



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Harrison County, Missouri

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

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

Susan Montee, JD, CPA
State Auditor

March 2010
Report No. 2010-33

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

Harrison County, Missouri
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Independent Auditors' Report

To the County Commission of
Harrison County, Missouri
Bethany, Missouri

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

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

As discussed more fully in Note 1, the County has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as of December 31, 2008 and 2007. The County prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

Independent Auditors' Report (Concluded)

In accordance with *Government Auditing Standards*, I have also issued my report dated December 29, 2009, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with the *Government Auditing Standards* and should be considered in assessing the results of my audit.

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

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

Original signed by auditor

Kevin G. Hudson, C.P.A.
Trenton, Missouri
December 29, 2009

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

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

Financial Highlights

Key financial highlights for 2008 and 2007 are as follows:

- The county's total governmental revenues exceeded total expenditures by \$135,361 for the year ended December 31, 2008. The total expenditures exceeded governmental receipts by \$326,624 for the year ended December 31, 2007.
- The county's governmental funds ended the year ended December 31, 2008 with a combined cash balance of \$2,130,595 and the year ended December 31, 2007 of \$1,995,234.
- County revenues for the year ended December 31, 2008 of \$4,523,456 increased by \$1,064,366 over the county revenues for the year ended December 31, 2007 of \$3,459,090. This increase is related to grants received for the construction of a new bridge during 2008.
- County expenditures for the year ended December 31, 2008 of \$4,521,946 increased by \$457,185 over the county expenditures for the year ended December 31, 2007 of \$4,064,761.

Overview of the Financial Statements

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

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

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

Notes to the Financial Statements

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

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

Other Information

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

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

Government-wide Financial Analysis

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

	<u>Year Ended December 31,</u> <u>2008</u>	<u>2007</u>
Net Assets	\$2,130,595	\$ 1,995,234
Program Receipts	2,165,404	1,458,905
General Receipts	2,491,903	2,279,232
Disbursements	4,521,946	4,064,761
Change in Net Assets	135,361	(326,624)

For the two years disclosed in the audit, the change in Net Assets is primarily due to the General Fund. This fund had net assets of \$667,642 in 2007 as compared to \$918,683 in 2008. General receipts did not fluctuate much between 2007 and 2008. Program receipts increased in 2008 due to the county receiving grant funds for the bridge construction project. Disbursements increased between 2007 and 2008 due to the Special Road and Bridge fund and the bridge project that was in process during 2008. There was an increase of \$282,524 in disbursements in this fund between the two years.

Financial Analysis of the County's Funds

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

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

As of December 31, 2008, the county's governmental funds reported combined ending fund balances of \$2,130,595, an increase of \$135,361 over the prior years fund balance of \$1,995,234. The unreserved portion of fund balance was \$918,683 for 2008 and \$667,642 for the year ended 2007. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2008, unreserved fund balance of the General Fund was \$918,683 and the unreserved fund balance of the General Fund for fiscal year 2007 was \$667,642. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

The unreserved fund balance of the General Fund increased by \$251,041 for fiscal year 2008 as compared to an increase of \$111,639 for fiscal year 2007.

County Revenue Fund Budgeting Highlights

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

The original and final budgeted revenues for the general fund were \$942,799 for 2008 and \$803,230 for 2007. The original and final budgeted expenditures were \$1,138,848 for 2008 and \$1,041,581 for 2007.

The County did not make any budget amendments to various funds.

Economic Factors and Next Year's Budgets

The county sales taxes and property taxes have increased slightly in the past two years, which is a positive sign for revenue growth.

The Counties General Fund has increased \$251,041 over the two year period that was audited. This is encouraging due to the current economic times. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

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

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the County Clerk, P.O. Box 525, Bethany, Missouri 64424, (660) 425-6424.

GOVERNMENT WIDE FINANCIAL STATEMENTS

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

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	<u>\$ 2,130,595</u>
Total Assets	<u>\$ 2,130,595</u>
NET ASSETS:	
Restricted	\$ 1,211,912
Unrestricted	<u>918,683</u>
Total Net Assets	<u>\$ 2,130,595</u>

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

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

	Governmental
	<u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,995,234
Total Assets	<u>\$ 1,995,234</u>
NET ASSETS:	
Restricted	\$ 1,327,592
Unrestricted	<u>667,642</u>
Total Net Assets	<u>\$ 1,995,234</u>

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

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

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,525,960	\$ 353,360	\$ 525,655	\$ (646,945)
Roads and Bridges	2,115,388	-	1,083,118	(1,032,270)
Harrison County Lake	11,814	-	-	(11,814)
911 Fund	196,690	61,629	90,954	(44,107)
1/2 Cent Law Enforcement Sales Tax	672,094	39,974	10,714	(621,406)
Total Governmental Activities	<u>\$ 4,521,946</u>	<u>\$ 454,963</u>	<u>\$ 1,710,441</u>	<u>\$ (2,356,542)</u>
 Total Harrison County	 <u>\$ 4,521,946</u>	 <u>\$ 454,963</u>	 <u>\$ 1,710,441</u>	 <u>\$ (2,356,542)</u>
 General Revenues:				
Property Taxes				366,413
Sales Taxes				1,361,985
Interest				49,301
Other				580,353
Transfers				133,851
Total General Revenues				<u>2,491,903</u>
 Change in Net Assets				 135,361
 Net Assets - Beginning				 <u>1,995,234</u>
 Net Assets - Ending				 <u>\$ 2,130,595</u>

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

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

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,365,808	\$ 229,364	\$ 223,442	\$ (913,002)
Roads and Bridges	1,832,864	-	829,499	(1,003,365)
Harrison County Lake	17,821	-	-	(17,821)
911 Fund	187,368	55,835	93,117	(38,416)
1/2 Cent Law Enforcement Sales Tax	660,900	27,648	-	(633,252)
Total Governmental Activities	\$ 4,064,761	\$ 312,847	\$ 1,146,058	\$ (2,605,856)
 Total Harrison County	 \$ 4,064,761	 \$ 312,847	 \$ 1,146,058	 \$ (2,605,856)
 General Revenues:				
Property Taxes				329,252
Sales Taxes				1,315,912
Interest				137,925
Other				217,096
Transfers				279,047
Total General Revenues				2,279,232
 Change in Net Assets				 (326,624)
 Net Assets - Beginning				 2,321,858
 Net Assets - Ending				 \$ 1,995,234

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

FUND FINANCIAL STATEMENTS

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

	<u>General Fund</u>	<u>Special Road & Bridge Fund</u>	<u>Harrison County Lake Fund</u>	<u>911 Fund</u>	<u>1/2 Cent Law Enforcement Sales Tax Fund</u>	<u>Other Governmental Funds</u>	<u>2008 Total Government Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 918,683	\$ 469,932	\$ 328,402	\$ 18,638	\$ 40,777	\$ 354,163	\$ 2,130,595
TOTAL ASSETS	<u>\$ 918,683</u>	<u>\$ 469,932</u>	<u>\$ 328,402</u>	<u>\$ 18,638</u>	<u>\$ 40,777</u>	<u>\$ 354,163</u>	<u>\$ 2,130,595</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 918,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 918,683
Special Revenue Funds	-	469,932	328,402	18,638	40,777	-	857,749
Nonmajor Funds	-	-	-	-	-	354,163	354,163
TOTAL FUND BALANCES	<u>\$ 918,683</u>	<u>\$ 469,932</u>	<u>\$ 328,402</u>	<u>\$ 18,638</u>	<u>\$ 40,777</u>	<u>\$ 354,163</u>	<u>\$ 2,130,595</u>

