



**SUSAN MONTEE, JD, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Lewis County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Lewis 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. 2009-147

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

LEWIS COUNTY, MISSOURI

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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 Lewis 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 Lewis 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 Lewis County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the County's health center. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Lewis County, Missouri as of December 31, 2008 and 2007, the changes in its financial position, or where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. The Lewis County Health Department is not included in these financial statements as allowed by the Missouri Auditor's office. For information, please contact the Lewis County Health Department

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 Lewis 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 to the financial statements.

As discussed more fully in Note 1, for the years ended December 31, 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 51 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  
FAX 636-947-3155

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

**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 Lewis County, Missouri

We have audited the accompanying Government-Wide Statements of Net Assets-Cash Basis, Government Wide Statements of Activities-Cash Basis, Government 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 Lewis 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 purposes 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 Lewis County, Missouri'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.

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 a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is a more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We noted no matters involving internal control over financial reporting and its operations that we consider to be a significant deficiency.

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 or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the various funds of Lewis 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 no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

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

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

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>642,290</u>
TOTAL ASSETS	\$ <u><u>642,290</u></u>
NET ASSETS	
Unrestricted general fund	\$ 309,092
Unrestricted reported in non-major funds	244,784
Restricted special revenue funds	<u>88,414</u>
TOTAL NET ASSETS	\$ <u><u>642,290</u></u>

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

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

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ <u>712,563</u>
TOTAL ASSETS	\$ <u><u>712,563</u></u>
NET ASSETS	
Unrestricted general fund	\$ 318,332
Unrestricted reported in non-major funds	211,160
Restricted special revenue funds	<u>183,071</u>
TOTAL NET ASSETS	\$ <u><u>712,563</u></u>

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

LEWIS 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	\$ 690,998	\$ 226,352	\$ 83,747	\$	(380,899)
Financial administration	123,192	-	-		(123,192)
Property valuation and recording	195,492	-	114,021		(81,471)
Administration of justice and law enforcement	1,315,302	-	140,155		(1,175,147)
Maintenance of roads	1,435,826	-	680,093		(755,733)
Transfers	472,913	-	472,913		-
Other	-	73,097	36,001		109,098
	<u>\$ 4,233,723</u>	<u>\$ 299,449</u>	<u>\$ 1,526,930</u>	\$	<u>(2,407,344)</u>
TOTAL GOVERNMENTAL ACTIVITIES					
		GENERAL RECEIPTS:			
		Taxes:			
		Property taxes		\$ 558,955	
		Sales and use taxes		1,447,351	
		Interest		29,044	
		Other		301,721	
		Total General Receipts		<u>\$ 2,337,071</u>	
		Change in Cash Balances		\$ (70,273)	
		NET ASSETS, JANUARY 1		712,563	
		NET ASSETS, DECEMBER 31		\$ 642,290	

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

LEWIS 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
<b>GOVERNMENTAL ACTIVITIES:</b>					
General county government	\$ 696,331	\$ 237,484	\$ 73,922	\$	(384,925)
Financial administration	101,363	-	-		(101,363)
Property valuation and recording	193,175	-	110,804		(82,371)
Administration of justice and law enforcement	1,269,552	-	137,490		(1,132,062)
Maintenance of roads	1,051,949	-	498,354		(553,595)
Transfers	453,847	-	453,847		-
Other	-	53,610	23,206		76,816
	<u>\$ 3,766,217</u>	<u>\$ 291,094</u>	<u>\$ 1,297,623</u>	<u>\$</u>	<u>(2,177,500)</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>					
<b>GENERAL RECEIPTS:</b>					
Taxes:					
Property taxes				\$	750,852
Sales and use taxes					1,189,509
Interest					33,045
Other					181,273
Total General Receipts				\$	<u>2,154,679</u>
Change in Cash Balances				\$	(22,821)
NET ASSETS, JANUARY 1					<u>735,384</u>
NET ASSETS, DECEMBER 31				\$	<u><u>712,563</u></u>

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

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

	<u>General Revenue</u>	<u>Special Road and Bridge</u>	<u>Assessment</u>	<u>Road and Bridge Capital Improvement</u>	<u>Law Enforcement Operating</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash and cash equivalents	\$ 309,092	\$ 12,700	\$ 11,443	\$ 56,046	\$ 8,225	\$ 244,784	\$ 642,290
TOTAL ASSETS	<u>\$ 309,092</u>	<u>\$ 12,700</u>	<u>\$ 11,443</u>	<u>\$ 56,046</u>	<u>\$ 8,225</u>	<u>\$ 244,784</u>	<u>\$ 642,290</u>
FUND BALANCES							
Unreserved	\$ 309,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309,092
Unreserved reported in non-major funds	-	-	-	-	-	244,784	244,784
Unreserved special revenue funds	<u>-</u>	<u>12,700</u>	<u>11,443</u>	<u>56,046</u>	<u>8,225</u>	<u>-</u>	<u>88,414</u>
TOTAL FUND BALANCES	<u>\$ 309,092</u>	<u>\$ 12,700</u>	<u>\$ 11,443</u>	<u>\$ 56,046</u>	<u>\$ 8,225</u>	<u>\$ 244,784</u>	<u>\$ 642,290</u>

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

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

	General Revenue	Special Road and Bridge	Assessment	Road and Bridge Capital Improvement	Law Enforcement Operating	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 318,332	\$ 41,105	\$ 37,138	\$ 74,798	\$ 30,030	\$ 211,160	\$ 712,563
<b>TOTAL ASSETS</b>	<u>\$ 318,332</u>	<u>\$ 41,105</u>	<u>\$ 37,138</u>	<u>\$ 74,798</u>	<u>\$ 30,030</u>	<u>\$ 211,160</u>	<u>\$ 712,563</u>
<b>FUND BALANCES</b>							
Unreserved	\$ 318,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318,332
Unreserved reported in non-major funds	-	-	-	-	-	211,160	211,160
Unreserved special revenue funds	-	41,105	37,138	74,798	30,030	-	183,071
<b>TOTAL FUND BALANCES</b>	<u>\$ 318,332</u>	<u>\$ 41,105</u>	<u>\$ 37,138</u>	<u>\$ 74,798</u>	<u>\$ 30,030</u>	<u>\$ 211,160</u>	<u>\$ 712,563</u>

