



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Daviess County, Missouri

The Office of the State Auditor, in cooperation with Daviess County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2010, 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 "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

July 2011
Report No. 2011-35

**DAVISS COUNTY, MISSOURI
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE TWO YEARS ENDED
DECEMBER 31, 2010**

Daviess 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, 2010	8
Statement of Net Assets - Cash Basis - December 31, 2009	9
Statement of Activities - Cash Basis - December 31, 2010	10
Statement of Activities - Cash Basis - December 31, 2009	11
Fund Financial Statements:	
Balance Sheet - Cash Basis - Governmental Funds - December 31, 2010	12
Balance Sheet - Cash Basis - Governmental Fund - December 31, 2009	13
Statement of Revenues, Expenditures and Changes in Fund Balances - Cash Basis - Governmental Funds - December 31, 2010	14
Statement of Revenues, Expenditures and Changes in Fund Balances - Cash Basis - Governmental Funds - December 31, 2009	15
Statement of Fiduciary Net Assets - Cash Basis - December 31, 2010	16
Statement of Fiduciary Net Assets - Cash Basis - December 31, 2009	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 - Law Enforcement Sales Tax Fund	30
Budgetary Comparison Schedule - Cash Basis - Capital Improvements Fund	31
Budgetary Comparison Schedule - Cash Basis - Assessment Fund	32
Budgetary Comparison Schedule - Cash Basis - Prosecuting Attorney Training Fund	33
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Training Fund	34
Budgetary Comparison Schedule - Cash Basis - Sheriffs Civil Fee Fund	35
Budgetary Comparison Schedule - Cash Basis - Election Services Fund	36
Budgetary Comparison Schedule - Cash Basis - Tax Maintenance Fund	37
Budgetary Comparison Schedule - Cash Basis - Frazier Trust Fund	38
Budgetary Comparison Schedule - Cash Basis - Mayes Estate Fund	39
Budgetary Comparison Schedule - Cash Basis - Care Center Lease Fund	40
Budgetary Comparison Schedule - Cash Basis - Domestic Violence Fund	41
Budgetary Comparison Schedule - Cash Basis - Jackson Township Grant Maintenance	42
Budgetary Comparison Schedule - Cash Basis - Local Emergency Management Fund	43
Budgetary Comparison Schedule - Cash Basis - P.A. Check Maintenance Fund	44
Budgetary Comparison Schedule - Cash Basis - Sheriff Forfeitures Fund	45

Daviess County, Missouri
Table of Contents

	<u>Page</u>
Required Supplementary Information (Concluded)	
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Training Post Fund	46
Budgetary Comparison Schedule - Cash Basis - Law Enforcement Block Grant Fund	47
Budgetary Comparison Schedule - Cash Basis - Veteran's Memorial Fund	48
Budgetary Comparison Schedule - Cash Basis - Help America Vote Act Fund	49
Budgetary Comparison Schedule - Cash Basis - Senior Citizens Services Tax Fund	50
Budgetary Comparison Schedule - Cash Basis - P.A. Delinquent Tax Fund	51
Budgetary Comparison Schedule - Cash Basis - Recorder User Fees Fund	52
Budgetary Comparison Schedule - Cash Basis - Recorder Tech Fund	53
Budgetary Comparison Schedule - Cash Basis - Inmate Security Fund	54
Budgetary Comparison Schedule - Cash Basis - Sheriff Revolving Fund	55
Budgetary Comparison Schedule - Cash Basis - Senate Bill 40 Fund	56
Budgetary Comparison Schedule - Cash Basis - Central Dispatch Emergency Services	57
Notes to the Required Supplementary Information	58
 Federal Compliance Section:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	59-60
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	61-62
Schedule of Expenditures of Federal Awards	63
Notes to the Supplementary Schedule	64
Schedule of Findings and Questioned Costs	65-66
Follow Up on Prior Audit Findings for an Audit of Financial Statements in Accordance with <i>Government Auditing Standards</i>	67
Summary Schedule of Prior Audit Findings in Accordance with OMB Circular A-133	68

Independent Auditors' Report

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

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Davie County, Missouri, (the County) as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2010 and 2009, and the respective changes in financial position-cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

Independent Auditors' Report (Concluded)

In accordance with *Government Auditing Standards*, I have also issued my report dated May 24, 2011, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information, budgetary comparison information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements of Daviess County, Missouri. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kevin G. Hudson, C.P.A.
Trenton, Missouri
May 24, 2011