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

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

	General Fund	Special Road & Bridge Fund	Harrison County Lake Fund	911 Fund	1/2 Cent Law Enforcement Sales Tax Fund	Other Governmental Funds	2007 Total Government Funds
ASSETS							
Cash and Cash Equivalents	\$ 667,642	\$ 619,303	\$ 325,243	\$ 10,127	\$ 8,970	\$ 363,949	\$ 1,995,234
TOTAL ASSETS	<u>\$ 667,642</u>	<u>\$ 619,303</u>	<u>\$ 325,243</u>	<u>\$ 10,127</u>	<u>\$ 8,970</u>	<u>\$ 363,949</u>	<u>\$ 1,995,234</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 667,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,642
Special Revenue Funds	-	619,303	325,243	10,127	8,970	-	963,643
Nonmajor Funds	-	-	-	-	-	363,949	363,949
TOTAL FUND BALANCES	<u>\$ 667,642</u>	<u>\$ 619,303</u>	<u>\$ 325,243</u>	<u>\$ 10,127</u>	<u>\$ 8,970</u>	<u>\$ 363,949</u>	<u>\$ 1,995,234</u>

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

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

	General Fund	Special Road & Bridge Fund	Harrison County Lake Fund	911 Fund	1/2 Cent Law Enforcement Sales Tax Fund	Other Governmental Funds	2008 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 286,549	\$ 537,784	\$ -	\$ -	\$ 537,652	\$ -	\$ 1,361,985
Taxes - Property	329,133	-	-	-	-	37,280	366,413
Intergovernmental Revenues	25,395	1,083,118	-	90,954	10,714	500,260	1,710,441
Charges for Services	303,504	-	-	61,629	39,974	49,856	454,963
Interest Income	20,717	10,720	6,597	54	587	10,626	49,301
Other	<u>79,813</u>	<u>329,395</u>	<u>8,376</u>	<u>-</u>	<u>100,198</u>	<u>62,571</u>	<u>580,353</u>
TOTAL REVENUES	<u>1,045,111</u>	<u>1,961,017</u>	<u>14,973</u>	<u>152,637</u>	<u>689,125</u>	<u>660,593</u>	<u>4,523,456</u>
EXPENDITURES:							
General County Government	854,442	-	-	-	-	671,518	1,525,960
Roads and Bridges	-	2,115,388	-	-	-	-	2,115,388
Harrison County Lake Fund	-	-	11,814	-	-	-	11,814
911 Fund	-	-	-	196,690	-	-	196,690
1/2 Cent Law Enforcement Sales Tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>672,094</u>	<u>-</u>	<u>672,094</u>
TOTAL EXPENDITURES	<u>854,442</u>	<u>2,115,388</u>	<u>11,814</u>	<u>196,690</u>	<u>672,094</u>	<u>671,518</u>	<u>4,521,946</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>190,669</u>	<u>(154,371)</u>	<u>3,159</u>	<u>(44,053)</u>	<u>17,031</u>	<u>(10,925)</u>	<u>1,510</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>60,372</u>	<u>5,000</u>	<u>-</u>	<u>52,564</u>	<u>14,776</u>	<u>1,139</u>	<u>133,851</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>60,372</u>	<u>5,000</u>	<u>-</u>	<u>52,564</u>	<u>14,776</u>	<u>1,139</u>	<u>133,851</u>
Net Change in Fund Balances	251,041	(149,371)	3,159	8,511	31,807	(9,786)	135,361
Fund Balance - Beginning of Year	<u>667,642</u>	<u>619,303</u>	<u>325,243</u>	<u>10,127</u>	<u>8,970</u>	<u>363,949</u>	<u>1,995,234</u>
Fund Balance - End of Year	<u>\$ 918,683</u>	<u>\$ 469,932</u>	<u>\$ 328,402</u>	<u>\$ 18,638</u>	<u>\$ 40,777</u>	<u>\$ 354,163</u>	<u>\$ 2,130,595</u>

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

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

	General Fund	Special Road & Bridge Fund	Harrison County Lake Fund	911 Fund	1/2 Cent Law Enforcement Sales Tax Fund	Other Governmental Funds	2007 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 248,831	\$ 371,191	\$ -	\$ -	\$ 533,508	\$ 162,382	\$ 1,315,912
Taxes - Property	322,673	-	-	-	-	6,579	329,252
Intergovernmental Revenues	10,659	829,499	-	93,117	-	212,783	1,146,058
Charges for Services	171,276	-	-	55,835	27,648	58,088	312,847
Interest Income	54,331	43,492	16,604	464	237	22,797	137,925
Other	64,031	49,297	9,232	7	55,734	38,795	217,096
TOTAL REVENUES	<u>871,801</u>	<u>1,293,479</u>	<u>25,836</u>	<u>149,423</u>	<u>617,127</u>	<u>501,424</u>	<u>3,459,090</u>
EXPENDITURES:							
General County Government	818,591	-	-	-	-	547,217	1,365,808
Roads and Bridges	-	1,832,864	-	-	-	-	1,832,864
Harrison County Lake Fund	-	-	17,821	-	-	-	17,821
911 Fund	-	-	-	187,368	-	-	187,368
1/2 Cent Law Enforcement Sales Tax	-	-	-	-	660,900	-	660,900
TOTAL EXPENDITURES	<u>818,591</u>	<u>1,832,864</u>	<u>17,821</u>	<u>187,368</u>	<u>660,900</u>	<u>547,217</u>	<u>4,064,761</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>53,210</u>	<u>(539,385)</u>	<u>8,015</u>	<u>(37,945)</u>	<u>(43,773)</u>	<u>(45,793)</u>	<u>(605,671)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	58,429	169,247	-	20,000	28,784	2,587	279,047
TOTAL OTHER FINANCING SOURCES (USES)	<u>58,429</u>	<u>169,247</u>	<u>-</u>	<u>20,000</u>	<u>28,784</u>	<u>2,587</u>	<u>279,047</u>
Net Change in Fund Balances	111,639	(370,138)	8,015	(17,945)	(14,989)	(43,206)	(326,624)
Fund Balance - Beginning of Year	<u>556,003</u>	<u>989,441</u>	<u>317,228</u>	<u>28,072</u>	<u>23,959</u>	<u>407,155</u>	<u>2,321,858</u>
Fund Balance - End of Year	<u>\$ 667,642</u>	<u>\$ 619,303</u>	<u>\$ 325,243</u>	<u>\$ 10,127</u>	<u>\$ 8,970</u>	<u>\$ 363,949</u>	<u>\$ 1,995,234</u>

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

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

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 4,662,891</u>
Total Assets	<u>\$ 4,662,891</u>
 NET ASSETS:	
Restricted	\$ 4,662,891
Unrestricted	<u>-</u>
Total Net Assets	<u><u>\$ 4,662,891</u></u>

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

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

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 4,676,772</u>
Total Assets	<u>\$ 4,676,772</u>
NET ASSETS:	
Restricted	\$ 4,676,772
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 4,676,772</u>

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

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

Note 1: Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Statements

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements

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

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

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

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted to expenditure for specified purposes. The Special Road and Bridge Fund, Harrison County Lake Fund, 911 Fund and ½ Cent Law Enforcement Sales Tax Fund are all considered Special Revenue Funds.