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

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

	General Revenue	Special Road and Bridge	Assessment	Road and Bridge Capital Improvement	Law Enforcement Operating	Non-Major Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>							
Property taxes	\$ 273,840	\$ 285,115	\$ -	\$ -	\$ -	\$ -	\$ 558,955
Sales and use taxes	715,620	12,182	-	232,372	154,923	332,254	1,447,351
Intergovernmental	83,747	452,131	114,021	227,962	140,155	36,001	1,054,017
Charges for services	226,352	-	-	-	-	73,097	299,449
Interest	13,528	2,464	992	2,507	680	8,873	29,044
Other	123,698	108,793	-	7,994	22,910	38,326	301,721
Total Receipts	<u>\$ 1,436,785</u>	<u>\$ 860,685</u>	<u>\$ 115,013</u>	<u>\$ 470,835</u>	<u>\$ 318,668</u>	<u>\$ 488,551</u>	<u>\$ 3,690,537</u>
<b>DISBURSEMENTS</b>							
General county government	\$ 686,974	\$ -	\$ -	\$ -	\$ -	\$ 4,024	\$ 690,998
Financial administration	106,303	-	-	-	-	16,889	123,192
Property valuation and recording	50,314	-	140,708	-	-	4,470	195,492
Administration of justice and enforcement	200,225	-	-	-	693,973	421,104	1,315,302
Maintenance of roads	-	1,002,712	-	433,114	-	-	1,435,826
Other	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,043,816</u>	<u>\$ 1,002,712</u>	<u>\$ 140,708</u>	<u>\$ 433,114</u>	<u>\$ 693,973</u>	<u>\$ 446,487</u>	<u>\$ 3,760,810</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 392,969</u>	<u>\$ (142,027)</u>	<u>\$ (25,695)</u>	<u>\$ 37,721</u>	<u>\$ (375,305)</u>	<u>\$ 42,064</u>	<u>\$ (70,273)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	\$ 5,791	\$ 113,622	\$ -	\$ -	\$ 353,500	-	\$ 472,913
Transfers out	(408,000)	-	-	(56,473)	-	(8,440)	(472,913)
Net Other Financing Sources (Uses)	<u>\$ (402,209)</u>	<u>\$ 113,622</u>	<u>\$ -</u>	<u>\$ (56,473)</u>	<u>\$ 353,500</u>	<u>\$ (8,440)</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ (9,240)	\$ (28,405)	\$ (25,695)	\$ (18,752)	\$ (21,805)	\$ 33,624	\$ (70,273)
CASH BALANCES, JANUARY 1	<u>318,332</u>	<u>41,105</u>	<u>37,138</u>	<u>74,798</u>	<u>30,030</u>	<u>211,160</u>	<u>712,563</u>
CASH BALANCES, DECEMBER 31	<u><u>\$ 309,092</u></u>	<u><u>\$ 12,700</u></u>	<u><u>\$ 11,443</u></u>	<u><u>\$ 56,046</u></u>	<u><u>\$ 8,225</u></u>	<u><u>\$ 244,784</u></u>	<u><u>\$ 642,290</u></u>

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

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

	General Revenue	Special Road and Bridge	Assessment	Road and Bridge Capital Improvement	Law Enforcement Operating	Non-Major Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>							
Property taxes	\$ 256,701	\$ 274,828	\$ -	\$ 219,323	\$ -	\$ -	\$ 750,852
Sales and use taxes	719,148	-	-	-	146,221	324,140	1,189,509
Intergovernmental	73,922	498,354	110,804	-	137,490	23,206	843,776
Charges for services	237,484	-	-	-	-	53,610	291,094
Interest	15,490	2,884	1,295	2,168	820	10,388	33,045
Other	116,539	15,317	986	2,907	11,588	33,936	181,273
Total Receipts	<u>\$ 1,419,284</u>	<u>\$ 791,383</u>	<u>\$ 113,085</u>	<u>\$ 224,398</u>	<u>\$ 296,119</u>	<u>\$ 445,280</u>	<u>\$ 3,289,549</u>
<b>DISBURSEMENTS</b>							
General county government	\$ 687,890	\$ -	\$ -	\$ -	\$ -	\$ 8,441	\$ 696,331
Financial administration	101,363	-	-	-	-	-	101,363
Property valuation and recording	49,635	-	133,011	-	-	10,529	193,175
Administration of justice and enforcement	206,397	-	-	-	644,829	418,326	1,269,552
Maintenance of roads	-	865,722	-	186,227	-	-	1,051,949
Other	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,045,285</u>	<u>\$ 865,722</u>	<u>\$ 133,011</u>	<u>\$ 186,227</u>	<u>\$ 644,829</u>	<u>\$ 437,296</u>	<u>\$ 3,312,370</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 373,999</u>	<u>\$ (74,339)</u>	<u>\$ (19,926)</u>	<u>\$ 38,171</u>	<u>\$ (348,710)</u>	<u>\$ 7,984</u>	<u>\$ (22,821)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	\$ 21,920	\$ 59,893	\$ 37,946	\$ 1,588	\$ 332,500	\$ -	\$ 453,847
Transfers out	<u>(396,746)</u>	<u>(1,588)</u>	<u>(18,191)</u>	<u>(12,508)</u>	<u>-</u>	<u>(24,814)</u>	<u>(453,847)</u>
Net Other Financing Sources (Uses)	<u>\$ (374,826)</u>	<u>\$ 58,305</u>	<u>\$ 19,755</u>	<u>\$ (10,920)</u>	<u>\$ 332,500</u>	<u>\$ (24,814)</u>	<u>\$ -</u>
NET CHANGE IN CASH BALANCES	\$ (827)	\$ (16,034)	\$ (171)	\$ 27,251	\$ (16,210)	\$ (16,830)	\$ (22,821)
CASH BALANCES, JANUARY 1	<u>319,159</u>	<u>57,139</u>	<u>37,309</u>	<u>47,547</u>	<u>46,240</u>	<u>227,990</u>	<u>735,384</u>
CASH BALANCES, DECEMBER 31	<u><u>\$ 318,332</u></u>	<u><u>\$ 41,105</u></u>	<u><u>\$ 37,138</u></u>	<u><u>\$ 74,798</u></u>	<u><u>\$ 30,030</u></u>	<u><u>\$ 211,160</u></u>	<u><u>\$ 712,563</u></u>

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

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

ASSETS	
Cash and cash equivalents	\$ <u>22,144</u>
TOTAL ASSETS	\$ <u><u>22,144</u></u>
NET ASSETS	
Restricted	\$ <u>22,144</u>
TOTAL NET ASSETS	\$ <u><u>22,144</u></u>

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

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

ASSETS	
Cash and cash equivalents	\$ <u>27,986</u>
TOTAL ASSETS	\$ <u><u>27,986</u></u>
NET ASSETS	
Restricted	\$ <u>27,986</u>
TOTAL NET ASSETS	\$ <u><u>27,986</u></u>

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

Notes to the Financial Statements

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Lewis County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Sheriff, Prosecuting Attorney, Public Administrator, Assessor, Recorder, and Coroner.

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 Lewis 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 Lewis County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the County's health center, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Lewis County, Missouri as of December 31, 2008 and 2007, the changes in its financial position or, where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. For information on the health center, please contact the Lewis County Health Department at 573-767-5312 (or write to 101 State Hwy. A, P.O. Box 96, Monticello, MO 63457).

