



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Maries County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Maries County, and issues a separate report on that audit. In addition, the Office of the State Auditor 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 Devereux and Krauss, LLP, Certified Public Accountants, is attached.

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

Susan Montee, JD, CPA
State Auditor

December 2009
Report No. 2009-146

MARIES COUNTY, MISSOURI
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2008 AND 2007

MARIES COUNTY, MISSOURI

TABLE OF CONTENTS

<u>FINANCIAL SECTION</u>		<u>Page</u>
Auditors' Reports:		2-6
Independent Auditors' Report		3-4
Internal Control Over Financial Reporting and On Compliance and Other Matters Based Upon The Audit Performed in Accordance With <i>Government Auditing Standards</i>		5-6
Basic Financial Statements:		7-15
Government-Wide Financial Statements:		8-11
<u>Exhibit</u>	<u>Description</u>	
	Statement of Net Assets – Cash Basis	
A-1	December 31, 2008	8
A-2	December 31, 2007	9
	Statement of Activities – Cash Basis	
B-1	Year Ended December 31, 2008	10
B-2	Year Ended December 31, 2007	11
Fund Financial Statements:		12-17
<u>Exhibit</u>	<u>Description</u>	
	Governmental Funds Balance Sheet – Cash Basis	
C-1	December 31, 2008	12
C-2	December 31, 2007	13
	Governmental Funds Statement of Receipts, Disbursements, And Changes in Cash Balances	
D-1	Year Ended December 31, 2008	14
D-2	Year Ended December 31, 2007	15
	Statement of Fiduciary Net Assets – Cash Basis	
E-1	Year Ended December 31, 2008	16
E-2	Year Ended December 31, 2007	17

	<u>Page</u>
 <u>FINANCIAL SECTION</u>	
Notes to the Financial Statements	18-29
Required Supplementary Information:	30-60
 <u>Schedule</u>	
1 Budgetary Comparison Schedule – All Funds – Cash Basis Years Ended December 31, 2008 and 2007	31-60
Other Supplementary Information:	61-63
 Schedule of Findings and Questioned Costs (Including Management’s Plan for Corrective Action), Years Ended December 31, 2008 and 2007... 62-63	
Section I – Summary of Auditors’ Results	62
Section II - Financial Statement Findings	62-63
 Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	
	64-65
 <u>MANAGEMENT ADVISORY REPORT SECTION</u>	
Management Advisory Report – Auditors’ Findings	66-68
Follow-Up on Prior Audit Findings	69-76

FINANCIAL SECTION

Auditors' Report

Devereux and Krauss LLP
Certified Public Accountants

307 North Main – St Charles, MO 63301
636-448-7355
FAX 636-947-3155

JAMES P. DEVEREUX, C.P.A., P.C.
GARY L. KRAUSS, P.C., C.P.A.

INDEPENDENT AUDITORS' REPORT

To the County Commission
and
Officeholders of Maries County, Missouri

We have audited the accompanying Government-Wide Statements of Net Assets-Cash Basis, Government-Wide Statements of Activities-Cash Basis, Governmental Funds Balance Sheets-Cash Basis, Governmental Funds Statements of Receipts, Disbursements, and Changes in Cash Balances, and Statements of Fiduciary Net Assets-Cash Basis of Maries County, Missouri, as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above include only the primary government of Maries County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

As discussed in Note 1 to the financial statements, these financial statements were 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.

In our opinion, the basic 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 for the primary government of Maries County, Missouri as of December 31, 2008 and 2007, and for the years then ended in conformity with the basis of accounting described in Note 1.

As discussed more fully in Note 1, for the years ended December 2008 and 2007, the County implemented applicable provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – for State and Local Governments*; Statement No. 37, *Basic Financial Statements – For State and Local Governments: Omnibus*; and Statement No. 38, *Certain Financial Statement Note Disclosures*. The implementation of these Statements resulted in significant changes in the format and contents of the basic financial statements and other information in the County’s financial report. The County also implemented the provisions of Statement No. 40, *Deposit and Investment Risk Disclosures*.

The County has elected to omit Management’s Discussion and Analysis report which is not a required part of the basic financial statements, but is supplementary information required by the Government Accounting Standards Board.

The budgetary comparison schedules and other supplementary information on pages 31 through 63 are not required parts of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. We did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we also have issued our report dated July 10, 2009, on our consideration of the County’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Devereux & Krauss, LLP

Original signed by auditor

July 10, 2009

Devereux and Krauss LLP
Certified Public Accountants

307 North Main – St Charles, MO 63301
636-448-7355

JAMES P. DEVEREUX, C.P.A., P.C.
GARY L. KRAUSS, P.C.

FAX 636-947-3155

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED UPON THE AUDIT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the County Commission
and
Officeholders of Maries County, Missouri

We have audited the accompanying Government-Wide Statements of Net Assets-Cash Basis, Government Wide Statements of Activities-Cash Basis, Governmental Funds Balance Sheets-Cash Basis, Governmental Funds Statements of Receipts, Disbursements, and Changes in Cash Balances, and Statements of Fiduciary Net Assets-Cash Basis of Maries County, Missouri, as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated July 10, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*; issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for determining our auditing procedures for the purpose of expressing our 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, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as described below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting (08-1).

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

Our 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 and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We identified a deficiency in internal control that we consider to be a significant deficiency, as defined above. However, we do not believe the significant deficiency referred to above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of various funds of Maries County, Missouri, are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Questioned Costs (08-1).

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response, and accordingly, we express no opinion on it.

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

Devereux & Krauss, LLP

Original signed by auditor

July 10, 2009

Basic Financial Statements

MARIES COUNTY, MISSOURI
 GOVERNMENT-WIDE STATEMENT OF NET ASSETS - CASH BASIS
 DECEMBER 31, 2008

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>271,110</u>
TOTAL ASSETS	\$ <u><u>271,110</u></u>
NET ASSETS	
Unrestricted general fund	\$ 98,735
Unrestricted reported in non-major funds	58,706
Restricted special revenue funds	<u>113,669</u>
TOTAL NET ASSETS	\$ <u><u>271,110</u></u>

The accompanying Notes to the Financial Statements are in integral part of this statement.

MARIES COUNTY, MISSOURI
GOVERNMENT-WIDE STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2007

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>382,526</u>
TOTAL ASSETS	\$ <u><u>382,526</u></u>
NET ASSETS	
Unrestricted general fund	\$ 142,513
Unrestricted reported in non-major funds	76,806
Restricted special revenue funds	<u>163,207</u>
TOTAL NET ASSETS	\$ <u><u>382,526</u></u>

The accompanying Notes to the Financial Statements are in integral part of this statement.

MARIES COUNTY, MISSOURI
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - CASH BASIS
 YEAR ENDED DECEMBER 31, 2008

		Receipts		Net (Disbursements) Receipts and Changes in Cash Balances
	Disbursements	Charges for Services	Intergovernmental	Primary Governmental Activities
GOVERNMENTAL ACTIVITIES:				
General county government	\$ 589,123	\$ 189,687	\$ 131,485	\$ (267,951)
Financial administration	109,475	-	-	(109,475)
Property valuation and recording	181,545	203	122,627	(58,715)
Administration of justice and law enforcement	708,103	67,815	-	(640,288)
Maintenance of roads	1,104,106	-	458,573	(645,533)
Transfers	130,574	-	130,574	-
Other	-	12,741	36,030	48,771
	<u>2,822,926</u>	<u>270,446</u>	<u>879,289</u>	<u>(1,673,191)</u>
TOTAL GOVERNMENTAL ACTIVITIES	\$ <u>2,822,926</u>	\$ <u>270,446</u>	\$ <u>879,289</u>	\$ <u>(1,673,191)</u>
GENERAL RECEIPTS:				
Taxes:				
Property taxes				\$ 593,859
Sales and use taxes				710,890
Interest				5,008
Sales of equipment				65,000
Other				187,018
Total General Receipts				<u>\$ 1,561,775</u>
Change in Cash Balances				\$ (111,416)
NET ASSETS, JANUARY 1				382,526
NET ASSETS, DECEMBER 31				\$ 271,110

The accompanying Notes to the Financial Statements are in integral part of this statement.

MARIES COUNTY, MISSOURI
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - CASH BASIS
 YEAR ENDED DECEMBER 31, 2007

		Receipts		Net (Disbursements) Receipts and Changes in Cash Balances
	Disbursements	Charges for Services	Intergovernmental	Primary Governmental Activities
GOVERNMENTAL ACTIVITIES:				
General county government	\$ 572,888	\$ 187,015	\$ 133,422	\$ (252,451)
Financial administration	110,773	-	-	(110,773)
Property valuation and recording	209,294	293	120,655	(88,346)
Administration of justice and law enforcement	695,151	81,387	-	(613,764)
Maintenance of roads	1,216,392	-	723,035	(493,357)
Transfers	150,394	-	150,394	-
Other	-	17,506	32,526	50,032
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL GOVERNMENTAL ACTIVITIES	\$ 2,954,892	\$ 286,201	\$ 1,160,032	\$ (1,508,659)
GENERAL RECEIPTS:				
Taxes:				
Property taxes				\$ 558,619
Sales and use taxes				740,288
Interest				4,810
Sales of equipment				90,433
Other				153,438
Total General Receipts				\$ 1,547,588
Change in Cash Balances				\$ 38,929
NET ASSETS, JANUARY 1				343,597
NET ASSETS, DECEMBER 31				\$ 382,526

The accompanying Notes to the Financial Statements are in integral part of this statement.