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

C. Basis of Accounting

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

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

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

D. Vacation, Personal and Sick Leave

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting

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

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

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

F. New Accounting Pronouncements

The County has adopted GASB Statement No.34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Adoption of GASB Statement No.34 established standards for external financial reporting for all state and local governmental entities. Significant changes in the statement include a Management's Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations and a presentation of government-wide financial statements. These and other changes are reflected in the accompanying financial statements including notes to financial statements.

G. Inventories and Capital Assets

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

H. Long-Term Debt

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

I. Estimates

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

J. Risk of Loss

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Finance Related Legal and Contractual Provisions

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

Excess of Expenditures Over Appropriations in Individual Funds

For the two years ended December 31, 2008, the County had an excess of expenditures over appropriations in the Senior Citizens Tax Fund and the Law Library Fund. The Senior Citizens Tax Fund did not have a budget prepared for the year ended December 31, 2007.

Net Assets/Fund Balance Deficit

At December 31, 2007, the County projected a deficit fund balance of \$590 in the Prosecuting Attorney Retirement Fund.

Note 3: Cash and Investments

Deposits - At December 31, 2008 and 2007, the carrying amount of the County's deposits was \$2,100,897 and \$1,973,077 respectively. The bank balance for the year ended December 31, 2008 and 2007 was \$2,227,210 and \$2,135,470 respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance, \$250,000 was covered by federal depository insurance and \$1,977,210 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2008 and \$1,885,470 for the year ended December 31, 2007.

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

Note 3: Cash and Investments (Concluded)

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

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

Investments - The county may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

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

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

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

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

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

Note 4: Taxes

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

	<u>2008</u>	<u>2007</u>
Real Estate	\$ 62,000,000	\$ 61,520,520
Personal Property	25,200,000	25,185,895
Railroad and Utilities	<u>8,200,000</u>	<u>8,371,243</u>
Total	<u>\$ 95,400,000</u>	<u>\$ 95,077,658</u>

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

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

	<u>2008</u>	<u>2007</u>
General Revenue Fund	\$.3773	\$.3773
Total	<u>\$.3773</u>	<u>\$.3773</u>