**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 Lewis 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.

LEWIS 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 Lewis 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. 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 Fund, Special Road and Bridge, Assessment, Road and Bridge Capital Improvement, and Law Enforcement Operating 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.

LEWIS 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 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 assessment costs.

Road and Bridge Capital Improvement Fund – The fund is for capital improvements funded by a sales tax and BRO Bridge projects.

Law Enforcement Operating Fund – A special sales tax revenue fund used to account for receipts of the County property tax levy and related expenditures.

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 consist of Unclaimed Property Fund, School Fines, and Tax Certificate Sale Fund.

**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.

LEWIS 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	\$57,132,210	\$55,965,610
Personal Property	\$30,215,560	\$29,951,315
Railroad and Utilities	\$11,945,321	\$11,935,195

LEWIS 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	.2712	.2712
Special Road and Bridge	.4933	.4933

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, Lewis County, Missouri 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.

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.

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

G. Interfund Transactions (continued)

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.

Formal budgets are required by law and Lewis County properly adopted budgets for all funds.

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>
D.A.R.E.	2007 \$120 over budget
Law Enforcement Revolving	2007 \$ 28 over budget
Domestic Violence	2008 \$ 1 over budget
Emergency 911	2008 and 2007

LEWIS 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)

Section 50.740, RSMo, requires a balanced budget there were no deficit budget balances presented for 2008 and 2007.

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. The County published financial statements for all funds.

**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 \$558,722; the bank balance was \$645,610. At December 31, 2007, the carrying amount of the County's deposits was \$619,296; the bank balance was \$709,226.

**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	\$558,722	\$619,296
Investments	N/A	-	-
Total Deposits		<u>\$558,722</u>	<u>\$619,296</u>
Included in the following fund financial statement captions:			
Governmental Funds Balance Sheet-Cash Basis			
Cash & Cash Equivalents		\$558,722	\$619,296
Investments		-	-
Total		<u>\$558,722</u>	<u>\$619,296</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 include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk at year end.

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

**2. DEPOSITS AND INVESTMENTS (continued)**

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.

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 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 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 Fund	\$(402,209)	\$(374,826)
Special Road and Bridge	113,622	58,305
Assessment	-	19,755
Road and Bridge Capital Improvement	(56,473)	(10,920)
Law Enforcement Operating	353,500	332,500
Non-major	<u>( 8,440)</u>	<u>(24,814)</u>
Total	<u>\$ -</u>	<u>\$ -</u>

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

**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.

**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 and with eight or more years of creditable service may retire with full benefits. 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. Employees hired after February 2002 are required to contribute 4% 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 \$4,786 for 2008 and \$9,342 for 2007.

LEWIS COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 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 \$2,244 for the year ended December 31, 2008 and \$2,244 for 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 reimbursed for unused vacation and overtime if applicable. Sick time is accrued at one half day per month after the first day 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.

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

**8. RISK MANAGEMENT (continued)**

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 SUMMARY OF ALL FUNDS  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>TOTALS - ALL FUNDS</u></b>						
RECEIPTS	\$ 4,229,832	\$ 4,163,450	\$ (66,382)	\$ 3,976,213	\$ 3,743,396	\$ (232,817)
DISBURSEMENTS	<u>4,772,085</u>	<u>4,233,723</u>	<u>538,362</u>	<u>4,445,582</u>	<u>3,766,217</u>	<u>679,365</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (542,253)	\$ (70,273)	\$ 471,980	\$ (469,369)	\$ (22,821)	\$ 446,548
CASH, JANUARY 1	<u>712,563</u>	<u>712,563</u>	<u>-</u>	<u>735,384</u>	<u>735,384</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 170,310</u></u>	<u><u>\$ 642,290</u></u>	<u><u>\$ 471,980</u></u>	<u><u>\$ 266,015</u></u>	<u><u>\$ 712,563</u></u>	<u><u>\$ 446,548</u></u>

