



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Putnam County, Missouri

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

A handwritten signature in black ink that reads "Susan Montee".

Susan Montee, JD, CPA
State Auditor

May 2010
Report No. 2010-57

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

Putnam County, Missouri
Table of Contents

Financial Statements:	<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
 Required Supplementary Information	
Budgetary Comparison Schedule - Cash Basis - General Fund	28
Budgetary Comparison Schedule - Cash Basis -Special Road and Bridge Fund	29
Budgetary Comparison Schedule - Cash Basis - Assessment Fund	30
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Fund	31
Budgetary Comparison Schedule - Cash Basis - K-9 Fund	32
Budgetary Comparison Schedule - Cash Basis - LLEBG Fund	33
Budgetary Comparison Schedule - Cash Basis - Juvenile Restitution Fund	34
Budgetary Comparison Schedule - Cash Basis - LEPC 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 - Senior Citizens Tax Fund	38
Budgetary Comparison Schedule - Cash Basis - Sheriff Revolving Fund	39
Budgetary Comparison Schedule - Cash Basis - Help America Vote Act Fund	40
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Restitution Fund	41
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Training Fund	42
Budgetary Comparison Schedule - Cash Basis - Prosecuting Attorney Training Fund	43
Budgetary Comparison Schedule - Cash Basis - Victims of Domestic Violence Fund	44
Budgetary Comparison Schedule - Cash Basis - Record Preservation Fund	45
Budgetary Comparison Schedule - Cash Basis - Technology Fund	46

Putnam County, Missouri
Table of Contents

	<u>Page</u>
Required Supplementary Information (Concluded)	
Budgetary Comparison Schedule - Cash Basis - Prosecuting Attorney Bad Check Fund	47
Budgetary Comparison Schedule - Cash Basis - Sheriff Civil Fees Fund	48
Budgetary Comparison Schedule - Cash Basis - Recorder Grant Fund	49
Budgetary Comparison Schedule - Cash Basis - Law Library Fund	50
Budgetary Comparison Schedule - Cash Basis - Division II Interest Fund	51
Budgetary Comparison Schedule - Cash Basis - Circuit Clerk Interest Fund	52
Budgetary Comparison Schedule - Cash Basis - 911 Fund	53
Notes to the Required Supplementary Information	54
Yellow Book 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 <i>Government Auditing Standards</i>	55-56
Schedule of Findings and Responses	57

Independent Auditors' Report

To the County Commission of
Putnam County, Missouri
Unionville, Missouri

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

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

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

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.

**Independent Auditors' Report
(Concluded)**

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.

In accordance with *Government Auditing Standards*, I have also issued my report dated April 30, 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.

Original signed by auditor.

Kevin G. Hudson, C.P.A.
Trenton, Missouri
April 30, 2010

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

The discussion and analysis of Putnam 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 \$177,351 for the year ended December 31, 2008. The total governmental revenues exceeded governmental expenses by \$138,958 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 \$935,283 and the year ended December 31, 2007 of \$757,932.
- County revenues for the year ended December 31, 2008 of \$2,010,681 decreased by \$203,532 over the county revenues for the year ended December 31, 2007 of \$2,214,213.
- County expenditures for the year ended December 31, 2008 of \$1,843,330 decreased by \$231,925 over the county expenditures for the year ended December 31, 2007 of \$2,075,255.

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.

Putnam 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.

Putnam 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	\$ 935,283	\$ 757,932
Program Receipts	731,078	817,346
General Receipts	1,289,603	1,396,867
Disbursements	1,843,330	2,075,255
Change in Net Assets	177,351	138,958

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 \$198,437 in 2007 as compared to \$364,486 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 \$266,024 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.

Putnam 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 \$935,283, an increase of \$177,351 over the prior years fund balance of \$757,932. The unreserved portion of fund balance was \$364,486 for 2008 and \$198,437 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 \$364,486 and the unreserved fund balance of the General Fund for fiscal year 2007 was \$198,437. 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 \$166,049 for fiscal year 2008 as compared to an increase of \$74,699 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 \$806,329 for 2008 and \$643,922 for 2007. The original and final budgeted expenditures were \$708,776 for 2008 and \$679,646 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 \$240,748 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.

Putnam 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, Putnam County Courthouse, Unionville, Missouri 63585, (660) 947-2574.

GOVERNMENT WIDE FINANCIAL STATEMENTS

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

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 935,283
Total Assets	<u>\$ 935,283</u>
NET ASSETS:	
Restricted	\$ 570,797
Unrestricted	<u>364,486</u>
Total Net Assets	<u>\$ 935,283</u>

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

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

	Governmental
	<u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 757,932
Total Assets	<u>\$ 757,932</u>
NET ASSETS:	
Restricted	\$ 559,495
Unrestricted	<u>198,437</u>
Total Net Assets	<u>\$ 757,932</u>

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

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

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 682,571	\$ 192,157	\$ 19,302	\$ (471,112)
Roads and Bridges	616,033	-	422,426	(193,607)
Law Enforcement	227,512	8,699	-	(218,813)
911 Emergency	218,646	29,200	-	(189,446)
Assessment	<u>98,568</u>	<u>302</u>	<u>58,992</u>	<u>(39,274)</u>
Total Governmental Activities	<u>\$ 1,843,330</u>	<u>\$ 230,358</u>	<u>\$ 500,720</u>	<u>\$ (1,112,252)</u>
 Total Putnam County	 <u>\$ 1,843,330</u>	 <u>\$ 230,358</u>	 <u>\$ 500,720</u>	 <u>\$ (1,112,252)</u>
 General Revenues:				
Property Taxes				318,339
Sales Taxes				627,785
Interest				32,098
Other				301,381
Transfers				<u>10,000</u>
Total General Revenues				<u>1,289,603</u>
 Change in Net Assets				 177,351
 Net Assets - Beginning				 <u>757,932</u>
 Net Assets - Ending				 <u>\$ 935,283</u>