Note 5: Commitments and Contingencies

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 248,000	\$ 248,000	\$ 286,549	\$ 38,549	\$ 249,000	\$ 249,000	\$ 248,831	\$ (169)
Taxes - Property	319,000	319,000	329,133	10,133	319,000	319,000	322,673	3,673
Intergovernmental Revenues	32,165	32,165	25,395	(6,770)	9,330	9,330	10,659	1,329
Charges for Services	277,900	277,900	303,504	25,604	168,400	168,400	171,276	2,876
Interest Income	24,075	24,075	20,717	(3,358)	25,000	25,000	54,331	29,331
Other	41,659	41,659	79,813	38,154	32,500	32,500	64,031	31,531
Total Revenue	<u>942,799</u>	<u>942,799</u>	<u>1,045,111</u>	<u>102,312</u>	<u>803,230</u>	<u>803,230</u>	<u>871,801</u>	<u>68,571</u>
Expenditures:								
County Commission	82,045	82,045	80,640	1,405	82,044	82,044	80,160	1,884
County Clerk	77,848	77,848	74,477	3,371	77,431	77,431	72,492	4,939
Elections	97,725	97,725	69,601	28,124	66,600	66,600	34,603	31,997
Buildings and Grounds	197,305	197,305	106,575	90,730	186,700	186,700	162,011	24,689
County Treasurer/Collector	101,916	101,916	100,204	1,712	95,450	95,450	89,628	5,822
Ex Officio Record of Deed	31,740	31,740	26,652	5,088	30,000	30,000	17,485	12,515
Associate Circuit Court	2,700	2,700	815	1,885	3,100	3,100	1,996	1,104
Court Administration	10,949	10,949	8,408	2,541	10,894	10,894	7,621	3,273
Public Administrator	49,915	49,915	44,858	5,057	47,542	47,542	44,552	2,990
Prosecuting Attorney	75,737	75,737	75,092	645	71,856	71,856	68,906	2,950
Juvenile Office	35,096	35,096	7,829	27,267	35,096	35,096	7,798	27,298
County Coroner	18,930	18,930	18,372	558	16,830	16,830	14,708	2,122
Other General County Government	230,874	230,874	214,337	16,537	191,865	191,865	187,987	3,878
Emergency Fund	100,000	100,000	1,990	98,010	100,000	100,000	5,863	94,137
Victims Advocate	26,068	26,068	24,592	1,476	26,173	26,173	22,781	3,392
Total Expenditures	<u>1,138,848</u>	<u>1,138,848</u>	<u>854,442</u>	<u>284,406</u>	<u>1,041,581</u>	<u>1,041,581</u>	<u>818,591</u>	<u>222,990</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(196,049)</u>	<u>(196,049)</u>	<u>190,669</u>	<u>386,718</u>	<u>(238,351)</u>	<u>(238,351)</u>	<u>53,210</u>	<u>291,561</u>
Fund Balance - Beginning of Year	667,642	667,642	667,642	-	195,534	556,003	556,003	-
Transfers In	98,410	98,410	135,204	36,794	157,000	115,000	115,610	610
Transfers Out	(62,177)	(62,177)	(74,832)	(12,655)	(75,000)	(67,186)	(57,181)	10,005
Fund Balance - End of Year	<u>\$ 507,826</u>	<u>\$ 507,826</u>	<u>\$ 918,683</u>	<u>\$ 410,857</u>	<u>\$ 39,183</u>	<u>\$ 365,466</u>	<u>\$ 667,642</u>	<u>\$ 302,176</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 535,000	\$ 535,000	\$ 537,784	\$ 2,784	\$ -	\$ -	\$ 371,191	\$ 371,191
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,576,868	1,576,868	1,083,118	(493,750)	1,573,728	1,573,728	829,499	(744,229)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	40,000	40,000	10,720	(29,280)	50,000	50,000	43,492	(6,508)
Other	<u>628,022</u>	<u>628,022</u>	<u>329,395</u>	<u>(298,627)</u>	<u>15,000</u>	<u>15,000</u>	<u>49,297</u>	<u>34,297</u>
Total Revenue	<u>2,779,890</u>	<u>2,779,890</u>	<u>1,961,017</u>	<u>(818,873)</u>	<u>1,638,728</u>	<u>1,638,728</u>	<u>1,293,479</u>	<u>(345,249)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associat Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Highway and Roads	2,856,766	2,856,766	2,115,388	741,378	2,915,020	2,915,020	1,832,864	1,082,156
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,856,766</u>	<u>2,856,766</u>	<u>2,115,388</u>	<u>741,378</u>	<u>2,915,020</u>	<u>2,915,020</u>	<u>1,832,864</u>	<u>1,082,156</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(76,876)</u>	<u>(76,876)</u>	<u>(154,371)</u>	<u>(77,495)</u>	<u>(1,276,292)</u>	<u>(1,276,292)</u>	<u>(539,385)</u>	<u>736,907</u>
Fund Balance - Beginning of Year	619,303	619,303	619,303	-	989,441	989,441	989,441	-
Transfers In	5,000	5,000	5,000	-	525,000	525,000	169,247	355,753
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 547,427</u>	<u>\$ 547,427</u>	<u>\$ 469,932</u>	<u>\$ (77,495)</u>	<u>\$ 238,149</u>	<u>\$ 238,149</u>	<u>\$ 619,303</u>	<u>\$ 381,154</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 20 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	124,549	124,549	128,782	4,233	114,160	114,160	118,734	4,574
Charges for Services	-	-	4,704	4,704	12,800	12,800	14,112	1,312
Interest Income	1,500	1,500	1,059	(441)	1,350	1,350	2,196	846
Other	<u>24,500</u>	<u>24,500</u>	<u>4,614</u>	<u>(19,886)</u>	<u>4,450</u>	<u>4,450</u>	<u>15,754</u>	<u>11,304</u>
Total Revenue	<u>150,549</u>	<u>150,549</u>	<u>139,159</u>	<u>(11,390)</u>	<u>132,760</u>	<u>132,760</u>	<u>150,796</u>	<u>18,036</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	171,106	171,106	137,207	33,899	171,252	171,252	158,690	12,562
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>171,106</u>	<u>171,106</u>	<u>137,207</u>	<u>33,899</u>	<u>171,252</u>	<u>171,252</u>	<u>158,690</u>	<u>12,562</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,557)</u>	<u>(20,557)</u>	<u>1,952</u>	<u>22,509</u>	<u>(38,492)</u>	<u>(38,492)</u>	<u>(7,894)</u>	<u>30,598</u>
Fund Balance - Beginning of Year	23,885	23,885	23,885	-	31,779	31,779	31,779	-
Transfers In	5,000	5,000	-	(5,000)	10,000	10,000	-	10,000
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 8,328</u>	<u>\$ 8,328</u>	<u>\$ 25,837</u>	<u>\$ 17,509</u>	<u>\$ 3,287</u>	<u>\$ 3,287</u>	<u>\$ 23,885</u>	<u>\$ 20,598</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Post Commission Training Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	348	348	-	-	721	721
Other	<u>1,500</u>	<u>1,500</u>	<u>2,759</u>	<u>1,259</u>	<u>3,900</u>	<u>3,900</u>	<u>2,683</u>	<u>(1,217)</u>
Total Revenue	<u>1,500</u>	<u>1,500</u>	<u>3,107</u>	<u>1,607</u>	<u>3,900</u>	<u>3,900</u>	<u>3,404</u>	<u>(496)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	5,000	5,000	-	5,000	3,900	3,900	-	3,900
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>3,900</u>	<u>3,900</u>	<u>-</u>	<u>3,900</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,500)</u>	<u>(3,500)</u>	<u>3,107</u>	<u>6,607</u>	<u>-</u>	<u>-</u>	<u>3,404</u>	<u>3,404</u>
Fund Balance - Beginning of Year	16,397	16,397	16,397	-	12,993	12,993	12,993	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 12,897</u>	<u>\$ 12,897</u>	<u>\$ 19,504</u>	<u>\$ 6,607</u>	<u>\$ 12,993</u>	<u>\$ 12,993</u>	<u>\$ 16,397</u>	<u>\$ 3,404</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	8,000	8,000	3,000	(5,000)	8,000	8,000	16,000	8,000
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	3,200	3,200	1,249	(1,951)	3,200	3,200	3,236	36
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>11,200</u>	<u>11,200</u>	<u>4,249</u>	<u>(6,951)</u>	<u>11,200</u>	<u>11,200</u>	<u>19,236</u>	<u>8,036</u>
Expenditures:								
County Commission	16,100	16,100	10,686	5,414	11,500	11,500	10,645	855
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>16,100</u>	<u>16,100</u>	<u>10,686</u>	<u>5,414</u>	<u>11,500</u>	<u>11,500</u>	<u>10,645</u>	<u>855</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,900)</u>	<u>(4,900)</u>	<u>(6,437)</u>	<u>(1,537)</u>	<u>(300)</u>	<u>(300)</u>	<u>8,591</u>	<u>8,891</u>
Fund Balance - Beginning of Year	64,104	64,104	64,104	-	55,513	55,513	55,513	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 59,204</u>	<u>\$ 59,204</u>	<u>\$ 57,667</u>	<u>\$ (1,537)</u>	<u>\$ 55,213</u>	<u>\$ 55,213</u>	<u>\$ 64,104</u>	<u>\$ 8,891</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	120	120	324	204	-	-	764	764
Other	<u>3,600</u>	<u>3,600</u>	<u>5,839</u>	<u>2,239</u>	<u>7,500</u>	<u>7,500</u>	<u>5,542</u>	<u>(1,958)</u>
