



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Grundy County, Missouri

The Office of the State Auditor, in cooperation with Grundy County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2008, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Kevin G. Hudson, Certified Public Accountant, is attached.

A handwritten signature in cursive script that reads "Susan Montee".

Susan Montee, JD, CPA
State Auditor

December 2009
Report No. 2009-141

**GRUNDY COUNTY, MISSOURI
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE TWO YEARS ENDED
DECEMBER 31, 2008**

Grundy County, Missouri
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Independent Auditors' Report

To the County Commission of
Grundy County, Missouri
Grundy, Missouri

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grundy County, Missouri, as of and for the years ended December 31, 2008 and 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008 and 2007, and the respective changes in financial position-cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

**Independent Auditors' Report
(Concluded)**

In accordance with *Government Auditing Standards*, I have also issued my report dated September 23, 2009, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with the *Government Auditing Standards* and should be considered in assessing the results of my audit.

The Management's Discussion and Analysis and budgetary comparison information as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required to accompany those financial statements. I have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on them.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements of Grundy County, Missouri. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Original signed by auditor

Kevin G. Hudson, C.P.A.
Trenton, Missouri
September 23, 2009

Grundy County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2008

The discussion and analysis of Grundy County's financial performance provides an overall review of the County's financial activities for the years ended December 31, 2008 and 2007. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the basic financial statements, including the notes to the financial statements, to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2008 and 2007 are as follows:

- The county's total governmental expenditures exceeded total receipts by \$799,089 for the year ended December 31, 2008. Of this deficit, \$1,010,823 was related to the construction of the new law enforcement center. When taking this into consideration, revenues would have exceeded expenditures by 211,734. The total expenditures exceeded governmental receipts by \$3,004,218 for the year ended December 31, 2007. Of this deficit, \$3,289,376 was related to the construction of the new law enforcement center. When taking this into consideration, revenues would have exceeded expenditures by \$285,158.
- The county's governmental funds ended the year ended December 31, 2008 with a combined cash balance of \$2,662,117 and the year ended December 31, 2007 of \$3,461,206.
- County revenues for the year ended December 31, 2008 of \$4,923,958 increased by \$271,317 over the county revenues for the year ended December 31, 2007 of \$4,652,641.
- County expenditures for the year ended December 31, 2008 of \$5,736,790 decreased by \$1,991,319 over the county expenditures for the year ended December 31, 2007 of \$7,728,109. Of these expenditures \$1,030,552 was related to the construction of the new law enforcement center for the year ended December 31, 2008 and \$3,420,367 for the year ended December 31, 2007.

Overview of the Financial Statements

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

Grundy County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2008

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

Notes to the Financial Statements

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

Grundy County, Missouri
 Management's Discussion and Analysis
 For the Two Years Ended December 31, 2008

Other Information

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

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

Government-wide Financial Analysis

Below is a chart showing assets, receipts and disbursements for the years ended December 31, 2008 and 2007.

	Year Ended December 31,	
	2008	2007
Net Assets	\$2,662,117	\$ 3,461,206
Program Receipts	2,663,480	2,393,877
General Receipts	2,274,221	2,330,014
Disbursements	5,736,790	7,728,109
Change in Net Assets	(799,089)	(3,004,218)

For the two years disclosed in the audit, the change in Net Assets is primarily due to the Law Enforcement Construction Fund. This fund had net assets \$1,485,094 in 2007 as compared to \$474,271 in 2008 due to the fact that construction on the jail was completed in 2008. Program receipts and general receipts did not fluctuate much between 2007 and 2008. During 2007 the county incurred a deficit of \$3,289,376 in the Law Enforcement Construction Fund and in 2008 the county incurred a \$1,010,823 deficit in the Law Enforcement Construction Fund, thus accounting for the differences in the Change in Net Assets.. Disbursements decreased between 2007 and 2008 due to the Law Enforcement Construction fund. There was a decrease of \$2,389,815 in disbursements in this fund between the two years.

Financial Analysis of the County's Funds

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

Grundy County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2008

As of December 31, 2008, the county's governmental funds reported combined ending fund balances of \$2,662,117, an decrease of \$799,089 over the prior years fund balance of \$3,461,206. The unreserved portion of fund balance was \$527,985 for 2008 and \$196,878 for the year ended 2007. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2008, unreserved fund balance of the General Fund was \$527,985 and of the unreserved fund balance of the General Fund for fiscal year 2007 was \$196,878. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

The unreserved fund balance of the General Fund increased by \$331,107 for fiscal year 2008 as compared to an increase of \$1,344 for fiscal year 2007.

County Revenue Fund Budgeting Highlights

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

The original and final budgeted revenues for the general fund were \$1,321,959 for 2008 and \$1,215,081 for 2007. The original and final budgeted expenditures were \$1,526,643 for 2008 and \$1,492,454 for 2007.

The County did not make some small budget amendments to various funds.

Capital Assets and Debt Administration

During 2006 the county issued General Obligation Bonds in the amount of \$4,995,000 for the construction of a new law enforcement facility. The balance of these bonds were \$4,895,000 for the year ended December 31, 2008.

Economic Factors and Next Year's Budgets

The opening of the new law enforcement center will add greatly to both the physical and economic well being of the citizens of Grundy County. The county sales taxes have remained constant in the past two years, which is a positive sign.

Grundy County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2008

The Counties General Fund has increased \$332,451 over the two year period that was audited. This is encouraging due to the current economic times. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Kristi Urich County Clerk, 700 Main Street, Trenton, Missouri 64683, (660) 359-4040.

GOVERNMENT WIDE FINANCIAL STATEMENTS

Grundy County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2008

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 2,662,117
Total Assets	<u>\$ 2,662,117</u>
NET ASSETS:	
Restricted	\$ 2,134,132
Unrestricted	<u>527,985</u>
Total Net Assets	<u>\$ 2,662,117</u>

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

Grundy County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2007

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 3,461,206</u>
Total Assets	<u>\$ 3,461,206</u>
NET ASSETS:	
Restricted	\$ 3,264,328
Unrestricted	<u>196,878</u>
Total Net Assets	<u>\$ 3,461,206</u>

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

Grundy County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2008

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,907,269	\$ 385,713	\$ 504,342	\$ (1,017,214)
Roads and Bridges	1,311,953	-	1,234,372	(77,581)
Ambulance	937,946	507,598	-	(430,348)
Law Enforcement Center	549,070	-	31,455	(517,615)
Law Enforcement Construction	<u>1,030,552</u>	<u>-</u>	<u>-</u>	<u>(1,030,552)</u>
Total Governmental Activities	<u>\$ 5,736,790</u>	<u>\$ 893,311</u>	<u>\$ 1,770,169</u>	<u>\$ (3,073,310)</u>
 Total Grundy County	 <u>\$ 5,736,790</u>	 <u>\$ 893,311</u>	 <u>\$ 1,770,169</u>	 <u>\$ (3,073,310)</u>
 General Revenues:				
Property Taxes				332,710
Sales Taxes				1,378,073
Interest				65,053
Other				484,642
Transfers				<u>13,743</u>
Total General Revenues				<u>2,274,221</u>
 Change in Net Assets				 (799,089)
 Net Assets - Beginning				 <u>3,461,206</u>
 Net Assets - Ending				 <u>\$ 2,662,117</u>

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

Grundy County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2007

	<u>Program Revenues</u>			Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>	
Governmental Activities:				
General County Government	\$ 1,969,772	\$ 236,029	\$ 570,760	\$ (1,162,983)
Roads and Bridges	1,202,434	-	1,082,574	(119,860)
Ambulance	771,354	504,514	-	(266,840)
Law Enforcement Center	364,182	-	-	(364,182)
Law Enforcement Construction	<u>3,420,367</u>	<u>-</u>	<u>-</u>	<u>(3,420,367)</u>
Total Governmental Activities	<u>\$ 7,728,109</u>	<u>\$ 740,543</u>	<u>\$ 1,653,334</u>	<u>\$ (5,334,232)</u>
 Total Grundy County	 <u>\$ 7,728,109</u>	 <u>\$ 740,543</u>	 <u>\$ 1,653,334</u>	 <u>\$ (5,334,232)</u>
 General Revenues:				
Property Taxes				274,172
Sales Taxes				1,402,022
Interest				224,118
Other				358,452
Transfers				<u>71,250</u>
Total General Revenues				<u>2,330,014</u>
 Change in Net Assets				 (3,004,218)
 Net Assets - Beginning				 <u>6,465,424</u>
 Net Assets - Ending				 <u>\$ 3,461,206</u>

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

FUND FINANCIAL STATEMENTS

Grundy County, Missouri
Balance Sheet - Cash Basis
Governmental Fund
For the Year Ended December 31, 2008