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

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

	<u>Program Revenues</u>			Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>	
Governmental Activities:				
General County Government	\$ 686,361	\$ 145,420	\$ 52,809	\$ (488,132)
Roads and Bridges	882,057	-	442,718	(439,339)
Law Enforcement	212,262	41,680	5,557	(165,025)
911 Emergency	201,342	28,550	-	(172,792)
Assessment	93,233	1,887	98,725	7,379
Total Governmental Activities	<u>\$ 2,075,255</u>	<u>\$ 217,537</u>	<u>\$ 599,809</u>	<u>\$ (1,257,909)</u>
Total Putnam County	<u>\$ 2,075,255</u>	<u>\$ 217,537</u>	<u>\$ 599,809</u>	<u>\$ (1,257,909)</u>
General Revenues:				
Property Taxes				332,227
Sales Taxes				640,703
Interest				39,237
Other				384,700
Transfers				-
Total General Revenues				<u>1,396,867</u>
Change in Net Assets				138,958
Net Assets - Beginning				<u>618,974</u>
Net Assets - Ending				<u>\$ 757,932</u>

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

FUND FINANCIAL STATEMENTS

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

	General Fund	Special Road & Bridge Fund	Law Enforcement Fund	911 Fund	Assessment Fund	Other Governmental Funds	2008 Total Government Funds
ASSETS							
Cash and Cash Equivalents	\$ 364,486	\$ 299,741	\$ 25,336	\$ 126,410	\$ 17,876	\$ 101,434	\$ 935,283
TOTAL ASSETS	<u>\$ 364,486</u>	<u>\$ 299,741</u>	<u>\$ 25,336</u>	<u>\$ 126,410</u>	<u>\$ 17,876</u>	<u>\$ 101,434</u>	<u>\$ 935,283</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 364,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,486
Special Revenue Funds	-	299,741	25,336	126,410	17,876	-	469,363
Nonmajor Funds	-	-	-	-	-	101,434	101,434
TOTAL FUND BALANCES	<u>\$ 364,486</u>	<u>\$ 299,741</u>	<u>\$ 25,336</u>	<u>\$ 126,410</u>	<u>\$ 17,876</u>	<u>\$ 101,434</u>	<u>\$ 935,283</u>

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

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

	General Fund	Special Road & Bridge Fund	Law Enforcement Fund	911 Fund	Assessment Fund	Other Governmental Funds	2007 Total Government Funds
ASSETS							
Cash and Cash Equivalents	\$ 198,437	\$ 308,335	\$ 23,701	\$ 124,225	\$ 14,616	\$ 88,618	\$ 757,932
TOTAL ASSETS	<u>\$ 198,437</u>	<u>\$ 308,335</u>	<u>\$ 23,701</u>	<u>\$ 124,225</u>	<u>\$ 14,616</u>	<u>\$ 88,618</u>	<u>\$ 757,932</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 198,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,437
Special Revenue Funds	-	308,335	23,701	124,225	14,616	-	470,877
Nonmajor Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,618</u>	<u>88,618</u>
TOTAL FUND BALANCES	<u>\$ 198,437</u>	<u>\$ 308,335</u>	<u>\$ 23,701</u>	<u>\$ 124,225</u>	<u>\$ 14,616</u>	<u>\$ 88,618</u>	<u>\$ 757,932</u>

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

Putnam 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 Fund	911 Fund	Assessment Fund	Other Governmental Funds	2008 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 187,160	\$ 65,820	\$ 187,150	\$ 187,655	\$ -	\$ -	\$ 627,785
Taxes - Property	249,615	38,013	-	-	-	30,711	318,339
Intergovernmental Revenues	15,724	422,426	-	-	58,992	3,578	500,720
Charges for Services	185,413	-	8,699	29,200	302	6,744	230,358
Interest Income	11,421	13,411	335	3,376	667	2,888	32,098
Other	<u>142,031</u>	<u>67,769</u>	<u>32,963</u>	<u>600</u>	<u>31,867</u>	<u>26,151</u>	<u>301,381</u>
TOTAL REVENUES	<u>791,364</u>	<u>607,439</u>	<u>229,147</u>	<u>220,831</u>	<u>91,828</u>	<u>70,072</u>	<u>2,010,681</u>
EXPENDITURES:							
General County Government	625,315	-	-	-	-	57,256	682,571
Roads and Bridges	-	616,033	-	-	-	-	616,033
Law Enforcement	-	-	227,512	-	-	-	227,512
911 Emergency	-	-	-	218,646	-	-	218,646
Assessment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,568</u>	<u>-</u>	<u>98,568</u>
TOTAL EXPENDITURES	<u>625,315</u>	<u>616,033</u>	<u>227,512</u>	<u>218,646</u>	<u>98,568</u>	<u>57,256</u>	<u>1,843,330</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>166,049</u>	<u>(8,594)</u>	<u>1,635</u>	<u>2,185</u>	<u>(6,740)</u>	<u>12,816</u>	<u>167,351</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	166,049	(8,594)	1,635	2,185	3,260	12,816	177,351
Fund Balance - Beginning of Year	<u>198,437</u>	<u>308,335</u>	<u>23,701</u>	<u>124,225</u>	<u>14,616</u>	<u>88,618</u>	<u>757,932</u>
Fund Balance - End of Year	<u>\$ 364,486</u>	<u>\$ 299,741</u>	<u>\$ 25,336</u>	<u>\$ 126,410</u>	<u>\$ 17,876</u>	<u>\$ 101,434</u>	<u>\$ 935,283</u>

