER
REVENUES:						
Taxes	\$ -	\$ 170,013	\$ -	\$ 1,104,219	\$ -	\$ -
Fees and fines	16,924	-	-	-	-	-
Intergovernmental	-	10,286	-	2,124	-	-
Investment earnings	177	96	23,562	3,646	4,595	13,755
Miscellaneous	-	18,877	-	6,206	-	-
Special assessments	-	-	-	-	-	-
Total revenues	<u>17,101</u>	<u>199,272</u>	<u>23,562</u>	<u>1,116,195</u>	<u>4,595</u>	<u>13,755</u>
EXPENDITURES:						
Current:						
General county administration	-	193,129	265,166	-	-	-
Property, valuation, and recording	-	-	-	-	-	-
Public safety	5,089	-	-	-	-	-
Health and welfare services	-	-	-	1,208,006	-	-
Administration of justice	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	310,000	475,000
Interest and other charges	-	-	-	-	138,359	88,610
Capital outlay	3,276	-	-	-	-	-
Total expenditures	<u>8,365</u>	<u>193,129</u>	<u>265,166</u>	<u>1,208,006</u>	<u>448,359</u>	<u>563,610</u>
Excess (deficiency) of revenues over expenditures	<u>8,736</u>	<u>6,143</u>	<u>(241,604)</u>	<u>(91,811)</u>	<u>(443,764)</u>	<u>(549,855)</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	-	25,000	-	-	417,000	485,000
Transfers out	-	-	(47,523)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>25,000</u>	<u>(47,523)</u>	<u>-</u>	<u>417,000</u>	<u>485,000</u>
Net change in fund balances	8,736	31,143	(289,127)	(91,811)	(26,764)	(64,855)
Fund balances - beginning	<u>27,768</u>	<u>(4,764)</u>	<u>2,898,775</u>	<u>22,851</u>	<u>482,826</u>	<u>592,767</u>
Fund balances - ending	<u>\$ 36,504</u>	<u>\$ 26,379</u>	<u>\$ 2,609,648</u>	<u>\$ (68,960)</u>	<u>\$ 456,062</u>	<u>\$ 527,912</u>

See accompanying independent auditors' report.

**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE --
NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)**

	TRANSPORTATION BONDS	22 NID	23 NID	HOOVER NID	PEBACK NID	ZONA ROSA
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and fines	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment earnings	-	216	190	5,251	5,243	-
Miscellaneous	-	-	-	-	-	-
Special assessments	-	24,415	86,634	23,334	21,176	-
Total revenues	<u>-</u>	<u>24,631</u>	<u>86,824</u>	<u>28,585</u>	<u>26,419</u>	<u>-</u>
EXPENDITURES:						
Current:						
General county administration	-	-	-	-	-	-
Property, valuation, and recording	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare services	-	-	-	-	-	-
Administration of justice	-	-	-	-	-	-
Debt service:						
Principal	2,800,000	15,000	65,000	22,000	21,000	-
Interest and other charges	477,693	6,988	17,435	7,968	7,802	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>3,277,693</u>	<u>21,988</u>	<u>82,435</u>	<u>29,968</u>	<u>28,802</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(3,277,693)</u>	<u>2,643</u>	<u>4,389</u>	<u>(1,383)</u>	<u>(2,383)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	3,278,465	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>3,278,465</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	772	2,643	4,389	(1,383)	(2,383)	-
Fund balances - beginning	-	35,798	31,529	19,628	41,684	-
Fund balances - ending	<u>\$ 772</u>	<u>\$ 38,441</u>	<u>\$ 35,918</u>	<u>\$ 18,245</u>	<u>\$ 39,301</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE --
NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)**

	CAPITAL PROJECTS FUND	136TH ST & N HWY FUND	COMMUNITY CENTER PROJECT	STORM WATER CONSTR. FUND	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,485,287
Fees and fines	-	-	-	-	1,625,923
Intergovernmental	-	-	-	-	222,917
Investment earnings	6,150	208	3,772	1,493	81,961
Miscellaneous	-	-	505,095	-	563,403
Special assessments	-	-	-	-	155,559
Total revenues	<u>6,150</u>	<u>208</u>	<u>508,867</u>	<u>1,493</u>	<u>4,135,050</u>
EXPENDITURES:					
Current:					
General county administration	-	-	-	-	458,295
Property, valuation, and recording	-	-	-	-	1,074,850
Public safety	-	-	-	-	1,109,204
Health and welfare services	-	-	-	-	1,208,006
Administration of justice	-	-	-	-	44,850
Debt service:					
Principal	-	-	-	-	3,708,000
Interest and other charges	-	-	-	-	744,855
Capital outlay	250,956	-	510,969	249,770	1,349,937
Total expenditures	<u>250,956</u>	<u>-</u>	<u>510,969</u>	<u>249,770</u>	<u>9,697,997</u>
Excess (deficiency) of revenues over expenditures	<u>(244,806)</u>	<u>208</u>	<u>(2,102)</u>	<u>(248,277)</u>	<u>(5,562,947)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	27,394	-	-	-	4,858,359
Transfers out	-	-	-	-	(111,894)
Total other financing sources (uses)	<u>27,394</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,746,465</u>
Net change in fund balances	(217,412)	208	(2,102)	(248,277)	(816,482)
Fund balances - beginning	822,849	39,476	646,695	433,172	8,896,160
Fund balances - ending	<u>\$ 605,437</u>	<u>\$ 39,684</u>	<u>\$ 644,593</u>	<u>\$ 184,895</u>	<u>\$ 8,077,527</u>

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
ASSESSOR
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 800,000	\$ 800,000	\$ 926,552	\$ 126,552
Intergovernmental	152,452	152,452	152,452	-
Investment earnings	16,500	16,500	3,962	(12,538)
Miscellaneous	5,800	5,800	15,296	9,496
Total revenues	<u>974,752</u>	<u>974,752</u>	<u>1,098,262</u>	<u>123,510</u>
EXPENDITURES:				
Property, valuation, and recording	1,047,872	1,058,872	948,806	110,066
Capital outlay	178,500	167,500	131,282	36,218
Total expenditures	<u>1,226,372</u>	<u>1,226,372</u>	<u>1,080,088</u>	<u>146,284</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(251,620)</u>	<u>(251,620)</u>	<u>18,174</u>	<u>269,794</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	48,000	48,000	48,000	-
Transfers Out	(37,650)	(37,650)	(26,250)	11,400
Total other financing sources (uses)	<u>10,350</u>	<u>10,350</u>	<u>21,750</u>	<u>11,400</u>
NET CHANGE IN FUND BALANCE	<u>\$ 20,636</u>	<u>\$ (241,270)</u>	<u>39,924</u>	<u>\$ 281,194</u>
FUND BALANCE (GAAP), beginning of year			1,326,901	
Accrual adjustments			<u>(8,531)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 1,358,294</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
ASSESSOR'S TECHNOLOGY
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Investment earnings	500	500	656	156
Total revenues	<u>100,500</u>	<u>100,500</u>	<u>100,656</u>	<u>156</u>
EXPENDITURES:				
Capital outlay	<u>100,000</u>	<u>100,000</u>	-	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	-	<u>100,000</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>500</u>	<u>500</u>	<u>100,656</u>	<u>100,156</u>
NET CHANGE IN FUND BALANCE	<u>\$ 500</u>	<u>\$ 500</u>	100,656	<u>\$ 100,156</u>
FUND BALANCE (GAAP), beginning of year			135,070	
Accrual adjustments			<u>802</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 236,528</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
COUNTY ANNEX FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 23	\$ (23)
Total revenues	<u>-</u>	<u>-</u>	<u>23</u>	<u>23</u>
EXPENDITURES:				
Capital outlay	25,000	20,845	10,675	10,170
Property, valuation, and recording	<u>55,010</u>	<u>59,165</u>	<u>50,759</u>	<u>8,406</u>
Total expenditures	<u>80,010</u>	<u>80,010</u>	<u>61,434</u>	<u>18,576</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(80,010)</u>	<u>(80,010)</u>	<u>(61,411)</u>	<u>18,599</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>75,300</u>	<u>75,300</u>	<u>52,500</u>	<u>(22,800)</u>
Total other financing sources (uses)	<u>75,300</u>	<u>75,300</u>	<u>52,500</u>	<u>(22,800)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (4,710)</u>	<u>\$ (4,710)</u>	(8,911)	<u>\$ (4,201)</u>
FUND BALANCE (GAAP), beginning of year			14,876	
Encumbrances			1,100	
Accrual adjustments			<u>(1,827)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 5,238</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
TAX MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 200,000	\$ 200,000	\$ 216,727	\$ 16,727
Investment earnings	5,000	5,000	1,165	(3,835)
Total revenues	<u>205,000</u>	<u>205,000</u>	<u>217,892</u>	<u>12,892</u>
EXPENDITURES:				
Property, valuation, and recording	64,651	64,651	31,076	33,575
Capital outlay	150,000	150,000	90,102	59,898
Total expenditures	<u>214,651</u>	<u>214,651</u>	<u>121,178</u>	<u>93,473</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(9,651)</u>	<u>(9,651)</u>	<u>96,714</u>	<u>106,365</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(37,650)	(37,650)	(26,250)	11,400
Total other financing sources (uses)	<u>(37,650)</u>	<u>(37,650)</u>	<u>(26,250)</u>	<u>11,400</u>
NET CHANGE IN FUND BALANCE	<u>\$ (47,301)</u>	<u>\$ (47,301)</u>	70,464	<u>\$ 117,765</u>
FUND BALANCE (GAAP), beginning of year			374,105	
Accrual adjustments			<u>2,554</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 447,123</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
RECORDER'S USER FEE
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 47,000	\$ 47,000	\$ 40,980	\$ (6,020)
Investment earnings	1,000	1,000	105	(895)
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>41,085</u>	<u>(6,915)</u>
EXPENDITURES:				
Property, valuation, and recording	<u>34,076</u>	<u>34,076</u>	<u>26,358</u>	<u>7,718</u>
Total expenditures	<u>34,076</u>	<u>34,076</u>	<u>26,358</u>	<u>7,718</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>13,924</u>	<u>13,924</u>	<u>14,727</u>	<u>803</u>
NET CHANGE IN FUND BALANCE	<u>\$ 13,924</u>	<u>\$ 13,924</u>	14,727	<u>\$ 803</u>
FUND BALANCE (GAAP), beginning of year			48,883	
Accrual adjustments			<u>(13,484)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 50,126</u>	