Total Revenue	<u>3,720</u>	<u>3,720</u>	<u>6,163</u>	<u>2,443</u>	<u>7,500</u>	<u>7,500</u>	<u>6,306</u>	<u>(1,194)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	15,000	15,000	6,770	8,230	15,000	15,000	4,446	10,554
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>6,770</u>	<u>8,230</u>	<u>15,000</u>	<u>15,000</u>	<u>4,446</u>	<u>10,554</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,280)</u>	<u>(11,280)</u>	<u>(607)</u>	<u>10,673</u>	<u>(7,500)</u>	<u>(7,500)</u>	<u>1,860</u>	<u>9,360</u>
Fund Balance - Beginning of Year	14,785	14,785	14,785	-	12,925	12,925	12,925	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>(1,038)</u>	<u>(1,038)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 3,505</u>	<u>\$ 3,505</u>	<u>\$ 13,140</u>	<u>\$ 9,635</u>	<u>\$ 5,425</u>	<u>\$ 5,425</u>	<u>\$ 14,785</u>	<u>\$ 9,360</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,000	2,000	1,461	(539)	7,000	7,000	1,387	(5,613)
Interest Income	400	400	112	(288)	290	290	371	81
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,400</u>	<u>2,400</u>	<u>1,573</u>	<u>(827)</u>	<u>7,290</u>	<u>7,290</u>	<u>1,758</u>	<u>(5,532)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	5,000	5,000	2,153	2,847	7,000	7,000	4,697	2,303
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>2,153</u>	<u>2,847</u>	<u>7,000</u>	<u>7,000</u>	<u>4,697</u>	<u>2,303</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,600)</u>	<u>(2,600)</u>	<u>(580)</u>	<u>2,020</u>	<u>290</u>	<u>290</u>	<u>(2,939)</u>	<u>(3,229)</u>
Fund Balance - Beginning of Year	6,094	6,094	6,094	-	9,033	9,033	9,033	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,494</u>	<u>\$ 3,494</u>	<u>\$ 5,514</u>	<u>\$ 2,020</u>	<u>\$ 9,323</u>	<u>\$ 9,323</u>	<u>\$ 6,094</u>	<u>\$ (3,229)</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	15,000	15,000	23,565	8,565	22,500	22,500	25,659	3,159
Interest Income	950	950	462	(488)	775	775	969	194
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>15,950</u>	<u>15,950</u>	<u>24,027</u>	<u>8,077</u>	<u>23,275</u>	<u>23,275</u>	<u>26,628</u>	<u>3,353</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	29,995	29,995	23,211	6,784	25,156	25,156	25,086	70
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>29,995</u>	<u>29,995</u>	<u>23,211</u>	<u>6,784</u>	<u>25,156</u>	<u>25,156</u>	<u>25,086</u>	<u>70</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(14,045)</u>	<u>(14,045)</u>	<u>816</u>	<u>14,861</u>	<u>(1,881)</u>	<u>(1,881)</u>	<u>1,542</u>	<u>3,423</u>
Fund Balance - Beginning of Year	19,251	19,251	19,251	-	17,709	17,709	17,709	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 5,206</u>	<u>\$ 5,206</u>	<u>\$ 20,067</u>	<u>\$ 14,861</u>	<u>\$ 15,828</u>	<u>\$ 15,828</u>	<u>\$ 19,251</u>	<u>\$ 3,423</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	67	67	29	(38)	35	35	67	32
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>67</u>	<u>67</u>	<u>29</u>	<u>(38)</u>	<u>35</u>	<u>35</u>	<u>67</u>	<u>32</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	2,244	2,244	2,244	-	2,244	2,244	2,244	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,244</u>	<u>2,244</u>	<u>2,244</u>	<u>-</u>	<u>2,244</u>	<u>2,244</u>	<u>2,244</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,177)</u>	<u>(2,177)</u>	<u>(2,215)</u>	<u>(38)</u>	<u>(2,209)</u>	<u>(2,209)</u>	<u>(2,177)</u>	<u>32</u>
Fund Balance - Beginning of Year	67	67	67	-	(567)	(567)	(567)	-
Transfers In	2,177	2,177	2,177	-	2,186	2,186	2,811	(625)
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ 29</u>	<u>\$ (38)</u>	<u>\$ (590)</u>	<u>\$ (590)</u>	<u>\$ 67</u>	<u>\$ 657</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Delinquent Tax Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	2	2	-	-	-	-
Other	-	-	<u>322</u>	<u>322</u>	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>324</u>	<u>324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>324</u>	<u>324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 324</u>	<u>\$ 324</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	93,000	93,000	90,954	(2,046)	93,000	93,000	93,117	117
Charges for Services	64,460	64,460	61,629	(2,831)	56,460	56,460	55,835	(625)
Interest Income	250	250	54	(196)	500	500	464	(36)
Other	-	-	-	-	-	-	7	7
Total Revenue	<u>157,710</u>	<u>157,710</u>	<u>152,637</u>	<u>(5,073)</u>	<u>149,960</u>	<u>149,960</u>	<u>149,423</u>	<u>(537)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	202,660	202,660	196,690	5,970	203,360	203,360	187,368	15,992
Total Expenditures	<u>202,660</u>	<u>202,660</u>	<u>196,690</u>	<u>5,970</u>	<u>203,360</u>	<u>203,360</u>	<u>187,368</u>	<u>15,992</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(44,950)</u>	<u>(44,950)</u>	<u>(44,053)</u>	<u>897</u>	<u>(53,400)</u>	<u>(53,400)</u>	<u>(37,945)</u>	<u>15,455</u>
Fund Balance - Beginning of Year	10,127	10,127	10,127	-	28,072	28,072	28,072	-
Transfers In	35,000	35,000	52,879	17,879	35,000	35,000	20,000	15,000
Transfers Out	-	-	(315)	(315)	-	-	-	-
Fund Balance - End of Year	<u>\$ 177</u>	<u>\$ 177</u>	<u>\$ 18,638</u>	<u>\$ 18,461</u>	<u>\$ 9,672</u>	<u>\$ 9,672</u>	<u>\$ 10,127</u>	<u>\$ 455</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	4,500	4,500	3,735	(765)	4,500	4,500	4,852	352
Interest Income	-	-	183	183	420	420	422	2
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>4,500</u>	<u>4,500</u>	<u>3,918</u>	<u>(582)</u>	<u>4,920</u>	<u>4,920</u>	<u>5,274</u>	<u>354</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	6,900	6,900	4,176	2,724	4,600	4,600	4,351	249
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>6,900</u>	<u>6,900</u>	<u>4,176</u>	<u>2,724</u>	<u>4,600</u>	<u>4,600</u>	<u>4,351</u>	<u>249</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,400)</u>	<u>(2,400)</u>	<u>(258)</u>	<u>2,142</u>	<u>320</u>	<u>320</u>	<u>923</u>	<u>603</u>
Fund Balance - Beginning of Year	9,008	9,008	9,008	-	8,085	8,085	8,085	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 6,608</u>	<u>\$ 6,608</u>	<u>\$ 8,750</u>	<u>\$ 2,142</u>	<u>\$ 8,405</u>	<u>\$ 8,405</u>	<u>\$ 9,008</u>	<u>\$ 603</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	15,000	15,000	6,597	(8,403)	16,500	16,500	16,604	104
Other	<u>9,104</u>	<u>9,104</u>	<u>8,376</u>	<u>(728)</u>	<u>10,898</u>	<u>10,898</u>	<u>9,232</u>	<u>(1,666)</u>
Total Revenue	<u>24,104</u>	<u>24,104</u>	<u>14,973</u>	<u>(9,131)</u>	<u>27,398</u>	<u>27,398</u>	<u>25,836</u>	<u>(1,562)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>23,000</u>	<u>23,000</u>	<u>11,814</u>	<u>11,186</u>	<u>22,000</u>	<u>22,000</u>	<u>17,821</u>	<u>4,179</u>
Total Expenditures	<u>23,000</u>	<u>23,000</u>	<u>11,814</u>	<u>11,186</u>	<u>22,000</u>	<u>22,000</u>	<u>17,821</u>	<u>4,179</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,104</u>	<u>1,104</u>	<u>3,159</u>	<u>2,055</u>	<u>5,398</u>	<u>5,398</u>	<u>8,015</u>	<u>2,617</u>
Fund Balance - Beginning of Year	325,243	325,243	325,243	-	317,228	317,228	317,228	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 326,347</u>	<u>\$ 326,347</u>	<u>\$ 328,402</u>	<u>\$ 2,055</u>	<u>\$ 322,626</u>	<u>\$ 322,626</u>	<u>\$ 325,243</u>	<u>\$ 2,617</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Lottie Wilson Estate Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,400	1,400	601	(799)	1,500	1,500	1,526	26
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,400</u>	<u>1,400</u>	<u>601</u>	<u>(799)</u>	<u>1,500</u>	<u>1,500</u>	<u>1,526</u>	<u>26</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	1,200	1,200	1,193	7	1,000	1,000	749	251
Total Expenditures	<u>1,200</u>	<u>1,200</u>	<u>1,193</u>	<u>7</u>	<u>1,000</u>	<u>1,000</u>	<u>749</u>	<u>251</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>200</u>	<u>200</u>	<u>(592)</u>	<u>(792)</u>	<u>500</u>	<u>500</u>	<u>777</u>	<u>277</u>
