



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

To the County Commission  
and  
Officeholders of Daviess County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Daviess County, and issues a separate report on that audit. In addition, in cooperation with the county, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2008, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Kevin G. Hudson, Certified Public Accountant, is attached.

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

Susan Montee, JD, CPA  
State Auditor

April 2010  
Report No. 2010-44

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

**Daviess County, Missouri**  
Table of Contents

<b>Financial Statements:</b>	<u>Page</u>
Independent Auditors' Report	1-2
Management's Discussion and Analysis	3-7
Government-wide Financial Statements:	
Statement of Net Assets - Cash Basis - December 31, 2008	8
Statement of Net Assets - Cash Basis - December 31, 2007	9
Statement of Activities - Cash Basis - December 31, 2008	10
Statement of Activities - Cash Basis - December 31, 2007	11
Fund Financial Statements:	
Balance Sheet - Cash Basis - Governmental Funds - December 31, 2008	12
Balance Sheet - Cash Basis - Governmental Fund - December 31, 2007	13
Statement of Revenues, Expenditures and Changes in Fund Balances- Cash Basis - Governmental Funds - December 31, 2008	14
Statement of Revenues, Expenditures and Changes in Fund Balances - Cash Basis - Governmental Funds - December 31, 2007	15
Statement of Fiduciary Net Assets - Cash Basis - December 31, 2008	16
Statement of Fiduciary Net Assets - Cash Basis - December 31, 2007	17
Notes to Financial Statements	18-27
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule - Cash Basis - General Fund	28
Budgetary Comparison Schedule - Cash Basis -Special Road and Bridge Fund	29
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Sales Tax Fund	30
Budgetary Comparison Schedule - Cash Basis - Capital Improvements Fund	31
Budgetary Comparison Schedule - Cash Basis - Assessment Fund	32
Budgetary Comparison Schedule - Cash Basis - Prosecuting Attorney Training Fund	33
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Training Fund	34
Budgetary Comparison Schedule - Cash Basis - Sheriffs Civil Fee Fund	35
Budgetary Comparison Schedule - Cash Basis - Election Services Fund	36
Budgetary Comparison Schedule - Cash Basis - Tax Maintenance Fund	37
Budgetary Comparison Schedule - Cash Basis - Frazier Trust Fund	38
Budgetary Comparison Schedule - Cash Basis - Mayes Estate Fund	39
Budgetary Comparison Schedule - Cash Basis - Care Center Lease Fund	40
Budgetary Comparison Schedule - Cash Basis - Health Care Reserve Fund	41
Budgetary Comparison Schedule - Cash Basis - Domestic Violence Fund	42
Budgetary Comparison Schedule - Cash Basis - Jackson Township Grant Maintenance	43
Budgetary Comparison Schedule - Cash Basis - Local Emergency Management Fund	44
Budgetary Comparison Schedule - Cash Basis - P.A. Check Maintenance Fund	45
Budgetary Comparison Schedule - Cash Basis - Sheriff Forfeitures Fund	46

**Daviess County, Missouri**  
Table of Contents

	<u>Page</u>
<b>Required Supplementary Information (Concluded)</b>	
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Training Post Fund	47
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Block Grant Fund	48
Budgetary Comparison Schedule - Cash Basis - Veteran’s Memorial Fund	49
Budgetary Comparison Schedule - Cash Basis - Help America Vote Act Fund	50
Budgetary Comparison Schedule - Cash Basis - Senior Citizens Services Tax Fund	51
Budgetary Comparison Schedule - Cash Basis - P.A. Delinquent Tax Fund	52
Budgetary Comparison Schedule - Cash Basis - Recorder User Fees Fund	53
Budgetary Comparison Schedule - Cash Basis - Recorder Tech Fund	54
Budgetary Comparison Schedule - Cash Basis - Circuit Clerk Interest Fund	55
Budgetary Comparison Schedule - Cash Basis - Law Library Fund	56
Budgetary Comparison Schedule - Cash Basis - Associate Division Interest Fund	57
Budgetary Comparison Schedule - Cash Basis - Senate Bill 40 Fund	58
Budgetary Comparison Schedule - Cash Basis - Central Dispatch Emergency Services	59
Notes to the Required Supplementary Information	60
 <b>Federal Compliance Section:</b>	
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 <i>Government Auditing Standards</i>	61-62
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	63-64
Schedule of Expenditures of Federal Awards	65
Notes to the Supplementary Schedule	66
Schedule of Findings and Questioned Costs	67-68
Follow Up on Prior Audit Findings for an Audit of Financial Statements in Accordance with <i>Government Auditing Standards</i>	69-71
Summary Schedule of Prior Audit Findings in Accordance with OMB Circular A-133	72

## **Independent Auditors' Report**

To the County Commission of  
Daviness County, Missouri  
Gallatin, Missouri

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

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

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

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

## **Independent Auditors' Report (Concluded)**

In accordance with *Government Auditing Standards*, I have also issued my report dated March 11, 2010, 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 Daviess 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  
March 11, 2010

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

The discussion and analysis of Daviess 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 \$51,721 for the year ended December 31, 2008. The total expenditures exceeded governmental receipts by \$126,051 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 \$3,333,385 and the year ended December 31, 2007 of \$3,281,664.
- County revenues for the year ended December 31, 2008 of \$3,108,348 decreased by \$153,250 over the county revenues for the year ended December 31, 2007 of \$3,261,598.
- County expenditures for the year ended December 31, 2008 of \$3,063,510 decreased by \$320,411 over the county expenditures for the year ended December 31, 2007 of \$3,383,921.

**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.

**Daviess 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 18-27 of this report.

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

Other Information

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

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

**Government-wide Financial Analysis**

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

	Year Ended December 31,	
	2008	2007
Net Assets	\$3,333,385	\$ 3,281,664
Program Receipts	1,690,708	1,877,015
General Receipts	1,424,523	1,389,423
Disbursements	3,063,510	3,383,921
Change in Net Assets	51,721	(126,051)

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 \$1,573,938 in 2007 as compared to \$1,749,160 in 2008. General receipts did not fluctuate much between 2007 and 2008. Disbursements decreased between 2007 and 2008 due to the Special Road and Bridge fund and the bridge projects that were in progress during 2007. There was a decrease of \$402,584 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.

**Daviess 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 \$3,333,385, an increase of \$51,721 over the prior years fund balance of \$3,281,664. The unreserved portion of fund balance was \$1,749,160 for 2008 and \$1,573,938 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 \$1,749,160 and the unreserved fund balance of the General Fund for fiscal year 2007 was \$1,573,938. 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 \$175,222 for fiscal year 2008 as compared to an increase of \$15,836 for fiscal year 2007.

**County Revenue Fund Budgeting Highlights**

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

The original and final budgeted revenues for the general fund were \$922,340 for 2008 and \$792,315 for 2007. The original and final budgeted expenditures were \$1,084,701 for 2008 and \$990,391 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 County's General Fund has increased \$191,058 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.

**Daviess 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, 102 N. Main, Gallatin, Missouri 64640, (660) 663-2641.

**GOVERNMENT WIDE FINANCIAL STATEMENTS**

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

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 3,333,385
<b>Total Assets</b>	<u>\$ 3,333,385</u>
<b>NET ASSETS:</b>	
Restricted	\$ 1,584,225
Unrestricted	<u>1,749,160</u>
<b>Total Net Assets</b>	<u>\$ 3,333,385</u>

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

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

	<b>Governmental <u>Activities</u></b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 3,281,664
<b>Total Assets</b>	<u>\$ 3,281,664</u>
<b>NET ASSETS:</b>	
Restricted	\$ 1,707,726
Unrestricted	<u>1,573,938</u>
<b>Total Net Assets</b>	<u>\$ 3,281,664</u>