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

Putnam 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 Fund	911 Fund	Assessment Fund	Other Governmental Funds	2007 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 184,104	\$ 88,092	\$ 184,107	\$ 184,400	\$ -	\$ -	\$ 640,703
Taxes - Property	260,533	39,378	-	-	-	32,316	332,227
Intergovernmental Revenues	42,606	442,718	5,557	-	98,725	10,203	599,809
Charges for Services	137,767	-	41,680	28,550	1,887	7,653	217,537
Interest Income	8,294	17,962	607	5,035	1,353	5,986	39,237
Other	<u>25,761</u>	<u>337,469</u>	<u>308</u>	<u>97</u>	<u>392</u>	<u>20,673</u>	<u>384,700</u>
TOTAL REVENUES	<u>659,065</u>	<u>925,619</u>	<u>232,259</u>	<u>218,082</u>	<u>102,357</u>	<u>76,831</u>	<u>2,214,213</u>
EXPENDITURES:							
General County Government	584,366	-	-	-	-	101,995	686,361
Roads and Bridges	-	882,057	-	-	-	-	882,057
Law Enforcement	-	-	212,262	-	-	-	212,262
911 Emergency	-	-	-	201,342	-	-	201,342
Assessment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,233</u>	<u>-</u>	<u>93,233</u>
TOTAL EXPENDITURES	<u>584,366</u>	<u>882,057</u>	<u>212,262</u>	<u>201,342</u>	<u>93,233</u>	<u>101,995</u>	<u>2,075,255</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>74,699</u>	<u>43,562</u>	<u>19,997</u>	<u>16,740</u>	<u>9,124</u>	<u>(25,164)</u>	<u>138,958</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	74,699	43,562	19,997	16,740	9,124	(25,164)	138,958
Fund Balance - Beginning of Year	<u>123,738</u>	<u>264,773</u>	<u>3,704</u>	<u>107,485</u>	<u>5,492</u>	<u>113,782</u>	<u>618,974</u>
Fund Balance - End of Year	<u>\$ 198,437</u>	<u>\$ 308,335</u>	<u>\$ 23,701</u>	<u>\$ 124,225</u>	<u>\$ 14,616</u>	<u>\$ 88,618</u>	<u>\$ 757,932</u>

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

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

	Governmental
	<u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 3,184,261
Total Assets	<u>\$ 3,184,261</u>
NET ASSETS:	
Restricted	\$ 3,184,261
Unrestricted	-
Total Net Assets	<u>\$ 3,184,261</u>

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

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

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 3,157,564
Total Assets	<u>\$ 3,157,564</u>
NET ASSETS:	
Restricted	\$ 3,157,564
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 3,157,564</u>

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

Putnam 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 Putnam 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.

Putnam 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 Fund, 911 Fund and Assessment Fund are all considered major Special Revenue Funds.

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

Putnam 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, CAP Fines Fund, Tax Surplus Fund, Hospital Fund, Unclaimed Fees Fund, Surtax Fund, County Withholding Fund, Assessor Withholding Fund, CERF Fund, Protested Taxes Fund, Deputy Sheriff Supplemental Salary, Cemetery and Criminal Cost 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.

Putnam 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 15th of each year.
- 4) A public hearing is held not earlier than 10 days after the budget document is made available to the public and with at least 5 days notice of the hearing.
- 5) Amendments to the budget are made by the County Commission as required to allow for appropriation of increased revenues and adjustments between line items within the budget. A few budget amendments were made for 2008 and 2007. Please see budgetary comparison schedules in required supplementary information for further details.

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

F. Inventories and Capital Assets

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

G. Long-Term Debt

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

H. New Accounting Pronouncements

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

I. Estimates

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

J. 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.

K. 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 911 Fund, Senior Citizens Tax Fund, Help America Vote Act Fund, Law Enforcement Restitution Fund, Victims of Domestic Violence Fund and Technology Fund. No budget was prepared for the Juvenile Restitution Fund 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 Special Road and Bridge Fund, 911 Fund, K-9 Fund, Law Enforcement Training Fund, Technology Fund, Law Library Fund and Circuit Clerk Interest Fund.

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

Note 2: Stewardship, Compliance and Accountability (Concluded)

Net Assets/Fund Balance Deficit

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

Note 3: Cash and Investments

Deposits - At December 31, 2008 and 2007, the carrying amount of the County's deposits was \$490,283 and \$412,932 respectively. The bank balance for the year ended December 31, 2008 and 2007 was \$610,835 and \$497,788 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 \$360,835 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2008 and \$247,788 for the year ended December 31, 2007.

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 or custodial bank in the county'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. As of December 31, 2008 and 2007 the County had \$375,000 and \$275,000 respectively invested in overnight repurchase agreements. At December 31, 2008 and 2007 the County's 911 Fund had \$70,000 invested in a certificate of deposit.

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.

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

Note 3: Cash and Investments (Concluded)

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

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

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

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

Deposits	\$ 412,932
Investments	<u>345,000</u>
Total Deposits and Investments	<u><u>\$ 757,932</u></u>

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

Fund	Type	Amount
County Revenue Fund	Repurchase Agreement	\$ 120,000
Special Road & Bridge Fund	Repurchase Agreement	155,000
911 Fund	Certificate of Deposit	<u>70,000</u>
Total Investments		<u><u>\$ 345,000</u></u>

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

Deposits	\$ 490,283
Investments	<u>445,000</u>
Total Deposits and Investments	<u><u>\$ 935,283</u></u>

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

Fund	Type	Amount
County Revenue Fund	Repurchase Agreement	\$ 220,000
Special Road & Bridge Fund	Repurchase Agreement	155,000
911 Fund	Certificate of Deposit	<u>70,000</u>
Total Investments		<u><u>\$ 445,000</u></u>

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

Note 4: Taxes

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

	<u>2008</u>	<u>2007</u>
Real Estate	\$ 50,091,573	\$ 48,639,960
Personal Property	15,055,400	15,797,590
Railroad and Utilities	3,121,381	3,378,518
Total	<u>\$ 68,268,354</u>	<u>\$ 67,816,068</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	\$.4835	\$.4755
Senior Citizens Tax Fund	\$.0484	\$.0476
Total	<u>\$.5319</u>	<u>\$.5231</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.

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

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

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 \$47,950 and \$40,231 respectively, for the years then ended.

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.

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

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.