Fund Balance - Beginning of Year	29,470	29,470	29,470	-	28,693	28,693	28,693	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 29,670</u>	<u>\$ 29,670</u>	<u>\$ 28,878</u>	<u>\$ (792)</u>	<u>\$ 29,193</u>	<u>\$ 29,193</u>	<u>\$ 29,470</u>	<u>\$ 277</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	400	400	370	(30)	550	550	415	(135)
Interest Income	-	-	2	2	-	-	5	5
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>400</u>	<u>400</u>	<u>372</u>	<u>(28)</u>	<u>550</u>	<u>550</u>	<u>420</u>	<u>(130)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	400	400	372	28	550	550	420	130
Total Expenditures	<u>400</u>	<u>400</u>	<u>372</u>	<u>28</u>	<u>550</u>	<u>550</u>	<u>420</u>	<u>130</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Crestview Depreciation & Replacement Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	3,000	3,000	1,108	(1,892)	5,500	5,500	3,871	(1,629)
Other	<u>38,101</u>	<u>38,101</u>	<u>39,582</u>	<u>1,481</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>41,101</u>	<u>41,101</u>	<u>40,690</u>	<u>(411)</u>	<u>5,500</u>	<u>5,500</u>	<u>3,871</u>	<u>(1,629)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>103,000</u>	<u>103,000</u>	<u>102,589</u>	<u>411</u>	<u>50,000</u>	<u>50,000</u>	<u>42,628</u>	<u>7,372</u>
Total Expenditures	<u>103,000</u>	<u>103,000</u>	<u>102,589</u>	<u>411</u>	<u>50,000</u>	<u>50,000</u>	<u>42,628</u>	<u>7,372</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(61,899)</u>	<u>(61,899)</u>	<u>(61,899)</u>	<u>-</u>	<u>(44,500)</u>	<u>(44,500)</u>	<u>(38,757)</u>	<u>5,743</u>
Fund Balance - Beginning of Year	61,899	61,899	61,899	-	100,656	100,656	100,656	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,156</u>	<u>\$ 56,156</u>	<u>\$ 61,899</u>	<u>\$ 5,743</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Over Surplus Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	15	15	3	(12)	75	75	13	(62)
Other	-	-	-	-	-	-	99	99
Total Revenue	<u>15</u>	<u>15</u>	<u>3</u>	<u>(12)</u>	<u>75</u>	<u>75</u>	<u>112</u>	<u>37</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	60	60	52	8	-	-	-	-
Total Expenditures	<u>60</u>	<u>60</u>	<u>52</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(45)</u>	<u>(45)</u>	<u>(49)</u>	<u>(4)</u>	<u>75</u>	<u>75</u>	<u>112</u>	<u>37</u>
Fund Balance - Beginning of Year	148	148	148	-	260	260	260	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(224)	(224)
Fund Balance - End of Year	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ 99</u>	<u>\$ (4)</u>	<u>\$ 335</u>	<u>\$ 335</u>	<u>\$ 148</u>	<u>\$ (187)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
1/2 Cent Sales Tax Road Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ 510,000	\$ 510,000	\$ 162,382	\$ (347,618)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	10,000	10,000	1,865	(8,135)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,000</u>	<u>520,000</u>	<u>164,247</u>	<u>(355,753)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	520,000	520,000	164,247	355,753
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,000</u>	<u>520,000</u>	<u>164,247</u>	<u>355,753</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	4,800	4,800	2,286	(2,514)	4,800	4,800	2,786	(2,014)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	700	700	307	(393)	700	700	754	54
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>5,500</u>	<u>5,500</u>	<u>2,593</u>	<u>(2,907)</u>	<u>5,500</u>	<u>5,500</u>	<u>3,540</u>	<u>(1,960)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	6,100	6,100	2,787	3,313	6,100	6,100	2,984	3,116
Total Expenditures	<u>6,100</u>	<u>6,100</u>	<u>2,787</u>	<u>3,313</u>	<u>6,100</u>	<u>6,100</u>	<u>2,984</u>	<u>3,116</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(600)</u>	<u>(600)</u>	<u>(194)</u>	<u>406</u>	<u>(600)</u>	<u>(600)</u>	<u>556</u>	<u>1,156</u>
Fund Balance - Beginning of Year	14,205	14,205	14,205	-	13,649	13,649	13,649	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 13,605</u>	<u>\$ 13,605</u>	<u>\$ 14,011</u>	<u>\$ 406</u>	<u>\$ 13,049</u>	<u>\$ 13,049</u>	<u>\$ 14,205</u>	<u>\$ 1,156</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,500	2,500	2,133	(367)	2,600	2,600	2,741	141
Interest Income	-	-	166	166	150	150	424	274
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,500</u>	<u>2,500</u>	<u>2,299</u>	<u>(201)</u>	<u>2,750</u>	<u>2,750</u>	<u>3,165</u>	<u>415</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	4,600	4,600	2,599	2,001	2,600	2,600	2,378	222
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>4,600</u>	<u>4,600</u>	<u>2,599</u>	<u>2,001</u>	<u>2,600</u>	<u>2,600</u>	<u>2,378</u>	<u>222</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,100)</u>	<u>(2,100)</u>	<u>(300)</u>	<u>1,800</u>	<u>150</u>	<u>150</u>	<u>787</u>	<u>637</u>
Fund Balance - Beginning of Year	8,934	8,934	8,934	-	8,147	8,147	8,147	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 6,834</u>	<u>\$ 6,834</u>	<u>\$ 8,634</u>	<u>\$ 1,800</u>	<u>\$ 8,297</u>	<u>\$ 8,297</u>	<u>\$ 8,934</u>	<u>\$ 637</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	120	120	22	(98)	100	100	719	619
Other	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>5,120</u>	<u>5,120</u>	<u>22</u>	<u>(5,098)</u>	<u>100</u>	<u>100</u>	<u>719</u>	<u>619</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	8,790	8,790	3,577	5,213	20,000	20,000	19,528	472
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>8,790</u>	<u>8,790</u>	<u>3,577</u>	<u>5,213</u>	<u>20,000</u>	<u>20,000</u>	<u>19,528</u>	<u>472</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,670)</u>	<u>(3,670)</u>	<u>(3,555)</u>	<u>115</u>	<u>(19,900)</u>	<u>(19,900)</u>	<u>(18,809)</u>	<u>1,091</u>
Fund Balance - Beginning of Year	3,817	3,817	3,817	-	22,626	22,626	22,626	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 147</u>	<u>\$ 147</u>	<u>\$ 262</u>	<u>\$ 115</u>	<u>\$ 2,726</u>	<u>\$ 2,726</u>	<u>\$ 3,817</u>	<u>\$ 1,091</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
1/2 Cent Law Enforcement Sales Tax
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 535,000	\$ 535,000	\$ 537,652	\$ 2,652	\$ 520,000	\$ 520,000	\$ 533,508	\$ 13,508
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	10,714	10,714	-	-	-	-
Charges for Services	35,000	35,000	39,974	4,974	35,000	35,000	27,648	(7,352)
Interest Income	200	200	587	387	500	500	237	(263)
Other	<u>102,600</u>	<u>102,600</u>	<u>100,198</u>	<u>(2,402)</u>	<u>125,500</u>	<u>125,500</u>	<u>55,734</u>	<u>(69,766)</u>
Total Revenue	<u>672,800</u>	<u>672,800</u>	<u>689,125</u>	<u>16,325</u>	<u>681,000</u>	<u>681,000</u>	<u>617,127</u>	<u>(63,873)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	318,600	318,600	310,853	7,747	337,435	337,435	315,201	22,234
Jail	210,195	210,195	197,692	12,503	209,880	209,880	181,562	28,318
Law Enforcement Center	167,800	167,800	163,549	4,251	167,800	167,800	164,137	3,663
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>696,595</u>	<u>696,595</u>	<u>672,094</u>	<u>24,501</u>	<u>715,115</u>	<u>715,115</u>	<u>660,900</u>	<u>54,215</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(23,795)</u>	<u>(23,795)</u>	<u>17,031</u>	<u>40,826</u>	<u>(34,115)</u>	<u>(34,115)</u>	<u>(43,773)</u>	<u>(9,658)</u>
Fund Balance - Beginning of Year	8,970	8,970	8,970	-	23,959	23,959	23,959	-
Transfers In	55,000	55,000	55,000	-	55,000	55,000	55,000	-
Transfers Out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,224)</u>	<u>(224)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>(26,216)</u>	<u>13,784</u>