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE --
 RECORDER'S TECHNOLOGY
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 25,000	\$ 25,000	\$ 21,336	\$ (3,664)
Investment earnings	1,000	1,000	70	(930)
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>21,406</u>	<u>(4,594)</u>
EXPENDITURES:				
Property, valuation, and recording	12,000	12,000	7,351	4,649
Capital outlay	15,000	15,000	11,520	3,480
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>18,871</u>	<u>8,129</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,000)</u>	<u>(1,000)</u>	<u>2,535</u>	<u>3,535</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	2,535	<u>\$ 3,535</u>
FUND BALANCE (GAAP), beginning of year			28,603	
Accrual adjustments			<u>(9,411)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 21,727</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
VICTIMS OF DOMESTIC VIOLENCE
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 6,370	\$ 21,870	\$ 21,160	\$ (710)
Investment earnings	125	125	14	(111)
Total revenues	<u>6,495</u>	<u>21,995</u>	<u>21,174</u>	<u>(821)</u>
EXPENDITURES:				
Administration of justice	<u>6,495</u>	<u>21,995</u>	<u>17,785</u>	<u>4,210</u>
Total expenditures	<u>6,495</u>	<u>21,995</u>	<u>17,785</u>	<u>4,210</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>3,389</u>	<u>3,389</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>3,389</u>	<u>\$ 3,389</u>
FUND BALANCE (GAAP), beginning of year			6,307	
Accrual adjustments			<u>22</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 9,718</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
LINC
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 500	\$ 500	\$ 113	\$ (387)
Total revenues	<u>500</u>	<u>500</u>	<u>113</u>	<u>(387)</u>
EXPENDITURES:				
Capital outlay	40,740	40,740	1,510	39,230
Total expenditures	<u>40,740</u>	<u>40,740</u>	<u>1,510</u>	<u>39,230</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(40,240)</u>	<u>(40,240)</u>	<u>(1,397)</u>	<u>(39,617)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (40,240)</u>	<u>\$ (40,240)</u>	(1,397)	<u>\$ (39,617)</u>
FUND BALANCE (GAAP), beginning of year			40,323	
Accrual adjustments			<u>95</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 39,021</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
PROSECUTING ATTORNEY TRAINING
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 4,000	\$ 4,000	\$ 4,258	\$ 258
Investment earnings	-	-	4	4
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,262</u>	<u>262</u>
EXPENDITURES:				
Administration of justice	<u>6,147</u>	<u>6,147</u>	<u>6,040</u>	<u>107</u>
Total expenditures	<u>6,147</u>	<u>6,147</u>	<u>6,040</u>	<u>107</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(2,147)</u>	<u>(2,147)</u>	<u>(1,778)</u>	<u>369</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,147)</u>	<u>\$ (2,147)</u>	<u>(1,778)</u>	<u>\$ 369</u>
FUND BALANCE (GAAP), beginning of year			2,151	
Accrual adjustments			<u>(2)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 371</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
PA DELINQUENT TAX
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 14,947	\$ (15,053)
Investment earnings	1,500	1,500	378	(1,122)
Total revenues	<u>31,500</u>	<u>31,500</u>	<u>15,325</u>	<u>(16,175)</u>
EXPENDITURES:				
Administration of justice	10,864	10,864	5,253	5,611
Capital outlay	-	-	-	-
Total expenditures	<u>10,864</u>	<u>10,864</u>	<u>5,253</u>	<u>5,611</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>20,636</u>	<u>20,636</u>	<u>10,072</u>	<u>(10,564)</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(155,000)	(155,000)	(11,871)	143,129
Total other financing sources (uses)	<u>(155,000)</u>	<u>(155,000)</u>	<u>(11,871)</u>	<u>143,129</u>
NET CHANGE IN FUND BALANCE	<u>\$ (134,364)</u>	<u>\$ (134,364)</u>	(1,799)	<u>\$ 132,565</u>
FUND BALANCE (GAAP), beginning of year			134,641	
Encumbrances			50	
Accrual adjustments			<u>348</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 133,240</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
BAD CHECK FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and Fines	\$ 40,000	\$ 40,000	\$ 35,820	\$ (4,180)
Investment Earnings	1,500	1,500	224	(1,276)
Total Revenues	<u>41,500</u>	<u>41,500</u>	<u>36,044</u>	<u>(5,456)</u>
EXPENDITURES:				
Administration of justice	30,088	30,088	23,695	6,393
Capital outlay	-	-	-	-
Total expenditures	<u>30,088</u>	<u>30,088</u>	<u>23,695</u>	<u>6,393</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>11,412</u>	<u>11,412</u>	<u>12,349</u>	<u>937</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(75,000)	(75,000)	-	75,000
Total other financing sources (uses)	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (63,588)</u>	<u>\$ (63,588)</u>	12,349	<u>\$ 75,937</u>
FUND BALANCE (GAAP), beginning of year			83,445	
Encumbrances			7,873	
Accrual adjustments			<u>280</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 103,947</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
POST COMMISSION TRAINING
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 8,550	\$ 8,550	\$ 8,096	\$ (454)
Investment earnings	600	600	65	(535)
Total revenues	<u>9,150</u>	<u>9,150</u>	<u>8,161</u>	<u>(989)</u>
EXPENDITURES:				
Public safety	<u>15,000</u>	<u>15,000</u>	<u>6,626</u>	<u>8,374</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>6,626</u>	<u>8,374</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(5,850)</u>	<u>(5,850)</u>	<u>1,535</u>	<u>7,385</u>
NET CHANGE IN FUND BALANCE	<u>\$ (5,850)</u>	<u>\$ (5,850)</u>	1,535	<u>\$ 7,385</u>
FUND BALANCE (GAAP), beginning of year			27,511	
Accrual adjustments			<u>84</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 29,130</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
SHERIFF TRAINING
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 17,100	\$ 17,100	\$ 18,008	\$ 908
Investment earnings	-	-	32	32
Total revenues	<u>17,100</u>	<u>17,100</u>	<u>18,040</u>	<u>940</u>
EXPENDITURES:				
Public safety	<u>17,100</u>	<u>20,600</u>	<u>20,215</u>	<u>385</u>
Total expenditures	<u>17,100</u>	<u>20,600</u>	<u>20,215</u>	<u>385</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(3,500)</u>	<u>(2,175)</u>	<u>1,325</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (3,500)</u>	<u>(2,175)</u>	<u>\$ 1,325</u>
FUND BALANCE (GAAP), beginning of year			10,220	
Encumbrances			150	
Accrual adjustments			<u>(81)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 8,114</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
911 TELEPHONE
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 144,980	\$ 144,980	\$ 136,830	\$ (8,150)
Investment earnings	3,500	3,500	62	(3,438)
Miscellaneous	216,000	216,000	211,055	
Total revenues	<u>364,480</u>	<u>364,480</u>	<u>347,947</u>	<u>(11,588)</u>
EXPENDITURES:				
Public safety	1,014,909	1,014,401	974,920	39,481
Capital outlay	56,775	57,284	56,823	461
Total expenditures	<u>1,071,684</u>	<u>1,071,684</u>	<u>1,031,743</u>	<u>39,941</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(707,204)</u>	<u>(707,204)</u>	<u>(683,796)</u>	<u>23,408</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	525,000	525,000	525,000	-
Total other financing sources (uses)	<u>525,000</u>	<u>525,000</u>	<u>525,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (182,204)</u>	<u>\$ (182,204)</u>	<u>(158,796)</u>	<u>\$ 23,408</u>
FUND BALANCE (GAAP), beginning of year			145,452	
Encumbrances			167	
Accrual adjustments			(6,569)	
FUND BALANCE (GAAP), end of year			<u>\$ (19,746)</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
DEA FEDERAL TASK
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 43,108	\$ 18,108
Investment earnings	2,500	2,500	363	(2,137)
Total revenues	<u>27,500</u>	<u>27,500</u>	<u>43,471</u>	<u>15,971</u>
EXPENDITURES:				
Public safety	<u>60,000</u>	<u>60,000</u>	<u>19,110</u>	<u>40,890</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>19,110</u>	<u>40,890</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(32,500)</u>	<u>(32,500)</u>	<u>24,361</u>	<u>56,861</u>
NET CHANGE IN FUND BALANCE	<u>\$ (32,500)</u>	<u>\$ (32,500)</u>	24,361	<u>\$ 56,861</u>
FUND BALANCE (GAAP), beginning of year			153,597	
Accrual adjustments			<u>(3,153)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 174,805</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
SPECIAL PROJECTS SHERIFF
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment Earnings	\$ 220	\$ 220	\$ 6	\$ (214)
Miscellaneous	7,500	22,500	17,930	(4,570)
Total Revenues	<u>7,720</u>	<u>22,720</u>	<u>17,936</u>	<u>(4,784)</u>
EXPENDITURES:				
Public Safety	15,000	15,000	5,309	9,691
Capital Outlay	-	15,000	-	15,000
Total expenditures	<u>15,000</u>	<u>30,000</u>	<u>5,309</u>	<u>24,691</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(7,280)</u>	<u>(7,280)</u>	<u>12,627</u>	<u>19,907</u>
NET CHANGE IN FUND BALANCE	<u>\$ (7,280)</u>	<u>\$ (7,280)</u>	12,627	<u>\$ 19,907</u>
FUND BALANCE (GAAP), beginning of year			14,983	
Accrual adjustments			<u>(283)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 27,327</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
CIVIL FEES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 50,000	\$ 50,000	\$ 50,028	\$ 28
Investment earnings	1,500	1,500	212	(1,288)
Total revenues	<u>51,500</u>	<u>51,500</u>	<u>50,240</u>	<u>(1,260)</u>
EXPENDITURES:				
Public safety	<u>55,000</u>	<u>55,000</u>	<u>45,302</u>	<u>9,698</u>
Total expenditures	<u>55,000</u>	<u>55,000</u>	<u>45,302</u>	<u>9,698</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(3,500)</u>	<u>(3,500)</u>	<u>4,938</u>	<u>8,438</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,500)</u>	<u>\$ (3,500)</u>	4,938	<u>\$ 8,438</u>
FUND BALANCE (GAAP), beginning of year			167,898	
Accrual adjustments			<u>(227)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 172,609</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
SHERIFF'S REVOLVING FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fees and fines	\$ 34,000	\$ 34,000	\$ 45,340	\$ 11,340
Investment earnings	1,100	1,100	167	(933)
Total revenues	<u>35,100</u>	<u>35,100</u>	<u>45,507</u>	<u>10,407</u>
EXPENDITURES:				
Public safety	45,000	34,125	18,395	15,730
Capital outlay	5,000	33,000	32,478	522
Total expenditures	<u>50,000</u>	<u>67,125</u>	<u>50,873</u>	<u>16,252</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(14,900)</u>	<u>(32,025)</u>	<u>(5,366)</u>	<u>26,659</u>
NET CHANGE IN FUND BALANCE	<u>\$ (14,900)</u>	<u>\$ (32,025)</u>	<u>(5,366)</u>	<u>\$ 26,659</u>
FUND BALANCE (GAAP), beginning of year			87,989	
Accrual adjustments			<u>2,501</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 85,124</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
INMATE SECURITY FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Fines and fees	\$ 18,000	\$ 18,000	\$ 16,924	\$ (1,076)
Investment earnings	450	450	79	(371)
Total revenues	<u>18,450</u>	<u>18,450</u>	<u>17,003</u>	<u>(1,447)</u>
EXPENDITURES:				
Public safety	6,000	10,915	4,982	5,933
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>4,294</u>	<u>15,706</u>
Total expenditures	<u>26,000</u>	<u>30,915</u>	<u>9,276</u>	<u>21,639</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(7,550)</u>	<u>(12,465)</u>	<u>7,727</u>	<u>20,192</u>
NET CHANGE IN FUND BALANCE	<u>\$ (7,550)</u>	<u>\$ (12,465)</u>	<u>7,727</u>	<u>\$ 20,192</u>
FUND BALANCE (GAAP), beginning of year			27,768	
Accrual adjustments			<u>1,009</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 36,504</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
TRANSIENT GUEST TAX
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 177,000	\$ 177,000	\$ 170,013	\$ (6,987)
Intergovernmental	17,900	17,900	10,286	(7,614)
Investment earnings	180	180	(36)	(216)
Miscellaneous	93,258	93,258	18,876	(74,382)
Total revenues	<u>288,338</u>	<u>288,338</u>	<u>199,139</u>	<u>(89,199)</u>
EXPENDITURES:				
General government	302,519	303,519	186,556	116,963
Capital outlay	1,800	800	-	800
Total expenditures	<u>304,319</u>	<u>304,319</u>	<u>186,556</u>	<u>117,763</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(15,981)</u>	<u>(15,981)</u>	<u>12,583</u>	<u>28,564</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	25,000	25,000	25,000	-
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 9,019</u>	<u>\$ 9,019</u>	<u>37,583</u>	<u>\$ 28,564</u>
FUND BALANCE (GAAP), beginning of year			(4,764)	
Accrual adjustments			<u>(6,440)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 26,379</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
KCP&L INSPECTION
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 50,000	\$ 50,000	\$ 8,097	\$ (41,903)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>8,097</u>	<u>(41,903)</u>
EXPENDITURES:				
General government	515,000	478,000	250,788	227,212
Capital outlay	<u>-</u>	<u>5,000</u>	<u>1,349</u>	<u>3,651</u>
Total expenditures	<u>515,000</u>	<u>483,000</u>	<u>252,137</u>	<u>230,863</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(465,000)</u>	<u>(433,000)</u>	<u>(244,040)</u>	<u>188,960</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(60,000)</u>	<u>(92,000)</u>	<u>(47,523)</u>	<u>44,477</u>
Total other financing sources (uses)	<u>(60,000)</u>	<u>(92,000)</u>	<u>(47,523)</u>	<u>44,477</u>
NET CHANGE IN FUND BALANCE	<u>\$ (465,000)</u>	<u>\$ (525,000)</u>	(291,563)	<u>\$ 188,960</u>
FUND BALANCE (GAAP), beginning of year			2,898,775	
Accrual adjustments			<u>2,436</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 2,609,648</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
SENIOR CITIZENS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 1,089,232	\$ 1,089,232	\$ 1,103,786	\$ 14,554
Intergovernmental	3,024	3,024	2,124	\$ (900)
Investment earnings	15,000	15,000	4,041	(10,959)
Miscellaneous	160,500	160,500	6,206	(154,294)
Total revenues	<u>1,267,756</u>	<u>1,267,756</u>	1,116,157	<u>(151,599)</u>
EXPENDITURES:				
Health and welfare services	<u>1,267,756</u>	<u>1,267,756</u>	<u>1,265,649</u>	<u>2,107</u>
Total expenditures	<u>1,267,756</u>	<u>1,267,756</u>	<u>1,265,649</u>	<u>2,107</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	(149,492)	(153,706)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(149,492)	<u>\$ (153,706)</u>
FUND BALANCE (GAAP), beginning of year			22,851	
Accrual adjustments			<u>57,681</u>	
FUND BALANCE (GAAP), end of year			<u>\$ (68,960)</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
GOLF COURSE COP
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 5,000	\$ 5,000	\$ 4,679	\$ (321)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,679</u>	<u>(321)</u>
EXPENDITURES:				
Debt Service:				
Principal	\$ 310,000	\$ 310,000	-	\$ 310,000
Interest and other charges	<u>140,415</u>	<u>140,415</u>	<u>71,651</u>	<u>68,764</u>
Total expenditures	<u>450,415</u>	<u>450,415</u>	<u>71,651</u>	<u>378,764</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(445,415)</u>	<u>(445,415)</u>	<u>(66,972)</u>	<u>378,443</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>451,000</u>	<u>451,000</u>	<u>417,000</u>	<u>34,000</u>
Total other financing sources (uses)	<u>451,000</u>	<u>451,000</u>	<u>350,028</u>	<u>412,443</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,585</u>	<u>\$ 5,585</u>	350,028	<u>\$ 344,443</u>
FUND BALANCE (GAAP), beginning of year			482,826	
Accrual adjustments			<u>(376,792)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 456,062</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
COUNTY RESOURCE CENTER
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 10,000	\$ 10,000	\$ 13,899	\$ 3,899
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>13,899</u>	<u>3,899</u>
EXPENDITURES:				
Debt service:				
Principal	475,000	475,000	475,000	-
Interest and other charges	<u>93,050</u>	<u>93,050</u>	<u>88,610</u>	<u>4,440</u>
Total expenditures	<u>568,050</u>	<u>568,050</u>	<u>563,610</u>	<u>4,440</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(558,050)</u>	<u>(558,050)</u>	<u>(549,711)</u>	<u>8,339</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>485,000</u>	<u>485,000</u>	<u>485,000</u>	<u>-</u>
Total other financing sources (uses)	<u>485,000</u>	<u>485,000</u>	<u>485,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (73,050)</u>	<u>\$ (73,050)</u>	(64,711)	<u>\$ 8,339</u>
FUND BALANCE (GAAP), beginning of year			592,767	
Accrual adjustments			<u>(144)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 527,912</u>	