REQUIRED SUPPLEMENTARY INFORMATION

Putnam 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>
Revenues:								
Taxes - Sales	\$ 190,000	\$ 190,000	\$ 187,160	\$ (2,840)	\$ 172,000	\$ 172,000	\$ 184,104	\$ 12,104
Taxes - Property	270,000	270,000	249,615	(20,385)	242,000	242,000	260,533	18,533
Intergovernmental Revenues	58,000	58,000	15,724	(42,276)	64,250	64,250	42,606	(21,644)
Charges for Services	169,329	169,329	185,413	16,084	137,005	137,005	137,767	762
Interest Income	10,000	10,000	11,421	1,421	-	-	8,294	8,294
Other	109,000	109,000	142,031	33,031	28,667	28,667	25,761	(2,906)
Total Revenue	<u>806,329</u>	<u>806,329</u>	<u>791,364</u>	<u>(14,965)</u>	<u>643,922</u>	<u>643,922</u>	<u>659,065</u>	<u>15,143</u>
Expenditures:								
County Commission	66,238	66,238	66,011	227	66,208	66,208	66,705	(497)
County Clerk	77,500	77,500	76,107	1,393	69,275	69,275	73,953	(4,678)
Elections	41,100	41,100	58,589	(17,489)	13,500	13,500	11,893	1,607
Buildings and Grounds	76,300	76,300	71,574	4,726	67,150	67,150	81,093	(13,943)
Employee Fringe Benefits	26,560	26,560	27,735	(1,175)	29,164	29,164	17,066	12,098
County Treasurer	91,565	91,565	87,798	3,767	82,210	82,210	82,185	25
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	54,650	54,650	44,584	10,066	52,051	52,051	42,727	9,324
Circuit Clerk	17,450	17,450	6,161	11,289	16,850	16,850	6,371	10,479
Associate Circuit Clerk	7,433	7,433	5,001	2,432	7,271	7,271	6,711	560
Associate Circuit Clerk Probate	554	554	89	465	554	554	55	499
Court Administration	3,096	3,096	2,416	680	2,969	2,969	2,428	541
Public Administrator	16,400	16,400	16,780	(380)	16,150	16,150	15,889	261
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	85,275	85,275	77,210	8,065	83,300	83,300	76,799	6,501
Juvenile Officer	12,904	12,904	4,685	8,219	12,398	12,398	6,758	5,640
County Coroner	9,435	9,435	9,132	303	9,510	9,510	9,194	316
Emergency Fund	21,572	21,572	-	21,572	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	100,744	100,744	71,443	29,301	151,086	151,086	84,539	66,547
Total Expenditures	<u>708,776</u>	<u>708,776</u>	<u>625,315</u>	<u>83,461</u>	<u>679,646</u>	<u>679,646</u>	<u>584,366</u>	<u>95,280</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>97,553</u>	<u>97,553</u>	<u>166,049</u>	<u>68,496</u>	<u>(35,724)</u>	<u>(35,724)</u>	<u>74,699</u>	<u>110,423</u>
Fund Balance - Beginning of Year	198,437	198,437	198,437	-	123,738	123,738	123,738	-
Transfers In	90,000	90,000	-	(90,000)	40,000	40,000	-	(40,000)
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 385,990</u>	<u>\$ 385,990</u>	<u>\$ 364,486</u>	<u>\$ (21,504)</u>	<u>\$ 128,014</u>	<u>\$ 128,014</u>	<u>\$ 198,437</u>	<u>\$ 70,423</u>

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

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

	Original 2008	Final 2008	Actual	Variance With Final Budget 2008	Original 2007	Final 2007	Actual	Variance With Final Budget 20
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	<u>(Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 92,000	\$ 92,000	\$ 65,820	\$ (26,180)	\$ 73,000	\$ 73,000	\$ 88,092	\$ 15,092
Taxes - Property	41,000	41,000	38,013	(2,987)	37,500	37,500	39,378	1,878
Intergovernmental Revenues	469,000	469,000	422,426	(46,574)	454,000	454,000	442,718	(11,282)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	18,200	18,200	13,411	(4,789)	15,000	15,000	17,962	2,962
Other	19,500	19,500	67,769	48,269	430,613	430,613	337,469	(93,144)
Total Revenue	<u>639,700</u>	<u>639,700</u>	<u>607,439</u>	<u>(32,261)</u>	<u>1,010,113</u>	<u>1,010,113</u>	<u>925,619</u>	<u>(84,494)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	601,404	601,404	616,033	(14,629)	1,009,440	1,009,440	882,057	127,383
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>601,404</u>	<u>601,404</u>	<u>616,033</u>	<u>(14,629)</u>	<u>1,009,440</u>	<u>1,009,440</u>	<u>882,057</u>	<u>127,383</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>38,296</u>	<u>38,296</u>	<u>(8,594)</u>	<u>(46,890)</u>	<u>673</u>	<u>673</u>	<u>43,562</u>	<u>42,889</u>
Fund Balance - Beginning of Year	308,335	308,335	308,335	-	264,773	264,773	264,773	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 346,631</u>	<u>\$ 346,631</u>	<u>\$ 299,741</u>	<u>\$ (46,890)</u>	<u>\$ 265,446</u>	<u>\$ 265,446</u>	<u>\$ 308,335</u>	<u>\$ 42,889</u>

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

Putnam 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)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	108,062	108,062	58,992	(49,070)	91,251	91,251	98,725	7,474
Charges for Services	1,875	1,875	302	(1,573)	1,000	1,000	1,887	887
Interest Income	1,400	1,400	667	(733)	240	240	1,353	1,113
Other	326	326	31,867	31,541	-	-	392	392
Total Revenue	<u>111,663</u>	<u>111,663</u>	<u>91,828</u>	<u>(19,835)</u>	<u>92,491</u>	<u>92,491</u>	<u>102,357</u>	<u>9,866</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	110,955	110,955	98,568	12,387	110,960	110,960	93,233	17,727
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>110,955</u>	<u>110,955</u>	<u>98,568</u>	<u>12,387</u>	<u>110,960</u>	<u>110,960</u>	<u>93,233</u>	<u>17,727</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>708</u>	<u>708</u>	<u>(6,740)</u>	<u>(7,448)</u>	<u>(18,469)</u>	<u>(18,469)</u>	<u>9,124</u>	<u>27,593</u>
Fund Balance - Beginning of Year	14,616	14,616	14,616	-	5,492	5,492	5,492	-
Transfers In	10,000	10,000	10,000	-	18,469	18,469	-	18,469
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 25,324</u>	<u>\$ 25,324</u>	<u>\$ 17,876</u>	<u>\$ (7,448)</u>	<u>\$ 5,492</u>	<u>\$ 5,492</u>	<u>\$ 14,616</u>	<u>\$ 9,124</u>