MARIES COUNTY, MISSOURI
GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS
DECEMBER 31, 2008

	General Revenue	Special Road and Bridge #1 and #2	Assessment	Recorder's Records Storage	911	Non-Major Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 98,735	\$ 4,595	\$ 5,531	\$ 33,409	\$ 58,041	\$ 70,799	\$ 271,110
TOTAL ASSETS	\$ 98,735	\$ 4,595	\$ 5,531	\$ 33,409	\$ 58,041	\$ 70,799	\$ 271,110
FUND BALANCES							
Unreserved	\$ 98,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,735
Unreserved reported in non-major funds	-	-	-	-	-	70,799	70,799
Unreserved special revenue funds	-	4,595	5,531	33,409	58,041	-	101,576
TOTAL FUND BALANCES	\$ 98,735	\$ 4,595	\$ 5,531	\$ 33,409	\$ 58,041	\$ 70,799	\$ 271,110

The accompanying Notes to the Financial Statements are in integral part of this statement.

MARIES COUNTY, MISSOURI
GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS
DECEMBER 31, 2007

	General Revenue	Special Road and Bridge #1 and #2	Assessment	Recorder's Records Storage	911	Non-Major Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 142,513	\$ 75,593	\$ 15,595	\$ 32,420	\$ 57,699	\$ 58,706	\$ 382,526
TOTAL ASSETS	\$ 142,513	\$ 75,593	\$ 15,595	\$ 32,420	\$ 57,699	\$ 58,706	\$ 382,526
FUND BALANCES							
Unreserved	\$ 142,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,513
Unreserved reported in non-major funds	-	-	-	-	-	58,706	58,706
Unreserved special revenue funds	-	75,593	15,595	32,420	57,699	-	181,307
TOTAL FUND BALANCES	\$ 142,513	\$ 75,593	\$ 15,595	\$ 32,420	\$ 57,699	\$ 58,706	\$ 382,526

The accompanying Notes to the Financial Statements are in integral part of this statement.

MARIES COUNTY, MISSOURI
 GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES
 YEAR ENDED DECEMBER 31, 2008

	General Revenue	Special Road and Bridge #1 and #2	Assessment	Recorder's Records Storage	911	Non-Major Governmental Funds	Total Governmental Funds
RECEIPTS							
Property taxes	\$ 364,338	\$ 229,521	\$ -	\$ -	\$ -	\$ -	\$ 593,859
Sales and use taxes	316,689	157,681	-	-	-	236,520	710,890
Intergovernmental	131,485	458,573	115,683	6,944	-	36,030	748,715
Charges for services	189,687	-	203	-	67,815	12,741	270,446
Interest	1,109	1,818	285	392	784	620	5,008
Sales of equipment	-	65,000	-	-	-	-	65,000
Other	35,318	151,303	316	-	-	81	187,018
Total Receipts	<u>\$ 1,038,626</u>	<u>\$ 1,063,896</u>	<u>\$ 116,487</u>	<u>\$ 7,336</u>	<u>\$ 68,599</u>	<u>\$ 285,992</u>	<u>\$ 2,580,936</u>
DISBURSEMENTS							
General county government	\$ 586,167	\$ -	\$ -	\$ -	\$ -	\$ 2,956	\$ 589,123
Financial administration	105,841	-	-	-	-	3,634	109,475
Property valuation and recording	39,049	-	136,051	6,347	-	98	181,545
Administration of justice and enforcement	361,349	-	-	-	28,757	317,997	708,103
Maintenance of roads	-	1,104,106	-	-	-	-	1,104,106
Total Disbursements	<u>\$ 1,092,406</u>	<u>\$ 1,104,106</u>	<u>\$ 136,051</u>	<u>\$ 6,347</u>	<u>\$ 28,757</u>	<u>\$ 324,685</u>	<u>\$ 2,692,352</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (53,780)</u>	<u>\$ (40,210)</u>	<u>\$ (19,564)</u>	<u>\$ 989</u>	<u>\$ 39,842</u>	<u>\$ (38,693)</u>	<u>\$ (111,416)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ 70,288	\$ -	\$ 9,500	\$ -	\$ -	\$ 50,786	\$ 130,574
Transfers out	(60,286)	(30,788)	-	-	(39,500)	-	(130,574)
Net Other Financing Sources (Uses)	<u>\$ 10,002</u>	<u>\$ (30,788)</u>	<u>\$ 9,500</u>	<u>\$ -</u>	<u>\$ (39,500)</u>	<u>\$ 50,786</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ (43,778)	\$ (70,998)	\$ (10,064)	\$ 989	\$ 342	\$ 12,093	\$ (111,416)
CASH BALANCES, JANUARY 1	<u>142,513</u>	<u>75,593</u>	<u>15,595</u>	<u>32,420</u>	<u>57,699</u>	<u>58,706</u>	<u>382,526</u>
CASH BALANCES, DECEMBER 31	<u>\$ 98,735</u>	<u>\$ 4,595</u>	<u>\$ 5,531</u>	<u>\$ 33,409</u>	<u>\$ 58,041</u>	<u>\$ 70,799</u>	<u>\$ 271,110</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES
 YEAR ENDED DECEMBER 31, 2007

	General Revenue	Special Road and Bridge #1 and #2	Assessment	Recorder's Records Storage	911	Non-Major Governmental Funds	Total Governmental Funds
RECEIPTS							
Property taxes	\$ 342,323	\$ 216,296	\$ -	\$ -	\$ -	\$ -	\$ 558,619
Sales and use taxes	494,027	123,131	-	-	-	123,130	740,288
Intergovernmental	133,422	723,035	114,380	6,275	-	32,526	1,009,638
Charges for services	187,015	-	293	-	81,387	17,506	286,201
Interest	1,070	1,133	314	791	432	1,070	4,810
Sales of equipment	1,490	88,943	-	-	-	-	90,433
Other	23,223	117,751	750	-	-	11,714	153,438
Total Receipts	<u>\$ 1,182,570</u>	<u>\$ 1,270,289</u>	<u>\$ 115,737</u>	<u>\$ 7,066</u>	<u>\$ 81,819</u>	<u>\$ 185,946</u>	<u>\$ 2,843,427</u>
DISBURSEMENTS							
General county government	\$ 548,530	\$ -	\$ -	\$ -	\$ -	\$ 24,358	\$ 572,888
Financial administration	109,121	-	-	-	-	1,652	110,773
Property valuation and recording	36,314	-	137,361	28,857	-	6,762	209,294
Administration of justice and enforcement	387,178	-	-	-	30,102	277,871	695,151
Maintenance of roads	-	1,216,392	-	-	-	-	1,216,392
Total Disbursements	<u>\$ 1,081,143</u>	<u>\$ 1,216,392</u>	<u>\$ 137,361</u>	<u>\$ 28,857</u>	<u>\$ 30,102</u>	<u>\$ 310,643</u>	<u>\$ 2,804,498</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 101,427</u>	<u>\$ 53,897</u>	<u>\$ (21,624)</u>	<u>\$ (21,791)</u>	<u>\$ 51,717</u>	<u>\$ (124,697)</u>	<u>\$ 38,929</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ 9,136	\$ -	\$ 25,656	\$ -	\$ -	\$ 115,602	\$ 150,394
Transfers out	(131,820)	(433)	-	-	(9,136)	(9,005)	(150,394)
Net Other Financing Sources (Uses)	<u>\$ (122,684)</u>	<u>\$ (433)</u>	<u>\$ 25,656</u>	<u>\$ -</u>	<u>\$ (9,136)</u>	<u>\$ 106,597</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ (21,257)	\$ 53,464	\$ 4,032	\$ (21,791)	\$ 42,581	\$ (18,100)	\$ 38,929
CASH BALANCES, JANUARY 1	<u>163,770</u>	<u>22,129</u>	<u>11,563</u>	<u>54,211</u>	<u>15,118</u>	<u>76,806</u>	<u>343,597</u>
CASH BALANCES, DECEMBER 31	<u>\$ 142,513</u>	<u>\$ 75,593</u>	<u>\$ 15,595</u>	<u>\$ 32,420</u>	<u>\$ 57,699</u>	<u>\$ 58,706</u>	<u>\$ 382,526</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
STATEMENT OF FIDUCIARY NET ASSETS - CASH BASIS
DECEMBER 31, 2008

ASSETS	
Cash and cash equivalents	\$ <u>31,256</u>
TOTAL ASSETS	\$ <u><u>31,256</u></u>
NET ASSETS	
Restricted	\$ <u>31,256</u>
TOTAL NET ASSETS	\$ <u><u>31,256</u></u>

The accompanying Notes to the Financial Statements are in integral part of this statement.

MARIES COUNTY, MISSOURI
STATEMENT OF FIDUCIARY NET ASSETS - CASH BASIS
DECEMBER 31, 2007

ASSETS	
Cash and cash equivalents	\$ <u>27,975</u>
TOTAL ASSETS	\$ <u><u>27,975</u></u>
NET ASSETS	
Restricted	\$ <u>27,975</u>
TOTAL NET ASSETS	\$ <u><u>27,975</u></u>

The accompanying Notes to the Financial Statements are in integral part of this statement.

Notes to the Financial Statements

MARIES COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Maries, Missouri (“County”) was organized in 1855, is governed by a three-member board of commissioners. In addition to the three board members, there are six elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Sheriff, and Prosecuting Attorney.

These financial statements are presented on the cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Government Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

A. Reporting Entity

These financial statements present financial accountability of Maries County, Missouri as applied using the cash basis of accounting.

The County’s operations include tax assessments and collections, state/county courts, county recorder, police and fire protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Maries County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity.

B. Basis of Presentation

Government-wide Financial Statements:

The Statement of Net Assets and the Statement of Activities present financial information about the primary government of Maries County, Missouri only and not any of its component units. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The County does not have any business type activities.

MARIES COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

The statement of net assets presents the financial condition of the governmental activities of the primary government of Maries County, Missouri at year-end. The 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. Amounts reported as program revenues include: (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes, unrestricted interest earnings, gains, and other miscellaneous revenue not properly included among program revenues are presented instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements:

Following the government-wide financial statements are separate financial statements for governmental funds and fiduciary funds. The County does not have proprietary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The County has determined that the General Revenue Fund, Special Road and Bridge #1 and #2 Fund, Assessment Fund, Recorder's Records Storage Fund, and 911 Fund are major governmental funds. All other governmental funds are reported in one column labeled "Non-major Governmental Funds." If applicable, the total fund balances for all governmental funds are reconciled to total net assets. The net change in fund balance for all governmental funds, if applicable, is reconciled to the total change in net assets as shown on the statement of activities in the government-wide financial statements.