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE --
 TRANSPORTATION BONDS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Debt service:				
Principal	2,800,000	2,800,000	2,800,000	-
Interest and other charges	491,865	491,865	477,693	14,172
Total expenditures	<u>3,291,865</u>	<u>3,291,865</u>	<u>3,277,693</u>	<u>14,172</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(3,291,865)</u>	<u>(3,291,865)</u>	<u>(3,277,693)</u>	<u>(14,172)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	3,291,865	3,291,865	3,278,465	(13,400)
Total other financing sources (uses)	3,291,865	3,291,865	3,278,465	(13,400)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	772	<u>\$ (27,572)</u>
FUND BALANCE (GAAP), beginning of year			-	
Accrual adjustments			-	
FUND BALANCE (GAAP), end of year			<u>\$ 772</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
22 NID
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Special Assessments	\$ 24,957	\$ 24,957	\$ 24,365	\$ (592)
Investment earnings	500	500	120	(380)
Total revenues	<u>25,457</u>	<u>25,457</u>	<u>24,485</u>	<u>(972)</u>
EXPENDITURES:				
Debt service:				
Principal	15,000	15,000	15,000	-
Interest and other charges	<u>10,988</u>	<u>10,988</u>	<u>6,988</u>	<u>4,000</u>
Total expenditures	<u>25,988</u>	<u>25,988</u>	<u>21,988</u>	<u>4,000</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(531)</u>	<u>(531)</u>	<u>2,497</u>	<u>3,028</u>
NET CHANGE IN FUND BALANCE	<u>\$ (531)</u>	<u>\$ (531)</u>	<u>2,497</u>	<u>\$ 3,028</u>
FUND BALANCE (GAAP), beginning of year			35,798	
Accrual adjustments			<u>146</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 38,441</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
23 NID
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Special Assessments	\$ 86,541	\$ 86,541	\$ 86,634	\$ 93
Investment earnings	500	500	121	(379)
Total revenues	<u>87,041</u>	<u>87,041</u>	<u>86,755</u>	<u>(286)</u>
EXPENDITURES:				
Debt service:				
Principal	65,000	65,000	65,000	-
Interest and other charges	<u>21,069</u>	<u>21,069</u>	<u>17,435</u>	<u>3,634</u>
Total expenditures	<u>86,069</u>	<u>86,069</u>	<u>82,435</u>	<u>3,634</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>972</u>	<u>972</u>	<u>4,320</u>	<u>(3,920)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 972</u>	<u>\$ 972</u>	4,320	<u>\$ (3,920)</u>
FUND BALANCE (GAAP), beginning of year			31,529	
Accrual adjustments			<u>69</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 35,918</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
HOOVER NID
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Special Assessments	\$ 22,871	\$ 22,871	\$ 23,334	\$ 463
Investment earnings	5,000	5,000	63	(4,937)
Total revenues	<u>27,871</u>	<u>27,871</u>	<u>23,397</u>	<u>(4,474)</u>
EXPENDITURES:				
Debt service:				
Principal	22,000	22,000	-	22,000
Interest and other charges	11,664	11,664	733	10,931
Total expenditures	<u>33,664</u>	<u>33,664</u>	<u>733</u>	<u>32,931</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(5,793)</u>	<u>(5,793)</u>	<u>22,664</u>	<u>28,457</u>
NET CHANGE IN FUND BALANCE	<u>\$ (5,793)</u>	<u>\$ (5,793)</u>	22,664	<u>\$ 28,457</u>
FUND BALANCE (GAAP), beginning of year			19,628	
Accrual adjustments			<u>(24,047)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 18,245</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
PEBACK NID
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Special Assessments	\$ 20,335	\$ 20,335	\$ 21,638	\$ 1,303
Investment earnings	5,000	5,000	119	(4,881)
Total revenues	<u>25,335</u>	<u>25,335</u>	<u>21,757</u>	<u>(3,578)</u>
EXPENDITURES:				
Debt service:				
Principal	21,000	21,000	-	21,000
Interest and other charges	10,514	10,514	717	9,797
Total expenditures	<u>31,514</u>	<u>31,514</u>	<u>717</u>	<u>30,797</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(6,179)</u>	<u>(6,179)</u>	<u>21,040</u>	<u>27,219</u>
NET CHANGE IN FUND BALANCE	<u>\$ (6,179)</u>	<u>\$ (6,179)</u>	<u>21,040</u>	<u>\$ 27,219</u>
FUND BALANCE (GAAP), beginning of year			41,684	
Accrual adjustments			<u>(23,423)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 39,301</u>	