Fund Balance - End of Year	<u>\$ 175</u>	<u>\$ 175</u>	<u>\$ 40,777</u>	<u>\$ 40,602</u>	<u>\$ 4,844</u>	<u>\$ 4,844</u>	<u>\$ 8,970</u>	<u>\$ 4,126</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	9,000	9,000	13,888	4,888	6,800	6,800	8,922	2,122
Interest Income	800	800	355	(445)	700	700	813	113
Other	<u>100</u>	<u>100</u>	<u>60</u>	<u>(40)</u>	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Total Revenue	<u>9,900</u>	<u>9,900</u>	<u>14,303</u>	<u>4,403</u>	<u>7,600</u>	<u>7,600</u>	<u>9,735</u>	<u>2,135</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	18,500	18,500	12,009	6,491	19,000	19,000	14,238	4,762
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>18,500</u>	<u>18,500</u>	<u>12,009</u>	<u>6,491</u>	<u>19,000</u>	<u>19,000</u>	<u>14,238</u>	<u>4,762</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,600)</u>	<u>(8,600)</u>	<u>2,294</u>	<u>10,894</u>	<u>(11,400)</u>	<u>(11,400)</u>	<u>(4,503)</u>	<u>6,897</u>
Fund Balance - Beginning of Year	11,043	11,043	11,043	-	15,546	15,546	15,546	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 2,443</u>	<u>\$ 2,443</u>	<u>\$ 13,337</u>	<u>\$ 10,894</u>	<u>\$ 4,146</u>	<u>\$ 4,146</u>	<u>\$ 11,043</u>	<u>\$ 6,897</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Eagleville Memorial Cemetery Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	2,600	2,600	1,114	(1,486)	2,800	2,800	2,823	23
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,600</u>	<u>2,600</u>	<u>1,114</u>	<u>(1,486)</u>	<u>2,800</u>	<u>2,800</u>	<u>2,823</u>	<u>23</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	2,000	2,000	1,575	425	2,500	2,500	1,358	1,142
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,575</u>	<u>425</u>	<u>2,500</u>	<u>2,500</u>	<u>1,358</u>	<u>1,142</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>600</u>	<u>600</u>	<u>(461)</u>	<u>(1,061)</u>	<u>300</u>	<u>300</u>	<u>1,465</u>	<u>1,165</u>
Fund Balance - Beginning of Year	55,092	55,092	55,092	-	53,627	53,627	53,627	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 55,692</u>	<u>\$ 55,692</u>	<u>\$ 54,631</u>	<u>\$ (1,061)</u>	<u>\$ 53,927</u>	<u>\$ 53,927</u>	<u>\$ 55,092</u>	<u>\$ 1,165</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	75	75	31	(44)	-	-	72	72
Other	<u>1,356</u>	<u>1,356</u>	<u>105</u>	<u>(1,251)</u>	<u>1,209</u>	<u>1,209</u>	<u>588</u>	<u>(621)</u>
Total Revenue	<u>1,431</u>	<u>1,431</u>	<u>136</u>	<u>(1,295)</u>	<u>1,209</u>	<u>1,209</u>	<u>660</u>	<u>(549)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>1,300</u>	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>1,000</u>	<u>1,000</u>	<u>457</u>	<u>543</u>
Total Expenditures	<u>1,300</u>	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>1,000</u>	<u>1,000</u>	<u>457</u>	<u>543</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>131</u>	<u>131</u>	<u>136</u>	<u>5</u>	<u>209</u>	<u>209</u>	<u>203</u>	<u>(6)</u>
Fund Balance - Beginning of Year	1,435	1,435	1,435	-	1,232	1,232	1,232	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 1,566</u>	<u>\$ 1,566</u>	<u>\$ 1,571</u>	<u>\$ 5</u>	<u>\$ 1,441</u>	<u>\$ 1,441</u>	<u>\$ 1,435</u>	<u>\$ (6)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Harrison County Forward Response Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	86,000	86,000	-	(86,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,000</u>	<u>86,000</u>	<u>-</u>	<u>(86,000)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	86,000	86,000	-	86,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,000</u>	<u>86,000</u>	<u>-</u>	<u>86,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
FEMA/SEMA Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	777,537	777,537	366,192	(411,345)	906,000	906,000	75,263	(830,737)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	1,860	1,860	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>777,537</u>	<u>777,537</u>	<u>368,052</u>	<u>(409,485)</u>	<u>906,000</u>	<u>906,000</u>	<u>75,263</u>	<u>(830,737)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	777,537	777,537	318,044	459,493	906,000	906,000	75,263	830,737
Total Expenditures	<u>777,537</u>	<u>777,537</u>	<u>318,044</u>	<u>459,493</u>	<u>906,000</u>	<u>906,000</u>	<u>75,263</u>	<u>830,737</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>50,008</u>	<u>50,008</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,008</u>	<u>\$ 50,008</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	37,000	37,000	37,280	280	-	-	6,579	6,579
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	286	286	-	-	208	208
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>37,000</u>	<u>37,000</u>	<u>37,566</u>	<u>566</u>	<u>-</u>	<u>-</u>	<u>6,787</u>	<u>6,787</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	37,000	37,000	38,929	(1,929)	-	-	-	-
Total Expenditures	<u>37,000</u>	<u>37,000</u>	<u>38,929</u>	<u>(1,929)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(1,363)</u>	<u>(1,363)</u>	<u>-</u>	<u>-</u>	<u>6,787</u>	<u>6,787</u>
Fund Balance - Beginning of Year	6,787	6,787	6,787	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 6,787</u>	<u>\$ 6,787</u>	<u>\$ 5,424</u>	<u>\$ (1,363)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,787</u>	<u>\$ 6,787</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	40	40	44	4	-	-	36	36
Other	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total Revenue	<u>1,040</u>	<u>1,040</u>	<u>44</u>	<u>(996)</u>	<u>3,000</u>	<u>3,000</u>	<u>3,036</u>	<u>36</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>	<u>3,000</u>	<u>3,000</u>	<u>878</u>	<u>2,122</u>
Total Expenditures	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>	<u>3,000</u>	<u>3,000</u>	<u>878</u>	<u>2,122</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>740</u>	<u>740</u>	<u>44</u>	<u>(696)</u>	<u>-</u>	<u>-</u>	<u>2,158</u>	<u>2,158</u>
Fund Balance - Beginning of Year	2,158	2,158	2,158	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 2,898</u>	<u>\$ 2,898</u>	<u>\$ 2,202</u>	<u>\$ (696)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,158</u>	<u>\$ 2,158</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,100	1,100	1,245	145	1,200	1,200	1,130	(70)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,100</u>	<u>1,100</u>	<u>1,245</u>	<u>145</u>	<u>1,200</u>	<u>1,200</u>	<u>1,130</u>	<u>(70)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,100</u>	<u>1,100</u>	<u>1,245</u>	<u>145</u>	<u>1,200</u>	<u>1,200</u>	<u>1,130</u>	<u>(70)</u>
Fund Balance - Beginning of Year	5,755	5,755	5,755	-	4,625	4,625	4,625	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 6,855</u>	<u>\$ 6,855</u>	<u>\$ 7,000</u>	<u>\$ 145</u>	<u>\$ 5,825</u>	<u>\$ 5,825</u>	<u>\$ 5,755</u>	<u>\$ (70)</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>6,000</u>	<u>6,000</u>	<u>6,680</u>	<u>680</u>	<u>6,000</u>	<u>6,000</u>	<u>6,031</u>	<u>31</u>
Total Revenue	<u>6,000</u>	<u>6,000</u>	<u>6,680</u>	<u>680</u>	<u>6,000</u>	<u>6,000</u>	<u>6,031</u>	<u>31</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	5,500	5,500	570	4,930	5,800	5,800	10,039	(4,239)
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,500</u>	<u>5,500</u>	<u>570</u>	<u>4,930</u>	<u>5,800</u>	<u>5,800</u>	<u>10,039</u>	<u>(4,239)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>500</u>	<u>500</u>	<u>6,110</u>	<u>5,610</u>	<u>200</u>	<u>200</u>	<u>(4,008)</u>	<u>(4,208)</u>
Fund Balance - Beginning of Year	6,616	6,616	6,616	-	10,624	10,624	10,624	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 7,116</u>	<u>\$ 7,116</u>	<u>\$ 12,726</u>	<u>\$ 5,610</u>	<u>\$ 10,824</u>	<u>\$ 10,824</u>	<u>\$ 6,616</u>	<u>\$ (4,208)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Passport Fees Fund
For the Two Years Ended December 31, 2008