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund balances/net assets, revenues and expenditures.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the basic financial statements. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

MARIES COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

The following are the County's governmental major funds:

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

Special Road and Bridge #1 and #2 Fund – A special revenue fund used to account for receipts of the county property tax levy and related expenditures for road maintenance and improvement projects.

Assessment Fund – The fund is used to handle all County assessmet costs.

Recorder's Records Storage Fund – Fund to collect fees regarding microfilming recorder records.

911 Fund – The fund disburses costs related to the 911 emergency responder telephone numbers.

The other governmental funds of the County are considered non-major funds. They include special revenue funds, which account for the proceeds of specific revenue sources that generally are legally restricted to expenditures for specific purposes.

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations. Fiduciary funds consists of Employee Retirement, School Fines, Various Small Schools, Criminal Costs, and Surplus Land Sales.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and fund financial statements are prepared using the cash basis of accounting. This basis of accounting recognizes assets, liabilities, net assets/fund equity, revenues, and expenditures when they result from cash transactions except that the purchase of investments are recorded as assets; funds collected through the agency funds, not yet remitted, are recorded as liabilities and as receivables and revenue in the fund statements as applicable; and receipts of proceeds of tax anticipation notes are recorded as liabilities. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

MARIES COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting (continued)

As a result of the use of this cash basis of accounting, assets (such as accounts receivable and capital assets), revenues (such as revenue for billed or provided services not yet collected), liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Accounting Changes

For the years ended December 31, 2008 and 2007, the County implemented applicable provisions of the following GASB Statements:

Statement No. 34, *Basic Financial Statements – for State and Local Governments*; Statement No. 37, *Basic Financial Statements – for State and Local Governments: Omnibus*; and Statement No. 38, *Certain Financial Statement Note Disclosures*: The implementation of these Statements resulted in significant changes in the format and contents of the basic financial statements and other information in the County’s financial report. As Note 1.B discusses, the basic financial statements now include government-wide financial statements that report information for the County as a whole and fund financial statements that focus on major funds. However, as Note 1.C discusses, because the basic financial statements are prepared on the cash basis of accounting, they exclude certain items and amounts that would be recorded under the basis of accounting prescribed by generally accepted accounting principles for state and local governments. Also, agency funds, a type of fund not reported in the County’s prior period financial statements, are now included in the Statement of Fiduciary Net Assets.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuations of the tangible taxable property, included within the County’s boundaries for the calendar years 2008 and 2007, for purposes of taxation were:

	<u>2008</u>	<u>2007</u>
Real Estate	\$62,517,210	\$61,463,660
Personal Property	\$30,869,409	\$30,488,364
Railroad and Utilities	\$14,370,590	\$16,229,496

MARIES COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes (continued)

The County Commission approved tax levies per \$100 of assessed valuation of tangible taxable property for the calendar years for purposes of County taxation, as follows.

	<u>2008</u>	<u>2007</u>
General Revenue Fund	.3449	.3375
Special Road	.2664	.2624
Road and Bridge #2	.2374	.2339

F. Deposits and Investments

Disclosures are provided below to comply with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

In addition to depositing in demand accounts, political subdivisions such as counties have the authority to place excess funds in certificates of deposit. To protect the safety of county deposits, depositories are required to pledge collateral securities to secure deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities must be of the types specified by Missouri statutes, for collateralization of state funds and held by either the county or a financial institution other than the depository bank. Certificates of deposit must also be insured by the FDIC for 100 percent of their principal and accrued interest. Custodial credit risk is the risk that, if a depository bank fails, Maries County will not be able to recover its deposits or recover collateral securities that are in an outside party's possession.

Investments

Section 110.270, RSMo, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. At December 31, 2008 and 2007, the County had no such investments. In addition, Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The County has adopted such a policy.

MARIES COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are classified as "Due from other funds" or "Due to other funds" on the Governmental Funds Balance Sheet-Cash Basis.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Elimination of interfund activity has been made for governmental activities in the government-wide financial statements.

H. Restricted Fund Balance

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

I. Net Assets

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net assets are reported as unrestricted. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

J. Use of Estimates in Financial Statements

Preparation of these financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Budgets and Budgetary Practices

The County Commission 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 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

MARIES COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Budgets and Budgetary Practices (continued)

Although adoption of a formal budget is required by law, the County did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Maries County Law	2008
Over/Under	2008
Inmate Security	2007
Sheriff Revolving	2007
Restitution	2007
Associate Circuit Division Interest	2008
Associate Probation	2008 and 2007

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets. However, total expenditures exceeded total budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Road and Bridge #1	2008 and 2007
Road and Bridge #2	2008
Recorder's Records Storage	2008 and 2007
Prosecuting Attorney Training	2008
Prosecuting Attorney Bad Check	2008 and 2007
Children's Trust	2008
Special Sheriff	2008 and 2007
Election Services	2008
Citizens Safety	2008 and 2007
Prosecuting Attorney Delinquent Tax	2007
Associate Circuit Division Interest	2008
Law Library	2007
Circuit Clerk Maintenance	2008
Circuit Clerk Special Account	2007
Circuit Clerk Interest	2007
Circuit Clerk Family Court	2008 and 2007
HAVA	2007
Associate Probation	2008

Although Section 50.740, RSMo, requires a balanced budget. Deficit budget balances are presented for the Prosecuting Attorney Delinquent Tax Fund the year ended December 31, 2008.

L. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund. Maries County has published all funds.

MARIES COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2008 AND 2007

2. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the Governmental Funds Balance Sheet-Cash Basis arising from cash transactions as "Cash and Equivalents" under each fund's caption.

Deposits – Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2008, the carrying amount of the County's deposits was \$271,110; the bank balance was \$211,212. At December 31, 2007, the carrying amount of the County's deposits was \$382,526; the bank balance was \$331,052.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2008 and 2007, as follows:

	2008 and 2007 <u>Maturity</u>	2008 Book <u>Balance</u>	2007 Book <u>Balance</u>
Deposits:			
Checking & Now Accounts	N/A	\$271,110	\$382,526
Investments	N/A	<u> -</u>	<u> -</u>
Total Deposits		<u>\$271,110</u>	<u>\$382,526</u>
Included in the following fund financial statement captions:			
Governmental Funds Balance Sheet-Cash Basis			
Cash & Cash Equivalents		\$271,110	\$382,526
Investments		<u> -</u>	<u> -</u>
Total		<u>\$271,110</u>	<u>\$382,526</u>

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be guaranteed. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk at year end.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, not registered in the name of the government, or held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. The County's investments are not exposed to custodial credit risk at December 31, 2008 and 2007.

MARIES COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2008 AND 2007

2. DEPOSITS AND INVESTMENTS (continued)

Investment Interest Rate Risk

The County does not have a policy in place that minimizes the risk that the market value of securities in the portfolio will decline due to changes in interest rates. Structuring the investments portfolio so that securities mature to meet cash requirements for ongoing operations would avoid the need to sell securities on the open market prior to maturity. Maturities of investments held at December 31, 2008 and 2007 are provided in the above schedules.

Investment Credit Risk

The County does not have a policy in place to minimize credit risk or the risk of loss due to the failure of the security.

Concentration of Investment Credit Risk

Concentration of credit risk must be disclosed for any single investment that represents 5% or more of total investments (excluding investments issued by or guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments).

The County does not have a policy in place to minimize the risk of loss resulting from over concentration of assets.

3. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2008 and 2007 are as follows:

	2008	2007
	<u>Transfers In (Out)</u>	<u>Transfers In (Out)</u>
Major Funds		
General Revenue	\$10,002	\$(122,684)
Special Road and Bridge #1 and #2	(30,788)	(433)
Assessment	9,500	25,656
911	(39,500)	(9,136)
Non-major	<u>50,786</u>	<u>106,597</u>
Total	<u>\$ -</u>	<u>\$ -</u>

4. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

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

MARIES COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

4. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (continued)

A. Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than (1,000) one thousand hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994. The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of nine persons.

B. Pension Benefits

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

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

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

C. Funding Policy

In accordance with State Statutes, the Plan is funded through fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in the CERF. During 2008 and 2007, the County collected and remitted to CERF, employee contributions of \$0 for 2008 and \$0 for 2007.

5. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with State Statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$0 for the year ended December 31, 2008 and \$3,366 for 2007.

MARIES COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

6. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

7. CLAIMS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The County does not have any material litigation issues for years ended December 31, 2008 and 2007.

B. Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuing service. Upon termination from county employment, an employee is not reimbursed for unused vacation and overtime if applicable. Sick time is accrued at one-half day per month after the first 90 days of employment. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, would be immaterial. A provision has not been made in the accompanying financial statements for any potential refund of grant monies.

8. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have not been any significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which a corporate and political body created pursuant to State Statute (Chapter 537.70 RSMo. 1986). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Required Supplementary Information

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

SUMMARY OF ALL FUNDS
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>TOTALS - ALL FUNDS</u>						
RECEIPTS	\$ 2,567,724	\$ 2,711,510	\$ 143,786	\$ 2,908,880	\$ 2,993,821	\$ 84,941
DISBURSEMENTS	<u>2,607,205</u>	<u>2,822,926</u>	<u>(215,721)</u>	<u>2,869,289</u>	<u>2,954,892</u>	<u>(85,603)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (39,481)	\$ (111,416)	\$ (71,935)	\$ 39,591	\$ 38,929	\$ (662)
CASH, JANUARY 1	<u>382,526</u>	<u>382,526</u>	<u>-</u>	<u>343,597</u>	<u>343,597</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 343,045</u>	<u>\$ 271,110</u>	<u>\$ (71,935)</u>	<u>\$ 383,188</u>	<u>\$ 382,526</u>	<u>\$ (662)</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 GENERAL REVENUE FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	\$ 362,333	\$ 364,338	\$ 2,005	\$ 327,700	\$ 342,323	\$ 14,623
Sales and use taxes	335,000	316,689	(18,311)	476,000	494,027	18,027
Intergovernmental	137,800	131,485	(6,315)	87,083	134,912	47,829
Charges for services	190,196	189,687	(509)	185,700	187,015	1,315
Interest	1,000	1,109	109	1,300	1,070	(230)
Other	33,770	35,318	1,548	112,640	23,223	(89,417)
Transfers in	82,788	70,288	(12,500)	31,600	9,136	(22,464)
Total Receipts	<u>\$ 1,142,887</u>	<u>\$ 1,108,914</u>	<u>\$ (33,973)</u>	<u>\$ 1,222,023</u>	<u>\$ 1,191,706</u>	<u>\$ (30,317)</u>
DISBURSEMENTS						
County Commission	\$ 75,558	\$ 76,410	\$ (852)	\$ 74,351	\$ 73,790	\$ 561
County Clerk	65,979	67,067	(1,088)	63,248	64,838	(1,590)
Elections	78,100	86,735	(8,635)	23,875	26,887	(3,012)
Buildings and grounds	61,792	56,103	5,689	53,186	57,335	(4,149)
Employee fringe benefits	103,376	83,890	19,486	88,000	103,199	(15,199)
County Treasurer	40,807	40,392	415	39,622	39,720	(98)
County Collector	71,022	65,449	5,573	69,514	69,401	113
Circuit Clerk-Recorder	30,248	29,912	336	28,178	27,428	750
Associate Circuit Court	14,400	9,137	5,263	14,300	8,886	5,414
Court administration	15,993	5,552	10,441	16,525	8,657	7,868
Public Administrator	25,088	25,889	(801)	24,063	23,581	482
Sheriff	129,538	121,748	7,790	180,781	116,397	64,384
Jail	151,789	110,023	41,766	156,000	147,740	8,260
Prosecuting Attorney	82,060	82,989	(929)	70,786	77,864	(7,078)
Juvenile Officer	23,959	19,406	4,553	23,963	21,671	2,292
County Coroner	15,802	12,494	3,308	16,787	14,849	1,938
Other	1,000	3,340	(2,340)	3,600	857	2,743
Trash patrol	25,150	27,427	(2,277)	12,378	12,279	99
Licenses	46,239	46,795	(556)	44,799	45,116	(317)
University Extension	20,000	20,000	-	23,000	23,107	(107)
Insurance	50,000	64,733	(14,733)	44,000	46,693	(2,693)
Other	26,050	27,125	(1,075)	31,150	60,225	(29,075)
Public health and welfare services	11,000	9,790	1,210	10,712	10,623	89
Transfers out	-	60,286	(60,286)	127,520	131,820	(4,300)
Total Disbursements	<u>\$ 1,164,950</u>	<u>\$ 1,152,692</u>	<u>\$ 12,258</u>	<u>\$ 1,240,338</u>	<u>\$ 1,212,963</u>	<u>\$ 27,375</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (22,063)	\$ (43,778)	\$ (21,715)	\$ (18,315)	\$ (21,257)	\$ (2,942)
CASH, JANUARY 1	142,513	142,513	-	163,770	163,770	-
CASH, DECEMBER 31	<u>\$ 120,450</u>	<u>\$ 98,735</u>	<u>\$ (21,715)</u>	<u>\$ 145,455</u>	<u>\$ 142,513</u>	<u>\$ (2,942)</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 ROAD AND BRIDGE FUND #1
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
ROAD AND BRIDGE FUND #1						
RECEIPTS						
Property taxes	\$ 125,416	\$ 123,659	\$ (1,757)	\$ 125,555	\$ 118,221	\$ (7,334)
Sales and use taxes	70,000	86,724	16,724	65,000	67,722	2,722.00
Intergovernmental	251,750	227,384	(24,366)	256,500	258,770	2,270
Interest	700	1,214	514	500	687	187
Other	48,825	140,361	91,536	6,750	153,329	146,579
Total Receipts	<u>\$ 496,691</u>	<u>\$ 579,342</u>	<u>\$ 82,651</u>	<u>\$ 454,305</u>	<u>\$ 598,729</u>	<u>\$ 144,424</u>
DISBURSEMENTS						
Salaries	\$ 137,280	\$ 130,290	\$ 6,990	\$ 133,280	\$ 130,848	\$ 2,432
Employee fringe benefits	32,800	28,959	3,841	35,891	37,703	(1,812)
Supplies	100,000	137,410	(37,410)	85,000	130,888	(45,888)
Insurance	9,700	974	8,726	10,000	9,679	321
Road and bridge materials	66,000	97,357	(31,357)	66,000	75,828	(9,828)
Equipment repairs	43,500	80,007	(36,507)	14,000	3,165	10,835
Equipment purchases	97,750	115,713	(17,963)	88,500	102,064	(13,564)
Road and bridge construction	-	8,835	(8,835)	-	-	-
Other	8,450	7,090	1,360	10,580	64,811	(54,231)
Transfers out	16,651	16,651	-	-	433	(433)
Total Disbursements	<u>\$ 512,131</u>	<u>\$ 623,286</u>	<u>\$ (111,155)</u>	<u>\$ 443,251</u>	<u>\$ 555,419</u>	<u>\$ (112,168)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (15,440)	\$ (43,944)	\$ (28,504)	\$ 11,054	\$ 43,310	\$ 32,256
CASH, JANUARY 1	56,298	56,298	-	12,988	12,988	-
CASH, DECEMBER 31	<u>\$ 40,858</u>	<u>\$ 12,354</u>	<u>\$ (28,504)</u>	<u>\$ 24,042</u>	<u>\$ 56,298</u>	<u>\$ 32,256</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 ROAD AND BRIDGE FUND #2
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
ROAD AND BRIDGE FUND #2						
RECEIPTS						
Property taxes	\$ 110,149	\$ 105,862	\$ (4,287)	\$ 95,095	\$ 98,075	\$ 2,980
Sales and use taxes	55,000	70,957	15,957	52,500	55,409	2,909
Intergovernmental	223,000	186,039	(36,961)	213,000	211,638	(1,362)
Interest	500	604	104	500	446	(54)
Other	24,250	121,092	96,842	383,900	305,992	(77,908)
Total Receipts	\$ 412,899	\$ 484,554	\$ 71,655	\$ 744,995	\$ 671,560	\$ (73,435)
DISBURSEMENTS						
Annual salaries	\$ 135,000	\$ 135,019	\$ (19)	\$ 122,000	\$ 132,446	\$ (10,446)
Employee fringe benefits	32,200	28,427	3,773	31,587	31,912	(325)
Supplies	88,500	132,432	(43,932)	70,900	86,844	(15,944)
Insurance	7,655	1,294	6,361	8,000	7,655	345
Road and bridge materials	55,250	79,049	(23,799)	28,500	45,078	(16,578)
Equipment repairs	500	2,569	(2,069)	11,000	601	10,399
Equipment purchases	66,901	71,258	(4,357)	58,500	87,377	(28,877)
Road and bridge construction	-	39,603	(39,603)	350,500	256,563	93,937
Other	11,990	7,820	4,170	12,100	12,930	(830)
Transfers out	14,137	14,137	-	-	-	-
Total Disbursements	\$ 412,133	\$ 511,608	\$ (99,475)	\$ 693,087	\$ 661,406	\$ 31,681
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 766	\$ (27,054)	\$ (27,820)	\$ 51,908	\$ 10,154	\$ (41,754)
CASH, JANUARY 1	19,295	19,295	-	9,141	9,141	-
CASH, DECEMBER 31	\$ 20,061	\$ (7,759)	\$ (27,820)	\$ 61,049	\$ 19,295	\$ (41,754)

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

ASSESSMENT FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
ASSESSMENT FUND						
RECEIPTS						
Intergovernmental	\$ 112,502	\$ 115,683	\$ 3,181	\$ 104,134	\$ 114,380	\$ 10,246
Charges for services	300	203	(97)	400	293	(107)
Interest	330	285	(45)	200	314	114
Other	12,500	316	(12,184)	9,306	750	(8,556)
Transfers in	9,500	9,500	-	25,656	25,656	-
Total Receipts	\$ <u>135,132</u>	\$ <u>125,987</u>	\$ <u>(9,145)</u>	\$ <u>139,696</u>	\$ <u>141,393</u>	\$ <u>1,697</u>
DISBURSEMENTS						
Assessor salary	\$ 36,071	\$ 36,071	\$ -	\$ 35,191	\$ 35,191	\$ -
Deputy and clerical salaries	74,433	59,617	14,816	68,716	65,730	2,986
Employee fringe benefits	23,095	19,605	3,490	22,686	22,388	298
Other	14,150	20,758	(6,608)	18,432	14,052	4,380
Total Disbursements	\$ <u>147,749</u>	\$ <u>136,051</u>	\$ <u>11,698</u>	\$ <u>145,025</u>	\$ <u>137,361</u>	\$ <u>7,664</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (12,617)	\$ (10,064)	\$ 2,553	\$ (5,329)	\$ 4,032	\$ 9,361
CASH, JANUARY 1	15,595	15,595	-	11,563	11,563	-
CASH, DECEMBER 31	\$ <u>2,978</u>	\$ <u>5,531</u>	\$ <u>2,553</u>	\$ <u>6,234</u>	\$ <u>15,595</u>	\$ <u>9,361</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 RECORDER'S RECORDS STORAGE FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>RECORDER'S RECORDS STORAGE FUND</u>						
RECEIPTS						
Intergovernmental	\$ 6,000	\$ 6,944	\$ 944	\$ 7,000	\$ 6,275	\$ (725)
Interest	-	392	392	600	791	191
Total Receipts	<u>\$ 6,000</u>	<u>\$ 7,336</u>	<u>\$ 1,336</u>	<u>\$ 7,600</u>	<u>\$ 7,066</u>	<u>\$ (534)</u>
DISBURSEMENTS						
Record storage	\$ 6,000	\$ 6,347	\$ (347)	\$ 7,600	\$ 28,857	\$ (21,257)
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 6,347</u>	<u>\$ (347)</u>	<u>\$ 7,600</u>	<u>\$ 28,857</u>	<u>\$ (21,257)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 989	\$ 989	\$ -	\$ (21,791)	\$ (21,791)
CASH, JANUARY 1	32,420	32,420	-	54,211	54,211	-
CASH, DECEMBER 31	<u>\$ 32,420</u>	<u>\$ 33,409</u>	<u>\$ 989</u>	<u>\$ 54,211</u>	<u>\$ 32,420</u>	<u>\$ (21,791)</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