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

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

	Original 2008	Final 2008	Actual	Variance With Final Budget 2008	Original 2007	Final 2007	Actual	Variance With Final Budget 2007
	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 194,000	\$ 194,000	\$ 187,150	\$ (6,850)	\$ 170,000	\$ 170,000	\$ 184,107	\$ 14,107
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	3,500	3,500	5,557	2,057
Charges for Services	12,000	12,000	8,699	(3,301)	34,000	34,000	41,680	7,680
Interest Income	650	650	335	(315)	-	-	607	607
Other	<u>29,500</u>	<u>29,500</u>	<u>32,963</u>	<u>3,463</u>	<u>7,756</u>	<u>7,756</u>	<u>308</u>	<u>(7,448)</u>
Total Revenue	<u>236,150</u>	<u>236,150</u>	<u>229,147</u>	<u>(7,003)</u>	<u>215,256</u>	<u>215,256</u>	<u>232,259</u>	<u>17,003</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	257,483	257,483	227,512	29,971	213,410	213,410	212,262	1,148
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>257,483</u>	<u>257,483</u>	<u>227,512</u>	<u>29,971</u>	<u>213,410</u>	<u>213,410</u>	<u>212,262</u>	<u>1,148</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,333)</u>	<u>(21,333)</u>	<u>1,635</u>	<u>22,968</u>	<u>1,846</u>	<u>1,846</u>	<u>19,997</u>	<u>18,151</u>
Fund Balance - Beginning of Year	23,701	23,701	23,701	-	3,704	3,704	3,704	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 2,368</u>	<u>\$ 2,368</u>	<u>\$ 25,336</u>	<u>\$ 22,968</u>	<u>\$ 5,550</u>	<u>\$ 5,550</u>	<u>\$ 23,701</u>	<u>\$ 18,151</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
K-9 Fund
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	500	500	-	(500)	400	400	611	211
Interest Income	200	200	75	(125)	-	-	181	181
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>700</u>	<u>700</u>	<u>75</u>	<u>(625)</u>	<u>400</u>	<u>400</u>	<u>792</u>	<u>392</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	500	500	831	(331)	1,300	1,300	1,289	11
Total Expenditures	<u>500</u>	<u>500</u>	<u>831</u>	<u>(331)</u>	<u>1,300</u>	<u>1,300</u>	<u>1,289</u>	<u>11</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>200</u>	<u>200</u>	<u>(756)</u>	<u>(956)</u>	<u>(900)</u>	<u>(900)</u>	<u>(497)</u>	<u>403</u>
Fund Balance - Beginning of Year	3,389	3,389	3,389	-	3,886	3,886	3,886	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,589</u>	<u>\$ 3,589</u>	<u>\$ 2,633</u>	<u>\$ (956)</u>	<u>\$ 2,986</u>	<u>\$ 2,986</u>	<u>\$ 3,389</u>	<u>\$ 403</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	7,756	7,756	7,756	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	28	28	28	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,784</u>	<u>7,784</u>	<u>7,784</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	7,784	7,784	7,784	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,784</u>	<u>7,784</u>	<u>7,784</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	125	125	54	(71)	-	-	121	121
Other	<u>15</u>	<u>15</u>	<u>70</u>	<u>55</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
Total Revenue	<u>140</u>	<u>140</u>	<u>124</u>	<u>(16)</u>	<u>-</u>	<u>-</u>	<u>131</u>	<u>131</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>140</u>	<u>140</u>	<u>124</u>	<u>(16)</u>	<u>-</u>	<u>-</u>	<u>131</u>	<u>131</u>
Fund Balance - Beginning of Year	2,234	2,234	2,234	-	2,103	2,103	2,103	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 2,374</u>	<u>\$ 2,374</u>	<u>\$ 2,358</u>	<u>\$ (16)</u>	<u>\$ 2,103</u>	<u>\$ 2,103</u>	<u>\$ 2,234</u>	<u>\$ 131</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	3,578	3,578	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	430	430	217	(213)	-	-	428	428
Other	-	-	-	-	-	-	2,036	2,036
Total Revenue	<u>430</u>	<u>430</u>	<u>3,795</u>	<u>3,365</u>	<u>-</u>	<u>-</u>	<u>2,464</u>	<u>2,464</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	4,470	4,470	2,107	2,363	5,037	5,037	2,490	2,547
Total Expenditures	<u>4,470</u>	<u>4,470</u>	<u>2,107</u>	<u>2,363</u>	<u>5,037</u>	<u>5,037</u>	<u>2,490</u>	<u>2,547</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,040)</u>	<u>(4,040)</u>	<u>1,688</u>	<u>5,728</u>	<u>(5,037)</u>	<u>(5,037)</u>	<u>(26)</u>	<u>5,011</u>
Fund Balance - Beginning of Year	7,098	7,098	7,098	-	7,124	7,124	7,124	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,058</u>	<u>\$ 3,058</u>	<u>\$ 8,786</u>	<u>\$ 5,728</u>	<u>\$ 2,087</u>	<u>\$ 2,087</u>	<u>\$ 7,098</u>	<u>\$ 5,011</u>

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

Putnam 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 (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	100	100	15	(85)	545	545	23	(522)
Other	950	950	443	(507)	7	7	-	(7)
Total Revenue	<u>1,050</u>	<u>1,050</u>	<u>458</u>	<u>(592)</u>	<u>552</u>	<u>552</u>	<u>23</u>	<u>(529)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	900	900	208	692	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>900</u>	<u>900</u>	<u>208</u>	<u>692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>150</u>	<u>150</u>	<u>250</u>	<u>100</u>	<u>552</u>	<u>552</u>	<u>23</u>	<u>(529)</u>
Fund Balance - Beginning of Year	464	464	464	-	441	441	441	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 614</u>	<u>\$ 614</u>	<u>\$ 714</u>	<u>\$ 100</u>	<u>\$ 993</u>	<u>\$ 993</u>	<u>\$ 464</u>	<u>\$ (529)</u>