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

LEWIS COUNTY, MISSOURI  
BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
GENERAL REVENUE FUND  
UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>GENERAL REVENUE FUND</b>						
<b>RECEIPTS</b>						
Property taxes	\$ 260,500	\$ 273,840	\$ 13,340	\$ 261,000	\$ 256,701	\$ (4,299)
Sales and use taxes	676,650	715,620	38,970	673,590	719,148	45,558
Intergovernmental	69,486	83,747	14,261	69,898	73,922	4,024
Charges for services	222,700	226,352	3,652	211,800	237,484	25,684
Interest	16,000	13,528	(2,472)	14,000	15,490	1,490
Other	120,250	123,698	3,448	125,040	116,539	(8,501)
Transfers in	19,000	5,791	(13,209)	39,501	21,920	(17,581)
Total Receipts	<u>\$ 1,384,586</u>	<u>\$ 1,442,576</u>	<u>\$ 57,990</u>	<u>\$ 1,394,829</u>	<u>\$ 1,441,204</u>	<u>\$ 46,375</u>
<b>DISBURSEMENTS</b>						
County Commission	\$ 81,046	\$ 80,961	\$ 85	\$ 79,430	\$ 79,384	\$ 46
County Clerk	63,246	61,624	1,622	61,734	61,105	629
Elections	41,835	35,703	6,132	8,547	6,696	1,851
Buildings and grounds	75,229	64,938	10,291	73,123	81,544	(8,421)
Employee fringe benefits	152,060	148,040	4,020	129,350	126,418	2,932
County Treasurer	35,699	33,922	1,777	32,393	31,769	624
County Collector	71,292	72,381	(1,089)	70,312	69,594	718
Recorder of Deeds	57,594	50,314	7,280	57,424	49,635	7,789
Circuit Clerk	20,550	15,246	5,304	21,450	15,372	6,078
Associate Circuit Court	2,500	626	1,874	2,500	1,564	936
Associate Circuit (Probate) Court	1,655	1,549	106	1,655	328	1,327
Court administration	11,033	2,202	8,831	11,931	4,505	7,426
Public Administrator	44,820	43,236	1,584	44,175	41,864	2,311
Prosecuting Attorney	94,680	76,473	18,207	96,684	78,118	18,566
Juvenile Officer	41,977	41,619	358	50,732	50,092	640
County Coroner	16,300	15,565	735	16,100	11,233	4,867
Industrial Development Authority	120,000	123,696	(3,696)	125,040	116,293	8,747
Insurance	35,000	23,077	11,923	35,000	34,646	354
Other	136,446	125,422	11,024	155,020	114,251	40,769
Public Defender	3,725	3,709	16	3,709	2,637	1,072
Real estate purchase	-	-	-	42,600	42,467	133
University Extension	23,987	23,513	474	25,615	25,770	(155)
Transfers out	453,699	408,000	45,699	396,746	396,746	-
Emergency Fund	60,000	-	60,000	60,000	-	60,000
Total Disbursements	<u>\$ 1,644,373</u>	<u>\$ 1,451,816</u>	<u>\$ 192,557</u>	<u>\$ 1,601,270</u>	<u>\$ 1,442,031</u>	<u>\$ 159,239</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (259,787)	\$ (9,240)	\$ 250,547	\$ (206,441)	\$ (827)	\$ 205,614
CASH, JANUARY 1	<u>318,332</u>	<u>318,332</u>	<u>-</u>	<u>319,159</u>	<u>319,159</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 58,545</u>	<u>\$ 309,092</u>	<u>\$ 250,547</u>	<u>\$ 112,718</u>	<u>\$ 318,332</u>	<u>\$ 205,614</u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 SPECIAL ROAD AND BRIDGE FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SPECIAL ROAD AND BRIDGE FUND</u></b>						
<b>RECEIPTS</b>						
Property taxes	\$ 278,800	\$ 285,115	\$ 6,315	\$ 275,550	\$ 274,828	\$ (722)
Sales and use taxes	20,000	12,182	(7,818)	-	-	-
Intergovernmental	509,450	452,131	(57,319)	488,915	498,354	9,439
Interest	2,500	2,464	(36)	1,250	2,884	1,634
Other	96,450	108,793	12,343	22,160	15,317	(6,843)
Transfers in	96,000	113,622	17,622	45,800	59,893	14,093
Total Receipts	<u>\$ 1,003,200</u>	<u>\$ 974,307</u>	<u>\$ (28,893)</u>	<u>\$ 833,675</u>	<u>\$ 851,276</u>	<u>\$ 17,601</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 295,583	\$ 295,898	\$ (315)	\$ 305,282	\$ 296,978	8,304
Employee fringe benefits	155,315	152,097	3,218	144,550	141,043	3,507
Supplies	205,500	192,034	13,466	131,000	123,362	7,638
Insurance	27,000	23,074	3,926	27,000	24,291	2,709
Road and bridge materials	290,000	282,996	7,004	214,000	201,936	12,064
Equipment repairs	60,000	47,213	12,787	50,000	61,518	(11,518)
Equipment purchases	-	-	-	11,417	11,417	-
Other	10,900	9,400	1,500	5,700	5,177	523
Transfers out	-	-	-	1,588	1,588	-
Total Disbursements	<u>\$ 1,044,298</u>	<u>\$ 1,002,712</u>	<u>\$ 41,586</u>	<u>\$ 890,537</u>	<u>\$ 867,310</u>	<u>\$ 23,227</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (41,098)	\$ (28,405)	\$ 12,693	\$ (56,862)	\$ (16,034)	\$ 40,828
CASH, JANUARY 1	41,105	41,105	-	57,139	57,139	-
CASH, DECEMBER 31	<u>\$ 7</u>	<u>\$ 12,700</u>	<u>\$ 12,693</u>	<u>\$ 277</u>	<u>\$ 41,105</u>	<u>\$ 40,828</u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 ASSESSMENT FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>ASSESSMENT FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 112,811	\$ 114,021	\$ 1,210	\$ 106,004	\$ 110,804	\$ 4,800
Interest	900	992	92	600	1,295	695
Other	-	-	-	874	986	112
Transfers in	14,699	-	(14,699)	37,946	37,946	-
Total Receipts	<u>\$ 128,410</u>	<u>\$ 115,013</u>	<u>\$ (13,397)</u>	<u>\$ 145,424</u>	<u>\$ 151,031</u>	<u>\$ 5,607</u>
<b>DISBURSEMENTS</b>						
Salary - Assessor	\$ 36,720	\$ 36,720	\$ -	\$ 36,000	\$ 36,000	\$ -
Deputy and clerical salaries	36,937	36,937	-	35,992	35,575	417
Employee fringe benefits	37,100	34,010	3,090	32,434	30,394	2,040
Other	26,850	13,956	12,894	25,350	20,342	5,008
Assessment fund enhancement	19,000	19,085	(85)	24,818	10,700	14,118
Transfers out	-	-	-	18,191	18,191	-
Total Disbursements	<u>\$ 156,607</u>	<u>\$ 140,708</u>	<u>\$ 15,899</u>	<u>\$ 172,785</u>	<u>\$ 151,202</u>	<u>\$ 21,583</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (28,197)	\$ (25,695)	\$ 2,502	\$ (27,361)	\$ (171)	\$ 27,190
CASH, JANUARY 1	<u>37,138</u>	<u>37,138</u>	<u>-</u>	<u>37,309</u>	<u>37,309</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 8,941</u></u>	<u><u>\$ 11,443</u></u>	<u><u>\$ 2,502</u></u>	<u><u>\$ 9,948</u></u>	<u><u>\$ 37,138</u></u>	<u><u>\$ 27,190</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 ROAD AND BRIDGE CAPITAL IMPROVEMENT FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>ROAD AND BRIDGE CAPITAL IMPROVEMENT FUND</u></b>						
<b>RECEIPTS</b>						
Sales tax revenues	\$ 210,000	\$ 232,372	\$ 22,372	\$ 203,500	\$ 219,323	\$ 15,823
Intergovernmental	369,171	227,962	(141,209)	344,361	-	(344,361)
Interest	2,000	2,507	507	800	2,168	1,368
Other	4,000	7,994	3,994	4,000	2,907	(1,093)
Transfers in	-	-	-	1,588	1,588	-