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

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

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
<b>Governmental Activities:</b>				
General County Government	\$ 1,170,531	\$ 366,688	\$ 256,293	\$ (547,550)
Roads and Bridges	1,247,873	625	1,047,375	(199,873)
Law Enforcement Sales Tax	301,422	3,675	3,920	(293,827)
Capital Improvements	39,136	12,132	-	(27,004)
Central Emergency Dispatch	<u>304,548</u>	<u>-</u>	<u>-</u>	<u>(304,548)</u>
<b>Total Governmental Activities</b>	<b><u>\$ 3,063,510</u></b>	<b><u>\$ 383,120</u></b>	<b><u>\$ 1,307,588</u></b>	<b><u>\$ (1,372,802)</u></b>
 <b>Total Daviess County</b>	 <b><u>\$ 3,063,510</u></b>	 <b><u>\$ 383,120</u></b>	 <b><u>\$ 1,307,588</u></b>	 <b><u>\$ (1,372,802)</u></b>
 <b>General Revenues:</b>				
Property Taxes				377,070
Sales Taxes				797,829
Interest				130,091
Other				112,650
Transfers				<u>6,883</u>
<b>Total General Revenues</b>				<b><u>1,424,523</u></b>
 Change in Net Assets				 51,721
 <b>Net Assets - Beginning</b>				 <b><u>3,281,664</u></b>
 <b>Net Assets - Ending</b>				 <b><u>\$ 3,333,385</u></b>

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

**Daviess 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>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
<b>Governmental Activities:</b>				
General County Government	\$ 1,105,620	\$ 193,892	\$ 239,224	\$ (672,504)
Roads and Bridges	1,655,297	2,200	1,400,197	(252,900)
Law Enforcement Sales Tax	361,002	2,775	38,727	(319,500)
Capital Improvements	6,131	-	-	(6,131)
Central Emergency Dispatch	264,439	-	-	(264,439)
<b>Total Governmental Activities</b>	<u>\$ 3,392,489</u>	<u>\$ 198,867</u>	<u>\$ 1,678,148</u>	<u>\$ (1,515,474)</u>
 <b>Total Daviess County</b>	 <u>\$ 3,392,489</u>	 <u>\$ 198,867</u>	 <u>\$ 1,678,148</u>	 <u>\$ (1,515,474)</u>
 <b>General Revenues:</b>				
Property Taxes				250,511
Sales Taxes				813,994
Interest				164,121
Other				155,957
Transfers				4,840
<b>Total General Revenues</b>				<u>1,389,423</u>
 Change in Net Assets				 (126,051)
 <b>Net Assets - Beginning</b>				 <u>3,407,715</u>
 <b>Net Assets - Ending</b>				 <u>\$ 3,281,664</u>

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

## **FUND FINANCIAL STATEMENTS**

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

	General Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Capital Improvements Fund	Central Dispatch Emergency Services Fund	Other Governmental Funds	2008 Total Government Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 1,749,160	\$ 163,452	\$ 28,270	\$ 264,913	\$ 346,062	\$ 781,528	\$ 3,333,385
<b>TOTAL ASSETS</b>	<u>\$ 1,749,160</u>	<u>\$ 163,452</u>	<u>\$ 28,270</u>	<u>\$ 264,913</u>	<u>\$ 346,062</u>	<u>\$ 781,528</u>	<u>\$ 3,333,385</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>FUND BALANCES</b>							
Unreserved, Reported in:							
General Fund	\$ 1,749,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,749,160
Special Revenue Funds	-	163,452	28,270	-	346,062	-	537,784
Capital Projects Fund	-	-	-	264,913	-	-	264,913
Nonmajor Funds	-	-	-	-	-	781,528	781,528
<b>TOTAL FUND BALANCES</b>	<u>\$ 1,749,160</u>	<u>\$ 163,452</u>	<u>\$ 28,270</u>	<u>\$ 264,913</u>	<u>\$ 346,062</u>	<u>\$ 781,528</u>	<u>\$ 3,333,385</u>

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

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

	General Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Capital Improvements Fund	Central Dispatch Emergency Services Fund	Other Governmental Funds	2007 Total Government Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 1,573,938	\$ 335,079	\$ 22,645	\$ 291,917	\$ 372,369	\$ 685,716	\$ 3,281,664
<b>TOTAL ASSETS</b>	<u>\$ 1,573,938</u>	<u>\$ 335,079</u>	<u>\$ 22,645</u>	<u>\$ 291,917</u>	<u>\$ 372,369</u>	<u>\$ 685,716</u>	<u>\$ 3,281,664</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>FUND BALANCES</b>							
Unreserved, Reported in:							
General Fund	\$ 1,573,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,573,938
Special Revenue Funds	-	335,079	22,645	-	372,369	-	730,093
Capital Projects Fund	-	-	-	291,917	-	-	291,917
Nonmajor Funds	-	-	-	-	-	685,716	685,716
<b>TOTAL FUND BALANCES</b>	<u>\$ 1,573,938</u>	<u>\$ 335,079</u>	<u>\$ 22,645</u>	<u>\$ 291,917</u>	<u>\$ 372,369</u>	<u>\$ 685,716</u>	<u>\$ 3,281,664</u>

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

**Daviess 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	Law Enforcement Sales Tax Fund	Capital Improvements Fund	Central Dispatch Emergency Services Fund	Other Governmental Funds	2008 Total Government Funds
<b>REVENUES:</b>							
Taxes - Sales	\$ 265,948	\$ -	\$ 265,948	\$ -	\$ 265,933	\$ -	\$ 797,829
Taxes - Property	203,438	-	-	-	-	173,632	377,070
Intergovernmental Revenues	67,726	1,047,375	3,920	-	-	188,567	1,307,588
Charges for Services	334,483	625	3,675	12,132	-	32,205	383,120
Interest Income	74,494	15,724	296	-	12,171	27,406	130,091
Other	<u>55,933</u>	<u>16,522</u>	<u>38,403</u>	<u>-</u>	<u>137</u>	<u>1,655</u>	<u>112,650</u>
<b>TOTAL REVENUES</b>	<u>1,002,022</u>	<u>1,080,246</u>	<u>312,242</u>	<u>12,132</u>	<u>278,241</u>	<u>423,465</u>	<u>3,108,348</u>
<b>EXPENDITURES:</b>							
General County Government	827,878	-	-	-	-	342,653	1,170,531
Roads and Bridges	-	1,247,873	-	-	-	-	1,247,873
Law Enforcement Sales Tax	-	-	301,422	-	-	-	301,422
Capital Improvements	-	-	-	39,136	-	-	39,136
Central Dispatch Emergency	-	-	-	-	304,548	-	304,548
<b>TOTAL EXPENDITURES</b>	<u>827,878</u>	<u>1,247,873</u>	<u>301,422</u>	<u>39,136</u>	<u>304,548</u>	<u>342,653</u>	<u>3,063,510</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>174,144</u>	<u>(167,627)</u>	<u>10,820</u>	<u>(27,004)</u>	<u>(26,307)</u>	<u>80,812</u>	<u>44,838</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer To/From Other Funds	<u>1,078</u>	<u>(4,000)</u>	<u>(5,195)</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>6,883</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,078</u>	<u>(4,000)</u>	<u>(5,195)</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>6,883</u>
Net Change in Fund Balances	175,222	(171,627)	5,625	(27,004)	(26,307)	95,812	51,721
<b>Fund Balance - Beginning of Year</b>	<u>1,573,938</u>	<u>335,079</u>	<u>22,645</u>	<u>291,917</u>	<u>372,369</u>	<u>685,716</u>	<u>3,281,664</u>
<b>Fund Balance - End of Year</b>	<u>\$ 1,749,160</u>	<u>\$ 163,452</u>	<u>\$ 28,270</u>	<u>\$ 264,913</u>	<u>\$ 346,062</u>	<u>\$ 781,528</u>	<u>\$ 3,333,385</u>