	General Fund	Special Road & Bridge Fund	Ambulance Fund	Law Enforcement Center Fund	Law Enforcement Construction Fund	Other Governmental Funds	2008 Total Government Funds
ASSETS							
Cash and Cash Equivalents	\$ 527,985	\$ 559,362	\$ 402,418	\$ 230,587	\$ 474,271	\$ 467,494	\$ 2,662,117
TOTAL ASSETS	<u>\$ 527,985</u>	<u>\$ 559,362</u>	<u>\$ 402,418</u>	<u>\$ 230,587</u>	<u>\$ 474,271</u>	<u>\$ 467,494</u>	<u>\$ 2,662,117</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 527,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 527,985
Special Revenue Funds	-	559,362	402,418	230,587	-	-	1,192,367
Capital Projects Fund	-	-	-	-	474,271	-	474,271
Nonmajor Funds	-	-	-	-	-	467,494	467,494
TOTAL FUND BALANCES	<u>\$ 527,985</u>	<u>\$ 559,362</u>	<u>\$ 402,418</u>	<u>\$ 230,587</u>	<u>\$ 474,271</u>	<u>\$ 467,494</u>	<u>\$ 2,662,117</u>

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

Grundy County, Missouri
Balance Sheet - Cash Basis
Governmental Fund
For the Year Ended December 31, 2007

	General Fund	Special Road & Bridge Fund	Ambulance Fund	Law Enforcement Center Fund	Law Enforcement Construction Fund	Other Governmental Funds	2007 Total Government Funds
ASSETS							
Cash and Cash Equivalents	<u>\$ 196,878</u>	<u>\$ 507,589</u>	<u>\$ 598,549</u>	<u>\$ 231,528</u>	<u>\$ 1,485,094</u>	<u>\$ 441,568</u>	<u>\$ 3,461,206</u>
TOTAL ASSETS	<u>\$ 196,878</u>	<u>\$ 507,589</u>	<u>\$ 598,549</u>	<u>\$ 231,528</u>	<u>\$ 1,485,094</u>	<u>\$ 441,568</u>	<u>\$ 3,461,206</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 196,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,878
Special Revenue Funds	-	507,589	598,549	231,528	-	-	1,337,666
Capital Projects Fund	-	-	-	-	1,485,094	-	1,485,094
Nonmajor Funds	-	-	-	-	-	441,568	441,568
TOTAL FUND BALANCES	<u>\$ 196,878</u>	<u>\$ 507,589</u>	<u>\$ 598,549</u>	<u>\$ 231,528</u>	<u>\$ 1,485,094</u>	<u>\$ 441,568</u>	<u>\$ 3,461,206</u>

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

Grundy County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2008

	General Fund	Special Road & Bridge Fund	Ambulance Fund	Law Enforcement Center Fund	Law Enforcement Construction Fund	Other Governmental Funds	2008 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 459,895	\$ -	\$ 459,145	\$ 459,033	\$ -	\$ -	\$ 1,378,073
Taxes - Property	186,431	-	-	-	-	146,279	332,710
Intergovernmental Revenues	222,346	1,234,372	-	31,455	-	281,996	1,770,169
Charges for Services	317,415	-	507,598	-	-	68,298	893,311
Interest Income	8,649	12,128	14,236	6,684	8,259	15,097	65,053
Other	165,197	117,226	10,836	5,957	11,470	173,956	484,642
TOTAL REVENUES	<u>1,359,933</u>	<u>1,363,726</u>	<u>991,815</u>	<u>503,129</u>	<u>19,729</u>	<u>685,626</u>	<u>4,923,958</u>
EXPENDITURES:							
General County Government	1,191,569	-	-	-	-	715,700	1,907,269
Roads and Bridges	-	1,311,953	-	-	-	-	1,311,953
Ambulance	-	-	937,946	-	-	-	937,946
Law Enforcement Center	-	-	-	549,070	-	-	549,070
Law Enforcement Construction	-	-	-	-	1,030,552	-	1,030,552
TOTAL EXPENDITURES	<u>1,191,569</u>	<u>1,311,953</u>	<u>937,946</u>	<u>549,070</u>	<u>1,030,552</u>	<u>715,700</u>	<u>5,736,790</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>168,364</u>	<u>51,773</u>	<u>53,869</u>	<u>(45,941)</u>	<u>(1,010,823)</u>	<u>(30,074)</u>	<u>(812,832)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	162,743	-	(250,000)	45,000	-	56,000	13,743
TOTAL OTHER FINANCING SOURCES (USES)	<u>162,743</u>	<u>-</u>	<u>(250,000)</u>	<u>45,000</u>	<u>-</u>	<u>56,000</u>	<u>13,743</u>
Net Change in Fund Balances	331,107	51,773	(196,131)	(941)	(1,010,823)	25,926	(799,089)
Fund Balance - Beginning of Year	<u>196,878</u>	<u>507,589</u>	<u>598,549</u>	<u>231,528</u>	<u>1,485,094</u>	<u>441,568</u>	<u>3,461,206</u>
Fund Balance - End of Year	<u>\$ 527,985</u>	<u>\$ 559,362</u>	<u>\$ 402,418</u>	<u>\$ 230,587</u>	<u>\$ 474,271</u>	<u>\$ 467,494</u>	<u>\$ 2,662,117</u>

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

Grundy County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2007

	General Fund	Special Road & Bridge Fund	Ambulance Fund	Law Enforcement Center Fund	Law Enforcement Construction Fund	Other Governmental Funds	2007 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 468,052	\$ -	\$ 467,199	\$ 466,771	\$ -	\$ -	\$ 1,402,022
Taxes - Property	175,087	-	-	-	-	99,085	274,172
Intergovernmental Revenues	287,343	1,082,574	-	-	-	283,417	1,653,334
Charges for Services	170,108	-	504,514	-	-	65,921	740,543
Interest Income	10,717	27,001	26,309	11,580	130,991	17,520	224,118
Other	129,859	37,644	3,420	20,945	-	166,584	358,452
TOTAL REVENUES	<u>1,241,166</u>	<u>1,147,219</u>	<u>1,001,442</u>	<u>499,296</u>	<u>130,991</u>	<u>632,527</u>	<u>4,652,641</u>
EXPENDITURES:							
General County Government	1,316,072	-	-	-	-	653,700	1,969,772
Roads and Bridges	-	1,202,434	-	-	-	-	1,202,434
Ambulance	-	-	771,354	-	-	-	771,354
Law Enforcement Center	-	-	-	364,182	-	-	364,182
Law Enforcement Construction	-	-	-	-	3,420,367	-	3,420,367
TOTAL EXPENDITURES	<u>1,316,072</u>	<u>1,202,434</u>	<u>771,354</u>	<u>364,182</u>	<u>3,420,367</u>	<u>653,700</u>	<u>7,728,109</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(74,906)</u>	<u>(55,215)</u>	<u>230,088</u>	<u>135,114</u>	<u>(3,289,376)</u>	<u>(21,173)</u>	<u>(3,075,468)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	76,250	-	(65,000)	-	-	60,000	71,250
TOTAL OTHER FINANCING SOURCES (USES)	<u>76,250</u>	<u>-</u>	<u>(65,000)</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>71,250</u>
Net Change in Fund Balances	1,344	(55,215)	165,088	135,114	(3,289,376)	38,827	(3,004,218)
Fund Balance - Beginning of Year	<u>195,534</u>	<u>562,804</u>	<u>433,461</u>	<u>96,414</u>	<u>4,774,470</u>	<u>402,741</u>	<u>6,465,424</u>
Fund Balance - End of Year	<u>\$ 196,878</u>	<u>\$ 507,589</u>	<u>\$ 598,549</u>	<u>\$ 231,528</u>	<u>\$ 1,485,094</u>	<u>\$ 441,568</u>	<u>\$ 3,461,206</u>

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

Grundy County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2008

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 5,251,637
Total Assets	<u>\$ 5,251,637</u>
NET ASSETS:	
Restricted	\$ 5,251,637
Unrestricted	<u>-</u>
Total Net Assets	<u><u>\$ 5,251,637</u></u>

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

Grundy County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2007

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 5,352,010</u>
Total Assets	<u>\$ 5,352,010</u>
NET ASSETS:	
Restricted	\$ 5,352,010
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 5,352,010</u>

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

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2008

Note 1: Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Statements

The Statement of Net Assets and the Statement of Activities present financial information about the County's governmental activities. These statements include the financial activities of the primary government in its entirety. Eliminations have been made to minimize the double-counting of internal transactions. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-like activities are financed wholly or partially by fees charged to external parties for goods or services. For the years ended December 31, 2008 and 2007, the county had only governmental activities.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2008

Note 1: Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements

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

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

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

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

Capital Projects Funds - The Capital Projects Fund is used to account for resources designated to construct or acquire capital assets and major improvements. Revenues are derived primarily from the issuance of long-term liabilities, intergovernmental revenues, grants and earnings on investments. The Law Enforcement Construction Fund is considered a Capital Project Fund.