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>4,000</u>	<u>4,000</u>	<u>2,324</u>	<u>(1,676)</u>	<u>3,500</u>	<u>3,500</u>	<u>4,890</u>	<u>1,390</u>
Total Revenue	<u>4,000</u>	<u>4,000</u>	<u>2,324</u>	<u>(1,676)</u>	<u>3,500</u>	<u>3,500</u>	<u>4,890</u>	<u>1,390</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>5,000</u>	<u>5,000</u>	<u>775</u>	<u>4,225</u>	<u>3,000</u>	<u>3,000</u>	<u>1,891</u>	<u>1,109</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>775</u>	<u>4,225</u>	<u>3,000</u>	<u>3,000</u>	<u>1,891</u>	<u>1,109</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>1,549</u>	<u>2,549</u>	<u>500</u>	<u>500</u>	<u>2,999</u>	<u>2,499</u>
Fund Balance - Beginning of Year	2,999	2,999	2,999	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,999</u>	<u>\$ 1,999</u>	<u>\$ 4,548</u>	<u>\$ 2,549</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 2,999</u>	<u>\$ 2,499</u>

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

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

Note 1: Budgeting and Budgetary Practices

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

Note 2: Budgetary Basis of Accounting

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

Note 3: Expenditures in Excess of Appropriations

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

	<u>Amount Over Budget</u>	
	<u>2008</u>	<u>2007</u>
Senior Citizens Tax Fund	\$ 1,929	\$ -
Law Library Fund	\$ -	\$ 4,239

FEDERAL COMPLIANCE SECTION

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

To the County Commission of
Harrison County, Missouri
Bethany, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harrison County, Missouri as of and for the years then ended December 31, 2008 and 2007, which collectively comprise the County's basic financial statements, and have issued my report thereon dated December 29, 2009. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

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

Compliance and Other Matters

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

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

Original signed by auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
December 29, 2009

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

To the County Commissioners
Harrison County, Missouri
Bethany, Missouri

Compliance

I have audited the compliance of the Harrison County, Missouri with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2008 and 2007. Harrison County, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. My responsibility is to express an opinion on the County's compliance based on my audit.

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

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

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

Internal Control Over Compliance

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

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

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

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

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

Original signed by auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
December 29, 2009

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

Federal CFDA Number	Federal Grantor/Pass Through Grantor/Program Title	Pass Through Granters Number	Federal Expenditures Year Ended December 31,	
			2008	2007
	U.S. DEPARTMENT OF JUSTICE			
	Passed through state:			
	State Department of Public Safety			
16.575	Crime Victim Assistance	VOCA0017	<u>17,272</u>	<u>18,616</u>
	Total U.S. Department of Justice		<u>17,272</u>	<u>18,616</u>
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO- (29)	360,480	23,686
		BRO-(28)	-	5,681
		BRO-(26)	-	<u>7,263</u>
	Total U.S. Department of Transportation		<u>360,480</u>	<u>36,630</u>
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through state Department of Public Safety:			
97.067	Homeland Security Grant Program	2005-GET5-0022	10,714	-
97.036	Public Assistance Grants	FEMA	368,478	75,711
97.004	State Domestic Preparedness Equipment Support Program	LEPC-HMEP	-	<u>2,338</u>
	Total U.S. Department of Homeland Security		<u>379,192</u>	<u>78,049</u>
	Total Expenditures of Federal Awards		<u>\$ 756,944</u>	<u>\$ 133,295</u>

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

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

Note 1: Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

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

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

B. Basis of Presentation

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

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

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

Accordingly, the schedule includes expenditures of cash awards.

C. Basis of Accounting

The schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Note 2: Subrecipients

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

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

Section I - Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

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

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

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

Section II - Financial Statement Findings

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

Section III - Federal Award Findings and Questioned Costs

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

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

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

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

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

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

The prior audit report issued for the two years ended December 31, 2006, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.