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

**Daviess 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	Law Enforcement Sales Tax Fund	Capital Improvements Fund	Central Dispatch Emergency Services Fund	Other Governmental Funds	2007 Total Government Funds
<b>REVENUES:</b>							
Taxes - Sales	\$ 271,327	\$ -	\$ 271,332	\$ -	\$ 271,335	\$ -	\$ 813,994
Taxes - Property	175,778	-	-	-	-	74,733	250,511
Intergovernmental Revenues	67,655	1,400,197	38,727	-	-	171,569	1,678,148
Charges for Services	149,387	2,200	2,775	-	-	44,505	198,867
Interest Income	78,080	26,599	236	14,016	13,842	31,348	164,121
Other	<u>57,759</u>	<u>42,080</u>	<u>54,533</u>	<u>-</u>	<u>81</u>	<u>1,504</u>	<u>155,957</u>
<b>TOTAL REVENUES</b>	<u>799,986</u>	<u>1,471,076</u>	<u>367,603</u>	<u>14,016</u>	<u>285,258</u>	<u>323,659</u>	<u>3,261,598</u>
<b>EXPENDITURES:</b>							
General County Government	780,784	-	-	-	-	321,470	1,102,254
Roads and Bridges	-	1,650,457	-	-	-	-	1,650,457
Law Enforcement Sales Tax	-	-	360,640	-	-	-	360,640
Capital Improvements	-	-	-	6,131	-	-	6,131
Central Dispatch Emergency	-	-	-	-	<u>264,439</u>	-	<u>264,439</u>
<b>TOTAL EXPENDITURES</b>	<u>780,784</u>	<u>1,650,457</u>	<u>360,640</u>	<u>6,131</u>	<u>264,439</u>	<u>321,470</u>	<u>3,383,921</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>19,202</u>	<u>(179,381)</u>	<u>6,963</u>	<u>7,885</u>	<u>20,819</u>	<u>2,189</u>	<u>(122,323)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer To/From Other Funds	<u>(3,366)</u>	<u>(4,840)</u>	<u>(362)</u>	<u>-</u>	<u>-</u>	<u>4,840</u>	<u>(3,728)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,366)</u>	<u>(4,840)</u>	<u>(362)</u>	<u>-</u>	<u>-</u>	<u>4,840</u>	<u>(3,728)</u>
Net Change in Fund Balances	15,836	(184,221)	6,601	7,885	20,819	7,029	(126,051)
<b>Fund Balance - Beginning of Year</b>	<u>1,558,102</u>	<u>519,300</u>	<u>16,044</u>	<u>284,032</u>	<u>351,550</u>	<u>678,687</u>	<u>3,407,715</u>
<b>Fund Balance - End of Year</b>	<u>\$ 1,573,938</u>	<u>\$ 335,079</u>	<u>\$ 22,645</u>	<u>\$ 291,917</u>	<u>\$ 372,369</u>	<u>\$ 685,716</u>	<u>\$ 3,281,664</u>

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

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

	<b>Governmental <u>Activities</u></b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 3,360,348
<b>Total Assets</b>	<u>\$ 3,360,348</u>
<b>NET ASSETS:</b>	
Restricted	\$ 3,360,348
Unrestricted	-
<b>Total Net Assets</b>	<u>\$ 3,360,348</u>

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

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

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 4,939,889
<b>Total Assets</b>	<u>\$ 4,939,889</u>
<b>NET ASSETS:</b>	
Restricted	\$ 4,939,889
Unrestricted	<u>-</u>
<b>Total Net Assets</b>	<u>\$ 4,939,889</u>

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

**Daviess 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 Daviess 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.

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

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

Fund Financial Statements

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

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

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

**Special Revenue Funds** - The Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted to expenditure for specified purposes. The Special Road and Bridge Fund, Law Enforcement Sales Tax Fund, Central Emergency Dispatch Service Fund and Capital Improvements Fund are all considered major Special Revenue Funds.

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

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

**Daviess 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, Bankruptcy Fund, Prosecuting Attorney Forfeiture Fund, Prosecuting Attorney Administrative Fee Fund, Unclaimed Fees Fund, Overplus Fund, Bond Forfeiture Fund, Protested Taxes Account, Treasurer/Ex Officio Fund, Criminal Cost 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 given ½ a normal work day a month up to a total of six work days a year 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.

**Daveiss 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 January 15, each department, office, institution, commission, or court of the County submits two budgets to the budget officer showing 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 15<sup>th</sup> of each year.
- 4) A public hearing is held not earlier than 10 days after the budget document is made available to the public and with at least 5 days notice of the hearing.
- 5) Amendments to the budget are made by the County Commission as required to allow for appropriation of increased revenues and adjustments between line items within the budget. A few budget amendments were made for 2008 and 2007. Please see budgetary comparison schedules in required supplementary information for further details.

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

**F. Inventories and Capital Assets**

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

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

**Note 1: Summary of Significant Accounting Policies (Continued)**

**G. Long-Term Debt**

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

**H. Estimates**

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

**I. Reserved Fund Balance**

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

**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 year ended December 31, 2007, the County had an excess of expenditures over appropriations in the Health Care Reserve Fund, the Recorder Tech Fund and the Recorder User Fees Fund. The Senior Citizens Services Tax Fund did not prepare a budget for the year ended December 31, 2007. For the year ended December 31, 2008, the County had an excess of expenditures over appropriations in the Prosecuting Attorney Check Processing Fund and the Senior Citizens Services Tax Fund.

*Net Assets/Fund Balance Deficit*

For the two years ended December 31, 2008, the County did not have any Net Assets/Fund Balance Deficits.

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

**Note 3: Cash and Investments**

Deposits - At December 31, 2008 and 2007, the carrying amount of the County's deposits was \$2,678,888 and \$2,694,862 respectively. The bank balance for the year ended December 31, 2008 and 2007 was \$2,796,824 and \$2,779,207 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 \$2,546,824 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2008 and \$2,529,207 for the year ended December 31, 2007.

The Senate Bill 40 and the Central Emergency Dispatch Services 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.

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

**Note 3: Cash and Investments (Concluded)**

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.

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

Deposits	\$ 302,093
Investments	<u>2,392,769</u>
Total Deposits and Investments	<u><u>\$ 2,694,862</u></u>

As of December 31, 2007, the County's investments were as follows:

Fund	Type	Maturities	Amount
Multiple Fund	Certificate of Deposit	1/23/2008	\$ 519,925
Multiple Fund	Certificate of Deposit	1/24/2008	633,521
Multiple Fund	Certificate of Deposit	1/27/2008	385,210
Multiple Fund	Certificate of Deposit	2/13/2008	<u>854,113</u>
<b>Total Investments</b>			<u><u>\$ 2,392,769</u></u>

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

Deposits	\$ 319,626
Investments	<u>2,359,262</u>
Total Deposits and Investments	<u><u>\$ 2,678,888</u></u>

As of December 31, 2008, the County's investments were as follows:

Fund	Type	Maturities	Amount
Multiple Fund	Certificate of Deposit	1/23/2009	\$ 546,275
Multiple Fund	Certificate of Deposit	1/24/2009	665,628
Multiple Fund	Certificate of Deposit	1/27/2009	404,733
Multiple Fund	Certificate of Deposit	2/13/2009	<u>742,626</u>
<b>Total Investments</b>			<u><u>\$ 2,359,262</u></u>

**Daviess 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 1<sup>st</sup> and payable by December 31<sup>st</sup> 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	\$ 71,512,480	\$ 69,406,220
Personal Property	25,909,575	25,275,429
Railroad and Utilities	<u>5,949,282</u>	<u>6,238,371</u>
Total	<u>\$103,371,337</u>	<u>100,920,020</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	\$ .1200	\$ .1700
Senior Citizens Services	.0500	\$ -
Senate Bill 40	<u>\$.0800</u>	<u>\$.0800</u>
Total	<u>\$.2500</u>	<u>\$.2500</u>

**Note 5: County Employees' Retirement Fund (CERF)**

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

**A. Plan Description**

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

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

**B. Pension Benefits**

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

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement at age fifty-five with reduced benefit is allowed for vested employees.

Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

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

**C. Funding Policy**

In accordance with State Statutes, the Plan is funded through various fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in the CERF. During 2008 and 2007, the County collected and remitted to CERF, employee contributions of approximately \$75,242 and \$70,852 respectively, for the years then ended.

**Note 6: Prosecuting Attorney Retirement Fund**

In accordance with state statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$1,683 and \$3,366, respectively, for the years ended December 31, 2008 and 2007.