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

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2008

Note 1: Summary of Significant Accounting Policies (Continued)

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

The agency funds include the County Collector's Fund, Unclaimed Fees Fund, School Fines Fund, School Overplus Fund and County Employees Retirement Fund. These funds are all included in the accompanying Statement of Fiduciary Net Assets.

C. Basis of Accounting

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

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

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

D. Vacation, Personal and Sick Leave

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

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2008

Note 1: Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting

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

- 1) In accordance with Chapter 50, (Sections 50.525 through 50.745, RSMo 2000), the County adopts a budget for various County funds.
- 2) Prior to December 31, each department, office, institution, commission, or court of the County submits to the budget officer its requirements for expenditures and its estimated revenues for the next budget year. These figures are presented with corresponding figures for the last completed year and an estimate of the current year.
- 3) The budget officer holds public hearings prior to presentation of the budget document to the County Commission no later than January 15th of each year.
- 4) A public hearing is held not earlier than 10 days after the budget document is made available to the public and with at least 5 days notice of the hearing.
- 5) Amendments to the budget are made by the County Commission as required to allow for appropriation of increased revenues and adjustments between line items within the budget. A few budget amendments were made for 2008 and 2007. Please see budgetary comparison schedules in required supplementary information for further details.

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

F. Inventories and Capital Assets

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

G. Long-Term Debt

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

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2008

Note 1: Summary of Significant Accounting Policies (Continued)

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Risk of Loss

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Finance Related Legal and Contractual Provisions

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

Excess of Expenditures Over Appropriations in Individual Funds

For the two years ended December 31, 2008, the County had an excess of expenditures over appropriations in the Recorder Preservation Fund, Prosecuting Attorney Delinquent Tax Fund, Victims of Domestic Fund, Drug Court - Local Fund, Circuit Clerk Interest Fund and Cemetery Trust. The Sheriffs Telephone Fund and Sheriffs Commissary Fund did not prepare budgets for both the years ended December 31, 2008 and December 31, 2007. The Senior Citizens Tax Fund and Law Library Fund did not have a budget prepared for the year ended December 31, 2008.

Net Assets/Fund Balance Deficit

At December 31, 2008, the County has a deficit balance of \$8,685 in net assets for the Drug Court - Federal Grant Fund. At December 31, 2007 the Drug Court - Federal Grant Fund had a deficit net asset balance of \$8,177.

Note 3: Cash and Investments

Deposits - At December 31, 2008 and 2007, the carrying amount of the County's deposits was \$2,198,215 and \$1,876,921 respectively. The bank balance for the year ended December 31, 2008 and 2007 was \$2,106,900 and \$1,964,632 respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance, \$100,000 was covered by federal depository insurance and \$2,098,215 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2008 and \$1,776,921 for the year ended December 31, 2007.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2008

Note 3: Cash and Investments (Concluded)

The Senior Citizens Tax Fund and the Senate Bill 40 Fund deposits at December 31, 2008 and 2007, and the County's Collector's deposits at December 31, 2008 and 2007, were not exposed to custodial credit risk because they were entirely covered by federal depository insurance, by collateral securities held by the county's or board's custodial bank in the county's or board's name.

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

Investments - The county may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. At December 31, 2008 and 2007 the County had \$150,000 and \$150,000 invested in Certificates of Deposit for each year respectively.

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

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

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

Concentration of Credit Risk - The County places no limit on the amount it may invest in any one issuer. For the two years ended December 31, 2008, the County had no concentration of credit risk.

Grundy County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2008

Note 4: Taxes

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on November 1st and payable by December 31st of each year. Taxes paid after December 31 are subject to penalties. The county bills and collects its own property taxes and also taxes for most other local governments (except some cities). The assessed valuation of the tangible taxable property for the calendar years 2008 and 2007 for purposes of County taxation was as follows:

	<u>2008</u>	<u>2007</u>
Real Estate	\$ 60,289,220	\$ 59,765,350
Personal Property	34,918,790	32,219,615
Railroad and Utilities	<u>11,478,062</u>	<u>11,380,709</u>
Total	<u>\$ 106,686,072</u>	<u>\$ 103,365,674</u>

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

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar years 2008 and 2007 for purposes of County taxation was:

	<u>2008</u>	<u>2007</u>
General Revenue Fund	\$.1547	\$.1823
Total	<u>\$.1547</u>	<u>\$.1823</u>

Note 5: Commitments and Contingencies

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
General Fund
For the Two Years Ended December 31, 2008

	Original 2008	Final 2008	Actual	Variance With Final Budget 2008	Original 2007	Final 2007	Actual	Variance With Final Budget 2007
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 450,000	\$ 450,000	\$ 459,895	\$ 9,895	\$ 440,000	\$ 440,000	\$ 468,052	\$ 28,052
Taxes - Property	170,000	170,000	186,431	16,431	140,000	140,300	175,087	34,787
Intergovernmental Revenues	344,694	344,694	222,346	(122,348)	308,378	395,238	287,343	(107,895)
Charges for Services	317,600	317,600	317,415	(185)	155,000	155,000	170,108	15,108
Interest Income	10,000	10,000	8,649	(1,351)	15,000	15,000	10,717	(4,283)
Other	29,665	29,665	165,197	135,532	156,703	69,543	129,859	60,316
Total Revenue	<u>1,321,959</u>	<u>1,321,959</u>	<u>1,359,933</u>	<u>37,974</u>	<u>1,215,081</u>	<u>1,215,081</u>	<u>1,241,166</u>	<u>26,085</u>
Expenditures:								
County Commission	81,450	81,450	81,038	412	76,710	78,210	76,541	1,669
County Clerk	112,253	112,253	108,236	4,017	91,550	91,550	81,918	9,632
Elections	50,265	50,265	33,775	16,490	22,470	13,470	162	13,308
Buildings and Grounds	90,250	80,250	58,055	22,195	65,178	65,178	64,441	737
Employee Fringe Benefits	143,500	143,500	127,940	15,560	130,938	130,938	119,571	11,367
County Treasurer	101,400	101,400	94,068	7,332	96,465	96,465	82,598	13,867
Circuit Clerk	33,973	33,973	30,679	3,294	30,377	30,377	27,126	3,251
Associate Circuit Clerk	11,550	11,550	7,508	4,042	10,250	10,250	7,533	2,717
Court Administration	12,597	12,597	8,512	4,085	12,911	12,911	8,888	4,023
Public Administrator	42,980	42,980	41,785	1,195	40,109	40,109	39,053	1,056
Sheriff	356,823	360,823	251,759	109,064	318,771	318,771	295,550	23,221
Jail	34,239	34,239	32,438	1,801	127,133	134,633	135,018	(385)
Prosecuting Attorney	78,429	78,429	77,473	956	77,728	77,728	75,018	2,710
Juvenile Officer	58,914	58,914	16,315	42,599	110,542	110,542	38,094	72,448
County Coroner	18,050	18,050	12,866	5,184	16,590	16,590	15,617	973
Childrens Advocacy	145,088	145,088	107,245	37,843	127,074	127,074	153,687	(26,613)
Emergency Fund	48,800	48,800	-	48,800	39,500	39,500	-	39,500
Other	106,082	112,082	101,877	10,205	98,158	98,158	95,257	2,901
Total Expenditures	<u>1,526,643</u>	<u>1,526,643</u>	<u>1,191,569</u>	<u>335,074</u>	<u>1,492,454</u>	<u>1,492,454</u>	<u>1,316,072</u>	<u>176,382</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(204,684)</u>	<u>(204,684)</u>	<u>168,364</u>	<u>373,048</u>	<u>(277,373)</u>	<u>(277,373)</u>	<u>(74,906)</u>	<u>202,467</u>
Fund Balance - Beginning of Year	196,878	196,878	196,878	-	195,534	195,534	195,534	-
Transfers In	304,000	304,000	304,000	-	157,000	157,000	136,250	(20,750)
Transfers Out	(146,000)	(146,000)	(141,257)	4,743	(75,000)	(75,000)	(60,000)	15,000
Fund Balance - End of Year	<u>\$ 150,194</u>	<u>\$ 150,194</u>	<u>\$ 527,985</u>	<u>\$ 377,791</u>	<u>\$ 161</u>	<u>\$ 161</u>	<u>\$ 196,878</u>	<u>\$ 196,717</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Special Road and Bridge Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	48,000	48,000	-	(48,000)	49,000	49,000	-	(49,000)
Intergovernmental Revenues	908,561	1,224,561	1,234,372	9,811	1,475,731	1,561,731	1,082,574	(479,157)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	25,000	25,000	12,128	(12,872)	18,000	18,000	27,001	9,001
Other	<u>18,000</u>	<u>18,000</u>	<u>117,226</u>	<u>99,226</u>	<u>5,000</u>	<u>5,000</u>	<u>37,644</u>	<u>32,644</u>
Total Revenue	<u>999,561</u>	<u>1,315,561</u>	<u>1,363,726</u>	<u>48,165</u>	<u>1,547,731</u>	<u>1,633,731</u>	<u>1,147,219</u>	<u>(486,512)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administrator	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	1,045,742	1,322,242	1,311,953	10,289	1,546,006	1,632,006	1,202,434	429,572
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,045,742</u>	<u>1,322,242</u>	<u>1,311,953</u>	<u>10,289</u>	<u>1,546,006</u>	<u>1,632,006</u>	<u>1,202,434</u>	<u>429,572</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(46,181)</u>	<u>(6,681)</u>	<u>51,773</u>	<u>58,454</u>	<u>1,725</u>	<u>1,725</u>	<u>(55,215)</u>	<u>(56,940)</u>
Fund Balance - Beginning of Year	507,589	507,589	507,589	-	562,804	562,804	562,804	-
Transfers In	41,000	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 502,408</u>	<u>\$ 500,908</u>	<u>\$ 559,362</u>	<u>\$ 58,454</u>	<u>\$ 564,529</u>	<u>\$ 564,529</u>	<u>\$ 507,589</u>	<u>\$ (56,940)</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Ambulance Fund
For the Two Years Ended December 31, 2008