911 FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
911 FUND						
RECEIPTS						
Charges for services	\$ 81,300	\$ 67,815	\$ (13,485)	\$ 60,659	\$ 81,387	\$ 20,728
Interest	400	784	384	827	432	(395)
Total Receipts	<u>\$ 81,700</u>	<u>\$ 68,599</u>	<u>\$ (13,101)</u>	<u>\$ 61,486</u>	<u>\$ 81,819</u>	<u>\$ 20,333</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ 31,600	\$ -	\$ 31,600
Office expenses	2,100	1,218	882	4,903	2,039	2,864
Equipment purchases	30,350	27,239	3,111	23,609	27,424	(3,815)
Other	-	300	(300)	377	639	(262)
Transfers out	39,500	39,500	-	9,136	9,136	-
Total Disbursements	<u>\$ 71,950</u>	<u>\$ 68,257</u>	<u>\$ 3,693</u>	<u>\$ 69,625</u>	<u>\$ 39,238</u>	<u>\$ 30,387</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 9,750	\$ 342	\$ (9,408)	\$ (8,139)	\$ 42,581	\$ 50,720
CASH, JANUARY 1	57,699	57,699	-	15,118	15,118	-
CASH, DECEMBER 31	<u>\$ 67,449</u>	<u>\$ 58,041</u>	<u>\$ (9,408)</u>	<u>\$ 6,979</u>	<u>\$ 57,699</u>	<u>\$ 50,720</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 LAW ENFORCEMENT TRAINING FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for services	\$ 1,000	\$ 1,217	\$ 217	\$ 850	\$ 1,110	\$ 260
Interest	45	41	(4)	75	56	(19)
Other	500	-	(500)	1,175	1,534	359
Total Receipts	<u>\$ 1,545</u>	<u>\$ 1,258</u>	<u>\$ (287)</u>	<u>\$ 2,100</u>	<u>\$ 2,700</u>	<u>\$ 600</u>
DISBURSEMENTS						
Sheriff	<u>\$ 3,500</u>	<u>\$ 2,850</u>	<u>\$ 650</u>	<u>\$ 4,200</u>	<u>\$ 3,393</u>	<u>\$ 807</u>
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 2,850</u>	<u>\$ 650</u>	<u>\$ 4,200</u>	<u>\$ 3,393</u>	<u>\$ 807</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,955)	\$ (1,592)	\$ 363	\$ (2,100)	\$ (693)	\$ 1,407
CASH, JANUARY 1	<u>3,532</u>	<u>3,532</u>	<u>-</u>	<u>4,225</u>	<u>4,225</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 1,577</u></u>	<u><u>\$ 1,940</u></u>	<u><u>\$ 363</u></u>	<u><u>\$ 2,125</u></u>	<u><u>\$ 3,532</u></u>	<u><u>\$ 1,407</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 PROSECUTING ATTORNEY TRAINING FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Intergovernmental	\$ 293	\$ 257	\$ (36)	\$ 250	\$ 288	\$ 38
Interest	7	7	-	5	7	2
Transfers in	-	-	-	-	25	25
Total Receipts	<u>\$ 300</u>	<u>\$ 264</u>	<u>\$ (36)</u>	<u>\$ 255</u>	<u>\$ 320</u>	<u>\$ 65</u>
DISBURSEMENTS						
Other	\$ -	\$ 216	\$ (216)	\$ 278	\$ 240	\$ 38
Total Disbursements	<u>\$ -</u>	<u>\$ 216</u>	<u>\$ (216)</u>	<u>\$ 278</u>	<u>\$ 240</u>	<u>\$ 38</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 300	\$ 48	\$ (252)	\$ (23)	\$ 80	\$ 103
CASH, JANUARY 1	<u>513</u>	<u>513</u>	<u>-</u>	<u>433</u>	<u>433</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 813</u></u>	<u><u>\$ 561</u></u>	<u><u>\$ (252)</u></u>	<u><u>\$ 410</u></u>	<u><u>\$ 513</u></u>	<u><u>\$ 103</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 PROSECUTING ATTORNEY BAD CHECK FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for services	\$ 5,000	\$ 5,807	\$ 807	\$ 7,000	\$ 11,825	\$ 4,825
Interest	50	44	(6)	50	30	(20)
Other	-	-	-	-	125	125
Total Receipts	<u>\$ 5,050</u>	<u>\$ 5,851</u>	<u>\$ 801</u>	<u>\$ 7,050</u>	<u>\$ 11,980</u>	<u>\$ 4,930</u>
DISBURSEMENTS						
Salaries	\$ 4,550	\$ 6,000	\$ (1,450)	\$ 7,000	\$ 9,555	\$ (2,555)
Employee fringe benefits	500	-	500	1,631	2,880	(1,249)
Equipment purchases	-	-	-	900	-	900
Other	500	1,660	(1,160)	1,000	935	65
Total Disbursements	<u>\$ 5,550</u>	<u>\$ 7,660</u>	<u>\$ (2,110)</u>	<u>\$ 10,531</u>	<u>\$ 13,370</u>	<u>\$ (2,839)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (500)	\$ (1,809)	\$ (1,309)	\$ (3,481)	\$ (1,390)	\$ 2,091
CASH, JANUARY 1	2,173	2,173	-	3,563	3,563	-
CASH, DECEMBER 31	<u>\$ 1,673</u>	<u>\$ 364</u>	<u>\$ (1,309)</u>	<u>\$ 82</u>	<u>\$ 2,173</u>	<u>\$ 2,091</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 CHILDREN'S TRUST FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
CHILDREN'S TRUST FUND						
RECEIPTS						
Intergovernmental	\$ 1,200	\$ 1,350	\$ 150	\$ 300	\$ 1,289	\$ 989
Interest	10	10	-	5	7	2
Total Receipts	<u>\$ 1,210</u>	<u>\$ 1,360</u>	<u>\$ 150</u>	<u>\$ 305</u>	<u>\$ 1,296</u>	<u>\$ 991</u>
DISBURSEMENTS						
Other	\$ 1,000	\$ 1,264	\$ (264)	\$ 700	\$ 684	\$ 16
Total Disbursements	<u>\$ 1,000</u>	<u>\$ 1,264</u>	<u>\$ (264)</u>	<u>\$ 700</u>	<u>\$ 684</u>	<u>\$ 16</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 210	\$ 96	\$ (114)	\$ (395)	\$ 612	\$ 1,007
CASH, JANUARY 1	1,016	1,016	-	404	404	-
CASH, DECEMBER 31	<u>\$ 1,226</u>	<u>\$ 1,112</u>	<u>\$ (114)</u>	<u>\$ 9</u>	<u>\$ 1,016</u>	<u>\$ 1,007</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 LAW ENFORCEMENT FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT FUND</u>						
RECEIPTS						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH, JANUARY 1	1	1	-	1	1	-
CASH, DECEMBER 31	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 MARIES COUNTY LAW FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>MARIES COUNTY LAW FUND</u>						
RECEIPTS						
Charges for services	\$ -	\$ 60	\$ 60	\$ 10,000	\$ 50	\$ (9,950)
Interest	-	1	1	-	5	5
Total Receipts	\$ -	\$ 61	\$ 61	\$ 10,000	\$ 55	\$ (9,945)
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ 5,481	\$ -	\$ 5,481
Other	-	-	-	-	450	(450)
Total Disbursements	\$ -	\$ -	\$ -	\$ 5,481	\$ 450	\$ 5,031
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 61	\$ 61	\$ 4,519	\$ (395)	\$ (4,914)
CASH, JANUARY 1	93	93	-	488	488	-
CASH, DECEMBER 31	\$ 93	\$ 154	\$ 61	\$ 5,007	\$ 93	\$ (4,914)