Total Receipts	<u>\$ 585,171</u>	<u>\$ 470,835</u>	<u>\$ (114,336)</u>	<u>\$ 554,249</u>	<u>\$ 225,986</u>	<u>\$ (328,263)</u>
<b>DISBURSEMENTS</b>						
Contract labor	\$ 36,200	\$ 21,910	\$ 14,290	\$ 31,200	\$ 9,475	\$ 21,725
Bridges	346,661	236,019	110,642	344,361	2,207	342,154
Road and bridge materials	118,510	79,143	39,367	94,000	72,986	21,014
Equipment expenditures	113,656	78,870	34,786	92,584	92,168	416
Other	15,000	17,172	(2,172)	9,450	9,391	59
Transfers out	29,000	56,473	(27,473)	7,000	12,508	(5,508)
Total Disbursements	<u>\$ 659,027</u>	<u>\$ 489,587</u>	<u>\$ 169,440</u>	<u>\$ 578,595</u>	<u>\$ 198,735</u>	<u>\$ 379,860</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (73,856)	\$ (18,752)	\$ 55,104	\$ (24,346)	\$ 27,251	\$ 51,597
CASH, JANUARY 1	<u>74,798</u>	<u>74,798</u>	<u>-</u>	<u>47,547</u>	<u>47,547</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 942</u></u>	<u><u>\$ 56,046</u></u>	<u><u>\$ 55,104</u></u>	<u><u>\$ 23,201</u></u>	<u><u>\$ 74,798</u></u>	<u><u>\$ 51,597</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 LAW ENFORCEMENT OPERATING FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT OPERATING FUND</u></b>						
<b>RECEIPTS</b>						
Sales taxes	\$ 140,000	\$ 154,923	\$ 14,923	\$ 135,560	\$ 146,221	\$ 10,661
Intergovernmental	134,300	140,155	5,855	137,800	137,490	(310)
Interest	1,000	680	(320)	500	820	320
Other	28,700	22,910	(5,790)	15,150	11,588	(3,562)
Transfers in	384,500	353,500	(31,000)	332,500	332,500	-
Total Receipts	<u>\$ 688,500</u>	<u>\$ 672,168</u>	<u>\$ (16,332)</u>	<u>\$ 621,510</u>	<u>\$ 628,619</u>	<u>\$ 7,109</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 188,019	\$ 182,427	\$ 5,592	\$ 180,622	\$ 169,684	\$ 10,938
Salaries - jail	175,875	170,339	5,536	166,475	157,694	8,781
Fringe benefits	173,800	168,926	4,874	148,039	145,715	2,324
Office supplies	32,750	29,522	3,228	34,100	33,062	1,038
Equipment expenses	84,875	84,533	342	71,459	80,034	(8,575)
Prisoner board	56,392	41,591	14,801	60,715	51,831	8,884
Other	6,800	16,635	(9,835)	6,300	6,809	(509)
Total Disbursements	<u>\$ 718,511</u>	<u>\$ 693,973</u>	<u>\$ 24,538</u>	<u>\$ 667,710</u>	<u>\$ 644,829</u>	<u>\$ 22,881</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (30,011)	\$ (21,805)	\$ 8,206	\$ (46,200)	\$ (16,210)	\$ 29,990
CASH, JANUARY 1	<u>30,030</u>	<u>30,030</u>	<u>-</u>	<u>46,240</u>	<u>46,240</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 19</u></u>	<u><u>\$ 8,225</u></u>	<u><u>\$ 8,206</u></u>	<u><u>\$ 40</u></u>	<u><u>\$ 30,030</u></u>	<u><u>\$ 29,990</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 PROSECUTING ATTORNEY TRAINING FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY TRAINING FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 850	\$ 790	\$ (60)	\$ 650	\$ 805	\$ 155
Interest	150	138	(12)	70	165	95
Total Receipts	<u>\$ 1,000</u>	<u>\$ 928</u>	<u>\$ (72)</u>	<u>\$ 720</u>	<u>\$ 970</u>	<u>\$ 250</u>
<b>DISBURSEMENTS</b>						
Prosecuting Attorney	<u>\$ 5,500</u>	<u>\$ 1,298</u>	<u>\$ 4,202</u>	<u>\$ 6,120</u>	<u>\$ 2,019</u>	<u>\$ 4,101</u>
Total Disbursements	<u>\$ 5,500</u>	<u>\$ 1,298</u>	<u>\$ 4,202</u>	<u>\$ 6,120</u>	<u>\$ 2,019</u>	<u>\$ 4,101</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,500)	\$ (370)	\$ 4,130	\$ (5,400)	\$ (1,049)	\$ 4,351
CASH, JANUARY 1	4,588	4,588	-	5,637	5,637	-
CASH, DECEMBER 31	<u><u>\$ 88</u></u>	<u><u>\$ 4,218</u></u>	<u><u>\$ 4,130</u></u>	<u><u>\$ 237</u></u>	<u><u>\$ 4,588</u></u>	<u><u>\$ 4,351</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 COUNTY FARM FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>COUNTY FARM FUND</b>						
<b>RECEIPTS</b>						
Interest	\$ 400	\$ 321	\$ (79)	\$ 400	\$ 582	\$ 182
Other	31,995	33,383	1,388	30,145	33,520	3,375
Total Receipts	<u>\$ 32,395</u>	<u>\$ 33,704</u>	<u>\$ 1,309</u>	<u>\$ 30,545</u>	<u>\$ 34,102</u>	<u>\$ 3,557</u>
<b>DISBURSEMENTS</b>						
Farm expenses	\$ 120	\$ 871	\$ (751)	\$ 140	\$ 487	\$ (347)
Maintenance	16,000	-	16,000	20,100	2,418	17,682
County programs	16,000	11,493	4,507	29,500	31,712	(2,212)
Transfers out	10,000	149	9,851	10,000	18,585	(8,585)
Total Disbursements	<u>\$ 42,120</u>	<u>\$ 12,513</u>	<u>\$ 29,607</u>	<u>\$ 59,740</u>	<u>\$ 53,202</u>	<u>\$ 6,538</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9,725)	\$ 21,191	\$ 30,916	\$ (29,195)	\$ (19,100)	\$ 10,095
CASH, JANUARY 1	10,134	10,134	-	29,234	29,234	-
CASH, DECEMBER 31	<u>\$ 409</u>	<u>\$ 31,325</u>	<u>\$ 30,916</u>	<u>\$ 39</u>	<u>\$ 10,134</u>	<u>\$ 10,095</u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 DOMESTIC VIOLENCE FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>DOMESTIC VIOLENCE FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 3,550	\$ 3,832	\$ 282	\$ 3,475	\$ 3,896	\$ 421
Total Receipts	<u>\$ 3,550</u>	<u>\$ 3,832</u>	<u>\$ 282</u>	<u>\$ 3,475</u>	<u>\$ 3,896</u>	<u>\$ 421</u>
<b>DISBURSEMENTS</b>						
Shelter and other	\$ 3,903	\$ 3,904	\$ (1)	\$ 3,488	\$ 3,480	\$ 8
Total Disbursements	<u>\$ 3,903</u>	<u>\$ 3,904</u>	<u>\$ (1)</u>	<u>\$ 3,488</u>	<u>\$ 3,480</u>	<u>\$ 8</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (353)	\$ (72)	\$ 281	\$ (13)	\$ 416	\$ 429
CASH, JANUARY 1	<u>3,904</u>	<u>3,904</u>	<u>-</u>	<u>3,488</u>	<u>3,488</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 3,551</u></u>	<u><u>\$ 3,832</u></u>	<u><u>\$ 281</u></u>	<u><u>\$ 3,475</u></u>	<u><u>\$ 3,904</u></u>	<u><u>\$ 429</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 PROSECUTING ATTORNEY BAD CHECK FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>PROSECUTING ATTORNEY BAD CHECK FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 3,250	\$ 7,639	\$ 4,389	\$ 5,100	\$ 3,157	\$ (1,943)
Interest	45	159	114	0	49	49
Total Receipts	<u>\$ 3,295</u>	<u>\$ 7,798</u>	<u>\$ 4,503</u>	<u>\$ 5,100</u>	<u>\$ 3,206</u>	<u>\$ (1,894)</u>
<b>DISBURSEMENTS</b>						
Prosecuting Attorney	\$ 3,350	\$ 2,935	\$ 415	\$ 4,790	\$ 1,144	\$ 3,646
Transfers out	4,000	3,065	935	2,310	284	2,026
Total Disbursements	<u>\$ 7,350</u>	<u>\$ 6,000</u>	<u>\$ 1,350</u>	<u>\$ 7,100</u>	<u>\$ 1,428</u>	<u>\$ 5,672</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,055)	\$ 1,798	\$ 5,853	\$ (2,000)	\$ 1,778	\$ 3,778