	Original 2008	Final 2008	Actual	Variance With	Original 2007	Final 2007	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ 450,000	\$ 450,000	\$ 459,145	\$ 9,145	\$ 440,000	\$ 440,000	\$ 467,199	\$ 27,199
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	475,000	475,000	507,598	32,598	420,000	420,000	504,514	84,514
Interest Income	25,000	25,000	14,236	(10,764)	25,150	25,150	26,309	1,159
Other	3,000	3,000	10,836	7,836	4,500	4,500	3,420	(1,080)
Total Revenue	<u>953,000</u>	<u>953,000</u>	<u>991,815</u>	<u>38,815</u>	<u>889,650</u>	<u>889,650</u>	<u>1,001,442</u>	<u>111,792</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	1,213,519	1,213,519	937,946	275,573	838,287	838,287	771,354	66,933
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,213,519</u>	<u>1,213,519</u>	<u>937,946</u>	<u>275,573</u>	<u>838,287</u>	<u>838,287</u>	<u>771,354</u>	<u>66,933</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(260,519)</u>	<u>(260,519)</u>	<u>53,869</u>	<u>314,388</u>	<u>51,363</u>	<u>51,363</u>	<u>230,088</u>	<u>178,725</u>
Fund Balance - Beginning of Year	598,549	598,549	598,549	-	433,461	433,461	433,461	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(250,000)	(250,000)	-	-	(65,000)	(65,000)
Fund Balance - End of Year	<u>\$ 338,030</u>	<u>\$ 338,030</u>	<u>\$ 402,418</u>	<u>\$ 64,388</u>	<u>\$ 484,824</u>	<u>\$ 484,824</u>	<u>\$ 598,549</u>	<u>\$ 113,725</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Center Fund
For the Two Years Ended December 31, 2008

	Original 2008	Final 2008	Actual	Variance With	Original 2007	Final 2007	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ 450,000	\$ 450,000	\$ 459,033	\$ 9,033	\$ 440,000	\$ 440,000	\$ 466,771	\$ 26,771
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	60,328	60,328	31,455	(28,873)	19,070	19,070	-	(19,070)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	10,000	10,000	6,684	(3,316)	7,100	7,100	11,580	4,480
Other	850	850	5,957	5,107	1,825	1,825	20,945	19,120
Total Revenue	<u>521,178</u>	<u>521,178</u>	<u>503,129</u>	<u>(18,049)</u>	<u>467,995</u>	<u>467,995</u>	<u>499,296</u>	<u>31,301</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	558,800	558,800	549,070	9,730	419,925	419,925	364,182	55,743
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>558,800</u>	<u>558,800</u>	<u>549,070</u>	<u>9,730</u>	<u>419,925</u>	<u>419,925</u>	<u>364,182</u>	<u>55,743</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(37,622)</u>	<u>(37,622)</u>	<u>(45,941)</u>	<u>(8,319)</u>	<u>48,070</u>	<u>48,070</u>	<u>135,114</u>	<u>87,044</u>
Fund Balance - Beginning of Year	231,528	231,528	231,528	-	96,414	96,414	96,414	-
Transfers In	50,000	50,000	45,000	(5,000)	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 243,906</u>	<u>\$ 243,906</u>	<u>\$ 230,587</u>	<u>\$ (13,319)</u>	<u>\$ 144,484</u>	<u>\$ 144,484</u>	<u>\$ 231,528</u>	<u>\$ 87,044</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Construction Fund
For the Two Years Ended December 31, 2008