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 SPECIAL SHERIFF FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL SHERIFF FUND</u>						
RECEIPTS						
Intergovernmental	\$ 7,000	\$ 9,501	\$ 2,501	\$ 8,000	\$ 11,441	\$ 3,441
Interest	15	11	(4)	50	20	(30)
Transfers in	-	28,661	28,661	50	-	(50)
Total Receipts	<u>\$ 7,015</u>	<u>\$ 38,173</u>	<u>\$ 31,158</u>	<u>\$ 8,100</u>	<u>\$ 11,461</u>	<u>\$ 3,361</u>
DISBURSEMENTS						
Salaries	\$ -	\$ 28,829	\$ (28,829)	\$ -	\$ 2,778	\$ (2,778)
Employee fringe benefits	-	2,206	(2,206)	-	213	(213)
Office	3,400	3,175	225	2,900	3,092	(192)
Equipment purchases	4,600	3,448	1,152	5,100	4,454	646
Other	-	193	(193)	-	-	-
Total Disbursements	<u>\$ 8,000</u>	<u>\$ 37,851</u>	<u>\$ (29,851)</u>	<u>\$ 8,000</u>	<u>\$ 10,537</u>	<u>\$ (2,537)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (985)	\$ 322	\$ 1,307	\$ 100	\$ 924	\$ 824
CASH, JANUARY 1	<u>1,176</u>	<u>1,176</u>	<u>-</u>	<u>252</u>	<u>252</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 191</u>	<u>\$ 1,498</u>	<u>\$ 1,307</u>	<u>\$ 352</u>	<u>\$ 1,176</u>	<u>\$ 824</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 ELECTION SERVICES FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>ELECTION SERVICES FUND</u>						
RECEIPTS						
Charges for services	\$ 1,000	\$ 1,984	\$ 984	\$ 500	\$ 1,316	\$ 816
Interest	20	20	-	10	23	13
Total Receipts	<u>\$ 1,020</u>	<u>\$ 2,004</u>	<u>\$ 984</u>	<u>\$ 510</u>	<u>\$ 1,339</u>	<u>\$ 829</u>
DISBURSEMENTS						
Salaries	\$ 1,820	\$ 1,959	\$ (139)	\$ 200	\$ 60	\$ 140
Other	300	923	(623)	1,150	719	431
Total Disbursements	<u>\$ 2,120</u>	<u>\$ 2,882</u>	<u>\$ (762)</u>	<u>\$ 1,350</u>	<u>\$ 779</u>	<u>\$ 571</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,100)	\$ (878)	\$ 222	\$ (840)	\$ 560	\$ 1,400
CASH, JANUARY 1	<u>1,773</u>	<u>1,773</u>	<u>-</u>	<u>1,213</u>	<u>1,213</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 673</u></u>	<u><u>\$ 895</u></u>	<u><u>\$ 222</u></u>	<u><u>\$ 373</u></u>	<u><u>\$ 1,773</u></u>	<u><u>\$ 1,400</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 CITIZENS SAFETY FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>CITIZENS SAFETY FUND</u>						
RECEIPTS						
Sales and use taxes	\$ 246,000	\$ 236,520	\$ (9,480)	\$ 119,000	\$ 123,130	\$ 4,130
Interest	500	87	(413)	81	413	332
Other	-	34	34	-	7,375	7,375
Transfers in	-	21,000	21,000	111,000	111,000	-
Total Receipts	<u>\$ 246,500</u>	<u>\$ 257,641</u>	<u>\$ 11,141</u>	<u>\$ 230,081</u>	<u>\$ 241,918</u>	<u>\$ 11,837</u>
DISBURSEMENTS						
Salaries	\$ 213,104	\$ 221,864	\$ (8,760)	\$ 185,078	\$ 203,607	\$ (18,529)
Employee fringe benefits	33,500	33,823	(323)	27,716	30,557	(2,841)
Other	-	-	-	-	6,687	(6,687)
Total Disbursements	<u>\$ 246,604</u>	<u>\$ 255,687</u>	<u>\$ (9,083)</u>	<u>\$ 212,794</u>	<u>\$ 240,851</u>	<u>\$ (28,057)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (104)	\$ 1,954	\$ 2,058	\$ 17,287	\$ 1,067	\$ (16,220)
CASH, JANUARY 1	<u>2,375</u>	<u>2,375</u>	<u>-</u>	<u>1,308</u>	<u>1,308</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 2,271</u>	<u>\$ 4,329</u>	<u>\$ 2,058</u>	<u>\$ 18,595</u>	<u>\$ 2,375</u>	<u>\$ (16,220)</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 PROSECUTING ATTORNEY DELINQUENT TAX FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY DELINQUENT TAX FUND</u>						
RECEIPTS						
Ingovernmental	\$ 500	\$ 2,440	\$ 1,940	\$ 700	\$ 21	\$ (679)
Interest	-	14	14	50	34	(16)
Total Receipts	<u>\$ 500</u>	<u>\$ 2,454</u>	<u>\$ 1,954</u>	<u>\$ 750</u>	<u>\$ 55</u>	<u>\$ (695)</u>
DISBURSEMENTS						
Transfers out	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ (3,000)</u>
Total Disbursements	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ (3,000)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,500)	\$ 2,454	\$ 4,954	\$ 750	\$ (2,945)	\$ (3,695)
CASH, JANUARY 1	489	489	-	3,434	3,434	-
CASH, DECEMBER 31	<u><u>\$ (2,011)</u></u>	<u><u>\$ 2,943</u></u>	<u><u>\$ 4,954</u></u>	<u><u>\$ 4,184</u></u>	<u><u>\$ 489</u></u>	<u><u>\$ (3,695)</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

OVER/UNDER FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>OVER/UNDER FUND</u>						
RECEIPTS						
Charges for services	\$ -	\$ 78	\$ 78	\$ 200	\$ -	\$ (200)
Interest	-	2	2	5	2	(3)
Total Receipts	\$ -	\$ 80	\$ 80	\$ 205	\$ 2	\$ (203)
DISBURSEMENTS						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 80	\$ 80	\$ 205	\$ 2	\$ (203)
CASH, JANUARY 1	141	141	-	139	139	-
CASH, DECEMBER 31	\$ 141	\$ 221	\$ 80	\$ 344	\$ 141	\$ (203)

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

INMATE SECURITY FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>INMATE SECURITY FUND</u>						
RECEIPTS						
Ingovernmental	\$ 975	\$ 982	\$ 7	\$ -	\$ 894	\$ 894
Interest	-	16	16	-	3	3
Total Receipts	<u>\$ 975</u>	<u>\$ 998</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 897</u>	<u>\$ 897</u>
DISBURSEMENTS						
Equipment purchases	\$ 850	\$ -	\$ 850	\$ -	\$ -	\$ -
Total Disbursements	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 125	\$ 998	\$ 873	\$ -	\$ 897	\$ 897
CASH, JANUARY 1	897	897	-	-	-	-
CASH, DECEMBER 31	<u><u>\$ 1,022</u></u>	<u><u>\$ 1,895</u></u>	<u><u>\$ 873</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 897</u></u>	<u><u>\$ 897</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 SHERIFF REVOLVING FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>SHERIFF REVOLVING FUND</u>						
RECEIPTS						
Ingovernmental	\$ 3,600	\$ 3,169	\$ (431)	\$ -	\$ 2,380	\$ 2,380
Interest	-	41	41	-	7	7
Total Receipts	<u>\$ 3,600</u>	<u>\$ 3,210</u>	<u>\$ (390)</u>	<u>\$ -</u>	<u>\$ 2,387</u>	<u>\$ 2,387</u>
DISBURSEMENTS						
Other	<u>\$ 2,350</u>	<u>\$ -</u>	<u>\$ 2,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Disbursements	<u>\$ 2,350</u>	<u>\$ -</u>	<u>\$ 2,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,250	\$ 3,210	\$ 1,960	\$ -	\$ 2,387	\$ 2,387
CASH, JANUARY 1	<u>2,387</u>	<u>2,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 3,637</u></u>	<u><u>\$ 5,597</u></u>	<u><u>\$ 1,960</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,387</u></u>	<u><u>\$ 2,387</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

RESTITUTION FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
RESTITUTION FUND						
RECEIPTS						
Ingovernmental	\$ 5,000	\$ 4,041	\$ (959)	\$ -	\$ 3,941	\$ 3,941
Interest	-	55	55	-	16	16
Total Receipts	<u>\$ 5,000</u>	<u>\$ 4,096</u>	<u>\$ (904)</u>	<u>\$ -</u>	<u>\$ 3,957</u>	<u>\$ 3,957</u>
DISBURSEMENTS						
Other	<u>\$ 3,956</u>	<u>\$ 1,952</u>	<u>\$ 2,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Disbursements	<u>\$ 3,956</u>	<u>\$ 1,952</u>	<u>\$ 2,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,044	\$ 2,144	\$ 1,100	\$ -	\$ 3,957	\$ 3,957
CASH, JANUARY 1	3,957	3,957	-	-	-	-
CASH, DECEMBER 31	<u><u>\$ 5,001</u></u>	<u><u>\$ 6,101</u></u>	<u><u>\$ 1,100</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,957</u></u>	<u><u>\$ 3,957</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 ASSOCIATE CIRCUIT DIVISION INTEREST FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>ASSOCIATE CIRCUIT DIVISION INTEREST FUND</u>						
RECEIPTS						
Interest	\$ -	\$ -	\$ -	\$ 24	\$ 54	\$ 30
Total Receipts	\$ -	\$ -	\$ -	\$ 24	\$ 54	\$ 30
DISBURSEMENTS						
Other	\$ -	\$ 86	\$ (86)	\$ -	\$ -	\$ -
Total Disbursements	\$ -	\$ 86	\$ (86)	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (86)	\$ (86)	\$ 24	\$ 54	\$ 30
CASH, JANUARY 1	86	86	-	32	32	-
CASH, DECEMBER 31	\$ 86	\$ -	\$ (86)	\$ 56	\$ 86	\$ 30