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

**Note 7: 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.

**Note 8: Risk Management**

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

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

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

**REQUIRED SUPPLEMENTARY INFORMATION**

**Daviess 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 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>
<b>Revenues:</b>								
Taxes - Sales	\$ 280,000	\$ 280,000	\$ 265,948	\$ (14,052)	\$ 292,000	\$ 292,000	\$ 271,327	\$ (20,673)
Taxes - Property	187,500	187,500	203,438	15,938	184,850	184,850	175,778	(9,072)
Intergovernmental Revenues	61,790	61,790	67,726	5,936	59,815	59,815	67,655	7,840
Charges for Services	255,050	255,050	334,483	79,433	140,750	140,750	149,387	8,637
Interest Income	75,000	75,000	74,494	(506)	50,000	50,000	78,080	28,080
Other	63,000	63,000	55,933	(7,067)	64,900	64,900	57,759	(7,141)
<b>Total Revenue</b>	<u>922,340</u>	<u>922,340</u>	<u>1,002,022</u>	<u>79,682</u>	<u>792,315</u>	<u>792,315</u>	<u>799,986</u>	<u>7,671</u>
<b>Expenditures:</b>								
County Commission	87,034	87,034	87,358	(324)	84,024	84,024	83,273	751
County Clerk	92,583	92,583	83,946	8,637	82,384	82,384	75,627	6,757
Elections	61,800	61,800	48,284	13,516	22,100	22,100	15,304	6,796
Buildings and Grounds	84,700	84,700	78,323	6,377	150,900	150,900	115,473	35,427
Employee Fringe Benefits	94,500	94,500	79,456	15,044	64,134	64,134	71,500	(7,366)
County Treasurer	84,053	84,053	71,272	12,781	73,221	73,221	65,944	7,277
County Collector	19,000	19,000	9,825	9,175	21,600	21,600	20,866	734
Recorder of Deeds	63,521	63,521	61,247	2,274	59,078	59,078	59,097	(19)
Circuit Clerk	10,660	10,660	8,674	1,986	12,400	12,400	11,263	1,137
Associate Circuit Court	19,020	19,020	13,617	5,403	17,934	17,934	14,687	3,247
Court Administration	44,200	44,200	9,865	34,335	41,100	41,100	16,148	24,952
Public Administrator	29,394	29,394	28,020	1,374	29,180	29,180	27,728	1,452
Sheriff	37,500	37,500	63,135	(25,635)	-	-	5,000	(5,000)
Jail	25,000	25,000	-	25,000	-	-	-	-
Prosecuting Attorney	95,940	95,940	86,563	9,377	85,900	85,900	79,039	6,861
Juvenile Officer	11,544	11,544	6,822	4,722	10,414	10,414	7,160	3,254
County Coroner	27,773	27,773	18,646	9,127	26,123	26,123	16,155	9,968
Health and Welfare	8,004	8,004	-	8,004	3,504	3,504	-	3,504
Emergency Fund	100,000	100,000	-	100,000	100,000	100,000	7,967	92,033
Other	88,475	88,475	72,825	15,650	106,395	106,395	88,553	17,842
<b>Total Expenditures</b>	<u>1,084,701</u>	<u>1,084,701</u>	<u>827,878</u>	<u>256,823</u>	<u>990,391</u>	<u>990,391</u>	<u>780,784</u>	<u>209,607</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(162,361)</u>	<u>(162,361)</u>	<u>174,144</u>	<u>336,505</u>	<u>(198,076)</u>	<u>(198,076)</u>	<u>19,202</u>	<u>217,278</u>
<b>Fund Balance - Beginning of Year</b>	1,573,938	1,573,938	1,573,938	-	1,558,102	1,558,102	1,558,102	-
Transfers In	500,000	500,000	13,761	(486,239)	592,000	592,000	-	(592,000)
Transfers Out	(513,500)	(513,500)	(12,683)	500,817	(534,365)	(534,365)	(3,366)	530,999
<b>Fund Balance - End of Year</b>	<u>\$ 1,398,077</u>	<u>\$ 1,398,077</u>	<u>\$ 1,749,160</u>	<u>\$ 351,083</u>	<u>\$ 1,417,661</u>	<u>\$ 1,417,661</u>	<u>\$ 1,573,938</u>	<u>\$ 156,277</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Special Road and Bridge 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	2,085,625	2,085,625	1,047,375	(1,038,250)	1,524,180	1,524,180	1,400,197	(123,983)
Charges for Services	2,000	2,000	625	(1,375)	1,000	1,000	2,200	1,200
Interest Income	25,000	25,000	15,724	(9,276)	18,000	18,000	26,599	8,599
Other	10,000	10,000	16,522	6,522	4,000	4,000	42,080	38,080
<b>Total Revenue</b>	<u>2,122,625</u>	<u>2,122,625</u>	<u>1,080,246</u>	<u>(1,042,379)</u>	<u>1,547,180</u>	<u>1,547,180</u>	<u>1,471,076</u>	<u>(76,104)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway and Roads	2,315,613	2,315,613	1,247,873	1,067,740	1,875,305	1,875,305	1,650,457	224,848
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,315,613</u>	<u>2,315,613</u>	<u>1,247,873</u>	<u>1,067,740</u>	<u>1,875,305</u>	<u>1,875,305</u>	<u>1,650,457</u>	<u>224,848</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(192,988)</u>	<u>(192,988)</u>	<u>(167,627)</u>	<u>25,361</u>	<u>(328,125)</u>	<u>(328,125)</u>	<u>(179,381)</u>	<u>148,744</u>
<b>Fund Balance - Beginning of Year</b>	335,079	335,079	335,079	-	519,300	519,300	519,300	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(4,000)	(4,000)	-	-	(4,840)	(4,840)
<b>Fund Balance - End of Year</b>	<u>\$ 142,091</u>	<u>\$ 142,091</u>	<u>\$ 163,452</u>	<u>\$ 21,361</u>	<u>\$ 191,175</u>	<u>\$ 191,175</u>	<u>\$ 335,079</u>	<u>\$ 143,904</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Law Enforcement Sales Tax 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)
<b>Revenues:</b>								
Taxes - Sales	\$ 280,000	\$ 280,000	\$ 265,948	\$ (14,052)	\$ 292,000	\$ 292,000	\$ 271,332	\$ (20,668)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	6,585	6,585	3,920	(2,665)	43,858	43,858	38,727	(5,131)
Charges for Services	3,700	3,700	3,675	(25)	2,900	2,900	2,775	(125)
Interest Income	200	200	296	96	220	220	236	16
Other	21,500	21,500	38,403	16,903	74,100	74,100	54,533	(19,567)
<b>Total Revenue</b>	<u>311,985</u>	<u>311,985</u>	<u>312,242</u>	<u>257</u>	<u>413,078</u>	<u>413,078</u>	<u>367,603</u>	<u>(45,475)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	341,549	341,549	301,422	40,127	432,292	432,292	360,640	71,652
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>341,549</u>	<u>341,549</u>	<u>301,422</u>	<u>40,127</u>	<u>432,292</u>	<u>432,292</u>	<u>360,640</u>	<u>71,652</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(29,564)</u>	<u>(29,564)</u>	<u>10,820</u>	<u>40,384</u>	<u>(19,214)</u>	<u>(19,214)</u>	<u>6,963</u>	<u>26,177</u>
<b>Fund Balance - Beginning of Year</b>	22,645	22,645	22,645	-	16,044	16,044	16,044	-
Transfers In	10,000	10,000	10,365	365	10,000	10,000	11,043	(1,043)
Transfers Out	-	-	(15,560)	(15,560)	-	-	(11,405)	(11,405)
<b>Fund Balance - End of Year</b>	<u>\$ 3,081</u>	<u>\$ 3,081</u>	<u>\$ 28,270</u>	<u>\$ 25,189</u>	<u>\$ 6,830</u>	<u>\$ 6,830</u>	<u>\$ 22,645</u>	<u>\$ 15,815</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Capital Improvements 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)
<b>Revenues:</b>								
<b>Taxes - Sales</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	100,000	100,000	-	(100,000)	-	-	-	-
Charges for Services	-	-	12,132	12,132	-	-	-	-
Interest Income	-	-	-	-	7,000	7,000	14,016	7,016
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>100,000</u>	<u>100,000</u>	<u>12,132</u>	<u>(87,868)</u>	<u>7,000</u>	<u>7,000</u>	<u>14,016</u>	<u>7,016</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	340,000	340,000	39,136	300,864	66,130	66,130	6,131	59,999
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>340,000</u>	<u>340,000</u>	<u>39,136</u>	<u>300,864</u>	<u>66,130</u>	<u>66,130</u>	<u>6,131</u>	<u>59,999</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(240,000)</u>	<u>(240,000)</u>	<u>(27,004)</u>	<u>212,996</u>	<u>(59,130)</u>	<u>(59,130)</u>	<u>7,885</u>	<u>67,015</u>
<b>Fund Balance - Beginning of Year</b>	291,917	291,917	291,917	-	284,032	284,032	284,032	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 51,917</u>	<u>\$ 51,917</u>	<u>\$ 264,913</u>	<u>\$ 212,996</u>	<u>\$ 224,902</u>	<u>\$ 224,902</u>	<u>\$ 291,917</u>	<u>\$ 67,015</u>