Daviess County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

The discussion and analysis of Daviess County's financial performance provides an overall review of the County's financial activities for the years ended December 31, 2010 and 2009. 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 2010 and 2009 are as follows:

- The county's total governmental expenditures exceeded total governmental revenues by \$14,285 for the year ended December 31, 2010. The total governmental expenditures exceeded governmental revenues by \$347,670 for the year ended December 31, 2009.
- The county's governmental funds ended the year ended December 31, 2010 with a combined cash balance of \$2,962,317 and the year ended December 31, 2009 of \$2,976,602.
- County revenues for the year ended December 31, 2010 of \$3,157,580 decreased by \$320,420 over the county revenues for the year ended December 31, 2009 of \$3,478,000.
- County expenditures for the year ended December 31, 2010 of \$3,192,973 decreased by \$532,697 over the county expenditures for the year ended December 31, 2009 of \$3,725,670.

Overview of the Financial Statements

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

Daviess County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-27 of this report.

Daviess County, Missouri
 Management's Discussion and Analysis
 For the Two Years Ended December 31, 2010

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, 2010 and 2009.

	<u>Year Ended December 31,</u> <u>2010</u>	<u>2009</u>
Net Assets	\$2,962,317	\$ 2,976,602
Program Receipts	1,769,671	1,995,867
General Receipts	1,409,017	1,382,133
Disbursements	3,192,973	3,725,670
Change in Net Assets	(14,285)	(347,670)

For the two years disclosed in the audit, the change in Net Assets is primarily due to the General Fund and Capital Improvements Fund. The General Fund had net assets of \$1,749,160 in 2008 as compared to \$1,656,670 in 2010. The Capital Improvements Fund had net assets of \$264,913 in 2007 as compared to \$178,358 in 2010. General receipts did not fluctuate much between 2009 and 2010. Disbursements decreased between 2009 and 2010 due to the county paying out a \$500,000 grant to the Daviess County Public Water Supply District No.1 that the county was a subrecipient of.

Financial Analysis of the County's Funds

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

Daviess County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

As of December 31, 2010, the county's governmental funds reported combined ending fund balances of \$2,962,317, a decrease of \$14,285 over the prior years fund balance of \$2,976,602. The unreserved portion of fund balance was \$1,656,670 for 2010 and \$1,664,094 for the year ended 2009. 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 2010, unreserved fund balance of the General Fund was \$1,656,670 and the unreserved fund balance of the General Fund for fiscal year 2009 was \$1,664,094. 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 decreased by \$7,424 for fiscal year 2010 as compared to a decrease of \$85,066 for fiscal year 2009.

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 \$1,331,595 for 2010 and \$1,008,490 for 2009. The original and final budgeted expenditures were \$1,157,682 and \$1,650,786 for 2010 and \$1,080,883 for 2009.

The County did make 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 \$42,510 over the two year period that was audited. This is encouraging due to the current economic times. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

Daviess County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the County Clerk, 102 N. Main, Gallatin, Missouri 64640, (660) 663-2641.

GOVERNMENT WIDE FINANCIAL STATEMENTS

Daviess County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2010

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 2,962,317</u>
Total Assets	<u>\$ 2,962,317</u>
NET ASSETS:	
Restricted	\$ 1,305,647
Unrestricted	<u>1,656,670</u>
Total Net Assets	<u>\$ 2,962,317</u>

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

Daviess County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2009

	Governmental
	<u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 2,976,602</u>
Total Assets	<u>\$ 2,976,602</u>
NET ASSETS:	
Restricted	\$ 1,664,094
Unrestricted	<u>1,312,508</u>
Total Net Assets	<u>\$ 2,976,602</u>

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

Daviess County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2010

		<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	\$ 1,799,212	\$ 321,044	\$ 753,308	\$ (724,860)
Roads and Bridges	725,730	3,601	587,879	(134,250)
Law Enforcement Sales Tax	306,263	3,839	-	(302,424)
Capital Improvements	1,272	-	100,000	98,728
Central Emergency Dispatch	360,496	-	-	(360,496)
Total Governmental Activities	<u>\$ 3,192,973</u>	<u>\$ 328,484</u>	<u>\$ 1,441,187</u>	<u>\$ (1,423,302)</u>
 Total Daviess County	 <u>\$ 3,192,973</u>	 <u>\$ 328,484</u>	 <u>\$ 1,441,187</u>	 <u>\$ (1,423,302)</u>
 General Revenues:				
Property Taxes				291,772
Sales Taxes				756,177
Interest				55,212
Other				284,748
Transfers				21,108
Total General Revenues				<u>1,409,017</u>
 Change in Net Assets				 (14,285)
 Net Assets - Beginning				 <u>2,976,602</u>
 Net Assets - Ending				 <u>\$ 2,962,317</u>