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

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

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	400	400	248	(152)	300	300	339	39
Other	<u>6,000</u>	<u>6,000</u>	<u>8,326</u>	<u>2,326</u>	<u>7,000</u>	<u>7,000</u>	<u>5,379</u>	<u>(1,621)</u>
Total Revenue	<u>6,400</u>	<u>6,400</u>	<u>8,574</u>	<u>2,174</u>	<u>7,300</u>	<u>7,300</u>	<u>5,718</u>	<u>(1,582)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>7,300</u>	<u>7,300</u>	<u>3,358</u>	<u>3,942</u>	<u>7,300</u>	<u>7,300</u>	<u>3,902</u>	<u>3,398</u>
Total Expenditures	<u>7,300</u>	<u>7,300</u>	<u>3,358</u>	<u>3,942</u>	<u>7,300</u>	<u>7,300</u>	<u>3,902</u>	<u>3,398</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(900)</u>	<u>(900)</u>	<u>5,216</u>	<u>6,116</u>	<u>-</u>	<u>-</u>	<u>1,816</u>	<u>1,816</u>
Fund Balance - Beginning of Year	6,963	6,963	6,963	-	5,147	5,147	5,147	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 6,063</u>	<u>\$ 6,063</u>	<u>\$ 12,179</u>	<u>\$ 6,116</u>	<u>\$ 5,147</u>	<u>\$ 5,147</u>	<u>\$ 6,963</u>	<u>\$ 1,816</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Senior Citizens 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)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	30,000	30,000	30,711	711	28,000	28,000	32,316	4,316
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,200	1,200	431	(769)	1,200	1,200	1,031	(169)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>31,200</u>	<u>31,200</u>	<u>31,142</u>	<u>(58)</u>	<u>29,200</u>	<u>29,200</u>	<u>33,347</u>	<u>4,147</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	39,850	39,850	35,332	4,518	22,650	22,650	31,734	(9,084)
Total Expenditures	<u>39,850</u>	<u>39,850</u>	<u>35,332</u>	<u>4,518</u>	<u>22,650</u>	<u>22,650</u>	<u>31,734</u>	<u>(9,084)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,650)</u>	<u>(8,650)</u>	<u>(4,190)</u>	<u>4,460</u>	<u>6,550</u>	<u>6,550</u>	<u>1,613</u>	<u>(4,937)</u>
Fund Balance - Beginning of Year	11,635	11,635	11,635	-	10,022	10,022	10,022	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,985</u>	<u>\$ 2,985</u>	<u>\$ 7,445</u>	<u>\$ 4,460</u>	<u>\$ 16,572</u>	<u>\$ 16,572</u>	<u>\$ 11,635</u>	<u>\$ (4,937)</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	30	30	33	3	-	-	25	25
Other	1,000	1,000	1,144	144	300	300	1,282	982
Total Revenue	<u>1,030</u>	<u>1,030</u>	<u>1,177</u>	<u>147</u>	<u>300</u>	<u>300</u>	<u>1,307</u>	<u>1,007</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,030</u>	<u>1,030</u>	<u>1,177</u>	<u>147</u>	<u>300</u>	<u>300</u>	<u>1,307</u>	<u>1,007</u>
Fund Balance - Beginning of Year	3,309	3,309	3,309	-	2,002	2,002	2,002	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,339</u>	<u>\$ 4,339</u>	<u>\$ 4,486</u>	<u>\$ 147</u>	<u>\$ 2,302</u>	<u>\$ 2,302</u>	<u>\$ 3,309</u>	<u>\$ 1,007</u>

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

Putnam 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)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	3,233	3,233	-	(3,233)	42,876	42,876	-	(42,876)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	20	20	-	(20)	536	536	372	(164)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,253</u>	<u>3,253</u>	<u>-</u>	<u>(3,253)</u>	<u>43,412</u>	<u>43,412</u>	<u>372</u>	<u>(43,040)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	3,233	3,233	-	3,233	3,905	3,905	43,247	(39,342)
Total Expenditures	<u>3,233</u>	<u>3,233</u>	<u>-</u>	<u>3,233</u>	<u>3,905</u>	<u>3,905</u>	<u>43,247</u>	<u>(39,342)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>20</u>	<u>20</u>	<u>-</u>	<u>(20)</u>	<u>39,507</u>	<u>39,507</u>	<u>(42,875)</u>	<u>(82,382)</u>
Fund Balance - Beginning of Year	-	-	-	-	42,875	42,875	42,875	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ (20)</u>	<u>\$ 82,382</u>	<u>\$ 82,382</u>	<u>\$ -</u>	<u>\$ (82,382)</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	3,000	3,000	3,519	519	1,500	1,500	4,582	3,082
Interest Income	225	225	122	(103)	-	-	224	224
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,225</u>	<u>3,225</u>	<u>3,641</u>	<u>416</u>	<u>1,500</u>	<u>1,500</u>	<u>4,806</u>	<u>3,306</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	3,000	3,000	-	3,000	2,500	2,500	3,185	(685)
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,500</u>	<u>2,500</u>	<u>3,185</u>	<u>(685)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>225</u>	<u>225</u>	<u>3,641</u>	<u>3,416</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>1,621</u>	<u>2,621</u>
Fund Balance - Beginning of Year	3,674	3,674	3,674	-	2,053	2,053	2,053	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,899</u>	<u>\$ 3,899</u>	<u>\$ 7,315</u>	<u>\$ 3,416</u>	<u>\$ 1,053</u>	<u>\$ 1,053</u>	<u>\$ 3,674</u>	<u>\$ 2,621</u>

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

Putnam 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)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	250	250	81	(169)	-	-	249	249
Other	1,000	1,000	738	(262)	1,000	1,000	911	(89)
Total Revenue	<u>1,250</u>	<u>1,250</u>	<u>819</u>	<u>(431)</u>	<u>1,000</u>	<u>1,000</u>	<u>1,160</u>	<u>160</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	3,000	3,000	4,206	(1,206)	3,000	3,000	-	3,000
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>4,206</u>	<u>(1,206)</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,750)</u>	<u>(1,750)</u>	<u>(3,387)</u>	<u>(1,637)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>1,160</u>	<u>3,160</u>
Fund Balance - Beginning of Year	5,050	5,050	5,050	-	3,890	3,890	3,890	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,300</u>	<u>\$ 3,300</u>	<u>\$ 1,663</u>	<u>\$ (1,637)</u>	<u>\$ 1,890</u>	<u>\$ 1,890</u>	<u>\$ 5,050</u>	<u>\$ 3,160</u>