CASH, JANUARY 1	<u>4,399</u>	<u>4,399</u>	<u>-</u>	<u>2,621</u>	<u>2,621</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 344</u></u>	<u><u>\$ 6,197</u></u>	<u><u>\$ 5,853</u></u>	<u><u>\$ 621</u></u>	<u><u>\$ 4,399</u></u>	<u><u>\$ 3,778</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 DWI FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>DWI FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 2,800	\$ 4,391	\$ 1,591	\$ 3,000	\$ 2,603	\$ (397)
Total Receipts	<u>\$ 2,800</u>	<u>\$ 4,391</u>	<u>\$ 1,591</u>	<u>\$ 3,000</u>	<u>\$ 2,603</u>	<u>\$ (397)</u>
<b>DISBURSEMENTS</b>						
Equipment	\$ 5,000	\$ 4,175	\$ 825	\$ 3,000	\$ 523	\$ 2,477
Other	3,500	100	3,400	3,810	600	3,210
Total Disbursements	<u>\$ 8,500</u>	<u>\$ 4,275</u>	<u>\$ 4,225</u>	<u>\$ 6,810</u>	<u>\$ 1,123</u>	<u>\$ 5,687</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,700)	\$ 116	\$ 5,816	\$ (3,810)	\$ 1,480	\$ 5,290
CASH, JANUARY 1	5,821	5,821	-	4,341	4,341	-
CASH, DECEMBER 31	<u>\$ 121</u>	<u>\$ 5,937</u>	<u>\$ 5,816</u>	<u>\$ 531</u>	<u>\$ 5,821</u>	<u>\$ 5,290</u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 RECORDS PRESERVATION FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>RECORDS PRESERVATION FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 3,500	\$ 3,282	\$ (218)	\$ 3,800	\$ 3,812	\$ 12
Interest	30	37	7	25	28	3
Total Receipts	<u>\$ 3,530</u>	<u>\$ 3,319</u>	<u>\$ (211)</u>	<u>\$ 3,825</u>	<u>\$ 3,840</u>	<u>\$ 15</u>
<b>DISBURSEMENTS</b>						
Office and other	<u>\$ 3,500</u>	<u>\$ 2,516</u>	<u>\$ 984</u>	<u>\$ 5,000</u>	<u>\$ 3,273</u>	<u>\$ 1,727</u>
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 2,516</u>	<u>\$ 984</u>	<u>\$ 5,000</u>	<u>\$ 3,273</u>	<u>\$ 1,727</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 30	\$ 803	\$ 773	\$ (1,175)	\$ 567	\$ 1,742
CASH, JANUARY 1	<u>2,857</u>	<u>2,857</u>	<u>-</u>	<u>2,290</u>	<u>2,290</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 2,887</u></u>	<u><u>\$ 3,660</u></u>	<u><u>\$ 773</u></u>	<u><u>\$ 1,115</u></u>	<u><u>\$ 2,857</u></u>	<u><u>\$ 1,742</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 RECORDS TECHNOLOGIES FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>RECORDS TECHNOLOGIES FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 2,120	\$ 1,977	\$ (143)	\$ 2,400	\$ 2,314	\$ (86)
Interest	125	128	3	0	106	106
Total Receipts	<u>\$ 2,245</u>	<u>\$ 2,105</u>	<u>\$ (140)</u>	<u>\$ 2,400</u>	<u>\$ 2,420</u>	<u>\$ 20</u>
<b>DISBURSEMENTS</b>						
Equipment	\$ 1,900	\$ 1,954	\$ (54)	\$ 1,620	\$ 1,862	\$ (242)
Other	2,500	-	2,500	4,000	-	4,000
Total Disbursements	<u>\$ 4,400</u>	<u>\$ 1,954</u>	<u>\$ 2,446</u>	<u>\$ 5,620</u>	<u>\$ 1,862</u>	<u>\$ 3,758</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,155)	\$ 151	\$ 2,306	\$ (3,220)	\$ 558	\$ 3,778
CASH, JANUARY 1	<u>4,229</u>	<u>4,229</u>	<u>-</u>	<u>3,671</u>	<u>3,671</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 2,074</u></u>	<u><u>\$ 4,380</u></u>	<u><u>\$ 2,306</u></u>	<u><u>\$ 451</u></u>	<u><u>\$ 4,229</u></u>	<u><u>\$ 3,778</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 LAW ENFORCEMENT TRAINING FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT TRAINING FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 1,400	\$ 1,581	\$ 181	\$ 1,400	\$ 1,376	\$ (24)
Charges for services	2,850	3,109	259	2,800	3,196	396
Interest	190	251	61	75	215	140
Total Receipts	<u>\$ 4,440</u>	<u>\$ 4,941</u>	<u>\$ 501</u>	<u>\$ 4,275</u>	<u>\$ 4,787</u>	<u>\$ 512</u>
<b>DISBURSEMENTS</b>						
Sheriff	<u>\$ 7,200</u>	<u>\$ 3,747</u>	<u>\$ 3,453</u>	<u>\$ 6,950</u>	<u>\$ 3,141</u>	<u>\$ 3,809</u>
Total Disbursements	<u>\$ 7,200</u>	<u>\$ 3,747</u>	<u>\$ 3,453</u>	<u>\$ 6,950</u>	<u>\$ 3,141</u>	<u>\$ 3,809</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,760)	\$ 1,194	\$ 3,954	\$ (2,675)	\$ 1,646	\$ 4,321
CASH, JANUARY 1	<u>8,922</u>	<u>8,922</u>	<u>-</u>	<u>7,276</u>	<u>7,276</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 6,162</u></u>	<u><u>\$ 10,116</u></u>	<u><u>\$ 3,954</u></u>	<u><u>\$ 4,601</u></u>	<u><u>\$ 8,922</u></u>	<u><u>\$ 4,321</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 SHERIFF CIVIL FEES FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SHERIFF CIVIL FEES FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 14,000	\$ 24,892	\$ 10,892	\$ 14,000	\$ 16,835	\$ 2,835
Interest	190	411	221	98	192	94
Total Receipts	<u>\$ 14,190</u>	<u>\$ 25,303</u>	<u>\$ 11,113</u>	<u>\$ 14,098</u>	<u>\$ 17,027</u>	<u>\$ 2,929</u>
<b>DISBURSEMENTS</b>						
Sheriff	\$ 16,500	\$ 11,801	\$ 4,699	\$ 18,500	\$ 12,301	\$ 6,199
Transfers out	2,500	2,500	-	2,500	2,500	-
Total Disbursements	<u>\$ 19,000</u>	<u>\$ 14,301</u>	<u>\$ 4,699</u>	<u>\$ 21,000</u>	<u>\$ 14,801</u>	<u>\$ 6,199</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,810)	\$ 11,002	\$ 15,812	\$ (6,902)	\$ 2,226	\$ 9,128
CASH, JANUARY 1	<u>9,552</u>	<u>9,552</u>	<u>0</u>	<u>7,326</u>	<u>7,326</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 4,742</u></u>	<u><u>\$ 20,554</u></u>	<u><u>\$ 15,812</u></u>	<u><u>\$ 424</u></u>	<u><u>\$ 9,552</u></u>	<u><u>\$ 9,128</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 D.A.R.E. FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>D.A.R.E. FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 4,490	\$ 1,380	\$ (3,110)	\$ 5,400	\$ 2,140	\$ (3,260)
Total Receipts	<u>\$ 4,490</u>	<u>\$ 1,380</u>	<u>\$ (3,110)</u>	<u>\$ 5,400</u>	<u>\$ 2,140</u>	<u>\$ (3,260)</u>
<b>DISBURSEMENTS</b>						
D.A.R.E. program	\$ 3,500	\$ 1,775	\$ 1,725	\$ 2,100	\$ 2,220	\$ (120)
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 1,775</u>	<u>\$ 1,725</u>	<u>\$ 2,100</u>	<u>\$ 2,220</u>	<u>\$ (120)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 990	\$ (395)	\$ (1,385)	\$ 3,300	\$ (80)	\$ (3,380)
CASH, JANUARY 1	1,279	1,279	-	1,359	1,359	-
CASH, DECEMBER 31	<u><u>\$ 2,269</u></u>	<u><u>\$ 884</u></u>	<u><u>\$ (1,385)</u></u>	<u><u>\$ 4,659</u></u>	<u><u>\$ 1,279</u></u>	<u><u>\$ (3,380)</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 ELECTION SERVICE FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>ELECTION SERVICE FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 11,350	\$ 8,148	\$ (3,202)	\$ 2,800	\$ 2,855	\$ 55