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

Daviess County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2009

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash Balances
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,422,819	\$ 332,996	\$ 226,458	\$ (863,365)
Roads and Bridges	1,409,134	1,450	1,330,913	(76,771)
Law Enforcement Sales Tax	304,395	4,050	-	(300,345)
Capital Improvements	293,938	-	100,000	(193,938)
Central Emergency Dispatch	295,384	-	-	(295,384)
Total Governmental Activities	<u>\$ 3,725,670</u>	<u>\$ 338,496</u>	<u>\$ 1,657,371</u>	<u>\$ (1,729,803)</u>
 Total Daviess County	 <u>\$ 3,725,670</u>	 <u>\$ 338,496</u>	 <u>\$ 1,657,371</u>	 <u>\$ (1,729,803)</u>
 General Revenues:				
Property Taxes				259,304
Sales Taxes				745,721
Interest				96,940
Other				380,168
Transfers				(100,000)
Total General Revenues				<u>1,382,133</u>
 Change in Net Assets				 (347,670)
 Net Assets - Beginning				 3,324,272
 Net Assets - Ending				 <u>\$ 2,976,602</u>

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

FUND FINANCIAL STATEMENTS

Daviess County, Missouri
Balance Sheet - Cash Basis
Governmental Fund
For the Year Ended December 31, 2010

	General Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Capital Improvements Fund	Central Dispatch Emergency Services Fund	Other Governmental Funds	2010 Total Government Funds
ASSETS							
Cash and Cash Equivalents	\$ 1,656,670	\$ 155,747	\$ 19,909	\$ 178,358	\$ 236,392	\$ 715,241	\$ 2,962,317
TOTAL ASSETS	<u>\$ 1,656,670</u>	<u>\$ 155,747</u>	<u>\$ 19,909</u>	<u>\$ 178,358</u>	<u>\$ 236,392</u>	<u>\$ 715,241</u>	<u>\$ 2,962,317</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 1,656,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,656,670
Special Revenue Funds	-	155,747	19,909	-	236,392	-	412,048
Capital Projects Fund	-	-	-	178,358	-	-	178,358
Nonmajor Funds	-	-	-	-	-	715,241	715,241
TOTAL FUND BALANCES	<u>\$ 1,656,670</u>	<u>\$ 155,747</u>	<u>\$ 19,909</u>	<u>\$ 178,358</u>	<u>\$ 236,392</u>	<u>\$ 715,241</u>	<u>\$ 2,962,317</u>

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

Daviess County, Missouri
Balance Sheet - Cash Basis
Governmental Fund
For the Year Ended December 31, 2009

	<u>General Fund</u>	<u>Special Road & Bridge Fund</u>	<u>Law Enforcement Sales Tax Fund</u>	<u>Capital Improvements Fund</u>	<u>Central Dispatch Emergency Services Fund</u>	<u>Other Governmental Funds</u>	<u>2009 Total Government Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 1,664,094	\$ 176,428	\$ 34,723	\$ 79,245	\$ 307,708	\$ 714,404	\$ 2,976,602
TOTAL ASSETS	<u>\$ 1,664,094</u>	<u>\$ 176,428</u>	<u>\$ 34,723</u>	<u>\$ 79,245</u>	<u>\$ 307,708</u>	<u>\$ 714,404</u>	<u>\$ 2,976,602</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 1,664,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,664,094
Special Revenue Funds	-	176,428	34,723	-	307,708	-	518,859
Capital Projects Fund	-	-	-	79,245	-	-	79,245
Nonmajor Funds	-	-	-	-	-	714,404	714,404
TOTAL FUND BALANCES	<u>\$ 1,664,094</u>	<u>\$ 176,428</u>	<u>\$ 34,723</u>	<u>\$ 79,245</u>	<u>\$ 307,708</u>	<u>\$ 714,404</u>	<u>\$ 2,976,602</u>