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
ZONA ROSA
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:	\$ 1,756,025	\$ 1,756,025	\$ -	\$ 1,756,025
EXPENDITURES:				
Debt service:				
Principal	\$ 170,000	\$ 170,000	\$ -	\$ 170,000
Interest and other charges	1,586,025	1,586,025	-	1,586,025
Total expenditures	1,756,025	1,756,025	-	1,756,025
REVENUES OVER (UNDER) EXPENDITURES	(1,756,025)	(1,756,025)	-	(1,756,025)
NET CHANGE IN FUND BALANCE	<u>\$ (1,756,025)</u>	<u>\$ (1,756,025)</u>	<u>\$ -</u>	<u>\$ (1,756,025)</u>
FUND BALANCE (GAAP), beginning of year			-	
FUND BALANCE (GAAP), end of year			<u>\$ -</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
CAPITAL PROJECTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 10,000	\$ 10,000	\$ 2,345	\$ (7,655)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>2,345</u>	<u>(7,655)</u>
EXPENDITURES:				
Capital outlay	1,016,976	1,016,976	583,321	433,655
Total expenditures	<u>1,016,976</u>	<u>1,016,976</u>	<u>583,321</u>	<u>433,655</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,006,976)</u>	<u>(1,006,976)</u>	<u>(580,976)</u>	<u>426,000</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	290,000	290,000	27,394	(262,606)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>290,000</u>	<u>290,000</u>	<u>27,394</u>	<u>(262,606)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (716,976)</u>	<u>\$ (716,976)</u>	<u>(553,582)</u>	<u>\$ 163,394</u>
FUND BALANCE (GAAP), beginning of year			822,849	
Encumbrances			481,678	
Accrual adjustments			<u>336,170</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 605,437</u>	

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
136TH/N HWY
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 800	\$ 800	\$ 108	\$ (692)
Total revenues	800	800	108	(692)
EXPENDITURES:				
Capital outlay	40,145	40,145	-	40,145
Total expenditures	40,145	40,145	-	40,145
REVENUES OVER (UNDER) EXPENDITURES	(39,345)	(39,345)	108	(692)
NET CHANGE IN FUND BALANCE	<u>\$ (39,345)</u>	<u>\$ (39,345)</u>	108	<u>\$ (692)</u>
FUND BALANCE (GAAP), beginning of year			39,476	
Accrual adjustments			100	
FUND BALANCE (GAAP), end of year			<u>\$ 39,684</u>	

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE --
 COMMUNITY CENTER PROJECT
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 5,000	\$ 5,000	\$ 1,651	\$ (3,349)
Miscellaneous	<u>525,000</u>	<u>525,000</u>	<u>589,220</u>	<u>64,220</u>
Total revenues	<u>530,000</u>	<u>530,000</u>	<u>590,871</u>	<u>60,871</u>
EXPENDITURES:				
Capital outlay	<u>642,000</u>	<u>642,000</u>	<u>440,751</u>	<u>201,249</u>
Total expenditures	<u>642,000</u>	<u>642,000</u>	<u>440,751</u>	<u>201,249</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(112,000)</u>	<u>(112,000)</u>	<u>150,120</u>	<u>262,120</u>
NET CHANGE IN FUND BALANCE	<u>\$ (112,000)</u>	<u>\$ (112,000)</u>	150,120	<u>\$ 262,120</u>
FUND BALANCE (GAAP), beginning of year			646,695	
Accrual adjustments			<u>(152,222)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 644,593</u>	

See accompanying independent auditors' report.

**PLATTE COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE --
STORM WATER CONSTRUCTION
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgetary Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Investment earnings	\$ 5,600	\$ 5,600	\$ 1,328	\$ (4,272)
Total revenues	<u>5,600</u>	<u>5,600</u>	<u>1,328</u>	<u>(4,272)</u>
EXPENDITURES:				
Parks, trails, and storm water	255,023	271,626	238,021	33,605
Capital outlay	<u>785,716</u>	<u>769,113</u>	<u>11,226</u>	<u>757,887</u>
Total expenditures	<u>1,040,739</u>	<u>1,040,739</u>	<u>249,247</u>	<u>791,492</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,035,139)</u>	<u>(1,035,139)</u>	<u>(247,919)</u>	<u>787,220</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>602,860</u>	<u>602,860</u>	<u>-</u>	<u>(602,860)</u>
Total other financing sources (uses)	<u>602,860</u>	<u>602,860</u>	<u>-</u>	<u>(602,860)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (432,279)</u>	<u>\$ (432,279)</u>	<u>(247,919)</u>	<u>\$ 184,360</u>
FUND BALANCE (GAAP), beginning of year			433,172	
Accrual adjustments			<u>(358)</u>	
FUND BALANCE (GAAP), end of year			<u>\$ 184,895</u>	

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI
COMBINING BALANCE SHEET --
ALL FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	AGENCY FUNDS					
	Special Taxing Districts	Public Administrator	Fee Offices		Other	Total
			Collector	Circuit Clerk		
ASSETS:						
Cash and investments	\$ 2,254,751	\$ 1,220,792	\$ 153,429,215	\$ 1,477,086	\$ 613,763	\$ 158,995,607
Other assets	465,833	96,434	-	-	1,338	563,605
Total assets	\$ 2,720,584	\$ 1,317,226	\$ 153,429,215	\$ 1,477,086	\$ 615,101	\$ 159,559,212
LIABILITIES:						
Due to others	\$ 2,720,584	\$ 1,317,226	\$ 153,429,215	\$ 1,477,086	\$ 615,101	\$ 159,559,212
Total liabilities	\$ 2,720,584	\$ 1,317,226	\$ 153,429,215	\$ 1,477,086	\$ 615,101	\$ 159,559,212

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES --
ALL FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance January 1, 2010	Additions	Deductions	Balance December 31, 2010
ASSETS:				
Cash and investments	\$ 145,052,740	\$ 158,995,607	\$ 145,052,740	\$ 158,995,607
Other assets	94,341	563,605	94,341	563,605
Total assets	<u>\$ 145,147,081</u>	<u>\$ 159,559,212</u>	<u>\$ 145,147,081</u>	<u>\$ 159,559,212</u>
LIABILITIES:				
Due to others	<u>\$ 145,147,081</u>	<u>\$ 159,559,212</u>	<u>\$ 145,147,081</u>	<u>\$ 159,559,212</u>
Total liabilities	<u>\$ 145,147,081</u>	<u>\$ 159,559,212</u>	<u>\$ 145,147,081</u>	<u>\$ 159,559,212</u>

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES --
ALL FIDUCIARY FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance January 1, 2010	Additions	Deductions	Balance December 31, 2010
SPECIAL TAXING DISTRICTS:				
ASSETS:				
Cash and investments	\$ 847,035	\$ 2,254,751	\$ 847,035	\$ 2,254,751
Other assets	-	465,833	-	465,833
Total assets	<u>\$ 847,035</u>	<u>\$ 2,720,584</u>	<u>\$ 847,035</u>	<u>\$ 2,720,584</u>
LIABILITIES:				
Due to others	<u>\$ 847,035</u>	<u>\$ 2,720,584</u>	<u>\$ 847,035</u>	<u>\$ 2,720,584</u>
FEE OFFICES, PUBLIC ADMINISTRATOR:				
ASSETS:				
Cash and investments	\$ 1,418,511	\$ 1,220,792	\$ 1,418,511	\$ 1,220,792
Other assets	94,341	96,434	94,341	96,434
Total assets	<u>\$ 1,512,852</u>	<u>\$ 1,317,226</u>	<u>\$ 1,512,852</u>	<u>\$ 1,317,226</u>
LIABILITIES:				
Due to others	<u>\$ 1,512,852</u>	<u>\$ 1,317,226</u>	<u>\$ 1,512,852</u>	<u>\$ 1,317,226</u>
FEE OFFICES, COLLECTOR:				
ASSETS:				
Cash and investments	\$ 139,740,012	\$ 153,429,215	\$ 139,740,012	\$ 153,429,215
Total assets	<u>\$ 139,740,012</u>	<u>\$ 153,429,215</u>	<u>\$ 139,740,012</u>	<u>\$ 153,429,215</u>
LIABILITIES:				
Due to others	<u>\$ 139,740,012</u>	<u>\$ 153,429,215</u>	<u>\$ 139,740,012</u>	<u>\$ 153,429,215</u>

See accompanying independent auditors' report.