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

LAW LIBRARY FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for services	\$ 3,000	\$ 3,595	\$ 595	\$ 1,500	\$ 3,205	\$ 1,705
Transfers in	4,000	1,125	(2,875)	6,500	4,577	(1,923)
Total Receipts	<u>\$ 7,000</u>	<u>\$ 4,720</u>	<u>\$ (2,280)</u>	<u>\$ 8,000</u>	<u>\$ 7,782</u>	<u>\$ (218)</u>
DISBURSEMENTS						
Office	\$ 6,000	\$ 3,580	\$ 2,420	\$ 7,800	\$ 7,294	\$ 506
Other	1,000	1,195	(195)	200	1,052	(852)
Total Disbursements	<u>\$ 7,000</u>	<u>\$ 4,775</u>	<u>\$ 2,225</u>	<u>\$ 8,000</u>	<u>\$ 8,346</u>	<u>\$ (346)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (55)	\$ (55)	\$ -	\$ (564)	\$ (564)
CASH, JANUARY 1	87	87	-	651	651	-
CASH, DECEMBER 31	<u>\$ 87</u>	<u>\$ 32</u>	<u>\$ (55)</u>	<u>\$ 651</u>	<u>\$ 87</u>	<u>\$ (564)</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 CIRCUIT CLERK MAINTENANCE FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>CIRCUIT CLERK MAINTENANCE FUND</u>						
RECEIPTS						
Other	\$ 50	\$ 47	\$ (3)	\$ 40	\$ 77	\$ 37
Total Receipts	\$ 50	\$ 47	\$ (3)	\$ 40	\$ 77	\$ 37
DISBURSEMENTS						
Office	\$ 50	\$ 98	\$ (48)	\$ -	\$ 20	\$ (20)
Equipment purchases	-	-	-	300	256	44
Total Disbursements	\$ 50	\$ 98	\$ (48)	\$ 300	\$ 276	\$ 24
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (51)	\$ (51)	\$ (260)	\$ (199)	\$ 61
CASH, JANUARY 1	3,644	3,644	-	3,843	3,843	-
CASH, DECEMBER 31	\$ 3,644	\$ 3,593	\$ (51)	\$ 3,583	\$ 3,644	\$ 61

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 CIRCUIT CLERK SPECIAL ACCOUNT FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>CIRCUIT CLERK SPECIAL ACCOUNT FUND</u>						
RECEIPTS						
Other	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,603	\$ 1,603
Total Receipts	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,603	\$ 1,603
DISBURSEMENTS						
Office	\$ -	\$ -	\$ -	\$ 3,462	\$ 5,065	\$ (1,603)
Total Disbursements	\$ -	\$ -	\$ -	\$ 3,462	\$ 5,065	\$ (1,603)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ (2,462)	\$ (2,462)	\$ -
CASH, JANUARY 1	-	-	-	2,462	2,462	-
CASH, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 CIRCUIT CLERK INTEREST FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	\$ -	\$ -	\$ -	\$ 5	\$ 5	\$ -
Total Receipts	\$ -	\$ -	\$ -	\$ 5	\$ 5	\$ -
DISBURSEMENTS						
Transfers out	\$ -	\$ -	\$ -	\$ 5	\$ 6,005	\$ (6,000)
Total Disbursements	\$ -	\$ -	\$ -	\$ 5	\$ 6,005	\$ (6,000)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (6,000)	\$ (6,000)
CASH, JANUARY 1	-	-	-	6,000	6,000	-
CASH, DECEMBER 31	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 CIRCUIT CLERK FAMILY COURT FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>CIRCUIT CLERK FAMILY COURT FUND</u>						
RECEIPTS						
Intergovernmental	\$ 1,400	\$ 3,092	\$ 1,692	\$ 1,000	\$ 1,360	\$ 360
Total Receipts	\$ 1,400	\$ 3,092	\$ 1,692	\$ 1,000	\$ 1,360	\$ 360
DISBURSEMENTS						
Other	\$ 1,400	\$ 5,656	\$ (4,256)	\$ 100	\$ 1,421	\$ (1,321)
Total Disbursements	\$ 1,400	\$ 5,656	\$ (4,256)	\$ 100	\$ 1,421	\$ (1,321)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (2,564)	\$ (2,564)	\$ 900	\$ (61)	\$ (961)
CASH, JANUARY 1	2,564	2,564	-	2,625	2,625	-
CASH, DECEMBER 31	\$ 2,564	\$ -	\$ (2,564)	\$ 3,525	\$ 2,564	\$ (961)

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

TAX MAINTENANCE FUND

YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>TAX MAINTENANCE FUND</u>						
RECEIPTS						
Intergovernmental	\$ 11,000	\$ 11,198	\$ 198	\$ 9,000	\$ 10,912	\$ 1,912
Interest	250	271	21	200	217	17
Total Receipts	<u>\$ 11,250</u>	<u>\$ 11,469</u>	<u>\$ 219</u>	<u>\$ 9,200</u>	<u>\$ 11,129</u>	<u>\$ 1,929</u>
DISBURSEMENTS						
Office	\$ 1,112	\$ 1,612	\$ (500)	\$ 1,812	\$ 717	\$ 1,095
Equipment purchases	5,800	1,559	4,241	3,000	-	3,000
Mileage and training	-	50	(50)	50	235	(185)
Other	-	413	(413)	4,300	700	3,600
Total Disbursements	<u>\$ 6,912</u>	<u>\$ 3,634</u>	<u>\$ 3,278</u>	<u>\$ 9,162</u>	<u>\$ 1,652</u>	<u>\$ 7,510</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 4,338	\$ 7,835	\$ 3,497	\$ 38	\$ 9,477	\$ 9,439
CASH, JANUARY 1	31,728	31,728	-	22,251	22,251	-
CASH, DECEMBER 31	<u>\$ 36,066</u>	<u>\$ 39,563</u>	<u>\$ 3,497</u>	<u>\$ 22,289</u>	<u>\$ 31,728</u>	<u>\$ 9,439</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS

HAVA FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>HAVA FUND</u>						
RECEIPTS						
Interest	\$ -	\$ -	\$ -	\$ 150	\$ 97	\$ (53)
Total Receipts	\$ -	\$ -	\$ -	\$ 150	\$ 97	\$ (53)
DISBURSEMENTS						
Equipment purchases	\$ -	\$ -	\$ -	\$ 4,800	\$ 17,006	\$ (12,206)
Office	-	-	-	-	2,740	(2,740)
Other	-	-	-	1,200	3,833	(2,633)
Total Disbursements	\$ -	\$ -	\$ -	\$ 6,000	\$ 23,579	\$ (17,579)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ (5,850)	\$ (23,482)	\$ (17,632)
CASH, JANUARY 1	-	-	-	23,482	23,482	-
CASH, DECEMBER 31	\$ -	\$ -	\$ -	\$ 17,632	\$ -	\$ (17,632)

The accompanying Notes to the Financial Statements are an integral part of this statement.

MARIES COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS
 ASSOCIATE PROBATION FUND
 YEARS ENDED DECEMBER 31, 2008 AND 2007

UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>ASSOCIATE PROBATION FUND</u>						
RECEIPTS						
Interest	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 74
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 74
DISBURSEMENTS						
Other	\$ -	\$ 74	\$ (74)	\$ -	\$ -	\$ -
Total Disbursements	\$ -	\$ 74	\$ (74)	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (74)	\$ (74)	\$ -	\$ 74	\$ 74
CASH, JANUARY 1	74	74	-	-	-	-
CASH, DECEMBER 31	\$ 74	\$ -	\$ (74)	\$ -	\$ 74	\$ 74

The accompanying Notes to the Financial Statements are an integral part of this statement.

Other Supplementary Information

MARIES COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2008 AND 2007

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified: _____ yes X no

Significant deficiencies identified that are not considered to be material weaknesses? X yes _____ none reported

Noncompliance material to the financial statements noted? _____ yes X no

Section II – Financial Statement Findings

This section includes the audit finding that *Government Auditing Standards* requires to be reported for an audit of financial statements.

08-1 Budgetary Practices and Published Financial Statements

Budgets were not prepared for several county funds and many of the same funds were not included in the published financial statements.

Chapter 50, RSMo 2000, requires preparation of annual budgets for all county funds to present a complete financial plan for the ensuing year. By preparing and obtaining budgets for all county funds and activities, the County Commission is able to more effectively evaluate all county financial resources.

A. Formal budgets were not prepared for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Maries County Law	2008
Over/Under	2008
Inmate Security	2007
Sheriff Revolving	2007
Restitution	2007
Associate Circuit Division Interest	2008
Associate Probation	2008 and 2007

MARIES COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT’S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2008 AND 2007

- B. Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets. However, total expenditures exceeded total budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Road and Bridge #1	2008 and 2007
Road and Bridge #2	2008
Recorder’s Records Storage	2008 and 2007
Prosecuting Attorney Training	2008
Prosecuting Attorney Bad Check	2008 and 2007
Children’s Trust	2008
Special Sheriff	2008 and 2007
Election Services	2008
Citizens Safety	2008 and 2007
Prosecuting Attorney Delinquent Tax	2007
Associate Circuit Division Interest	2008
Law Library	2007
Circuit Clerk Maintenance	2008
Circuit Clerk Special Account	2007
Circuit Clerk Interest	2007
Circuit Clerk Family Court	2008 and 2007
HAVA	2007
Associate Probation	2008

- C. Although Section 50.740, RSMo, requires a balanced budget. Deficit budget balances are presented for the Prosecuting Attorney Delinquent Tax Fund the year ended December 31, 2008.

WE RECOMMEND the County Commission:

- A. Ensure budgets are prepared and obtained from other county officials or boards for all county funds as required by state law.
- B. Ensure disbursements are not authorized in excess of budgeted amounts. If a necessity exists to exceed a budget, the appropriate procedures should be followed to amend the appropriate budget.
- C. Discontinue deficit budgeting.

AUDITEE’S RESPONSE AND PLAN FOR CORRECTIVE ACTION

A-C *The County Commission and County Clerk indicated they agree with the recommendations and they will be implemented when the next budgets are published.*

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*
DECEMBER 31, 2008 AND 2007

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Maries County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the two years ended December 31, 2004. Any prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the County should consider implementing those recommendations.

04-01 Budgets and Financial Reporting

The County failed to include a savings account in the County's published financial statements and budget documents. Additionally, funds transferred into and out of the savings account were recorded as receipts and disbursements. These multiple errors resulted in overstated revenues/overstated disbursements understated available resources.

Recommendation:

The County Commission ensure all receipts and disbursements are classified properly and budget documents are correctly prepared and published financial statements are correct.

Status:

Implemented

04-02 Road and Bridge Capitalized Lease Obligations

The liability for both road and bridge funds has continued to increase as new equipment has been acquired. Payment schedules are not followed.