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

**Daviess 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 2007 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	160,000	160,000	164,122	4,122	135,200	135,200	149,795	14,595
Charges for Services	100	100	-	(100)	-	-	50	50
Interest Income	500	500	289	(211)	400	400	572	172
Other	1,400	1,400	1,306	(94)	1,000	1,000	1,344	344
<b>Total Revenue</b>	<u>162,000</u>	<u>162,000</u>	<u>165,717</u>	<u>3,717</u>	<u>136,600</u>	<u>136,600</u>	<u>151,761</u>	<u>15,161</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	185,864	185,864	168,294	17,570	179,051	179,051	154,662	24,389
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>185,864</u>	<u>185,864</u>	<u>168,294</u>	<u>17,570</u>	<u>179,051</u>	<u>179,051</u>	<u>154,662</u>	<u>24,389</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(23,864)</u>	<u>(23,864)</u>	<u>(2,577)</u>	<u>21,287</u>	<u>(42,451)</u>	<u>(42,451)</u>	<u>(2,901)</u>	<u>39,550</u>
<b>Fund Balance - Beginning of Year</b>	13,352	13,352	13,352	-	16,253	16,253	16,253	-
Transfers In	11,000	11,000	11,000	-	26,560	26,560	-	26,560
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 488</u>	<u>\$ 488</u>	<u>\$ 21,775</u>	<u>\$ 21,287</u>	<u>\$ 362</u>	<u>\$ 362</u>	<u>\$ 13,352</u>	<u>\$ 12,990</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Prosecuting Attorney Training 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,000	1,000	748	(252)	1,100	1,100	969	(131)
Interest Income	-	-	2	2	3	3	4	1
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>1,000</u>	<u>1,000</u>	<u>750</u>	<u>(250)</u>	<u>1,103</u>	<u>1,103</u>	<u>973</u>	<u>(130)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	1,300	1,300	727	573	1,300	1,300	956	344
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,300</u>	<u>1,300</u>	<u>727</u>	<u>573</u>	<u>1,300</u>	<u>1,300</u>	<u>956</u>	<u>344</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(300)</u>	<u>(300)</u>	<u>23</u>	<u>323</u>	<u>(197)</u>	<u>(197)</u>	<u>17</u>	<u>214</u>
<b>Fund Balance - Beginning of Year</b>	316	316	316	-	299	299	299	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 339</u>	<u>\$ 323</u>	<u>\$ 102</u>	<u>\$ 102</u>	<u>\$ 316</u>	<u>\$ 214</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Law Enforcement Training 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	4,000	4,000	3,082	(918)	4,500	4,500	3,985	(515)
Interest Income	60	60	23	(37)	80	80	60	(20)
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>4,060</u>	<u>4,060</u>	<u>3,105</u>	<u>(955)</u>	<u>4,580</u>	<u>4,580</u>	<u>4,045</u>	<u>(535)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	5,750	5,750	3,334	2,416	7,900	7,900	5,674	2,226
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>5,750</u>	<u>5,750</u>	<u>3,334</u>	<u>2,416</u>	<u>7,900</u>	<u>7,900</u>	<u>5,674</u>	<u>2,226</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,690)</u>	<u>(1,690)</u>	<u>(229)</u>	<u>1,461</u>	<u>(3,320)</u>	<u>(3,320)</u>	<u>(1,629)</u>	<u>1,691</u>
<b>Fund Balance - Beginning of Year</b>	1,728	1,728	1,728	-	3,357	3,357	3,357	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 1,499</u>	<u>\$ 1,461</u>	<u>\$ 37</u>	<u>\$ 37</u>	<u>\$ 1,728</u>	<u>\$ 1,691</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Sheriffs Civil Fee 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	12,000	12,000	10,218	(1,782)	9,000	9,000	11,948	2,948
Interest Income	75	75	54	(21)	35	35	75	40
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>12,075</u>	<u>12,075</u>	<u>10,272</u>	<u>(1,803)</u>	<u>9,035</u>	<u>9,035</u>	<u>12,023</u>	<u>2,988</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	19,000	19,000	14,643	4,357	13,000	13,000	9,179	3,821
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>19,000</u>	<u>19,000</u>	<u>14,643</u>	<u>4,357</u>	<u>13,000</u>	<u>13,000</u>	<u>9,179</u>	<u>3,821</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(6,925)</u>	<u>(6,925)</u>	<u>(4,371)</u>	<u>2,554</u>	<u>(3,965)</u>	<u>(3,965)</u>	<u>2,844</u>	<u>6,809</u>
<b>Fund Balance - Beginning of Year</b>	7,207	7,207	7,207	-	4,363	4,363	4,363	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 282</u>	<u>\$ 282</u>	<u>\$ 2,836</u>	<u>\$ 2,554</u>	<u>\$ 398</u>	<u>\$ 398</u>	<u>\$ 7,207</u>	<u>\$ 6,809</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Election Services 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,000	1,000	1,132	132	800	800	1,767	967
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	50	50	30	(20)	50	50	34	(16)
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>1,050</u>	<u>1,050</u>	<u>1,162</u>	<u>112</u>	<u>850</u>	<u>850</u>	<u>1,801</u>	<u>951</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	2,000	2,000	540	1,460	2,192	2,192	408	1,784
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,000</u>	<u>2,000</u>	<u>540</u>	<u>1,460</u>	<u>2,192</u>	<u>2,192</u>	<u>408</u>	<u>1,784</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(950)</u>	<u>(950)</u>	<u>622</u>	<u>1,572</u>	<u>(1,342)</u>	<u>(1,342)</u>	<u>1,393</u>	<u>2,735</u>
<b>Fund Balance - Beginning of Year</b>	2,778	2,778	2,778	-	1,385	1,385	1,385	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 1,828</u>	<u>\$ 1,828</u>	<u>\$ 3,400</u>	<u>\$ 1,572</u>	<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ 2,778</u>	<u>\$ 2,735</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Tax Maintenance 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	10,000	10,000	14,521	4,521	8,500	8,500	9,640	1,140
Interest Income	600	600	503	(97)	400	400	600	200
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>10,600</u>	<u>10,600</u>	<u>15,024</u>	<u>4,424</u>	<u>8,900</u>	<u>8,900</u>	<u>10,240</u>	<u>1,340</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	15,700	15,700	9,432	6,268	8,400	8,400	4,252	4,148
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>15,700</u>	<u>15,700</u>	<u>9,432</u>	<u>6,268</u>	<u>8,400</u>	<u>8,400</u>	<u>4,252</u>	<u>4,148</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(5,100)</u>	<u>(5,100)</u>	<u>5,592</u>	<u>10,692</u>	<u>500</u>	<u>500</u>	<u>5,988</u>	<u>5,488</u>
<b>Fund Balance - Beginning of Year</b>	27,124	27,124	27,124	-	21,136	21,136	21,136	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 22,024</u>	<u>\$ 22,024</u>	<u>\$ 32,716</u>	<u>\$ 10,692</u>	<u>\$ 21,636</u>	<u>\$ 21,636</u>	<u>\$ 27,124</u>	<u>\$ 5,488</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Frazier Trust Fund**  
**For the Two Years Ended December 31, 2008**