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	8,000	8,000	8,259	259	23,000	23,000	130,991	107,991
Other	-	-	11,470	11,470	281,000	281,000	-	(281,000)
Total Revenue	<u>8,000</u>	<u>8,000</u>	<u>19,729</u>	<u>11,729</u>	<u>304,000</u>	<u>304,000</u>	<u>130,991</u>	<u>(173,009)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	1,045,853	1,045,853	1,030,552	15,301	4,631,229	4,631,229	3,420,367	1,210,862
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,045,853</u>	<u>1,045,853</u>	<u>1,030,552</u>	<u>15,301</u>	<u>4,631,229</u>	<u>4,631,229</u>	<u>3,420,367</u>	<u>1,210,862</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,037,853)</u>	<u>(1,037,853)</u>	<u>(1,010,823)</u>	<u>27,030</u>	<u>(4,327,229)</u>	<u>(4,327,229)</u>	<u>(3,289,376)</u>	<u>1,037,853</u>
Fund Balance - Beginning of Year	1,485,094	1,485,094	1,485,094	-	4,327,229	4,327,229	4,774,470	447,241
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 447,241</u>	<u>\$ 447,241</u>	<u>\$ 474,271</u>	<u>\$ 27,030</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,485,094</u>	<u>\$ 1,485,094</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Assessment Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	156,800	156,800	147,088	(9,712)	146,500	146,500	150,271	3,771
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	600	600	411	(189)	2,500	2,500	579	(1,921)
Other	900	900	1,535	635	850	850	3,233	2,383
Total Revenue	<u>158,300</u>	<u>158,300</u>	<u>149,034</u>	<u>(9,266)</u>	<u>149,850</u>	<u>149,850</u>	<u>154,083</u>	<u>4,233</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	218,415	218,415	210,447	7,968	224,517	224,517	208,581	15,936
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>218,415</u>	<u>218,415</u>	<u>210,447</u>	<u>7,968</u>	<u>224,517</u>	<u>224,517</u>	<u>208,581</u>	<u>15,936</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(60,115)</u>	<u>(60,115)</u>	<u>(61,413)</u>	<u>(1,298)</u>	<u>(74,667)</u>	<u>(74,667)</u>	<u>(54,498)</u>	<u>20,169</u>
Fund Balance - Beginning of Year	5,621	5,621	5,621	-	119	119	119	-
Transfers In	55,000	55,000	56,000	1,000	75,000	75,000	60,000	15,000
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 506</u>	<u>\$ 506</u>	<u>\$ 208</u>	<u>\$ (298)</u>	<u>\$ 452</u>	<u>\$ 452</u>	<u>\$ 5,621</u>	<u>\$ 5,169</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Training Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	1,000	1,000	-	(1,000)
Charges for Services	3,000	3,000	1,877	(1,123)	2,800	2,800	1,456	(1,344)
Interest Income	75	75	30	(45)	50	50	67	17
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,075</u>	<u>3,075</u>	<u>1,907</u>	<u>(1,168)</u>	<u>3,850</u>	<u>3,850</u>	<u>1,523</u>	<u>(2,327)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	3,050	3,050	1,464	1,586	4,000	4,000	1,665	2,335
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,050</u>	<u>3,050</u>	<u>1,464</u>	<u>1,586</u>	<u>4,000</u>	<u>4,000</u>	<u>1,665</u>	<u>2,335</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>25</u>	<u>25</u>	<u>443</u>	<u>418</u>	<u>(150)</u>	<u>(150)</u>	<u>(142)</u>	<u>8</u>
Fund Balance - Beginning of Year	1,080	1,080	1,080	-	1,222	1,222	1,222	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,105</u>	<u>\$ 1,105</u>	<u>\$ 1,523</u>	<u>\$ 418</u>	<u>\$ 1,072</u>	<u>\$ 1,072</u>	<u>\$ 1,080</u>	<u>\$ 8</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Bad Check Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	34,000	34,000	35,696	1,696	30,000	30,000	35,421	5,421
Interest Income	700	700	805	105	500	500	1,316	816
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>34,700</u>	<u>34,700</u>	<u>36,501</u>	<u>1,801</u>	<u>30,500</u>	<u>30,500</u>	<u>36,737</u>	<u>6,237</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	29,154	29,154	28,031	1,123	28,080	28,080	25,342	2,738
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>29,154</u>	<u>29,154</u>	<u>28,031</u>	<u>1,123</u>	<u>28,080</u>	<u>28,080</u>	<u>25,342</u>	<u>2,738</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,546</u>	<u>5,546</u>	<u>8,470</u>	<u>2,924</u>	<u>2,420</u>	<u>2,420</u>	<u>11,395</u>	<u>8,975</u>
Fund Balance - Beginning of Year	30,380	30,380	30,380	-	18,985	18,985	18,985	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 35,926</u>	<u>\$ 35,926</u>	<u>\$ 38,850</u>	<u>\$ 2,924</u>	<u>\$ 21,405</u>	<u>\$ 21,405</u>	<u>\$ 30,380</u>	<u>\$ 8,975</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Special Elections Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	6,047	6,047	-	-	9,133	9,133
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>6,047</u>	<u>6,047</u>	<u>-</u>	<u>-</u>	<u>9,133</u>	<u>9,133</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	6,047	(6,047)	-	-	9,133	(9,133)
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>6,047</u>	<u>(6,047)</u>	<u>-</u>	<u>-</u>	<u>9,133</u>	<u>(9,133)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Training Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	365	365	314	(51)	300	300	368	68
Interest Income	235	235	106	(129)	100	100	235	135
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>600</u>	<u>600</u>	<u>420</u>	<u>(180)</u>	<u>400</u>	<u>400</u>	<u>603</u>	<u>203</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	600	600	80	520	900	900	630	270
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>600</u>	<u>600</u>	<u>80</u>	<u>520</u>	<u>900</u>	<u>900</u>	<u>630</u>	<u>270</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>340</u>	<u>340</u>	<u>(500)</u>	<u>(500)</u>	<u>(27)</u>	<u>473</u>
Fund Balance - Beginning of Year	4,447	4,447	4,447	-	4,474	4,474	4,474	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,447</u>	<u>\$ 4,447</u>	<u>\$ 4,787</u>	<u>\$ 340</u>	<u>\$ 3,974</u>	<u>\$ 3,974</u>	<u>\$ 4,447</u>	<u>\$ 473</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriffs Revolving Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,000	1,000	3,760	2,760	400	2,900	2,180	(720)
Interest Income	50	50	73	23	35	35	49	14
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,050</u>	<u>1,050</u>	<u>3,833</u>	<u>2,783</u>	<u>435</u>	<u>2,935</u>	<u>2,229</u>	<u>(706)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	1,000	1,000	720	280	200	1,700	1,124	576
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>720</u>	<u>280</u>	<u>200</u>	<u>1,700</u>	<u>1,124</u>	<u>576</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>50</u>	<u>50</u>	<u>3,113</u>	<u>3,063</u>	<u>235</u>	<u>1,235</u>	<u>1,105</u>	<u>(130)</u>
Fund Balance - Beginning of Year	1,819	1,819	1,819	-	714	714	714	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,869</u>	<u>\$ 1,869</u>	<u>\$ 4,932</u>	<u>\$ 3,063</u>	<u>\$ 949</u>	<u>\$ 1,949</u>	<u>\$ 1,819</u>	<u>\$ (130)</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorder Preservation Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	4,000	4,000	3,670	(330)	4,000	4,000	4,021	21
Interest Income	50	50	16	(34)	250	250	34	(216)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>4,050</u>	<u>4,050</u>	<u>3,686</u>	<u>(364)</u>	<u>4,250</u>	<u>4,250</u>	<u>4,055</u>	<u>(195)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	4,100	4,100	2,556	1,544	4,000	4,000	4,174	(174)
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>4,100</u>	<u>4,100</u>	<u>2,556</u>	<u>1,544</u>	<u>4,000</u>	<u>4,000</u>	<u>4,174</u>	<u>(174)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50)</u>	<u>(50)</u>	<u>1,130</u>	<u>1,180</u>	<u>250</u>	<u>250</u>	<u>(119)</u>	<u>(369)</u>
Fund Balance - Beginning of Year	276	276	276	-	395	395	395	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 226</u>	<u>\$ 226</u>	<u>\$ 1,406</u>	<u>\$ 1,180</u>	<u>\$ 645</u>	<u>\$ 645</u>	<u>\$ 276</u>	<u>\$ (369)</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
LEPC Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	3,400	3,400	3,741	341	3,500	3,500	3,781	281
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	300	300	110	(190)	300	300	312	12
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,700</u>	<u>3,700</u>	<u>3,851</u>	<u>151</u>	<u>3,800</u>	<u>3,800</u>	<u>4,093</u>	<u>293</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>4,573</u>	<u>4,573</u>	<u>4,428</u>	<u>145</u>	<u>5,673</u>	<u>5,673</u>	<u>4,513</u>	<u>1,160</u>
Total Expenditures	<u>4,573</u>	<u>4,573</u>	<u>4,428</u>	<u>145</u>	<u>5,673</u>	<u>5,673</u>	<u>4,513</u>	<u>1,160</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(873)</u>	<u>(873)</u>	<u>(577)</u>	<u>296</u>	<u>(1,873)</u>	<u>(1,873)</u>	<u>(420)</u>	<u>1,453</u>
Fund Balance - Beginning of Year	7,163	7,163	7,163	-	7,583	7,583	7,583	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 6,290</u>	<u>\$ 6,290</u>	<u>\$ 6,586</u>	<u>\$ 296</u>	<u>\$ 5,710</u>	<u>\$ 5,710</u>	<u>\$ 7,163</u>	<u>\$ 1,453</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Enhanced 911 Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,000	1,000	260	(740)	1,900	1,900	1,357	(543)
Other	<u>76,000</u>	<u>76,000</u>	<u>105,880</u>	<u>29,880</u>	<u>90,000</u>	<u>90,000</u>	<u>86,268</u>	<u>(3,732)</u>
Total Revenue	<u>77,000</u>	<u>77,000</u>	<u>106,140</u>	<u>29,140</u>	<u>91,900</u>	<u>91,900</u>	<u>87,625</u>	<u>(4,275)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>104,525</u>	<u>104,525</u>	<u>98,492</u>	<u>6,033</u>	<u>106,500</u>	<u>106,500</u>	<u>98,641</u>	<u>7,859</u>
Total Expenditures	<u>104,525</u>	<u>104,525</u>	<u>98,492</u>	<u>6,033</u>	<u>106,500</u>	<u>106,500</u>	<u>98,641</u>	<u>7,859</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(27,525)</u>	<u>(27,525)</u>	<u>7,648</u>	<u>35,173</u>	<u>(14,600)</u>	<u>(14,600)</u>	<u>(11,016)</u>	<u>3,584</u>
Fund Balance - Beginning of Year	7,901	7,901	7,901	-	18,917	18,917	18,917	-
Transfers In	20,000	20,000	-	(20,000)	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 376</u>	<u>\$ 376</u>	<u>\$ 15,549</u>	<u>\$ 15,173</u>	<u>\$ 4,317</u>	<u>\$ 4,317</u>	<u>\$ 7,901</u>	<u>\$ 3,584</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Victims of Domestic Violence
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	500	500	410	(90)	430	430	460	30
Interest Income	10	10	3	(7)	20	20	11	(9)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>510</u>	<u>510</u>	<u>413</u>	<u>(97)</u>	<u>450</u>	<u>450</u>	<u>471</u>	<u>21</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	510	510	314	196	450	450	481	(31)
Total Expenditures	<u>510</u>	<u>510</u>	<u>314</u>	<u>196</u>	<u>450</u>	<u>450</u>	<u>481</u>	<u>(31)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>99</u>	<u>99</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>(10)</u>
Fund Balance - Beginning of Year	12	12	12	-	22	22	22	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 111</u>	<u>\$ 99</u>	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ 12</u>	<u>\$ (10)</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Election Services Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	7,000	7,000	2,557	(4,443)	4,627	6,700	7,754	1,054
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	100	100	42	(58)	100	100	113	13
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>7,100</u>	<u>7,100</u>	<u>2,599</u>	<u>(4,501)</u>	<u>4,727</u>	<u>6,800</u>	<u>7,867</u>	<u>1,067</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	8,600	8,600	4,280	4,320	1,000	3,100	2,800	300
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>8,600</u>	<u>8,600</u>	<u>4,280</u>	<u>4,320</u>	<u>1,000</u>	<u>3,100</u>	<u>2,800</u>	<u>300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,681)</u>	<u>(181)</u>	<u>3,727</u>	<u>3,700</u>	<u>5,067</u>	<u>1,367</u>
Fund Balance - Beginning of Year	2,849	2,849	2,849	-	(2,218)	(2,218)	(2,218)	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,349</u>	<u>\$ 1,349</u>	<u>\$ 1,168</u>	<u>\$ (181)</u>	<u>\$ 1,509</u>	<u>\$ 1,482</u>	<u>\$ 2,849</u>	<u>\$ 1,367</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorders Technology Fund
For the Two Years Ended December 31, 2008