PLATTE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES --
ALL FIDUCIARY FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Balance January 1, 2010	Additions	Deductions	Balance December 31, 2010
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEE OFFICES, CIRCUIT CLERK:				
ASSETS:				
Cash and investments	\$ 2,633,859	\$ 1,477,086	\$ 2,633,859	\$ 1,477,086
Total assets	<u>\$ 2,633,859</u>	<u>\$ 1,477,086</u>	<u>\$ 2,633,859</u>	<u>\$ 1,477,086</u>
LIABILITIES:				
Due to others	<u>\$ 2,633,859</u>	<u>\$ 1,477,086</u>	<u>\$ 2,633,859</u>	<u>\$ 1,477,086</u>
OTHER AGENCY FUNDS:				
ASSETS:				
Cash and investments	\$ 413,323	\$ 613,763	\$ 413,323	\$ 613,763
Cash and investments	<u>-</u>	<u>1,338</u>	<u>-</u>	<u>1,338</u>
Total assets	<u>\$ 413,323</u>	<u>\$ 615,101</u>	<u>\$ 413,323</u>	<u>\$ 615,101</u>
LIABILITIES:				
Due to others	<u>\$ 413,323</u>	<u>\$ 615,101</u>	<u>\$ 413,323</u>	<u>\$ 615,101</u>

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STATISTICAL SECTION



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Table 1

Platte County, Missouri
Net Assets by Component
Last Eight Fiscal Years
Accrual Basis of Accounting

	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities:								
Invested in capital assets, net of related debt	\$ 27,606,439	\$ 55,806,787	\$ 47,412,051	\$ 51,423,183	\$ 43,829,040	\$ 56,735,921	\$ 62,490,665	\$ 69,024,378
Restricted	12,846,120	38,828,364	27,355,996	18,915,564	19,688,126	17,539,984	13,225,284	12,970,456
Unrestricted (deficit)	12,356,093	(48,387,647)	(39,944,137)	(28,897,827)	6,251,218	8,375,990	12,257,064	10,961,382
Total governmental activities net assets	<u>\$ 52,808,652</u>	<u>\$ 46,247,504</u>	<u>\$ 34,823,910</u>	<u>\$ 41,440,920</u>	<u>\$ 69,768,384</u>	<u>\$ 82,651,895</u>	<u>\$ 87,973,013</u>	<u>\$ 92,956,216</u>
Business-type activities:								
Invested in capital assets, net of related debt	\$ -	\$ -	\$ 3,008,030	\$ 2,986,638	\$ 3,214,058	\$ 3,181,237	\$ 3,127,099	\$ 3,071,454
Restricted	1,641,442	1,545,537	-	-	-	-	-	-
Unrestricted (deficit)	-	-	(52,716)	61,387	116,142	(53,188)	(56,966)	(104,738)
Total business-type activities net assets	<u>\$ 1,641,442</u>	<u>\$ 1,545,537</u>	<u>\$ 2,955,314</u>	<u>\$ 3,048,025</u>	<u>\$ 3,330,200</u>	<u>\$ 3,128,049</u>	<u>\$ 3,070,133</u>	<u>\$ 2,966,716</u>
Primary government:								
Invested in capital assets, net of related debt	\$ 27,606,439	\$ 55,806,787	\$ 50,420,081	\$ 54,409,821	\$ 47,043,098	\$ 59,917,158	\$ 65,617,764	\$ 72,095,832
Restricted	14,487,562	40,373,901	27,355,996	18,915,564	19,688,126	17,539,984	13,225,284	12,970,456
Unrestricted (deficit)	12,356,093	(48,387,647)	(39,996,853)	(28,836,440)	6,367,360	8,322,802	12,200,098	10,856,644
Total primary government net assets	<u>\$ 54,450,094</u>	<u>\$ 47,793,041</u>	<u>\$ 37,779,224</u>	<u>\$ 44,488,945</u>	<u>\$ 73,098,584</u>	<u>\$ 85,779,944</u>	<u>\$ 91,043,146</u>	<u>\$ 95,922,932</u>

Note: GASB 34 was implemented in the 2003 fiscal year, therefore only eight fiscal years are shown.

Table 2

Platte County, Missouri
Changes in Net Assets
Last Eight Fiscal Years
Accrual Basis of Accounting

	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
Governmental activities:								
General government	\$ 4,861,055	\$ 6,620,702	\$ 4,737,865	\$ 5,192,637	\$ 6,787,212	\$ 7,628,224	\$ 5,998,867	\$ 5,723,174
Financial administration	336,751	340,003	339,626	302,340	262,486	283,346	349,475	357,776
Property, valuation, and recording	1,736,631	1,668,056	1,783,045	1,906,207	1,586,251	1,611,475	1,855,794	1,928,173
Public safety	7,358,559	7,792,137	8,101,259	7,649,077	7,118,413	7,508,205	8,951,226	9,271,090
Public works	1,904,848	5,663,023	11,662,441	7,255,296	5,852,061	12,843,037	6,650,762	7,570,408
Health, welfare, and sanitation	1,103,240	1,063,777	961,673	1,009,070	1,196,953	1,275,119	1,743,693	1,594,779
Culture and recreation	328,606	7,219,706	7,547,510	4,679,563	2,115,750	2,525,967	2,422,373	2,412,625
Administration of justice	1,408,120	1,663,628	1,666,581	1,694,130	1,639,273	1,813,122	2,227,824	2,299,330
Interest on long-term debt	2,747,838	2,581,528	3,457,606	3,300,731	3,134,185	2,914,436	2,440,184	2,409,127
Total governmental activities expenses	<u>21,785,648</u>	<u>34,612,560</u>	<u>40,257,606</u>	<u>32,989,051</u>	<u>29,692,584</u>	<u>38,402,931</u>	<u>32,640,198</u>	<u>33,566,482</u>
Business-type activities:								
Golf course	857,222	897,203	888,940	840,222	967,718	896,729	890,719	848,818
Total business-type activities expenses	<u>857,222</u>	<u>897,203</u>	<u>888,940</u>	<u>840,222</u>	<u>967,718</u>	<u>896,729</u>	<u>890,719</u>	<u>848,818</u>
Total primary government expenses	<u>\$ 22,642,870</u>	<u>\$ 35,509,763</u>	<u>\$ 41,146,546</u>	<u>\$ 33,829,273</u>	<u>\$ 30,660,302</u>	<u>\$ 39,299,660</u>	<u>\$ 33,530,917</u>	<u>\$ 34,415,300</u>
Program Revenues								
Governmental activities:								
Charges for services:								
General government	\$ 463,742	\$ 529,698	\$ 664,230	\$ 736,719	\$ 690,379	\$ 444,924	\$ 937,863	\$ 431,424
Property, valuation, and recording	3,091,939	2,948,187	3,333,526	3,198,118	3,138,137	3,538,214	3,316,228	3,822,024
Public safety	1,338,995	969,089	934,892	1,189,179	1,203,980	882,593	817,138	1,043,138
Public works	-	-	-	508,143	5,791	8,335	92,194	37,159
Health, welfare, and sanitation	100,825	135,259	133,747	132,676	104,075	173,859	212,216	143,910
Culture and recreation	12,203	24,330	557,391	90,780	422,083	585,527	134,602	57,127
Administration of justice	233,007	199,332	187,773	195,874	189,146	279,378	280,037	243,359
Operating grants and contributions	1,813,987	1,398,786	1,877,648	1,645,707	1,726,602	1,905,848	2,149,721	2,087,899
Capital grants and contributions	1,469,717	1,068,956	2,896,177	5,201,696	2,678,244	418,000	500,000	194,158
Total governmental activities program revenues	<u>8,524,415</u>	<u>7,273,637</u>	<u>10,585,384</u>	<u>12,898,892</u>	<u>10,158,437</u>	<u>8,236,678</u>	<u>8,439,999</u>	<u>8,060,198</u>
Business-type activities:								
Charges for services:								
Golf course	641,733	684,414	617,008	705,542	749,107	677,163	682,803	580,038
Total business-type activities program revenues	<u>641,733</u>	<u>684,414</u>	<u>617,008</u>	<u>705,542</u>	<u>749,107</u>	<u>677,163</u>	<u>682,803</u>	<u>580,038</u>
Total primary government program revenues	<u>\$ 9,166,148</u>	<u>\$ 7,958,051</u>	<u>\$ 11,202,392</u>	<u>\$ 13,604,434</u>	<u>\$ 10,907,544</u>	<u>\$ 8,913,841</u>	<u>\$ 9,122,802</u>	<u>\$ 8,640,236</u>

Table 2

	2003	2004	2005	2006	2007	2008	2009	2010
Net (expense)/revenue								
Governmental activities	\$ (13,261,233)	\$ (27,338,923)	\$ (29,672,222)	\$ (20,090,159)	\$ (19,534,147)	\$ (30,166,253)	\$ (24,200,199)	\$ (25,506,284)
Business-type activities	(215,489)	(212,789)	(271,932)	(134,680)	(218,611)	(219,566)	(207,916)	(268,780)
Total primary government net expense	<u>\$ (13,476,722)</u>	<u>\$ (27,551,712)</u>	<u>\$ (29,944,154)</u>	<u>\$ (20,224,839)</u>	<u>\$ (19,752,758)</u>	<u>\$ (30,385,819)</u>	<u>\$ (24,408,115)</u>	<u>\$ (25,775,064)</u>
General revenues								
Governmental activities:								
Taxes:								
Property taxes, levied for general purposes	\$ 1,400,148	\$ 671,611	\$ 722,891	\$ 683,970	\$ 645,506	\$ 610,351	\$ 548,573	\$ 473,868
Property taxes, levied for specific purposes	1,495,766	1,821,536	1,902,245	1,949,351	1,860,594	14,758,919	4,053,437	4,310,777
Other taxes	320,198	306,155	278,507	341,413	1,082,846	1,099,673	1,086,618	1,123,712
Sales taxes	14,058,319	17,197,100	18,971,832	18,055,151	23,389,278	24,457,919	23,338,599	24,267,698
Grants and contributions not restricted to specific programs	-	-	-	-	-	-	-	97,338
Investment earnings	123,557	670,032	1,360,793	1,711,485	2,099,889	1,473,902	252,244	204,599
Miscellaneous	36,271	228,226	449,168	185,048	371,516	353,405	362,424	206,851
Gain/(Loss) on disposal of capital assets	-	-	-	-	-	-	29,422	(30,356)
<i>Special item</i> - transfer of assets to Kansas City	-	-	(3,756,246)	-	-	-	-	-
<i>Special item</i> - Kansas City Power & Light inspection fees	-	-	-	4,000,000	-	-	-	-
Transfers	-	(116,885)	(1,680,566)	(219,249)	(440,008)	(14,000)	(150,000)	(165,000)
Total governmental activities general revenues	<u>17,434,259</u>	<u>20,777,775</u>	<u>18,248,624</u>	<u>26,707,169</u>	<u>29,009,621</u>	<u>42,740,169</u>	<u>29,521,317</u>	<u>30,489,487</u>
Business-type activities:								
Investment earnings	777	-	575	721	1,199	3,415	-	363
Miscellaneous	-	-	568	7,421	-	-	-	-
Transfers	116,884	116,885	1,680,566	219,249	440,008	14,000	150,000	165,000
Total business-type activities general revenues	<u>117,661</u>	<u>116,885</u>	<u>1,681,709</u>	<u>227,391</u>	<u>441,207</u>	<u>17,415</u>	<u>150,000</u>	<u>165,363</u>
Total primary government general revenues	<u>\$ 17,551,920</u>	<u>\$ 20,894,660</u>	<u>\$ 19,930,333</u>	<u>\$ 26,934,560</u>	<u>\$ 29,450,828</u>	<u>\$ 42,757,584</u>	<u>\$ 29,671,317</u>	<u>\$ 30,654,850</u>
Changes in Net Assets								
Governmental activities	\$ 4,173,026	\$ (6,561,148)	\$ (11,423,598)	\$ 6,617,010	\$ 9,475,474	\$ 12,573,916	\$ 5,321,118	\$ 4,983,203
Business-type activities	(97,828)	(95,904)	1,409,777	92,711	222,596	(202,151)	(57,916)	(103,417)
Total primary government changes in net assets	<u>\$ 4,075,198</u>	<u>\$ (6,657,052)</u>	<u>\$ (10,013,821)</u>	<u>\$ 6,709,721</u>	<u>\$ 9,698,070</u>	<u>\$ 12,371,765</u>	<u>\$ 5,263,202</u>	<u>\$ 4,879,786</u>