Recommendation:

The County Commission:

- A. Carefully monitor the liabilities for which the County is obligating itself and monitor the County's ability to meet these obligations. Additionally, a cost benefit analysis of repair versus new should be performed.
- B. Should monitor payment due dates to ensure timely payments and to not incur penalty and interest charges.

Status:

A,B, Implemented

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report-
Auditors' Findings

MARIES COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT
DECEMBER 31, 2008 AND 2007

We have audited the accompanying Government-Wide Statements of Net Assets-Cash Basis, Government-Wide Statements of Activities-Cash Basis, Governmental Funds Balance Sheets-Cash Basis, Governmental Funds Statements of Receipts, Disbursements, and Changes in Cash Balances, and Statements of Fiduciary Net Assets-Cash Basis of Maries County, Missouri as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated June 30, 2009. We also have audited the compliance of Maries 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 its major federal program for the years ended December 31, 2008 and 2007, and have issued our report thereon dated July 10, 2009.

We obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

This Management Advisory Report (MAR) presents any findings arising from our audit of the elected county officials and the county board referred to above. In addition, this report includes any findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These MAR Findings resulted from our audit of the financial statements of Maries County, Missouri or of its compliance with the types of compliance requirements applicable to its major federal program but do not meet the criteria for inclusion in the written reports on compliance (and other matters, if applicable) and on internal control over financial reporting or compliance that are required for audits performed in accordance with *Government Auditing Standards* and OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*. There are no findings to report.

Follow-Up on Prior Audit Findings

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

In accordance with *Government Auditing Standards*, this section reports the auditors' follow-up on action taken by Maries County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the year ended December 31, 2004. Any prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations.

1. County Disbursements

The County did not always solicit bids or retain documentation for various purchases. Invoices were not always marked paid and at times supporting documentation for disbursements was lacking. Additionally, all federal form 1099's were not issued and fuel tax reimbursements were not filed timely.

Recommendation:

The County Commission:

- A. Solicit bids for all purchases and services in accordance with state law and maintain documentation of the bidding process, including all bids received and justification for selecting and rejecting bids. If it is not practical to obtain bids in a specific instance, or if sole source procurement is necessary, the circumstances should be thoroughly documented. In addition, the County Commission should seek competitive bids for its banking services in compliance with state law.
- B. Ensure adequate supporting documentation is obtained to support all expenditures.
- C. Ensure all invoices indicate receipt of goods or services.
- D. No longer allow payments to be made based on statements alone and ensure all invoices are properly cancelled upon payment.
- E. Ensure 1099 forms are issued in accordance with IRS regulations.
- F. Ensure claims for fuel tax reimbursement are made on a timely basis.

This is a repeat recommendation.

Status:

- A. Not implemented.
- B,C,D,E,F Implemented

2. County Official's Compensation and Bonds

The Sheriff's Department deputies compensatory time did not agree with the County's personnel policy. Additionally, bond premiums for the Treasurer and Collector were paid from incorrect funds.

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

Recommendation:

The County Commission:

- A. Ensure all future commission decisions are thoroughly documented and that official's salaries are paid in compliance with state law. In addition, the Salary Commission should meet as required.
- B. Compute overtime for law enforcement personnel based on 171 hours over a 28-day period as established in the County's personnel policy manual.
- C. Authorize to transfer \$1,216 from the General Revenue Fund to the School Fines Fund, and in the future, pay the County Collector's bond and the county portion of the County Treasurer's bond from the General Revenue Fund.

Status:

A,B,C Implemented

3. Budgets and Financial Reporting

The County disbursed amounts in excess of budgeted amounts in several funds and budget amendments were made after the budget was exceeded. The County Commission approved deficit budgets and failed to see budgets of all county funds were prepared. The Treasurer and Clerk did not reconcile funds between the two offices and variances were not identified.

Recommendation:

The County Commission:

- A. Not authorize disbursements in excess of the budget. In addition, if valid reasons necessitate excess disbursements, the budget should be amended timely following the same process by which the annual budget is approved, including holding public hearings and filing the amendment with the State Auditor's Office (see current finding 08-1).
- B. Discontinue deficit budgeting.
- C. Prepare budgets for all funds as required by law (see current finding 08-1).
- D. Reconcile fund ledgers to cash balances of the County Treasurer periodically and investigate any differences identified.

This is a repeat recommendation.

Status:

A,B,C Not implemented
D Implemented

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

4. Property Records and Procedures

The County does not maintain an up to date list of county property. Procedures for disposing of county property did not exist which led to dispositions without County Commission approval.

Recommendation:

The County Commission establish a written policy related to the handling and accounting for general fixed assets. In addition to providing guidance on accounting and record keeping, the policy could include necessary definitions, address important dates, discuss procedures for the handling of asset disposition, and any other concerns associated with county property. In addition, inventories and inspections of county properties including all county land and buildings should be performed by each county official and the County Clerk, and general fixed asset purchases should be periodically reconciled to general fixed asset additions.

Status:

Not implemented

5. Vehicle Procedures

The County does not maintain mileage logs for county vehicles to ensure the vehicles are only used for county business. Procedures that would allow the Road and Bridge Department to reconcile fuel purchases to miles driven by the department are non-existent. Accordingly, the department is unable to ensure fuel is only being used for county business. The Sheriff does not document his review of mileage reports to fuel consumption.

Recommendation:

The County Commission require usage logs be maintained for all county owned vehicles to monitor the usage of the vehicles. In addition, the County Commission and the Sheriff should review and reconcile these logs to fuel purchases and investigate significant differences. All reviews and reconciliations should be documented.

Status:

Implemented

6. Computer Controls

The County does not properly safeguard access to computer systems by changing passwords and halt attempts to access after a number of failed attempts to access the system. Back up storage of computerized data is stored on site, lending the possibility of loss.

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

Recommendation:

The County Commission:

- A. Ensure passwords are periodically changed and remain confidential.
- B. Establish a security system to stop and report incorrect log-on attempts after a certain number of tries.
- C. Ensure backup disks are prepared and stored in a secure, off-site location.

Status:

- A. Implemented
- B,C Not implemented

7. Sheriff's Controls and Procedures

Receipts are not deposited timely and appropriate follow up on old outstanding checks is lacking. Bank balances are not reconciled with listings of liabilities.

Earned interest was not timely distributed to the County Treasurer and appropriate segregation of duties was not in place.

Recommendation:

The Sheriff:

- A. Deposit receipts daily or when accumulated receipts exceed \$100.
- B. Follow up on old outstanding checks routinely. If the payees cannot be located, these monies should be disposed of in accordance with state law.
- C. Prepare monthly open items listings and reconcile the listings to the bank balance for all accounts.
- D. Turn over interest on a timely basis in accordance with state statutes.
- E. Adequately segregate accounting duties or ensure periodic supervisory reviews are performed and documented.

Status:

- A,B,C Implemented
- D,E Not Implemented

8. Ex Officio Recorder of Deeds Controls and Procedures

The Ex Officio Recorder of Deeds does not reconcile the composition of monies received to deposits. In addition, the Recorder does not have written agreements with abstract companies and billing to these companies is not done timely.

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

Recommendation:

The Ex Officio Recorder of Deeds:

- A. Reconcile the composition of receipts recorded to the composition of deposits.
- B. Enter into written contracts that specifically state the services to be provided and the fees to be collected for the services rendered. In addition, the Ex Officio Recorder of Deeds should ensure the abstract companies are billed timely.

Status:

A,B Implemented

9. Circuit Clerk's Controls and Procedures

Receipts for the Circuit Clerk's office are not deposited timely and old outstanding checks are not followed up on timely.

Recommendation:

The Circuit Clerk:

- A. Deposit all monies daily or when accumulated receipts exceed \$100.
- B. Follow up on old outstanding checks routinely. If the payees cannot be located, these monies should be disposed of in accordance with state law.

Status:

A,B Implemented

10. Associate and Probate Divisions' Controls and Procedures

The Associate Division does not deposit monies in a timely manner and has not established procedures to routinely follow up on outstanding checks. In addition, fees collected by the Probate Division are not disbursed in a timely manner.

Recommendation:

The Associate and Probate Divisions:

- A. Deposit receipts daily or when accumulated receipts exceed \$100.
- B. Follow up on old outstanding checks routinely. If the payees cannot be located, these monies should be disposed of in accordance with state law.
- C. Disburse Probate Division fees to the applicable parties monthly as required by state law.

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

Status:

A, B, and C Not Implemented

11. County Clerk's Controls and Procedures

Monies are transmitted to the County Treasurer monthly. In addition, the County Clerk does not maintain an account book with the County Collector. The County Clerk collects monies for liquor licenses, auctioneer's licenses, notary commissions, election fees and County Clerk fees.

Recommendation:

- A. Transmit all monies to the County Treasurer daily or when accumulated receipts exceed \$100.
- B. Establish and maintain an account book with the County Collector. In addition, the County Commission should consider using the account book to verify the annual settlements of the County Collector.

Status:

A and B Implemented

12. Prosecuting Attorney's Controls and Procedures

Receipts are not deposited on a timely basis and checks and money orders are not restrictively endorsed immediately upon receipt.

Recommendation:

The Prosecuting Attorney ensure all receipts are deposited daily or when accumulated receipts exceed \$100. In addition, checks and money orders should be restrictively endorsed immediately upon receipt.

Status:

Implemented

13. Licensing Office Controls and Procedures

The County serves as the fee agent for the Department of Revenue (DOR) and receives fees for providing licensing services to the residents of the County. The County Commission does not reconcile County fees charged and collected by the license office to amounts deposited into the County fee account. In addition, the licensing office does not follow up on missing inventory items nor take any action to prevent any further loss.

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007

Recommendation:

The County Commission:

- A. Reconcile County fees charged and collected by the license office to amounts deposited in the County fee account and any differences should be investigated.
- B. Ensure the licensing office follows up on missing inventory items and take necessary actions to prevent further loss. The licensing office should ensure the inventory items are recorded timely and accurately.

Status:

A, B Implemented