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

Putnam 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)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	50	50	40	(10)	-	-	82	82
Other	250	250	182	(68)	250	250	228	(22)
Total Revenue	<u>300</u>	<u>300</u>	<u>222</u>	<u>(78)</u>	<u>250</u>	<u>250</u>	<u>310</u>	<u>60</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	200	200	-	200	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>100</u>	<u>100</u>	<u>222</u>	<u>122</u>	<u>250</u>	<u>250</u>	<u>310</u>	<u>60</u>
Fund Balance - Beginning of Year	1,618	1,618	1,618	-	1,308	1,308	1,308	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,718</u>	<u>\$ 1,718</u>	<u>\$ 1,840</u>	<u>\$ 122</u>	<u>\$ 1,558</u>	<u>\$ 1,558</u>	<u>\$ 1,618</u>	<u>\$ 60</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Victims of 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)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	10	10	2	(8)	7	7	8	1
Other	300	300	180	(120)	200	200	225	25
Total Revenue	<u>310</u>	<u>310</u>	<u>182</u>	<u>(128)</u>	<u>207</u>	<u>207</u>	<u>233</u>	<u>26</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	300	300	226	74	200	200	260	(60)
Total Expenditures	<u>300</u>	<u>300</u>	<u>226</u>	<u>74</u>	<u>200</u>	<u>200</u>	<u>260</u>	<u>(60)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10</u>	<u>10</u>	<u>(44)</u>	<u>(54)</u>	<u>7</u>	<u>7</u>	<u>(27)</u>	<u>(34)</u>
Fund Balance - Beginning of Year	220	220	220	-	247	247	247	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 230</u>	<u>\$ 230</u>	<u>\$ 176</u>	<u>\$ (54)</u>	<u>\$ 254</u>	<u>\$ 254</u>	<u>\$ 220</u>	<u>\$ (34)</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	700	700	401	(299)	250	250	772	522
Other	<u>3,250</u>	<u>3,250</u>	<u>2,850</u>	<u>(400)</u>	<u>3,000</u>	<u>3,000</u>	<u>2,776</u>	<u>(224)</u>
Total Revenue	<u>3,950</u>	<u>3,950</u>	<u>3,251</u>	<u>(699)</u>	<u>3,250</u>	<u>3,250</u>	<u>3,548</u>	<u>298</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>4,900</u>	<u>4,900</u>	<u>-</u>	<u>4,900</u>	<u>6,900</u>	<u>6,900</u>	<u>-</u>	<u>6,900</u>
Total Expenditures	<u>4,900</u>	<u>4,900</u>	<u>-</u>	<u>4,900</u>	<u>6,900</u>	<u>6,900</u>	<u>-</u>	<u>6,900</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(950)</u>	<u>(950)</u>	<u>3,251</u>	<u>4,201</u>	<u>(3,650)</u>	<u>(3,650)</u>	<u>3,548</u>	<u>7,198</u>
Fund Balance - Beginning of Year	15,884	15,884	15,884	-	12,336	12,336	12,336	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 14,934</u>	<u>\$ 14,934</u>	<u>\$ 19,135</u>	<u>\$ 4,201</u>	<u>\$ 8,686</u>	<u>\$ 8,686</u>	<u>\$ 15,884</u>	<u>\$ 7,198</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	150	150	83	(67)	150	150	227	77
Other	1,650	1,650	1,643	(7)	1,500	1,500	1,585	85
Total Revenue	<u>1,800</u>	<u>1,800</u>	<u>1,726</u>	<u>(74)</u>	<u>1,650</u>	<u>1,650</u>	<u>1,812</u>	<u>162</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	600	600	1,754	(1,154)	3,000	3,000	4,519	(1,519)
Total Expenditures	<u>600</u>	<u>600</u>	<u>1,754</u>	<u>(1,154)</u>	<u>3,000</u>	<u>3,000</u>	<u>4,519</u>	<u>(1,519)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,200</u>	<u>1,200</u>	<u>(28)</u>	<u>(1,228)</u>	<u>(1,350)</u>	<u>(1,350)</u>	<u>(2,707)</u>	<u>(1,357)</u>
Fund Balance - Beginning of Year	3,347	3,347	3,347	-	6,054	6,054	6,054	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,547</u>	<u>\$ 4,547</u>	<u>\$ 3,319</u>	<u>\$ (1,228)</u>	<u>\$ 4,704</u>	<u>\$ 4,704</u>	<u>\$ 3,347</u>	<u>\$ (1,357)</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	700	700	395	(305)	-	-	685	685
Other	<u>6,000</u>	<u>6,000</u>	<u>5,993</u>	<u>(7)</u>	<u>4,500</u>	<u>4,500</u>	<u>5,693</u>	<u>1,193</u>
Total Revenue	<u>6,700</u>	<u>6,700</u>	<u>6,388</u>	<u>(312)</u>	<u>4,500</u>	<u>4,500</u>	<u>6,378</u>	<u>1,878</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	3,800	3,800	3,015	785	3,600	3,600	947	2,653
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,800</u>	<u>3,800</u>	<u>3,015</u>	<u>785</u>	<u>3,600</u>	<u>3,600</u>	<u>947</u>	<u>2,653</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,900</u>	<u>2,900</u>	<u>3,373</u>	<u>473</u>	<u>900</u>	<u>900</u>	<u>5,431</u>	<u>4,531</u>
Fund Balance - Beginning of Year	14,843	14,843	14,843	-	9,412	9,412	9,412	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 17,743</u>	<u>\$ 17,743</u>	<u>\$ 18,216</u>	<u>\$ 473</u>	<u>\$ 10,312</u>	<u>\$ 10,312</u>	<u>\$ 14,843</u>	<u>\$ 4,531</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Civil Fees Fund
For the Two Years Ended December 31, 2008