	Original 2008	Final 2008	Actual	Variance With	Original 2007	Final 2007	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,300	2,300	2,004	(296)	2,250	2,250	2,220	(30)
Interest Income	90	90	41	(49)	70	70	63	(7)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,390</u>	<u>2,390</u>	<u>2,045</u>	<u>(345)</u>	<u>2,320</u>	<u>2,320</u>	<u>2,283</u>	<u>(37)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	3,700	3,700	3,001	699	1,000	1,000	750	250
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,700</u>	<u>3,700</u>	<u>3,001</u>	<u>699</u>	<u>1,000</u>	<u>1,000</u>	<u>750</u>	<u>250</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(1,310)</u>	<u>(1,310)</u>	<u>(956)</u>	<u>354</u>	<u>1,320</u>	<u>1,320</u>	<u>1,533</u>	<u>213</u>
Fund Balance - Beginning of Year	1,877	1,877	1,877	-	344	344	344	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 567</u>	<u>\$ 567</u>	<u>\$ 921</u>	<u>\$ 354</u>	<u>\$ 1,664</u>	<u>\$ 1,664</u>	<u>\$ 1,877</u>	<u>\$ 213</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Drug Court -Local Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	20,800	20,800	16,344	(4,456)	13,800	13,800	15,510	1,710
Charges for Services	3,400	3,400	-	(3,400)	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	3,500	3,500	-	(3,500)
Total Revenue	<u>24,200</u>	<u>24,200</u>	<u>16,344</u>	<u>(7,856)</u>	<u>17,300</u>	<u>17,300</u>	<u>15,510</u>	<u>(1,790)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	15,331	15,331	15,673	(342)	14,100	14,100	13,804	296
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>15,331</u>	<u>15,331</u>	<u>15,673</u>	<u>(342)</u>	<u>14,100</u>	<u>14,100</u>	<u>13,804</u>	<u>296</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,869</u>	<u>8,869</u>	<u>671</u>	<u>(8,198)</u>	<u>3,200</u>	<u>3,200</u>	<u>1,706</u>	<u>(1,494)</u>
Fund Balance - Beginning of Year	12,374	12,374	12,374	-	10,668	10,668	10,668	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 21,243</u>	<u>\$ 21,243</u>	<u>\$ 13,045</u>	<u>\$ (8,198)</u>	<u>\$ 13,868</u>	<u>\$ 13,868</u>	<u>\$ 12,374</u>	<u>\$ (1,494)</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Drug Court - Federal Grant Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	126,652	126,652	108,196	(18,456)	134,934	134,934	101,380	(33,554)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>126,652</u>	<u>126,652</u>	<u>108,196</u>	<u>(18,456)</u>	<u>134,934</u>	<u>134,934</u>	<u>101,380</u>	<u>(33,554)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	118,475	118,475	108,704	9,771	127,228	127,228	101,851	25,377
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>118,475</u>	<u>118,475</u>	<u>108,704</u>	<u>9,771</u>	<u>127,228</u>	<u>127,228</u>	<u>101,851</u>	<u>25,377</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,177</u>	<u>8,177</u>	<u>(508)</u>	<u>(8,685)</u>	<u>7,706</u>	<u>7,706</u>	<u>(471)</u>	<u>(8,177)</u>
Fund Balance - Beginning of Year	(8,177)	(8,177)	(8,177)	-	(7,706)	(7,706)	(7,706)	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,685)</u>	<u>\$ (8,685)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,177)</u>	<u>\$ (8,177)</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Juvenile Programs Fund
For the Two Years Ended December 31, 2008

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	77,910	77,910	-	(77,910)	69,281	69,281	-	(69,281)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	20	20	3	(17)
Other	1,168	1,168	50,845	49,677	1,100	1,100	52,516	51,416
Total Revenue	<u>79,078</u>	<u>79,078</u>	<u>50,845</u>	<u>(28,233)</u>	<u>70,401</u>	<u>70,401</u>	<u>52,519</u>	<u>(17,882)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	57,612	57,612	46,225	11,387	71,529	71,529	44,111	27,418
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>57,612</u>	<u>57,612</u>	<u>46,225</u>	<u>11,387</u>	<u>71,529</u>	<u>71,529</u>	<u>44,111</u>	<u>27,418</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>21,466</u>	<u>21,466</u>	<u>4,620</u>	<u>(16,846)</u>	<u>(1,128)</u>	<u>(1,128)</u>	<u>8,408</u>	<u>9,536</u>
Fund Balance - Beginning of Year	15,887	15,887	15,887	-	7,479	7,479	7,479	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 37,353</u>	<u>\$ 37,353</u>	<u>\$ 20,507</u>	<u>\$(16,846)</u>	<u>\$ 6,351</u>	<u>\$ 6,351</u>	<u>\$ 15,887</u>	<u>\$ 9,536</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Juvenile Restitution Fund
For the Two Years Ended December 31, 2008

	Original 2008	Final 2008	Actual	Variance With	Original 2007	Final 2007	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	300	300	235	(65)	250	250	-	(250)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	136	136
Total Revenue	<u>300</u>	<u>300</u>	<u>235</u>	<u>(65)</u>	<u>250</u>	<u>250</u>	<u>136</u>	<u>(114)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	239	(239)
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	700	700	65	635	500	500	-	500
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>700</u>	<u>700</u>	<u>65</u>	<u>635</u>	<u>500</u>	<u>500</u>	<u>239</u>	<u>261</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(400)</u>	<u>(400)</u>	<u>170</u>	<u>570</u>	<u>(250)</u>	<u>(250)</u>	<u>(103)</u>	<u>147</u>
Fund Balance - Beginning of Year	691	691	691	-	794	794	794	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 291</u>	<u>\$ 291</u>	<u>\$ 861</u>	<u>\$ 570</u>	<u>\$ 544</u>	<u>\$ 544</u>	<u>\$ 691</u>	<u>\$ 147</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Restitution Fund
For the Two Years Ended December 31, 2008

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	250	250	182	(68)	50	50	236	186
Other	3,000	3,000	4,660	1,660	3,000	3,000	6,118	3,118
Total Revenue	<u>3,250</u>	<u>3,250</u>	<u>4,842</u>	<u>1,592</u>	<u>3,050</u>	<u>3,050</u>	<u>6,354</u>	<u>3,304</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	2,000	2,000	1,903	97	2,500	2,500	2,270	230
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,903</u>	<u>97</u>	<u>2,500</u>	<u>2,500</u>	<u>2,270</u>	<u>230</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,250</u>	<u>1,250</u>	<u>2,939</u>	<u>1,689</u>	<u>550</u>	<u>550</u>	<u>4,084</u>	<u>3,534</u>
Fund Balance - Beginning of Year	7,018	7,018	7,018	-	2,934	2,934	2,934	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 8,268</u>	<u>\$ 8,268</u>	<u>\$ 9,957</u>	<u>\$ 1,689</u>	<u>\$ 3,484</u>	<u>\$ 3,484</u>	<u>\$ 7,018</u>	<u>\$ 3,534</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Tax Maintenance Fund
For the Two Years Ended December 31, 2008