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

Daviess County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2010

	General Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Capital Improvements Fund	Central Dispatch Emergency Services Fund	Other Governmental Funds	2010 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 252,063	\$ -	\$ 252,067	\$ -	\$ 252,047	\$ -	\$ 756,177
Taxes - Property	151,797	-	-	-	-	139,975	291,772
Intergovernmental Revenues	576,797	587,879	-	100,000	-	176,511	1,441,187
Charges for Services	285,537	3,601	3,839	-	-	35,507	328,484
Interest Income	40,467	1,448	42	385	4,366	8,504	55,212
Other	102,126	116,961	31,393	-	32,767	1,501	284,748
TOTAL REVENUES	<u>1,408,787</u>	<u>709,889</u>	<u>287,341</u>	<u>100,385</u>	<u>289,180</u>	<u>361,998</u>	<u>3,157,580</u>
EXPENDITURES:							
General County Government	1,416,211	-	-	-	-	383,001	1,799,212
Roads and Bridges	-	725,730	-	-	-	-	725,730
Law Enforcement Sales Tax	-	-	306,263	-	-	-	306,263
Capital Improvements	-	-	-	1,272	-	-	1,272
Central Dispatch Emergency	-	-	-	-	360,496	-	360,496
TOTAL EXPENDITURES	<u>1,416,211</u>	<u>725,730</u>	<u>306,263</u>	<u>1,272</u>	<u>360,496</u>	<u>383,001</u>	<u>3,192,973</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,424)</u>	<u>(15,841)</u>	<u>(18,922)</u>	<u>99,113</u>	<u>(71,316)</u>	<u>(21,003)</u>	<u>(35,393)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	-	(4,840)	4,108	-	-	21,840	21,108
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(4,840)</u>	<u>4,108</u>	<u>-</u>	<u>-</u>	<u>21,840</u>	<u>21,108</u>
Net Change in Fund Balances	(7,424)	(20,681)	(14,814)	99,113	(71,316)	837	(14,285)
Fund Balance - Beginning of Year	<u>1,664,094</u>	<u>176,428</u>	<u>34,723</u>	<u>79,245</u>	<u>307,708</u>	<u>714,404</u>	<u>2,976,602</u>
Fund Balance - End of Year	<u>\$1,656,670</u>	<u>\$ 155,747</u>	<u>\$ 19,909</u>	<u>\$ 178,358</u>	<u>\$ 236,392</u>	<u>\$ 715,241</u>	<u>\$2,962,317</u>

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

Daviess County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2009

	General Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Capital Improvements Fund	Central Dispatch Emergency Services Fund	Other Governmental Funds	2009 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 248,579	\$ -	\$ 248,582	\$ -	\$ 248,560	\$ -	\$ 745,721
Taxes - Property	130,266	-	-	-	-	129,038	259,304
Intergovernmental Revenues	67,169	1,330,913	-	100,000	-	159,289	1,657,371
Charges for Services	282,328	1,450	4,050	-	-	50,668	338,496
Interest Income	55,422	5,902	63	8,270	8,260	19,023	96,940
Other	219,057	89,525	58,153	-	210	13,223	380,168
TOTAL REVENUES	<u>1,002,821</u>	<u>1,427,790</u>	<u>310,848</u>	<u>108,270</u>	<u>257,030</u>	<u>371,241</u>	<u>3,478,000</u>
EXPENDITURES:							
General County Government	952,887	-	-	-	-	469,932	1,422,819
Roads and Bridges	-	1,409,134	-	-	-	-	1,409,134
Law Enforcement Sales Tax	-	-	304,395	-	-	-	304,395
Capital Improvements	-	-	-	293,938	-	-	293,938
Central Dispatch Emergency	-	-	-	-	295,384	-	295,384
TOTAL EXPENDITURES	<u>952,887</u>	<u>1,409,134</u>	<u>304,395</u>	<u>293,938</u>	<u>295,384</u>	<u>469,932</u>	<u>3,725,670</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>49,934</u>	<u>18,656</u>	<u>6,453</u>	<u>(185,668)</u>	<u>(38,354)</u>	<u>(98,691)</u>	<u>(247,670)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>(135,000)</u>	<u>(5,680)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,680</u>	<u>(100,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(135,000)</u>	<u>(5,680)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,680</u>	<u>(100,000)</u>
Net Change in Fund Balances	(85,066)	12,976	6,453	(185,668)	(38,354)	(58,011)	(347,670)
Fund Balance - Beginning of Year	<u>1,749,160</u>	<u>163,452</u>	<u>28,270</u>	<u>264,913</u>	<u>346,062</u>	<u>781,528</u>	<u>3,324,272</u>
Fund Balance - End of Year	<u>\$ 1,664,094</u>	<u>\$ 176,428</u>	<u>\$ 34,723</u>	<u>\$ 79,245</u>	<u>\$ 307,708</u>	<u>\$ 723,517</u>	<u>\$ 2,976,602</u>