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	58	58	-	-	3	3
Other	1,000	1,000	4,582	3,582	-	-	548	548
Total Revenue	<u>1,000</u>	<u>1,000</u>	<u>4,640</u>	<u>3,640</u>	<u>-</u>	<u>-</u>	<u>551</u>	<u>551</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,000</u>	<u>1,000</u>	<u>4,640</u>	<u>3,640</u>	<u>-</u>	<u>-</u>	<u>551</u>	<u>551</u>
Fund Balance - Beginning of Year	551	551	551	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,551</u>	<u>\$ 1,551</u>	<u>\$ 5,191</u>	<u>\$ 3,640</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551</u>	<u>\$ 551</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorder 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)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,048	1,048	-	(1,048)	-	-	2,447	2,447
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	40	40	-	(40)	-	-	5	5
Other	518	518	-	(518)	-	-	-	-
Total Revenue	<u>1,606</u>	<u>1,606</u>	<u>-</u>	<u>(1,606)</u>	<u>-</u>	<u>-</u>	<u>2,452</u>	<u>2,452</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	3,500	3,500	2,452	1,048	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,500</u>	<u>3,500</u>	<u>2,452</u>	<u>1,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,894)</u>	<u>(1,894)</u>	<u>(2,452)</u>	<u>(558)</u>	<u>-</u>	<u>-</u>	<u>2,452</u>	<u>2,452</u>
Fund Balance - Beginning of Year	2,452	2,452	2,452	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 558</u>	<u>\$ 558</u>	<u>\$ -</u>	<u>\$ (558)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,452</u>	<u>\$ 2,452</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,000	2,000	3,225	1,225	2,000	2,000	2,460	460
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	2,500	2,500	-	(2,500)
Total Revenue	<u>2,000</u>	<u>2,000</u>	<u>3,225</u>	<u>1,225</u>	<u>4,500</u>	<u>4,500</u>	<u>2,460</u>	<u>(2,040)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	2,000	2,000	3,150	(1,150)	4,350	4,350	2,638	1,712
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>3,150</u>	<u>(1,150)</u>	<u>4,350</u>	<u>4,350</u>	<u>2,638</u>	<u>1,712</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>75</u>	<u>75</u>	<u>150</u>	<u>150</u>	<u>(178)</u>	<u>(328)</u>
Fund Balance - Beginning of Year	37	37	37	-	215	215	215	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 37</u>	<u>\$ 37</u>	<u>\$ 112</u>	<u>\$ 75</u>	<u>\$ 365</u>	<u>\$ 365</u>	<u>\$ 37</u>	<u>\$ (328)</u>

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

Putnam County, Missouri
Budgetary Comparison Schedule
Cash Basis
Division II Interest
For the Two Years Ended December 31, 2008

	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	536	536	229	(307)	360	360	525	165
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>536</u>	<u>536</u>	<u>229</u>	<u>(307)</u>	<u>360</u>	<u>360</u>	<u>525</u>	<u>165</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	1,287	1,287	462	825	300	300	-	300
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,287</u>	<u>1,287</u>	<u>462</u>	<u>825</u>	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(751)</u>	<u>(751)</u>	<u>(233)</u>	<u>518</u>	<u>60</u>	<u>60</u>	<u>525</u>	<u>465</u>
Fund Balance - Beginning of Year	1,343	1,343	1,343	-	818	818	818	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 592</u>	<u>\$ 592</u>	<u>\$ 1,110</u>	<u>\$ 518</u>	<u>\$ 878</u>	<u>\$ 878</u>	<u>\$ 1,343</u>	<u>\$ 465</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	400	400	404	4	350	350	658	308
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>400</u>	<u>400</u>	<u>404</u>	<u>4</u>	<u>350</u>	<u>350</u>	<u>658</u>	<u>308</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	155	(155)	2,750	2,750	-	2,750
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>155</u>	<u>(155)</u>	<u>2,750</u>	<u>2,750</u>	<u>-</u>	<u>2,750</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>400</u>	<u>400</u>	<u>249</u>	<u>(151)</u>	<u>(2,400)</u>	<u>(2,400)</u>	<u>658</u>	<u>3,058</u>
Fund Balance - Beginning of Year	4,507	4,507	4,507	-	3,849	3,849	3,849	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,907</u>	<u>\$ 4,907</u>	<u>\$ 4,756</u>	<u>\$ (151)</u>	<u>\$ 1,449</u>	<u>\$ 1,449</u>	<u>\$ 4,507</u>	<u>\$ 3,058</u>

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

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

	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 196,000	\$ 196,000	\$ 187,655	\$ (8,345)	\$ 170,000	\$ 170,000	\$ 184,400	\$ 14,400
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	27,750	27,750	-	(27,750)
Charges for Services	28,800	28,800	29,200	400	28,800	28,800	28,550	(250)
Interest Income	8,000	8,000	3,376	(4,624)	3,500	3,500	5,035	1,535
Other	200	200	600	400	1,950	1,950	97	(1,853)
Total Revenue	<u>233,000</u>	<u>233,000</u>	<u>220,831</u>	<u>(12,169)</u>	<u>232,000</u>	<u>232,000</u>	<u>218,082</u>	<u>(13,918)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highways and Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	215,000	215,000	218,646	(3,646)	198,000	198,000	201,342	(3,342)
Total Expenditures	<u>215,000</u>	<u>215,000</u>	<u>218,646</u>	<u>(3,646)</u>	<u>198,000</u>	<u>198,000</u>	<u>201,342</u>	<u>(3,342)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>18,000</u>	<u>18,000</u>	<u>2,185</u>	<u>(15,815)</u>	<u>34,000</u>	<u>34,000</u>	<u>16,740</u>	<u>(17,260)</u>
Fund Balance - Beginning of Year	124,225	124,225	124,225	-	107,485	107,485	107,485	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 142,225</u>	<u>\$ 142,225</u>	<u>\$ 126,410</u>	<u>\$ (15,815)</u>	<u>\$ 141,485</u>	<u>\$ 141,485</u>	<u>\$ 124,225</u>	<u>\$ (17,260)</u>

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

Putnam 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>
Special Road and Bridge Fund	\$ 14,629	\$ -
911 Fund	\$ 3,646	\$ 3,342
K-9 Fund	\$ 331	\$ -
Senior Citizens Tax Fund	\$ -	\$ 9,084
Help America Vote Act Fund	\$ -	\$ 39,342
Law Enforcement Restitution Fund	\$ -	\$ 685
Law Enforcement Training Fund	\$ 1,206	\$ -
Victims of Domestic Violence Fund	\$ -	\$ 60
Technology Fund	\$ 1,154	\$ 1,519
Law Library Fund	\$ 1,150	\$ -
Circuit Clerk Interest Fund	\$ 155	\$ -

The County did not prepare a budget for the Juvenile Restitution Fund for the year ended December 31, 2007.

YELLOW BOOK 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
Putnam County, Missouri
Unionville, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Putnam 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 April 30, 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.

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
April 30, 2010

Putnam County, Missouri
Schedule of Findings and Responses
For the Two Years Ended December 31, 2008

I. Financial Statement Findings

There were no financial statement findings for the two years ended December 31, 2008