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	900	900	812	(88)	550	550	847	297
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>900</u>	<u>900</u>	<u>812</u>	<u>(88)</u>	<u>550</u>	<u>550</u>	<u>847</u>	<u>297</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	1,000	1,000	551	449	1,000	1,000	299	701
<b>Total Expenditures</b>	<u>1,000</u>	<u>1,000</u>	<u>551</u>	<u>449</u>	<u>1,000</u>	<u>1,000</u>	<u>299</u>	<u>701</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(100)</u>	<u>(100)</u>	<u>261</u>	<u>361</u>	<u>(450)</u>	<u>(450)</u>	<u>548</u>	<u>998</u>
<b>Fund Balance - Beginning of Year</b>	16,295	16,295	16,295	-	15,747	15,747	15,747	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 16,195</u>	<u>\$ 16,195</u>	<u>\$ 16,556</u>	<u>\$ 361</u>	<u>\$ 15,297</u>	<u>\$ 15,297</u>	<u>\$ 16,295</u>	<u>\$ 998</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Mayes Estate 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	600	600	575	(25)	400	400	599	199
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>600</u>	<u>600</u>	<u>575</u>	<u>(25)</u>	<u>400</u>	<u>400</u>	<u>599</u>	<u>199</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	10,000	10,000	-	10,000	10,000	10,000	-	10,000
<b>Total Expenditures</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(9,400)</u>	<u>(9,400)</u>	<u>575</u>	<u>9,975</u>	<u>(9,600)</u>	<u>(9,600)</u>	<u>599</u>	<u>10,199</u>
<b>Fund Balance - Beginning of Year</b>	11,973	11,973	11,973	-	11,374	11,374	11,374	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 2,573</u>	<u>\$ 2,573</u>	<u>\$ 12,548</u>	<u>\$ 9,975</u>	<u>\$ 1,774</u>	<u>\$ 1,774</u>	<u>\$ 11,973</u>	<u>\$ 10,199</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Care Center Lease 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	15,000	15,000	13,028	(1,972)	10,000	10,000	14,367	4,367
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>15,000</u>	<u>15,000</u>	<u>13,028</u>	<u>(1,972)</u>	<u>10,000</u>	<u>10,000</u>	<u>14,367</u>	<u>4,367</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	10,000	10,000	-	10,000	10,000	10,000	4,141	5,859
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>4,141</u>	<u>5,859</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>5,000</u>	<u>5,000</u>	<u>13,028</u>	<u>8,028</u>	<u>-</u>	<u>-</u>	<u>10,226</u>	<u>10,226</u>
<b>Fund Balance - Beginning of Year</b>	271,013	271,013	271,013	-	260,787	260,787	260,787	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 276,013</u>	<u>\$ 276,013</u>	<u>\$ 284,041</u>	<u>\$ 8,028</u>	<u>\$ 260,787</u>	<u>\$ 260,787</u>	<u>\$ 271,013</u>	<u>\$ 10,226</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Health Care Reserve 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	100	100	544	444
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>544</u>	<u>444</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	20,751	20,751	21,195	(444)
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,751</u>	<u>20,751</u>	<u>21,195</u>	<u>(444)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,651)</u>	<u>(20,651)</u>	<u>(20,651)</u>	<u>-</u>
<b>Fund Balance - Beginning of Year</b>	-	-	-	-	20,651	20,651	20,651	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Domestic Violence 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	350	350	255	(95)	325	325	325	-
Interest Income	3	3	1	(2)	2	2	2	-
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>353</u>	<u>353</u>	<u>256</u>	<u>(97)</u>	<u>327</u>	<u>327</u>	<u>327</u>	<u>-</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	395	395	257	138	360	360	316	44
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>395</u>	<u>395</u>	<u>257</u>	<u>138</u>	<u>360</u>	<u>360</u>	<u>316</u>	<u>44</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(42)</u>	<u>(42)</u>	<u>(1)</u>	<u>41</u>	<u>(33)</u>	<u>(33)</u>	<u>11</u>	<u>44</u>
<b>Fund Balance - Beginning of Year</b>	46	46	46	-	35	35	35	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 45</u>	<u>\$ 41</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 46</u>	<u>\$ 44</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Jackson Township Grant Maintenance 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	980	980	980	-	980	980	980	-
Interest Income	1,100	1,100	1,104	4	200	200	1,109	909
Other	6,000	6,000	-	(6,000)	6,000	6,000	-	(6,000)
<b>Total Revenue</b>	<u>8,080</u>	<u>8,080</u>	<u>2,084</u>	<u>(5,996)</u>	<u>7,180</u>	<u>7,180</u>	<u>2,089</u>	<u>(5,091)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	10,000	10,000	-	10,000	10,000	10,000	-	10,000
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,920)</u>	<u>(1,920)</u>	<u>2,084</u>	<u>4,004</u>	<u>(2,820)</u>	<u>(2,820)</u>	<u>2,089</u>	<u>4,909</u>
<b>Fund Balance - Beginning of Year</b>	27,866	27,866	27,866	-	20,937	20,937	20,937	-
Transfers In	4,840	4,840	4,000	(840)	9,540	9,540	4,840	4,700
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 30,786</u>	<u>\$ 30,786</u>	<u>\$ 33,950</u>	<u>\$ 3,164</u>	<u>\$ 27,657</u>	<u>\$ 27,657</u>	<u>\$ 27,866</u>	<u>\$ 209</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Local Emergency Planning Commission 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	4,800	4,800	2,342	(2,458)	4,267	4,267	4,618	351
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	200	200	137	(63)	150	150	166	16
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>5,000</u>	<u>5,000</u>	<u>2,479</u>	<u>(2,521)</u>	<u>4,417</u>	<u>4,417</u>	<u>4,784</u>	<u>367</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	15,770	15,770	251	15,519	11,277	11,277	2,271	9,006
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>15,770</u>	<u>15,770</u>	<u>251</u>	<u>15,519</u>	<u>11,277</u>	<u>11,277</u>	<u>2,271</u>	<u>9,006</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(10,770)</u>	<u>(10,770)</u>	<u>2,228</u>	<u>12,998</u>	<u>(6,860)</u>	<u>(6,860)</u>	<u>2,513</u>	<u>9,373</u>
<b>Fund Balance - Beginning of Year</b>	10,770	10,770	10,770	-	8,257	8,257	8,257	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,998</u>	<u>\$ 12,998</u>	<u>\$ 1,397</u>	<u>\$ 1,397</u>	<u>\$ 10,770</u>	<u>\$ 9,373</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Prosecuting Attorney Check Processing 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	9,935	9,935	10,000	10,000	9,214	(786)
Interest Income	-	-	124	124	60	60	118	58
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>10,059</u>	<u>10,059</u>	<u>10,060</u>	<u>10,060</u>	<u>9,332</u>	<u>(728)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	6,684	(6,684)	7,000	7,000	1,503	5,497
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>6,684</u>	<u>(6,684)</u>	<u>7,000</u>	<u>7,000</u>	<u>1,503</u>	<u>5,497</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>	<u>3,375</u>	<u>3,375</u>	<u>3,060</u>	<u>3,060</u>	<u>7,829</u>	<u>4,769</u>
<b>Fund Balance - Beginning of Year</b>	12,355	12,355	12,355	-	4,526	4,526	4,526	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 12,355</u>	<u>\$ 12,355</u>	<u>\$ 15,730</u>	<u>\$ 3,375</u>	<u>\$ 7,586</u>	<u>\$ 7,586</u>	<u>\$ 12,355</u>	<u>\$ 4,769</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Sheriff Forfeitures 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	20	20	15	(5)	10	10	20	10
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>20</u>	<u>20</u>	<u>15</u>	<u>(5)</u>	<u>10</u>	<u>10</u>	<u>20</u>	<u>10</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	695	695	-	695	675	675	-	675
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>695</u>	<u>695</u>	<u>-</u>	<u>695</u>	<u>675</u>	<u>675</u>	<u>-</u>	<u>675</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(675)</u>	<u>(675)</u>	<u>15</u>	<u>690</u>	<u>(665)</u>	<u>(665)</u>	<u>20</u>	<u>685</u>
<b>Fund Balance - Beginning of Year</b>	694	694	694	-	674	674	674	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 709</u>	<u>\$ 690</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 694</u>	<u>\$ 685</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Law Enforcement Training Post 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	2,350	2,350	1,712	(638)	2,200	2,200	2,254	54
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	75	75	72	(3)	35	35	77	42
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>2,425</u>	<u>2,425</u>	<u>1,784</u>	<u>(641)</u>	<u>2,235</u>	<u>2,235</u>	<u>2,331</u>	<u>96</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	4,018	4,018	1,712	2,306	3,640	3,640	2,254	1,386
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>4,018</u>	<u>4,018</u>	<u>1,712</u>	<u>2,306</u>	<u>3,640</u>	<u>3,640</u>	<u>2,254</u>	<u>1,386</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,593)</u>	<u>(1,593)</u>	<u>72</u>	<u>1,665</u>	<u>(1,405)</u>	<u>(1,405)</u>	<u>77</u>	<u>1,482</u>
<b>Fund Balance - Beginning of Year</b>	1,612	1,612	1,612	-	1,535	1,535	1,535	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 1,684</u>	<u>\$ 1,665</u>	<u>\$ 130</u>	<u>\$ 130</u>	<u>\$ 1,612</u>	<u>\$ 1,482</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Law Enforcement Block Grant 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	20,000	20,000	288	(19,712)	19,000	19,000	8,555	(10,445)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	30	30	-	(30)	60	60	33	(27)
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>20,030</u>	<u>20,030</u>	<u>288</u>	<u>(19,742)</u>	<u>19,060</u>	<u>19,060</u>	<u>8,588</u>	<u>(10,472)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	20,000	20,000	-	20,000	19,000	19,000	8,600	10,400
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>19,000</u>	<u>19,000</u>	<u>8,600</u>	<u>10,400</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>30</u>	<u>30</u>	<u>288</u>	<u>258</u>	<u>60</u>	<u>60</u>	<u>(12)</u>	<u>(72)</u>
<b>Fund Balance - Beginning of Year</b>	1	1	1	-	13	13	13	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ 289</u>	<u>\$ 258</u>	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ 1</u>	<u>\$ (72)</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Veteran's Memorial 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	500	500	543	43	150	150	562	412
Other	100	100	280	180	500	500	160	(340)
<b>Total Revenue</b>	<u>600</u>	<u>600</u>	<u>823</u>	<u>223</u>	<u>650</u>	<u>650</u>	<u>722</u>	<u>72</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	1,000	1,000	99	901	1,500	1,500	22	1,478
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,000</u>	<u>1,000</u>	<u>99</u>	<u>901</u>	<u>1,500</u>	<u>1,500</u>	<u>22</u>	<u>1,478</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(400)</u>	<u>(400)</u>	<u>724</u>	<u>1,124</u>	<u>(850)</u>	<u>(850)</u>	<u>700</u>	<u>1,550</u>
<b>Fund Balance - Beginning of Year</b>	11,096	11,096	11,096	-	10,396	10,396	10,396	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 10,696</u>	<u>\$ 10,696</u>	<u>\$ 11,820</u>	<u>\$ 1,124</u>	<u>\$ 9,546</u>	<u>\$ 9,546</u>	<u>\$ 11,096</u>	<u>\$ 1,550</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Help America Vote Act 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	5,000	5,000	-	(5,000)	5,000	5,000	-	(5,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	100	100	42	(58)
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>5,100</u>	<u>5,100</u>	<u>42</u>	<u>(5,058)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	5,000	5,000	-	5,000	8,000	8,000	3,361	4,639
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>8,000</u>	<u>8,000</u>	<u>3,361</u>	<u>4,639</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,900)</u>	<u>(2,900)</u>	<u>(3,319)</u>	<u>(419)</u>
<b>Fund Balance - Beginning of Year</b>	-	-	-	-	3,319	3,319	3,319	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 419</u>	<u>\$ 419</u>	<u>\$ -</u>	<u>\$ (419)</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Senior Citizens Services Tax 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	47,000	47,000	61,377	14,377	-	-	6,922	6,922
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	100	100	105	5	-	-	9	9
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>47,100</u>	<u>47,100</u>	<u>61,482</u>	<u>14,382</u>	<u>-</u>	<u>-</u>	<u>6,931</u>	<u>6,931</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	47,000	47,000	47,814	(814)	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>47,000</u>	<u>47,000</u>	<u>47,814</u>	<u>(814)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>100</u>	<u>100</u>	<u>13,668</u>	<u>13,568</u>	<u>-</u>	<u>-</u>	<u>6,931</u>	<u>6,931</u>
<b>Fund Balance - Beginning of Year</b>	6,931	6,931	6,931	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 7,031</u>	<u>\$ 7,031</u>	<u>\$ 20,599</u>	<u>\$ 13,568</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,931</u>	<u>\$ 6,931</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**P.A. Delinquent Tax 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	2	2	-	(2)	2	2	-	(2)
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
<b>Fund Balance - Beginning of Year</b>	2	2	2	-	2	2	2	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ (2)</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ (2)</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Recorder User 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 20 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	4,154	4,154	-	-	4,508	4,508
Interest Income	-	-	1,495	1,495	-	-	1,797	1,797
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>5,649</u>	<u>5,649</u>	<u>-</u>	<u>-</u>	<u>6,305</u>	<u>6,305</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	34,000	34,000	3,054	30,946	-	-	2,314	(2,314)
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>34,000</u>	<u>34,000</u>	<u>3,054</u>	<u>30,946</u>	<u>-</u>	<u>-</u>	<u>2,314</u>	<u>(2,314)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(34,000)</u>	<u>(34,000)</u>	<u>2,595</u>	<u>36,595</u>	<u>-</u>	<u>-</u>	<u>3,991</u>	<u>3,991</u>
<b>Fund Balance - Beginning of Year</b>	37,117	37,117	37,117	-	33,126	255	33,126	32,871
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 3,117</u>	<u>\$ 3,117</u>	<u>\$ 39,712</u>	<u>\$ 36,595</u>	<u>\$ 33,126</u>	<u>\$ 255</u>	<u>\$ 37,117</u>	<u>\$ 36,862</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Recorder Tech 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,500	2,500	2,833	333	-	-	2,886	2,886
Interest Income	-	-	16	16	-	-	302	302
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>2,500</u>	<u>2,500</u>	<u>2,849</u>	<u>349</u>	<u>-</u>	<u>-</u>	<u>3,188</u>	<u>3,188</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	4,200	4,200	2,229	1,971	-	-	15,929	(15,929)
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>4,200</u>	<u>4,200</u>	<u>2,229</u>	<u>1,971</u>	<u>-</u>	<u>-</u>	<u>15,929</u>	<u>(15,929)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,700)</u>	<u>(1,700)</u>	<u>620</u>	<u>2,320</u>	<u>-</u>	<u>-</u>	<u>(12,741)</u>	<u>(12,741)</u>
<b>Fund Balance - Beginning of Year</b>	1,833	1,833	1,833	-	14,574	14,574	14,574	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 133</u>	<u>\$ 133</u>	<u>\$ 2,453</u>	<u>\$ 2,320</u>	<u>\$ 14,574</u>	<u>\$ 14,574</u>	<u>\$ 1,833</u>	<u>\$ (12,741)</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <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>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,500	1,500	1,897	397	1,500	1,500	1,694	194
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>1,500</u>	<u>1,500</u>	<u>1,897</u>	<u>397</u>	<u>1,500</u>	<u>1,500</u>	<u>1,694</u>	<u>194</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>1,500</u>	<u>1,500</u>	<u>1,897</u>	<u>397</u>	<u>1,500</u>	<u>1,500</u>	<u>1,694</u>	<u>194</u>
<b>Fund Balance - Beginning of Year</b>	2,447	2,447	2,447	-	753	753	753	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 3,947</u>	<u>\$ 3,947</u>	<u>\$ 4,344</u>	<u>\$ 397</u>	<u>\$ 2,253</u>	<u>\$ 2,253</u>	<u>\$ 2,447</u>	<u>\$ 194</u>