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

Daviess County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2010

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$3,312,568</u>
Total Assets	<u>\$3,312,568</u>
 NET ASSETS:	
Restricted	\$3,312,568
Unrestricted	<u>-</u>
Total Net Assets	<u>\$3,312,568</u>

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

Daviess County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2009

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 3,531,387</u>
Total Assets	<u>\$ 3,531,387</u>
NET ASSETS:	
Restricted	\$ 3,531,387
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 3,531,387</u>

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

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Statements

The Statement of Net Assets and the Statement of Activities present financial information about the County's governmental activities. These statements include the financial activities of the primary government in its entirety. Eliminations have been made to minimize the double-counting of internal transactions. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-like activities are financed wholly or partially by fees charged to external parties for goods or services. For the years ended December 31, 2010 and 2009, the county had only governmental activities.

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements

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

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

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

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

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

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

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

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

The agency funds include the County Collector's Fund, School Fines Fund, Bankruptcy Fund, Prosecuting Attorney Forfeiture Fund, Prosecuting Attorney Administrative Fee Fund, Unclaimed Fees Fund, Overplus Fund, Bond Forfeiture Fund, Protested Taxes Account, Treasurer/Ex Officio Fund, Criminal Cost Fund, CDES Fund, CAFO Fund, Deputy Sheriff Salary Fund and County Employees Retirement Fund. These funds are all included in the accompanying Statement of Fiduciary Net Assets.

C. Basis of Accounting

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

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

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

D. Vacation, Personal and Sick Leave

Vacation time, personal time is considered as expenditures in the year paid. Vacation time is given ½ a normal work day a month up to a total of six work days a year and must be used in its entirety prior to the employee's next anniversary date. The county does not have personal days, but comp time can be earned by working overtime.

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

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. Budget amendments were made for 2010 and 2009. 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. Prior Period Adjustments

In the prior year, the County was required to include the Circuit Clerk Interest Fund, the Law Library Fund and the Associate Division Interest Fund in the County's financial statements. For the two years ended December 31, 2010, the County was no longer required to include these funds in the financial statements. The omission of these funds caused the beginning fund balance to be adjusted by \$9,113.

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

H. Long-Term Debt

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

I. Estimates

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

J. 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, 2009, the County had an excess of expenditures over appropriations in the Domestic Violence Fund, the Law Enforcement Block Grant Fund and the Sheriff Revolving Fund, For the year ended December 31, 2010, the County had an excess of expenditures over appropriations in the Sheriff's Civil Fee Fund, Sheriff Forfeitures Fund, Law Enforcement Block Grant Fund, the Recorder Tech Fund, the Recorder User Fees Fund, the Sheriff Revolving Fund, the Senate Bill 40 Fund and the Central Dispatch Emergency Services Fund.

Net Assets/Fund Balance Deficit

For the two years ended December 31, 2010, the County's Sheriff's Civil Fee Fund had a deficit fund balance of \$61.

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 3: Cash and Investments

Deposits - At December 31, 2010 and 2009, the carrying amount of the County's deposits was \$2,436,435 and \$2,381,787 respectively. The bank balance for the year ended December 31, 2010 and 2009 was \$2,517,041 and \$2,480,921 respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance, \$250,000 was covered by federal depository insurance and \$2,267,041 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2010 and \$2,230,921 for the year ended December 31, 2009.

The Senate Bill 40 and the Central Emergency Dispatch Services Fund deposits at December 31, 2010 and 2009, and the County's Collector's deposits at December 31, 2010 and 2009, were not exposed to custodial credit risk because they were entirely covered by federal depository insurance, by collateral securities held by the county's or board's custodial bank in the county's or board's name.

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

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

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

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

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 3: Cash and Investments (Concluded)

b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.