Interest	300	362	62	200	409	209
Total Receipts	<u>\$ 11,650</u>	<u>\$ 8,510</u>	<u>\$ (3,140)</u>	<u>\$ 3,000</u>	<u>\$ 3,264</u>	<u>\$ 264</u>
<b>DISBURSEMENTS</b>						
Equipment	\$ 10,000	\$ 2,000	\$ 8,000	\$ 4,000	\$ 89	\$ 3,911
Other	6,360	2,024	4,336	10,817	8,352	2,465
Total Disbursements	<u>\$ 16,360</u>	<u>\$ 4,024</u>	<u>\$ 12,336</u>	<u>\$ 14,817</u>	<u>\$ 8,441</u>	<u>\$ 6,376</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,710)	\$ 4,486	\$ 9,196	\$ (11,817)	\$ (5,177)	\$ 6,640
CASH, JANUARY 1	10,520	10,520	-	15,697	15,697	-
CASH, DECEMBER 31	<u>\$ 5,810</u>	<u>\$ 15,006</u>	<u>\$ 9,196</u>	<u>\$ 3,880</u>	<u>\$ 10,520</u>	<u>\$ 6,640</u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 COLLECTOR TAX MAINTENANCE FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>COLLECTOR TAX MAINTENANCE FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 10,000	\$ 12,601	\$ 2,601	\$ 9,000	\$ 11,650	\$ 2,650
Interest	500	591	91	400	653	253
Total Receipts	<u>\$ 10,500</u>	<u>\$ 13,192</u>	<u>\$ 2,692</u>	<u>\$ 9,400</u>	<u>\$ 12,303</u>	<u>\$ 2,903</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 3,640	\$ 3,425	\$ 215	\$ -	\$ 2,660	\$ (2,660)
Fringe benefits	492	514	(22)	-	572	(572)
Other	24,588	12,950	11,638	8,210	2,162	6,048
Transfers out	1,000	771	229	4,000	965	3,035
Total Disbursements	<u>\$ 29,720</u>	<u>\$ 17,660</u>	<u>\$ 12,060</u>	<u>\$ 12,210</u>	<u>\$ 6,359</u>	<u>\$ 5,851</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (19,220)	\$ (4,468)	\$ 14,752	\$ (2,810)	\$ 5,944	\$ 8,754
CASH, JANUARY 1	<u>19,220</u>	<u>19,220</u>	<u>-</u>	<u>13,276</u>	<u>13,276</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 14,752</u></u>	<u><u>\$ 14,752</u></u>	<u><u>\$ 10,466</u></u>	<u><u>\$ 19,220</u></u>	<u><u>\$ 8,754</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 LAW ENFORCEMENT RESTITUTION FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT RESTITUTION FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 16,000	\$ 30,296	\$ 14,296	\$ 15,000	\$ 16,547	\$ 1,547
Interest	1,000	793	(207)	600	1,111	511
Total Receipts	<u>\$ 17,000</u>	<u>\$ 31,089</u>	<u>\$ 14,089</u>	<u>\$ 15,600</u>	<u>\$ 17,658</u>	<u>\$ 2,058</u>
<b>DISBURSEMENTS</b>						
Sheriff	\$ 2,000	\$ 8,585	\$ (6,585)	\$ 10,000	\$ 1,948	\$ 8,052
Vehicle and equipment purchases-Sheriff	30,000	14,000	16,000	30,500	27,320	3,180
Transfers out	14,000	1,955	12,045	15,000	2,480	12,520
Total Disbursements	<u>\$ 46,000</u>	<u>\$ 24,540</u>	<u>\$ 21,460</u>	<u>\$ 55,500</u>	<u>\$ 31,748</u>	<u>\$ 23,752</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (29,000)	\$ 6,549	\$ 35,549	\$ (39,900)	\$ (14,090)	\$ 25,810
CASH, JANUARY 1	<u>29,069</u>	<u>29,069</u>	<u>-</u>	<u>43,159</u>	<u>43,159</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 69</u>	<u>\$ 35,618</u>	<u>\$ 35,549</u>	<u>\$ 3,259</u>	<u>\$ 29,069</u>	<u>\$ 25,810</u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 CIRCUIT CLERK INTEREST FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>CIRCUIT CLERK INTEREST FUND</u></b>						
<b>RECEIPTS</b>						
Interest	\$ 4,000	\$ 2,906	\$ (1,094)	\$ 2,000	\$ 4,056	\$ 2,056
Total Receipts	<u>\$ 4,000</u>	<u>\$ 2,906</u>	<u>\$ (1,094)</u>	<u>\$ 2,000</u>	<u>\$ 4,056</u>	<u>\$ 2,056</u>
<b>DISBURSEMENTS</b>						
Equipment	\$ 4,500	\$ 463	\$ 4,037	\$ 4,500	\$ 3,420	\$ 1,080
Other	500	89	411	0	235	(235)
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 552</u>	<u>\$ 4,448</u>	<u>\$ 4,500</u>	<u>\$ 3,655</u>	<u>\$ 845</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,000)	\$ 2,354	\$ 3,354	\$ (2,500)	\$ 401	\$ 2,901
CASH, JANUARY 1	<u>3,102</u>	<u>3,102</u>	<u>-</u>	<u>2,701</u>	<u>2,701</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 2,102</u></u>	<u><u>\$ 5,456</u></u>	<u><u>\$ 3,354</u></u>	<u><u>\$ 201</u></u>	<u><u>\$ 3,102</u></u>	<u><u>\$ 2,901</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 LAW ENFORCEMENT REVOLVING FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT REVOLVING FUND</u></b>						
<b>RECEIPTS</b>						
Charges for services	\$ 1,000	\$ 900	\$ (100)	\$ 1,700	\$ 1,250	\$ (450)
Total Receipts	<u>\$ 1,000</u>	<u>\$ 900</u>	<u>\$ (100)</u>	<u>\$ 1,700</u>	<u>\$ 1,250</u>	<u>\$ (450)</u>
<b>DISBURSEMENTS</b>						
Equipment	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ -	\$ -
Office supplies	600	-	600	180	208	(28)
Total Disbursements	<u>\$ 1,800</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 180</u>	<u>\$ 208</u>	<u>\$ (28)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (800)	\$ 900	\$ 1,700	\$ 1,520	\$ 1,042	\$ (478)
CASH, JANUARY 1	1,042	1,042	-	-	-	-
CASH, DECEMBER 31	<u><u>\$ 242</u></u>	<u><u>\$ 1,942</u></u>	<u><u>\$ 1,700</u></u>	<u><u>\$ 1,520</u></u>	<u><u>\$ 1,042</u></u>	<u><u>\$ (478)</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 EMERGENCY 911 FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>EMERGENCY 911 FUND</u></b>						
<b>RECEIPTS</b>						
Sales and use taxes	\$ 315,500	\$ 332,254	\$ 16,754	\$ 315,000	\$ 324,140	\$ 9,140
Charges for services	3,600	3,600	-	3,600	3,600	-
Interest	3,700	2,776	(924)	2,200	2,822	622
Other	300	4,943	4,643	300	416	116
Total Receipts	<u>\$ 323,100</u>	<u>\$ 343,573</u>	<u>\$ 20,473</u>	<u>\$ 321,100</u>	<u>\$ 330,978</u>	<u>\$ 9,878</u>
<b>DISBURSEMENTS</b>						
Salaries and employee fringe benefits	\$ 249,900	\$ 255,575	\$ (5,675)	\$ 242,000	\$ 234,455	\$ 7,545
Supplies	6,210	7,116	(906)	6,310	7,071	(761)
Maintenance	4,900	5,116	(216)	7,050	4,490	2,560
Contractual services	45,610	42,879	2,731	47,210	47,591	(381)
Training	6,700	6,893	(193)	7,100	9,946	(2,846)
Equipment	5,640	13,679	(8,039)	5,640	4,257	1,383
Other	23,349	23,393	(44)	5,790	16,313	(10,523)
Total Disbursements	<u>\$ 342,309</u>	<u>\$ 354,651</u>	<u>\$ (12,342)</u>	<u>\$ 321,100</u>	<u>\$ 324,123</u>	<u>\$ (3,023)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (19,209)	\$ (11,078)	\$ 8,131	\$ -	\$ 6,855	\$ 6,855
CASH, JANUARY 1	<u>91,828</u>	<u>91,828</u>	<u>-</u>	<u>84,973</u>	<u>84,973</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 72,619</u></u>	<u><u>\$ 80,750</u></u>	<u><u>\$ 8,131</u></u>	<u><u>\$ 84,973</u></u>	<u><u>\$ 91,828</u></u>	<u><u>\$ 6,855</u></u>