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

**Daviess 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	5,000	5,000	4,450	(550)	5,000	5,000	4,580	(420)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>5,000</u>	<u>5,000</u>	<u>4,450</u>	<u>(550)</u>	<u>5,000</u>	<u>5,000</u>	<u>4,580</u>	<u>(420)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	7,000	7,000	5,167	1,833	7,000	7,000	5,612	1,388
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>7,000</u>	<u>7,000</u>	<u>5,167</u>	<u>1,833</u>	<u>7,000</u>	<u>7,000</u>	<u>5,612</u>	<u>1,388</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(717)</u>	<u>1,283</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,032)</u>	<u>968</u>
<b>Fund Balance - Beginning of Year</b>	2,787	2,787	2,787	-	3,819	3,819	3,819	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 787</u>	<u>\$ 787</u>	<u>\$ 2,070</u>	<u>\$ 1,283</u>	<u>\$ 1,819</u>	<u>\$ 1,819</u>	<u>\$ 2,787</u>	<u>\$ 968</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Associate Division 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	275	275	110	(165)	200	200	283	83
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>275</u>	<u>275</u>	<u>110</u>	<u>(165)</u>	<u>200</u>	<u>200</u>	<u>283</u>	<u>83</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	4,000	4,000	1,351	2,649	4,000	4,000	3,974	26
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>4,000</u>	<u>4,000</u>	<u>1,351</u>	<u>2,649</u>	<u>4,000</u>	<u>4,000</u>	<u>3,974</u>	<u>26</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(3,725)</u>	<u>(3,725)</u>	<u>(1,241)</u>	<u>2,484</u>	<u>(3,800)</u>	<u>(3,800)</u>	<u>(3,691)</u>	<u>109</u>
<b>Fund Balance - Beginning of Year</b>	3,942	3,942	3,942	-	7,633	7,633	7,633	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 217</u>	<u>\$ 217</u>	<u>\$ 2,701</u>	<u>\$ 2,484</u>	<u>\$ 3,833</u>	<u>\$ 3,833</u>	<u>\$ 3,942</u>	<u>\$ 109</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Senate Bill 40 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)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	80,000	80,000	112,255	32,255	73,000	73,000	67,811	(5,189)
Intergovernmental Revenues	-	-	-	-	350	350	-	(350)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	2,500	2,500	6,471	3,971	1,800	1,800	7,432	5,632
Other	2,500	2,500	69	(2,431)	-	-	-	-
<b>Total Revenue</b>	<u>85,000</u>	<u>85,000</u>	<u>118,795</u>	<u>33,795</u>	<u>75,150</u>	<u>75,150</u>	<u>75,243</u>	<u>93</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
S.B. 40	216,220	216,220	76,514	139,706	234,179	234,179	74,548	159,631
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>216,220</u>	<u>216,220</u>	<u>76,514</u>	<u>139,706</u>	<u>234,179</u>	<u>234,179</u>	<u>74,548</u>	<u>159,631</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(131,220)</u>	<u>(131,220)</u>	<u>42,281</u>	<u>173,501</u>	<u>(159,029)</u>	<u>(159,029)</u>	<u>695</u>	<u>159,724</u>
<b>Fund Balance - Beginning of Year</b>	214,433	214,433	214,433	-	213,738	213,738	213,738	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 83,213</u>	<u>\$ 83,213</u>	<u>\$ 256,714</u>	<u>\$ 173,501</u>	<u>\$ 54,709</u>	<u>\$ 54,709</u>	<u>\$ 214,433</u>	<u>\$ 159,724</u>