	Original 2008	Final 2008	Actual	Variance With	Original 2007	Final 2007	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	14,150	14,150	13,320	(830)	8,700	8,700	10,367	1,667
Interest Income	1,200	1,200	571	(629)	1,000	1,000	1,100	100
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>15,350</u>	<u>15,350</u>	<u>13,891</u>	<u>(1,459)</u>	<u>9,700</u>	<u>9,700</u>	<u>11,467</u>	<u>1,767</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	15,850	15,850	10,769	5,081	9,950	9,950	4,229	5,721
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>15,850</u>	<u>15,850</u>	<u>10,769</u>	<u>5,081</u>	<u>9,950</u>	<u>9,950</u>	<u>4,229</u>	<u>5,721</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(500)</u>	<u>(500)</u>	<u>3,122</u>	<u>3,622</u>	<u>(250)</u>	<u>(250)</u>	<u>7,238</u>	<u>7,488</u>
Fund Balance - Beginning of Year	25,131	25,131	25,131	-	17,893	17,893	17,893	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 24,631</u>	<u>\$ 24,631</u>	<u>\$ 28,253</u>	<u>\$ 3,622</u>	<u>\$ 17,643</u>	<u>\$ 17,643</u>	<u>\$ 25,131</u>	<u>\$ 7,488</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Inmate Security Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,000	2,000	1,200	(800)	100	100	295	195
Interest Income	10	10	15	5	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,010</u>	<u>2,010</u>	<u>1,215</u>	<u>(795)</u>	<u>100</u>	<u>100</u>	<u>295</u>	<u>195</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	1,500	1,500	-	1,500	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>510</u>	<u>510</u>	<u>1,215</u>	<u>705</u>	<u>100</u>	<u>100</u>	<u>295</u>	<u>195</u>
Fund Balance - Beginning of Year	295	295	295	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 805</u>	<u>\$ 805</u>	<u>\$ 1,510</u>	<u>\$ 705</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 295</u>	<u>\$ 195</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
P.A. Delinquent Tax Fund
For the Two Years Ended December 31, 2008

	Original 2008	Final 2008	Actual	Variance With	Original 2007	Final 2007	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	10	10	84	74
Charges for Services	15	15	-	(15)	-	-	-	-
Interest Income	10	10	6	(4)	10	10	14	4
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>25</u>	<u>25</u>	<u>6</u>	<u>(19)</u>	<u>20</u>	<u>20</u>	<u>98</u>	<u>78</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	25	25	-	25	-	-	25	(25)
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>25</u>	<u>25</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>25</u>	<u>(25)</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>	<u>20</u>	<u>20</u>	<u>73</u>	<u>53</u>
Fund Balance - Beginning of Year	274	274	274	-	201	201	201	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 274</u>	<u>\$ 274</u>	<u>\$ 280</u>	<u>\$ 6</u>	<u>\$ 221</u>	<u>\$ 221</u>	<u>\$ 274</u>	<u>\$ 53</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Senate Bill 40 Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	90,000	90,000	97,606	7,606	90,000	90,000	99,085	9,085
Intergovernmental Revenues	5,549	5,549	3,835	(1,714)	6,924	6,924	4,637	(2,287)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	100	100	2,856	2,756	100	100	5,865	5,765
Other	-	-	1,467	1,467	-	-	2,670	2,670
Total Revenue	<u>95,649</u>	<u>95,649</u>	<u>105,764</u>	<u>10,115</u>	<u>97,024</u>	<u>97,024</u>	<u>112,257</u>	<u>15,233</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	154,654	154,654	113,099	41,555	111,479	111,479	110,993	486
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>154,654</u>	<u>154,654</u>	<u>113,099</u>	<u>41,555</u>	<u>111,479</u>	<u>111,479</u>	<u>110,993</u>	<u>486</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(59,005)</u>	<u>(59,005)</u>	<u>(7,335)</u>	<u>51,670</u>	<u>(14,455)</u>	<u>(14,455)</u>	<u>1,264</u>	<u>15,719</u>
Fund Balance - Beginning of Year	86,414	86,414	86,414	-	85,150	85,150	85,150	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 27,409</u>	<u>\$ 27,409</u>	<u>\$ 79,079</u>	<u>\$ 51,670</u>	<u>\$ 70,695</u>	<u>\$ 70,695</u>	<u>\$ 86,414</u>	<u>\$ 15,719</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Senior Citizens Tax Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	48,673	48,673	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>48,673</u>	<u>48,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	39,993	(39,993)	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>39,993</u>	<u>(39,993)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>8,680</u>	<u>8,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,680</u>	<u>\$ 8,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Cemetery Trust Fund
For the Two Years Ended December 31, 2008

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	6,000	6,000	9,488	3,488	10,000	10,000	6,017	(3,983)
Other	300	300	144	(156)	-	-	381	381
Total Revenue	<u>6,300</u>	<u>6,300</u>	<u>9,632</u>	<u>3,332</u>	<u>10,000</u>	<u>10,000</u>	<u>6,398</u>	<u>(3,602)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	5,000	5,000	2,973	2,027	3,030	3,030	4,886	(1,856)
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>2,973</u>	<u>2,027</u>	<u>3,030</u>	<u>3,030</u>	<u>4,886</u>	<u>(1,856)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,300</u>	<u>1,300</u>	<u>6,659</u>	<u>5,359</u>	<u>6,970</u>	<u>6,970</u>	<u>1,512</u>	<u>(5,458)</u>
Fund Balance - Beginning of Year	207,492	207,492	207,492	-	205,980	205,980	205,980	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 208,792</u>	<u>\$ 208,792</u>	<u>\$ 214,151</u>	<u>\$ 5,359</u>	<u>\$ 212,950</u>	<u>\$ 212,950</u>	<u>\$ 207,492</u>	<u>\$ (5,458)</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Associate Division Interest Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	35	35	33	(2)	30	30	31	1
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>35</u>	<u>35</u>	<u>33</u>	<u>(2)</u>	<u>30</u>	<u>30</u>	<u>31</u>	<u>1</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>35</u>	<u>35</u>	<u>33</u>	<u>(2)</u>	<u>30</u>	<u>30</u>	<u>31</u>	<u>1</u>
Fund Balance - Beginning of Year	928	928	928	-	897	897	897	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 963</u>	<u>\$ 963</u>	<u>\$ 961</u>	<u>\$ (2)</u>	<u>\$ 927</u>	<u>\$ 927</u>	<u>\$ 928</u>	<u>\$ 1</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Library Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	5,775	5,775	-	-	6,238	6,238
Total Revenue	<u>-</u>	<u>-</u>	<u>5,775</u>	<u>5,775</u>	<u>-</u>	<u>-</u>	<u>6,238</u>	<u>6,238</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	12,915	(12,915)	14,700	14,700	9,594	5,106
Total Expenditures	<u>-</u>	<u>-</u>	<u>12,915</u>	<u>(12,915)</u>	<u>14,700</u>	<u>14,700</u>	<u>9,594</u>	<u>5,106</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(7,140)</u>	<u>(7,140)</u>	<u>(14,700)</u>	<u>(14,700)</u>	<u>(3,356)</u>	<u>11,344</u>
Fund Balance - Beginning of Year	19,343	19,343	19,343	-	22,699	22,699	22,699	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 19,343</u>	<u>\$ 19,343</u>	<u>\$ 12,203</u>	<u>\$ (7,140)</u>	<u>\$ 7,999</u>	<u>\$ 7,999</u>	<u>\$ 19,343</u>	<u>\$ 11,344</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Circuit Clerk Interest Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	200	200	49	(151)	-	-	118	118
Other	<u>3,000</u>	<u>3,000</u>	<u>2,725</u>	<u>(275)</u>	<u>-</u>	<u>-</u>	<u>5,130</u>	<u>5,130</u>
Total Revenue	<u>3,200</u>	<u>3,200</u>	<u>2,774</u>	<u>(426)</u>	<u>-</u>	<u>-</u>	<u>5,248</u>	<u>5,248</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>1,500</u>	<u>1,500</u>	<u>2,298</u>	<u>(798)</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>2,298</u>	<u>(798)</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,700</u>	<u>1,700</u>	<u>476</u>	<u>(1,224)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>5,248</u>	<u>8,248</u>
Fund Balance - Beginning of Year	10,100	10,100	10,100	-	4,852	4,852	4,852	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 11,800</u>	<u>\$ 11,800</u>	<u>\$ 10,576</u>	<u>\$ (1,224)</u>	<u>\$ 1,852</u>	<u>\$ 1,852</u>	<u>\$ 10,100</u>	<u>\$ 8,248</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriffs Telephone Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	683	683	-	-	1,478	1,478
Total Revenue	<u>-</u>	<u>-</u>	<u>683</u>	<u>683</u>	<u>-</u>	<u>-</u>	<u>1,478</u>	<u>1,478</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	940	(940)	-	-	1,538	(1,538)
Total Expenditures	<u>-</u>	<u>-</u>	<u>940</u>	<u>(940)</u>	<u>-</u>	<u>-</u>	<u>1,538</u>	<u>(1,538)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(257)</u>	<u>(257)</u>	<u>-</u>	<u>-</u>	<u>(60)</u>	<u>(60)</u>
Fund Balance - Beginning of Year	195	195	195	-	255	255	255	-
Transfers In	-	-	137	137	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 195</u>	<u>\$ 195</u>	<u>\$ 75</u>	<u>\$ (120)</u>	<u>\$ 255</u>	<u>\$ 255</u>	<u>\$ 195</u>	<u>\$ (60)</u>

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

Grundy County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Commissary Fund
For the Two Years Ended December 31, 2008