Note: GASB 34 was implemented in the 2003 fiscal year, so only eight fiscal years are shown.

Table 3

Platte County, Missouri
Fund Balances of Governmental Funds
Last Ten Fiscal Years
Modified Accrual Basis of Accounting

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund										
Reserved	\$ 92,144	\$ 127,700	\$ 180,082	\$ 250,810	\$ 225,492	\$ 318,830	\$ 404,147	\$ 373,620	\$ 431,331	\$ 509,321
Unreserved	6,100,888	5,767,413	6,419,144	5,011,234	5,711,268	6,949,339	6,480,816	6,934,600	6,386,998	6,234,859
Total General Fund	<u>\$ 6,193,032</u>	<u>\$ 5,895,113</u>	<u>\$ 6,599,226</u>	<u>\$ 5,262,044</u>	<u>\$ 5,936,760</u>	<u>\$ 7,268,169</u>	<u>\$ 6,884,963</u>	<u>\$ 7,308,220</u>	<u>\$ 6,818,329</u>	<u>\$ 6,744,180</u>
All other governmental funds										
Reserved	\$ 6,771,826	\$ 17,243,107	\$ 28,520	\$ 28,520	\$ 48,433	\$ 73,553	\$ 933,147	\$ 61,852	\$ 756,003	\$ 3,967,315
Unreserved, reported in:										
Special revenue funds	8,213,010	7,458,043	7,169,723	9,737,682	10,723,709	14,058,698	15,542,497	14,228,514	11,409,784	11,970,911
Capital project funds	-	-	5,551,378	37,950,914	19,217,056	11,553,536	11,706,068	7,972,542	7,778,245	3,183,724
Debt service funds	-	-	7,294,742	877,450	8,138,940	7,362,028	4,351,586	3,097,185	4,340,682	4,049,431
Total all other governmental funds	<u>\$ 14,984,836</u>	<u>\$ 24,701,150</u>	<u>\$ 20,044,363</u>	<u>\$ 48,594,566</u>	<u>\$ 38,128,138</u>	<u>\$ 33,047,815</u>	<u>\$ 32,533,298</u>	<u>\$ 25,360,093</u>	<u>\$ 24,284,714</u>	<u>\$ 23,171,381</u>

Table 4

Platte County, Missouri
Change in Fund Balances of Governmental Funds
Last Ten Fiscal Years
Modified Accrual Basis of Accounting

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Taxes	\$ 17,784,113	\$ 16,246,480	\$ 17,274,431	\$ 19,996,402	\$ 21,875,475	\$ 21,029,885	\$ 26,978,224	\$ 28,162,382	\$ 27,554,660	\$ 29,017,153
Fees and fines	3,957,051	4,424,764	5,016,999	4,567,785	4,900,911	5,626,882	5,033,572	5,424,037	5,107,355	5,092,446
Licenses and permits	-	-	-	-	-	4,000,000	-	-	-	-
Intergovernmental	1,337,934	1,699,849	2,129,779	1,865,406	3,794,656	4,445,164	3,183,277	2,391,989	2,168,090	1,920,765
Investment earnings	733,230	448,913	123,557	670,032	1,360,793	1,711,485	2,099,889	1,473,902	252,244	204,599
Miscellaneous	258,293	613,507	311,475	584,221	1,624,638	1,168,974	902,168	774,057	1,526,980	1,351,176
Special assessments	739,015	755,541	1,102,432	484,451	714,347	1,842,920	1,843,624	1,805,727	2,754,565	2,707,862
Total revenues	<u>24,809,636</u>	<u>24,189,054</u>	<u>25,958,673</u>	<u>28,168,297</u>	<u>34,270,820</u>	<u>39,825,310</u>	<u>40,040,754</u>	<u>40,032,094</u>	<u>39,363,894</u>	<u>40,294,001</u>
Expenditures										
Current:										
General county administration	3,590,280	5,042,616	4,788,048	4,550,158	4,338,143	4,166,176	6,537,737	7,256,497	5,701,416	5,421,063
Financial administration	320,847	334,242	336,751	340,003	339,626	302,340	262,486	283,346	349,475	357,776
Property, valuation, and recording	1,436,835	1,593,960	1,755,000	1,659,631	1,671,718	1,689,139	1,544,823	1,559,281	1,812,566	1,885,104
Public safety	5,989,672	6,208,371	7,015,696	6,708,455	7,224,692	7,344,748	6,381,724	6,907,009	8,219,767	8,347,524
Public works	1,614,636	2,024,604	3,074,082	3,470,632	3,298,833	2,175,387	2,469,892	3,384,936	2,564,091	3,116,163
Health and welfare services	936,297	934,519	1,103,240	1,063,777	961,673	1,009,070	1,196,953	1,275,119	1,743,693	1,594,779
Parks, trails, and storm water	1,147,826	1,044,380	6,080,652	4,267,166	1,187,726	1,131,631	1,388,777	1,772,962	1,619,360	1,595,320
Administration of justice	1,327,508	1,294,612	1,408,120	1,663,628	1,666,581	1,694,130	1,639,273	1,813,122	2,227,824	2,299,330
Other government costs	423,579	408,731	-	-	-	-	-	-	-	-
Principal	2,716,537	4,560,078	780,643	4,633,985	20,636,165	6,291,650	6,986,640	17,350,060	8,276,900	9,000,738
Interest and other charges	1,006,479	1,027,340	1,174,138	2,077,227	3,156,907	3,479,731	2,834,011	3,175,853	2,773,175	2,453,057
Capital outlay	1,034,643	2,910,177	11,742,138	26,094,536	21,567,706	14,088,963	7,562,819	14,524,489	5,532,671	5,384,975
Total expenditures	<u>21,545,139</u>	<u>27,383,630</u>	<u>39,258,508</u>	<u>56,529,198</u>	<u>66,049,770</u>	<u>43,372,965</u>	<u>38,805,135</u>	<u>59,302,674</u>	<u>40,820,938</u>	<u>41,455,829</u>
Excess (deficiency) of revenues over expenditures	<u>3,264,497</u>	<u>(3,194,576)</u>	<u>(13,299,835)</u>	<u>(28,360,901)</u>	<u>(31,778,950)</u>	<u>(3,547,655)</u>	<u>1,235,619</u>	<u>(19,270,580)</u>	<u>(1,457,044)</u>	<u>(1,161,828)</u>
Other Financing Sources (Uses)										
Issuance of long-term debt, net	7,393,981	11,900,000	9,945,000	55,479,679	23,540,000	-	-	12,020,000	-	5,253,267
Proceeds from the sale of assets	-	-	-	-	-	-	-	-	41,774	33,558
Proceeds from capital leases	196,617	690,970	269,051	287,511	127,800	17,990	159,353	324,805	-	-
Payments of long-term debt, net	(7,100,000)	-	-	-	-	-	-	-	-	-
Payment to escrow agent	-	-	(750,000)	-	-	-	-	-	-	(5,147,479)
Transfers in	3,121,043	6,924,521	5,119,017	6,264,131	12,974,449	9,504,780	13,286,765	14,446,878	10,976,561	10,349,382
Transfers out	(3,051,940)	(6,902,521)	(5,235,901)	(6,457,397)	(14,655,015)	(9,724,029)	(13,726,773)	(14,460,878)	(11,126,561)	(10,514,382)
Total other financing sources (uses)	<u>559,701</u>	<u>12,612,970</u>	<u>9,347,167</u>	<u>55,573,924</u>	<u>21,987,234</u>	<u>(201,259)</u>	<u>(280,655)</u>	<u>12,330,805</u>	<u>(108,226)</u>	<u>(25,654)</u>
Net change in fund balances	<u>\$ 3,824,198</u>	<u>\$ 9,418,394</u>	<u>\$ (3,952,668)</u>	<u>\$ 27,213,023</u>	<u>\$ (9,791,716)</u>	<u>\$ (3,748,914)</u>	<u>\$ 954,964</u>	<u>\$ (6,939,775)</u>	<u>\$ (1,565,270)</u>	<u>\$ (1,187,482)</u>
Debt service as a percentage of non-capital expenditures	18.15%	22.83%	7.10%	22.05%	53.49%	33.37%	31.43%	45.84%	31.31%	31.75%