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

**Daviess County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Central Dispatch Emergency Services 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)
<b>Revenues:</b>								
Taxes - Sales	\$ 265,000	\$ 265,000	\$ 265,933	\$ 933	\$ 265,000	\$ 265,000	\$ 271,335	\$ 6,335
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	13,000	13,000	12,171	(829)	7,500	7,500	13,842	6,342
Other	-	-	137	137	70	70	81	11
<b>Total Revenue</b>	<u>278,000</u>	<u>278,000</u>	<u>278,241</u>	<u>241</u>	<u>272,570</u>	<u>272,570</u>	<u>285,258</u>	<u>12,688</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
911	343,685	343,685	304,548	39,137	381,329	381,329	264,439	116,890
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>343,685</u>	<u>343,685</u>	<u>304,548</u>	<u>39,137</u>	<u>381,329</u>	<u>381,329</u>	<u>264,439</u>	<u>116,890</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(65,685)</u>	<u>(65,685)</u>	<u>(26,307)</u>	<u>39,378</u>	<u>(108,759)</u>	<u>(108,759)</u>	<u>20,819</u>	<u>129,578</u>
<b>Fund Balance - Beginning of Year</b>	372,369	372,369	372,369	-	351,550	351,550	351,550	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 306,684</u>	<u>\$ 306,684</u>	<u>\$ 346,062</u>	<u>\$ 39,378</u>	<u>\$ 242,791</u>	<u>\$ 242,791</u>	<u>\$ 372,369</u>	<u>\$ 129,578</u>

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

**Daviess 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>
Health Care Reserve Fund	\$ -	\$ 444
Prosecuting Attorney Check Processing	\$ 6,684	\$ -
Senior Citizens Tax Fund	\$ 814	\$ -
Recorder Tech Fund	\$ -	\$ 15,929
Recorder User Fees Fund	\$ -	\$ 2,314

**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  
Daviess County, Missouri  
Gallatin, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Daviess 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 March 11, 2010. 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. I considered the deficiency 07/08-01, described in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency in internal control over financial reporting.

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  
March 11, 2010

**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  
Daviess County, Missouri  
Gallatin, Missouri

**Compliance**

I have audited the compliance of the Daviess 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. Daviess 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 and 2007.

**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  
March 11, 2010

**Daviess 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			
16.592	Local Law Enforcement Block Grant Program Cape Girardeau County	LBGJ13	-	8,555
16.010(2)	Domestic Cannabis Eradication/Suppression Program	11CSR75	-	2,254
16	JAG		<u>3,920</u>	<u>38,727</u>
	Total U.S. Department of Justice		<u>3,920</u>	<u>49,536</u>
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Department of Public Safety:			
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		2,341	4,619
20.205	Highway and Transportation Commission - Highway Planning and Construction	BRO-(23) BRO-(26) BRO-(27) BRO-(28) BRO-(29) BRO-(30) BRO-(31)	- - 26,116 292 399,469 29,370 25,729	1,165 3,052 363,002 395,346 - - -
	Total U.S. Department of Transportation		<u>483,317</u>	<u>767,184</u>
	ELECTION ASSISTANCE COMMISSION			
	Passed through the Office of Secretary of State:			
90.401	Help America Vote Requirements Payments	231/2020	<u>480</u>	-
	Total Election Assistance Commission		<u>480</u>	-
	GENERAL SERVICES ADMINISTRATION			
	Passed through the state Office of Administration			
39.011	Election Reform Payments		-	<u>1,338</u>
	Total Election Assistance Commission		-	<u>1,338</u>
	Total Expenditures of Federal Awards		\$ <u>487,717</u>	\$ <u>818,058</u>

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

**Daviess 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 Daviess 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.

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

**Section I - Summary of Auditors' Results**

**Financial Statements**

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

**Federal Awards**

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

Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
---	------------

Auditee qualified as low-risk auditee	__ Yes <u>X</u> No
---------------------------------------	--------------------

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

**Section II - Financial Statement Findings**

07/08-01     **Condition:** The Developmentally Disabled board does not adequately review and properly approve disbursements made by the treasurer of the board. Monthly financial statements were not prepared for the board to review and monthly bank reconciliations were not prepared by the board treasurer.

**Effect:** Due to the lack of bank reconciliations and monthly financial statements, the Developmentally Disabled board did not have proper information in which to make proper financial decisions.

**Cause:** Since there was inadequate internal controls and no financial reports for the board to review on a monthly basis, the board treasurer made unauthorized disbursements in the amount of \$24,700.

**Recommendations:** I recommend that the new treasurer prepared monthly financial reports and bank reconciliations. I also recommend that the board review each individual expenditure and approve them before payment is made.

**Mangement's Response:** The board has implemented these procedures.

**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.

**Daviess 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 Daviess County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2006.

05/06-01

**Criteria:** Auditors may continued to assist clients with the preparation of the financial statements now and in the future. However, under Statement on Auditing Standards (SAS) No.112, *Communicating Internal Control Related Matters in an Audit*, which is effective for periods ending on or after December 31, 2006, conditions necessitating the entities auditor to provide such assistance is at least indicative of a significant deficiency.

**Condition:** During the current year, auditors of the County assisted with the preparation of the financial statements and the notes to the financial statements.

**Effect:** Auditors may continue to assist clients with the preparation of the financial statements now and in the future. However, SAS 112 indicates that conditions necessitate the entity's auditor to provide such assistance is at least indicative of a significant deficiency in internal control over financial reporting.

**Cause:** Due to the short time frame for the implementation of the new SAS requirements, management did not prepare the financial statements or the notes to the financial statements.

**Recommendation:** Due to the changing standards, the County may wish to consider alternatives available that would eliminate this situation.

**Status:** Implemented

05/06-02

**Criteria:** Statement on Auditing Standards (SAS) No.112, *Communicating Internal Control Related Matters in an Audit*, which is effective for period ending on or after December 15, 2006, considers inadequate documentation of the components of internal control to be at least a significant deficiency/

**Condition:** Documentation of the County's internal controls has not been prepared.

**Effect:** The new SAS 112 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

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

05/06-02 (Concluded)

**Cause:** Due to the short time frame for the implementation of the new SAS requirements, the County did not prepare the required documentation.

**Recommendation:** We recommend that the County develop the required internal control documentation. In addition, I recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

**Status:** Implemented

05/06-03

**Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

**Condition:** During our audit, we noted there is no formal fraud risk assessment in place.

**Effect:** Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal fraud or irregularity may go undetected by management without proper assessment procedures.

**Cause:** Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

**Recommendation:** We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

**Status:** Implemented

05-06-04

**Criteria:** When transferring amount of money between funds amounts transferred out should equal amounts transferred in so that the transfers zero each other out.

**Condition:** During our audit, we noted that the transfers in did not match the transfers out.

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

05/06-02 (Concluded)

**Effect:** Transfers will not balance out to zero and will all have to be traced in detail to make them balance out.

**Cause:** Management has not properly reported a transfer and it could over or under report revenues and expenses.

**Recommendation:** We recommend that the County properly record transfers in the general ledger.

**Status:** Implemented

**Daviess 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.