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	242	242	-	-	2,416	2,416
Total Revenue	<u>-</u>	<u>-</u>	<u>242</u>	<u>242</u>	<u>-</u>	<u>-</u>	<u>2,416</u>	<u>2,416</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	283	(283)	-	-	2,326	(2,326)
Total Expenditures	<u>-</u>	<u>-</u>	<u>283</u>	<u>(283)</u>	<u>-</u>	<u>-</u>	<u>2,326</u>	<u>(2,326)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(41)</u>	<u>(41)</u>	<u>-</u>	<u>-</u>	<u>90</u>	<u>90</u>
Fund Balance - Beginning of Year	178	178	178	-	88	88	88	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(137)	(137)	-	-	-	-
Fund Balance - End of Year	<u>\$ 178</u>	<u>\$ 178</u>	<u>\$ -</u>	<u>\$ (178)</u>	<u>\$ 88</u>	<u>\$ 88</u>	<u>\$ 178</u>	<u>\$ 90</u>

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

Grundy County, Missouri
Notes to the Required Supplementary Information
For the Two Years Ended December 31, 2008

Note 1: Budgeting and Budgetary Practices

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

Note 2: Budgetary Basis of Accounting

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

Note 3: Expenditures in Excess of Appropriations

For the two years ended December 31, 2008, expenditures exceeded final budget amounts as follows:

	<u>Amount Over Budget</u>	
	<u>2008</u>	<u>2007</u>
Recorder Preservation Fund	\$ -	\$ 174
Prosecuting Attorney Delinquent Tax Fund	\$ -	\$ 25
Victims of Domestic Violence Fund	\$ -	\$ 31
Drug Court - Local Fund	\$ 342	\$ -
Cemetery Trust Fund	\$ -	\$ 1,856
Circuit Clerk Interest Fund	\$ -	\$ 798

FEDERAL COMPLIANCE SECTION

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

To the County Commission of
Grundy County, Missouri
Trenton, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grundy County, Missouri as of and for the years then ended December 31, 2008, which collectively comprise the County's basic financial statements, and have issued my report thereon dated September 23, 2009. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

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

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

Compliance and Other Matters

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

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

Original signed by auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
September 23, 2009

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

To the County Commissioners
Grundy County, Missouri
Trenton, Missouri

Compliance

I have audited the compliance of the Grundy County, Missouri with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2008. Grundy County, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. My responsibility is to express an opinion on the County's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular No. 133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the County's compliance with those requirements.

In my opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2008.

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

Internal Control Over Compliance

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

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

Original signed by auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
September 23, 2009

Grundy County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2008 and 2007

<u>Federal CFDA Number</u>	<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Pass Through Granters Number</u>	<u>Federal Expenditures Year Ended December 31,</u>	
			<u>2008</u>	<u>2007</u>
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through state:			
	Department of Social Services			
14.231	Emergency Shelter Grants Program	ERO1640743	\$ 11,555	\$ 11,555
	Total U.S. Department of Housing and Urban Development		<u>11,555</u>	<u>11,555</u>
	U.S. DEPARTMENT OF JUSTICE			
	Passed through state:			
	State Department of Public Safety			
16.592	Local Law Enforcement Block Grant	N/A	5,328	-
16.585	Drug Court Grant	2005DCBX0022	108,196	101,852
	Missouri Sheriff's Association -			
16/Unknown	Domestic Cannabis Eradication/Suppression Program	N/A	-	1,492
	Total U.S. Department of Justice		<u>113,524</u>	<u>103,344</u>
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO-B040(19)	135,760	303,688
		BRO-B040(22)	<u>347,852</u>	<u>265,508</u>
	Total U.S. Department of Transportation		<u>483,612</u>	<u>569,196</u>
	GENERAL SERVICES ADMINISTRATION			
	Passed through state Office of Administration -			
39.003	Donation of Federal Surplus Personal Property	N/A	2,910	422
	Passed through Office of Secretary of State			
39.011	Election Reform Payments	47-0601-0-1-808	-	4,127
	Total General Services Administration		<u>2,910</u>	<u>4,549</u>
	ELECTION ASSISTANCE COMMISSION			
	Passed through the Office of Secretary of State -			
90.401	Help America Vote Act Requirements Payments	95-1650-0-1-808	117	2,037
	Total Election Assistance Commission		<u>117</u>	<u>2,037</u>

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

Grundy County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2008 and 2007

<u>Federal CFDA Number</u>	<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Pass Through Grantors Number</u>	<u>Federal Expenditures Year Ended December 31,</u>	
			<u>2008</u>	<u>2007</u>
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through state:			
	Department of Social Services -			
93.569	Community Services Grant	HPC-42	17,471	17,471
93.569	Juvenile Court Diversion Program	ER0172260	32,797	-
93.643	CJA (Advocacy Center Grant Funds)	AOCO5380061	17,957	24,163
93.669	CA/N (Advocacy Center Grant Funds)	AOCO5380061	<u>17,957</u>	<u>24,163</u>
	Total U.S. Department of Health and Human Services		<u>86,182</u>	<u>65,797</u>
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through state Department of Public Safety:			
97.067	Homeland Security Grant Program	2005-GET5-0022	-	19,070
97.036	Public Assistance Grants	DR1736	306,093	-
		DR1708	-	<u>85,665</u>
	Total U.S. Department of Homeland Security		<u>306,093</u>	<u>104,735</u>
	U.S. DEPARTMENT OF AGRICULTURE			
	Passed through state Office of Administration:			
10.766	Community Facilities Loans and Grants	0348-0004	-	<u>3,490</u>
	Total U.S. Department of Agriculture		-	<u>3,490</u>
	Total Expenditures of Federal Awards		<u>\$ 1,003,993</u>	<u>\$ 864,703</u>

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

Grundy County, Missouri
Notes to the Supplementary Schedule
For the Years Ended December 31, 2008 and 2007

Note 1: Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

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

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

B. Basis of Presentation

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

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

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

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

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Property (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

Grundy County, Missouri
Notes to the Supplementary Schedule
For the Years Ended December 31, 2008 and 2007

Note 2: Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 2008 and 2007.

Grundy County, Missouri
 Schedule of Findings and Questioned Costs
 Years Ended December 31, 2008 and 2007

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified	__Yes <u>X</u> No
Significant deficiencies identified not considered to be material weaknesses?	__Yes <u>X</u> No
Noncompliance material to financial statements noted	__Yes <u>X</u> No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	__Yes <u>X</u> No
Significant deficiencies identified not considered to be material weaknesses?	__Yes <u>X</u> No
Type of auditor's report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	__Yes <u>X</u> No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
Auditee qualified as low-risk auditee	__Yes <u>X</u> No

Grundy County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2008 and 2007

Section II - Financial Statement Findings

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

Section III - Federal Award Findings and Questioned Costs

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

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

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

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

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

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

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

Findings - Two Years Ended December 31, 2006

06-1. Schedule of Expenditures of Federal Awards

Federal Grantor:	U.S. Department of Agriculture
Pass-Through Grantor:	State Department of Health
Federal CFDA Number:	10.557
Program Title:	Special Supplemental Nutrition Program for Women, Infants and Children

Pass-Through Entity	
Identifying Number:	ERS045-7139 and ERS045-4139
Award Years:	2006 and 2005
Questioned Costs:	Not Applicable

Federal Grantor:	U.S. Department of Justice
Pass-Through Grantor:	State Department of Public Safety
Federal CFDA Number:	16.585
Program Title:	Drug Court Discretion Grant Program
Pass-Through Entity	
Identifying Number	2005DCBX0022
Award Years:	2006 and 2005
Questioned Costs	Not Applicable

Grundy County, Missouri
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06-1. Schedule of Expenditures of Federal Awards (Concluded)

Federal Grantor: Election Assistance Commission
Pass-Through Grantor: Office of Secretary of State
Federal CFDA Number: 90.401
Program Title: Help America Vote Act Requirements Payments
Pass-Through Entity
Identifying Number: 95-1650-0-1-808
Award Years: 2006 and 2005
Questioned Costs: Not Applicable

Federal Grantor: U.S. Department of Homeland Security
Pass-Through Grantor: State Department of Public Safety
Federal CFDA Number: 97.067
Program Title: Homeland Security Grant Program
Pass-Through Entity
Identifying Number 2005-GET5-0022
Award Years: 2006
Questioned Costs Not Applicable

The county does not have adequate procedures in place to track federal awards for the preparation of the Schedule of Expenditures of Federal Awards (SEFA), and as a result, the county's SEFA contained several errors and omissions.

Recommendation:

The County Clerk and her staff prepare a complete and accurate Schedule of Expenditures of Federal Awards.

Status:

Implemented. It appears that procedures were put into place to accurately track federal financial assistance and the Schedule of Federal Awards for the years ended December 31, 2008 and December 31, 2007 were prepared accurately and were complete.