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

LEWIS COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE - ALL FUNDS - CASH BASIS  
 LIBRARY FUND  
 UNAUDITED

	Year Ended December 31,					
	2008			2007		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LIBRARY FUND</u></b>						
<b>RECEIPTS</b>						
Intergovernmental	\$ 780	\$ 680	\$ (100)	\$ 888	\$ 780	\$ (108)
Total Receipts	<u>\$ 780</u>	<u>\$ 680</u>	<u>\$ (100)</u>	<u>\$ 888</u>	<u>\$ 780</u>	<u>\$ (108)</u>
<b>DISBURSEMENTS</b>						
Supplies	\$ 3,107	\$ 1,217	\$ 1,890	\$ 2,450	\$ 1,027	\$ 1,423
Total Disbursements	<u>\$ 3,107</u>	<u>\$ 1,217</u>	<u>\$ 1,890</u>	<u>\$ 2,450</u>	<u>\$ 1,027</u>	<u>\$ 1,423</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,327)	\$ (537)	\$ 1,790	\$ (1,562)	\$ (247)	\$ 1,315
CASH, JANUARY 1	694	694	-	941	941	-
CASH, DECEMBER 31	<u><u>\$ (1,633)</u></u>	<u><u>\$ 157</u></u>	<u><u>\$ 1,790</u></u>	<u><u>\$ (621)</u></u>	<u><u>\$ 694</u></u>	<u><u>\$ 1,315</u></u>

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

## Other Supplementary Information

LEWIS 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:	<u>Unqualified</u>	
Internal control over financial reporting:		
Material weaknesses identified:	_____ yes	<u>  X  </u> no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	<u>  X  </u> none reported
Noncompliance material to the financial statements noted?	_____ yes	<u>  X  </u> no

**Section II – Financial Statement Findings**

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

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

LEWIS 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 Lewis County, Missouri, on the applicable findings in the audit report issued for the two years ended December 31, 2006. There were no findings that require follow-up.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report-  
Auditors' Findings

LEWIS 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 Lewis 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 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. There are no findings to report.

## Follow-Up on Prior Audit Findings

LEWIS 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 Lewis County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the year ended December 31, 2006. 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. There are no findings that require follow-up.