Table 5

Platte County, Missouri
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

	Real Property		Personal Property		Railroads And Utility		Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimate Actual Value	Assessed Value	Estimated Actual Value	
2001	\$ 865,690,533	\$ 4,122,335,871	\$ 261,851,914	\$ 793,490,648	\$ 112,120,696	\$ 350,377,175	\$ 1,239,663,143	\$ 5,266,203,695	23.54%
2002	\$ 910,052,207	\$ 4,333,581,938	\$ 275,472,558	\$ 834,765,327	\$ 104,281,576	\$ 325,879,925	\$ 1,289,806,341	\$ 5,494,227,190	23.48%
2003	\$ 1,009,567,279	\$ 4,807,463,233	\$ 278,131,773	\$ 842,823,555	\$ 99,333,648	\$ 310,417,650	\$ 1,387,032,700	\$ 5,960,704,438	23.27%
2004	\$ 1,050,581,671	\$ 5,002,769,862	\$ 297,670,629	\$ 902,032,209	\$ 17,181,791	\$ 53,693,097	\$ 1,365,434,091	\$ 5,958,495,168	22.92%
2005	\$ 1,155,331,490	\$ 5,501,578,524	\$ 312,911,694	\$ 948,217,255	\$ 116,769,622	\$ 364,905,069	\$ 1,585,012,806	\$ 6,814,700,847	23.26%
2006	\$ 1,225,132,965	\$ 5,833,966,500	\$ 320,564,250	\$ 971,406,818	\$ 114,238,213	\$ 356,994,416	\$ 1,659,935,428	\$ 7,162,367,734	23.18%
2007	\$ 1,450,829,386	\$ 6,908,711,362	\$ 355,038,728	\$ 1,075,874,933	\$ 141,539,999	\$ 442,312,497	\$ 1,947,408,113	\$ 8,426,898,792	23.11%
2008	\$ 1,504,595,398	\$ 7,164,739,990	\$ 386,306,209	\$ 1,159,034,530	\$ 215,686,896	\$ 674,021,550	\$ 2,106,588,503	\$ 8,997,796,071	23.41%
2009	\$ 1,553,024,346	\$ 7,395,354,029	\$ 379,556,885	\$ 1,138,784,533	\$ 263,044,919	\$ 822,015,372	\$ 2,195,626,150	\$ 9,356,153,934	23.47%
2010	\$ 1,571,824,353	\$ 7,484,877,871	\$ 390,605,259	\$ 1,171,932,970	\$ 285,810,988	\$ 893,159,338	\$ 2,248,240,600	\$ 9,549,970,179	23.54%

Source: Platte County Assessor's Office.

Platte County, Missouri
 Property Tax Rates-Direct and Overlapping Governments- Last Ten Fiscal Years
 (Per \$100.00 of Assessed Valuation)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
STATE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
COUNTY	0.12	0.10	0.10	0.04	0.04	0.04	0.03	0.02	0.02	0.02
LIBRARY	0.33	0.33	0.33	0.33	0.32	0.33	0.32	0.32	0.32	0.32
HEALTH CENTER	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.07	0.08	0.08
SHELTERED FACILITIES	0.13	0.13	0.13	0.13	0.13	0.13	0.12	0.12	0.12	0.13
MENTAL HEALTH	0.10	0.10	0.10	0.10	0.10	0.10	0.09	0.09	0.10	0.10
M&M REPLACEMENT	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36
SENIOR CITIZENS	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
SCHOOL DISTRICTS:										
R-1 NORTH PLATTE	4.25	4.29	3.78	4.25	4.48	4.04	3.90	3.96	4.00	4.39
R-11WEST PLATTE	4.34	4.41	4.24	4.96	4.96	4.96	4.56	4.33	4.46	4.45
R-111 PLATTE COUNTY	4.09	4.11	4.05	4.41	4.38	4.37	4.20	4.20	4.20	4.53
R-V PARK HILL	4.99	5.65	5.65	5.65	5.62	5.60	5.30	5.30	5.30	5.41
R-11 C SMITHVILLE	4.42	4.41	4.30	4.30	4.29	4.28	4.18	4.19	4.28	4.34
C-1 EAST BUCHANAN	4.37	4.37	4.33	4.58	4.80	4.50	5.30	5.30	5.30	5.30
# 74 NORTH KANSAS CITY	4.65	4.84	4.94	5.05	5.62	5.62	5.89	5.89	5.89	5.89
AVERAGE	4.44		4.47	4.74	4.88	4.77	4.76	4.74	4.78	4.90
METRO/JUNIOR COLLEGE	0.23	0.23	0.22	0.22	0.22	0.22	0.21	0.21	0.23	0.23
ROAD DISTRICTS:										
PARKVILLE SPECIAL	0.27	0.27	0.27	0.27	0.27	0.27	0.25	0.25	0.26	0.26
PLATTE CITY SPECIAL	0.22	0.24	0.24	0.24	0.25	0.25	0.22	0.22	0.22	0.22
WESTON SPECIAL	0.62	0.62	0.58	0.61	0.61	0.61	0.62	0.62	0.60	0.60
FARLEY SPECIAL	0.66	0.67	0.63	0.63	0.67	0.67	0.67	0.68	0.68	0.68
NO. 1 COMMON	0.26	0.27	0.25	0.25	0.25	0.25	0.23	0.24	0.27	0.32
FIRE DISTRICTS:										
CENTRAL PLATTE	0.53	0.55	0.54	0.50	0.52	0.52	0.52	0.32	0.59	0.31
SOUTHERN PLATTE	0.81	0.82	0.77	1.06	1.06	1.06	1.00	1.00	1.04	1.04
WEATHERBY LAKE FIRE DISTRICT	0.82	0.82	0.83	0.91	1.13	1.13	1.10	1.00	1.02	1.05
WEST PLATTE	0.78	0.78	0.75	0.75	0.76	0.76	0.72	0.75	0.78	0.78
CAMDEN POINT	0.55	0.55	0.47	0.48	0.49	0.50	0.47	0.47	0.48	0.48
SMITHVILLE	0.29	0.29	0.28	0.28	0.28	0.28	0.27	0.27	0.38	0.39
DEARBORN	0.54	0.54	0.50	0.55	0.55	0.55	0.52	0.52	0.52	0.52
EDGERTON	0.30	0.55	0.51	0.52	0.52	0.52	0.49	0.49	0.49	0.50
SUGAR LAKE	0.44	0.44	0.44	0.44	0.43	0.43	0.45	0.45	0.45	0.44

Platte County, Missouri
Property Tax Rates-Direct and Overlapping Governments- Last Ten Fiscal Years
(Per \$100.00 of Assessed Valuation)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
OTHER DISTRICTS:										
PLATTE COUNTY DRAINAGE#1	0.10	0.10	0.09	0.09	0.10	0.10	0.08	0.09	0.09	0.09
TRI-COUNTY AMBULANCE	0.18	0.18	0.17	0.27	0.27	0.27	0.23	0.26	0.26	0.26
NORTHLAND AMBULANCE	0.32	0.30	0.29	0.29	0.29	0.44	0.41	0.41	0.43	0.43
SOUTHERN PLATTE AMBULANCE	-	-	-	-	-	0.14	0.08	0.09	0.09	0.09
CITIES:										
CAMDEN POINT	0.85	0.85	0.77	0.78	0.78	0.78	0.67	0.67	0.67	0.67
DEARBORN	0.59	0.59	0.51	0.55	0.56	0.58	0.47	0.47	0.47	0.47
EDGERTON	0.79	0.82	0.75	0.81	0.82	0.82	0.66	0.66	0.67	0.68
FARLEY	0.46	0.46	0.44	0.45	0.45	0.45	0.45	0.46	0.46	0.46
FERRELVIEW	0.52	0.52	0.52	0.58	0.58	0.58	0.44	0.47	0.47	0.47
HOUSTON LAKE	1.25	1.25	1.17	1.22	1.22	2.07	1.33	1.37	1.38	1.40
IATAN	0.50	0.50	0.50	0.50	0.50	0.50	0.39	0.40	0.50	0.50
KANSAS CITY	1.32	1.34	1.32	1.32	1.51	1.51	1.46	1.47	1.47	1.53
LAKE WAUKOMIS	1.60	1.60	2.10	2.12	1.91	1.49	1.49	1.49	1.50	1.50
NORTHMOOR	-	-	-	-	-	-	-	-	-	-
PARKVILLE	0.61	0.59	0.58	0.66	0.65	0.64	0.60	0.60	0.60	0.65
PLATTE CITY	1.00	1.02	1.06	1.06	1.06	1.06	1.01	1.01	1.01	1.04
PLATTE WOODS	0.78	0.81	0.55	0.57	0.83	0.80	0.60	0.60	0.60	0.70
RIDGELY	0.36	0.36	0.31	0.31	0.31	0.32	0.30	0.30	0.32	0.32
TRACY	0.80	2.59	2.44	2.17	1.20	1.60	1.50	1.37	1.11	1.10
WEATHERBY LAKE	1.17	2.22	1.13	1.67	1.46	1.39	1.77	1.91	1.80	1.80
WESTON	0.79	0.80	0.79	0.80	0.80	0.90	0.74	0.74	0.76	0.76

Source: Platte County Clerk's Office

Table 7

Platte County, Missouri
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2010			2001		
	Total Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Total Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Total annual assessed valuation	\$ 2,248,240,600			\$ 1,239,663,143		
IBM Credit LLC	22,952,582	1	1.02%			
Harley Davidson Motor Co	17,388,706	2	0.77%			
The Hertz Corporation	13,032,781	3	0.58%	11,022,192	1	0.89%
EMC Corporation	8,866,978	4	0.39%			
Hitachi Data Systems	8,834,346	5	0.39%			
General Motors LLC	7,749,838	6	0.34%			
Enterprise Leasing Company of KS	7,274,359	7	0.32%			
The Missouri Gaming Co	5,918,361	8	0.26%	4,766,142	10	0.38%
Ameritrade	5,318,762	9	0.24%			
Enterprise Leasing Co of KS	3,934,883	10	0.18%			
Argosy Gaming Co				10,742,016	2	0.87%
SSB Realty				9,297,504	3	0.75%
VV Missouri LP				9,241,600	4	0.75%
Citicorp Credit Services				8,021,226	5	0.65%
Ambassador Hotel Assoc LP				6,720,000	6	0.54%
Alamo Rent A Car Inc #545				6,485,020	7	0.52%
Tiffany Suites Hotel, Inc				5,255,840	8	0.42%
Boatmans Service Co Inc				4,954,877	9	0.40%
Total	<u>\$ 101,271,596</u>		<u>4.50%</u>	<u>\$ 76,506,417</u>		<u>6.17%</u>

Source: Platte County Assessor's Office

Platte County, Missouri
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31,	Total Tax Levy	Collected within Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	\$ 1,487,596	\$ 1,429,949	96.12%	\$ 111,448	\$ 1,541,397	103.62%
2002	1,289,806	1,145,473	88.81%	181,621	1,327,094	102.89%
2003	1,395,126	1,247,057	89.39%	136,837	1,383,894	99.19%
2004	586,006	535,536	91.39%	57,488	593,024	101.20%
2005	636,487	584,061	91.76%	51,015	635,076	99.78%
2006	665,939	619,984	93.10%	44,275	664,259	99.75%
2007	586,383	538,776	91.88%	46,088	584,864	99.74%
2008	424,251	390,492	92.04%	27,807	418,299	98.60%
2009	458,320	427,584	93.29%	43,354	470,938	102.75%
2010	468,384	432,794	92.40%	-	432,794	92.40%

Source: Platte County Collector's Office

Platte County, Missouri
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					
	General Obligation Bonds	Leasehold Revenue Bonds	Neighborhood Improvement	Certificates of Participation	Temporary Notes	Capital Leases
2001	-	4,020,000	11,983,000	-	-	329,770
2002	-	-	11,736,000	-	11,900,000	727,662
2003	4,000,000	-	11,263,000	5,150,000	11,900,000	734,070
2004	20,960,000	-	10,704,000	28,370,000	21,800,000	761,596
2005	23,410,000	-	22,020,000	29,715,000	9,900,000	582,231
2006	21,485,000	-	21,415,000	26,230,000	9,900,000	323,571
2007	19,360,000	-	20,495,000	22,480,000	9,900,000	128,931
2008	17,035,000	-	31,557,000	18,475,000	-	294,675
2009	14,460,000	-	30,275,000	14,210,000	-	1,397,775
2010	11,660,000	-	28,722,000	9,550,000	-	46,978

Fiscal Year	Business-Type Activities			
	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2001	15,694	16,348,464	0.63%	214.48
2002	12,365	24,376,027	0.91%	311.55
2003	277,877	33,324,947	1.21%	415.09
2004	225,685	82,821,281	2.85%	1,022.90
2005	172,948	85,800,179	2.83%	1,051.74
2006	124,571	79,478,142	2.52%	956.86
2007	60,216	72,424,147	2.21%	862.19
2008	57,470	67,419,145	1.98%	784.89
2009	127,119	60,469,894	1.71%	666.79
2010	68,544	50,047,522	1.36%	560.30

Notes: 1 See Table 14 for personal income and population data.

Platte County, Missouri
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding			Net General Bonded Debt Outstanding	Percentage of Est. Actual Taxable Value of Property (1)	Per Capita (2)
	General Obligation Bonds	Neighborhood Improvement District Bonds	Less Amounts Available in Debt Service			
2001	-	11,983,000	519,340	11,463,660	0.22%	150
2002	-	11,736,000	602,013	11,133,987	0.20%	142
2003	4,000,000	11,263,000	632,498	14,630,502	0.25%	182
2004	20,960,000	10,704,000	724,778	30,939,222	0.52%	382
2005	23,410,000	22,020,000	1,983,585	43,446,415	0.64%	533
2006	21,485,000	21,415,000	1,299,837	41,600,163	0.58%	501
2007	19,360,000	20,495,000	319,784	39,535,216	0.47%	471
2008	17,035,000	31,557,000	130,236	48,461,764	0.54%	564
2009	14,460,000	30,275,000	574,884	44,160,116	0.47%	487
2010	11,660,000	28,722,000	513,121	39,868,879	0.42%	446

Notes: 1 See Table 5 for property valuation data.
2 See Table 14 for population data.

Platte County, Missouri
Direct and Overlapping Debt
As of December 31, 2010

Jurisdiction	Outstanding Debt	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct Debt:			
Platte County, payable from taxes	\$ 52,227,968	100.00%	\$ 52,227,968
Overlapping Debt:			
Cities:			
Kansas City	1,518,366,687	1.60%	24,293,867
Parkville	18,293,744	100.00%	18,293,744
Platte City	8,672,040	100.00%	8,672,040
Tracy	505,156	100.00%	505,156
Weatherby Lake	2,405,000	100.00%	2,405,000
Weston	1,739,358	100.00%	1,739,358
	<u>1,549,981,985</u>		<u>55,909,165</u>
School Districts:			
East Buchanan C-I	8,117,300	0.80%	64,938
North Kansas City	234,815,000	1.60%	3,757,040
North Platte R-I	6,000,000	100.00%	6,000,000
Park Hill	70,307,403	100.00%	70,307,403
Platte County R-III	89,029,763	88.60%	78,880,370
Smithville R-II	21,140,000	11.40%	2,409,960
West Platte R-II	2,550,000	100.00%	2,550,000
	<u>431,959,466</u>		<u>163,969,711</u>
Fire Districts:			
Central Platte Fire Protection District	641,531	100.00%	641,531
Southern Platte Fire Protection District	3,170,000	100.00%	3,170,000
	<u>3,811,531</u>		<u>3,811,531</u>
Total overlapping debt	<u>1,985,752,982</u>		<u>223,690,407</u>
Total direct and overlapping debt	<u>\$ 2,037,980,950</u>		<u>\$ 275,918,375</u>

Table 12

Platte County, Missouri
 Legal Debt Margin Information
 Last Ten Fiscal Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt Limit (1)(2)	\$ 123,966,314	\$ 128,980,634	138,703,270	\$ 136,543,409	\$ 158,501,281	\$ 165,993,543	\$ 194,740,811	210,658,850	229,312,093	224,824,060
Total net debt applicable to limit	11,463,660	11,133,987	14,630,502	30,939,222	43,446,415	41,600,163	39,535,216	48,461,764	44,474,116	50,936,319
Legal Debt Margin	\$ 112,502,654	\$ 117,846,647	124,072,768	\$ 105,604,187	\$ 115,054,866	\$ 124,393,380	\$ 155,205,595	162,197,086	184,837,977	173,887,741
Total net debt applicable to the limit as a percentage of debt limit	9.247%	8.632%	10.548%	22.659%	27.411%	25.061%	20.301%	23.005%	19.395%	22.656%

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed Value	\$ 2,248,240,600
Debt Limit (10% of assessed value)	224,824,060
General obligation:	
County-Wide	12,548,930
Neighborhood Improvement Districts	38,900,510
Total Bonded Debt	51,449,440
Less:	
Debt Service Fund Balance	513,121
Total net debt applicable to limit	50,936,319
Legal debt margin	\$ 173,887,741

Notes:

1 - Article 6, Section 26(b) of the Missouri Constitution permits any county or city, by vote of four-sevenths or two-thirds (depending on election) of qualified electors voting thereon, to incur an indebtedness for their purposes not to exceed 5 percent of the value of the taxable tangible property therein, as shown by the last assessment.

2 - Article 6, Section 26(c) of the Missouri Constitution permits any county or city, by vote of four-sevenths or two thirds (depending on election) of qualified electors voting thereon, to incur additional indebtedness for their purposes not to exceed 5 percent of the value of the taxable tangible property therein, as shown by the last assessment.

Platte County, Missouri
 Revenue Bond Coverage
 Last Ten Fiscal Years

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2001	699,079	12,536	686,543	2,355,000	362,066	2,717,066	0.25
2002	150,480	116,364	34,116	4,020,000	115,545	4,135,545	0.01
2003	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-

Platte County, Missouri
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)				Personal Income (2)		Unemployment Rates (3)		
	Platte County	Percentage of Growth	State of Missouri	Percentage of Growth	Platte County (thousands of dollars)	Per Capita	Platte County	State of Missouri	USA
2001	76,223	3.31%	5,629,707	0.62%	2,592,542	34,013	3.10%	4.50%	4.70%
2002	78,241	2.65%	5,672,579	0.76%	2,668,808	34,110	4.10%	5.20%	5.80%
2003	80,283	2.61%	5,729,737	1.01%	2,764,742	34,437	4.30%	5.60%	6.00%
2004	80,967	0.85%	5,777,568	0.83%	2,910,831	35,951	4.50%	5.80%	5.50%
2005	81,579	0.76%	5,800,310	0.39%	3,028,961	37,129	4.40%	5.40%	5.10%
2006	83,061	1.78%	5,842,713	0.73%	3,150,119	37,925	3.90%	4.80%	4.60%
2007	84,000	1.12%	5,878,415	0.61%	3,276,124	39,001	3.90%	5.00%	4.60%
2008	85,896	2.21%	5,911,605	0.56%	3,407,169	39,666	4.70%	6.10%	5.81%
2009	90,688	5.28%	5,987,580	1.29%	3,543,456	39,073	8.00%	9.30%	9.28%
2010	89,322	-1.53%	5,988,927	0.02%	3,685,194	41,257	8.20%	9.60%	9.60%

Note: The Platte County personal income for 2010 is an estimate based on an average increase of 4%.

Source: 1 U.S. Census Bureau
2 U.S. Bureau of Economic Analysis
3 U.S. Department of Labor

Table 15

Platte County, Missouri
Principal Employers
Current Year and Nine Years Ago

Taxpayer	2010			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
CitiCards	2,200	1	13.05%	1,850	2	11.64%
Argosy	1,002	2	5.94%	929	5	5.85%
ADT Security INC	1,000	3	5.93%	1,100	4	6.92%
Harley-Davidson Motor Co	800	4	4.75%	350	10	2.20%
Saint Luke's Northland Hospital	740	5	4.39%	800	6	5.03%
WalMart	539		3.20%			
DeLaval	528	6	3.13%			
Park University	500	7	2.97%			
Kansas City Aviation Department	452	8	2.68%			
Aetna Rx Home Delivery	420	9	2.49%			
CRB Consulting Engineers	400	10	2.37%			0.00%
Trans World Airlines				3,500	1	22.02%
Park Hill School District				1,176	3	7.40%
Worldspan				800	7	5.03%
Farmland				500	8	3.15%
World Travel Partners				400	9	2.52%
Total	8,581		50.91%	11,405		71.76%

Source: Platte County Economic Development Council



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