Concentration of Credit Risk - The County places no limit on the amount it may invest in any one issuer. For the two years ended December 31, 2010, 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, 2009, as follows:

Deposits	\$ 694,562
Investments	<u>1,687,225</u>
Total Deposits and Investments	<u>\$ 2,381,787</u>

As of December 31, 2009, the County's investments were as follows:

Fund	Type	Maturities	Amount
Multiple Fund	Certificate of Deposit	1/23/2010	\$ 251,185
Multiple Fund	Certificate of Deposit	1/24/2010	509,344
Multiple Fund	Certificate of Deposit	7/27/2010	373,566
Multiple Fund	Certificate of Deposit	8/13/2010	<u>553,130</u>
Total Investments			<u>\$ 1,687,225</u>

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2010, as follows:

Deposits	\$ 725,656
Investments	<u>1,710,779</u>
Total Deposits and Investments	<u>\$ 2,436,435</u>

As of December 31, 2010, the County's investments were as follows:

Fund	Type	Maturities	Amount
Multiple Fund	Certificate of Deposit	1/23/2011	\$ 253,614
Multiple Fund	Certificate of Deposit	1/23/2011	514,269
Multiple Fund	Certificate of Deposit	1/23/2011	384,418
Multiple Fund	Certificate of Deposit	2/13/2011	<u>558,478</u>
Total Investments			<u>\$ 1,710,779</u>

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

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 2010 and 2009 for purposes of County taxation was as follows:

	<u>2010</u>	<u>2009</u>
Real Estate	\$ 75,609,650	\$ 73,600,883
Personal Property	23,337,842	24,537,174
Railroad and Utilities	<u>6,186,349</u>	<u>6,022,491</u>
Total	<u>\$105,133,841</u>	<u>104,160,548</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 2010 and 2009 for purposes of County taxation was:

	<u>2010</u>	<u>2009</u>
General Revenue Fund	\$.1200	\$.1200
Senior Citizens Services	.0500	\$.0500
Senate Bill 40	<u>\$.0800</u>	<u>\$.0800</u>
Total	<u>\$.2500</u>	<u>\$.2500</u>

Note 5: County Employees' Retirement Fund (CERF)

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

A. Plan Description

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

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

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 2010 and 2009, the County collected and remitted to CERF, employee contributions of approximately \$79,836 and \$78,918 respectively, for the years then ended.

Note 6: 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.

Daviess County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 7: Central Dispatch Emergency Services Fund

Due to a statutory change effective August 28, 2010, the County's Central Dispatch Emergency Services Fund is considered a legally separate political subdivision. Even though the fund is now considered a legally separate entity, the fund was audited for the two years ending December 31, 2010 and will be included in the financial statements of this audit.

Note 8: Risk Management

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
General Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 245,000	\$ 245,000	\$ 252,063	\$ 7,063	\$ 263,000	\$ 263,000	\$ 248,579	\$ (14,421)
Taxes - Property	132,500	132,500	151,797	19,297	252,875	252,875	130,266	(122,609)
Intergovernmental Revenues	571,245	571,245	576,797	5,552	60,840	60,840	67,169	6,329
Charges for Services	295,650	295,650	285,537	(10,113)	331,725	331,725	282,328	(49,397)
Interest Income	50,000	50,000	40,467	(9,533)	70,000	70,000	55,422	(14,578)
Other	<u>37,200</u>	<u>37,200</u>	<u>102,126</u>	<u>64,926</u>	<u>30,050</u>	<u>30,050</u>	<u>219,057</u>	<u>189,007</u>
Total Revenue	<u>1,331,595</u>	<u>1,331,595</u>	<u>1,408,787</u>	<u>77,192</u>	<u>1,008,490</u>	<u>1,008,490</u>	<u>1,002,821</u>	<u>(5,669)</u>
Expenditures:								
County Commission	88,184	88,184	86,909	1,275	89,334	89,334	88,016	1,318
County Clerk	89,442	89,442	85,820	3,622	91,360	91,360	84,217	7,143
Elections	62,745	62,745	40,611	22,134	28,200	28,200	15,631	12,569
Buildings and Grounds	120,050	120,050	96,886	23,164	117,850	117,850	74,445	43,405
Employee Fringe Benefits	97,359	97,359	81,479	15,880	100,541	100,541	80,859	19,682
County Treasurer	73,988	73,988	70,819	3,169	77,727	77,727	70,386	7,341
County Collector	11,200	11,200	6,796	4,404	14,000	14,000	6,636	7,364
Recorder of Deeds	66,068	66,068	64,770	1,298	64,990	64,990	64,812	178
Circuit Clerk	26,787	26,787	21,837	4,950	13,435	13,435	12,343	1,092
Associate Circuit Court	-	-	-	-	16,486	16,486	14,015	2,471
Court Administration	37,100	26,200	15,790	10,410	41,700	41,700	9,937	31,763
Public Administrator	29,681	29,681	28,022	1,659	29,451	29,451	28,251	1,200
Sheriff	15,000	15,000	61,333	(46,333)	20,000	20,000	42,124	(22,124)
Jail	29,365	29,365	-	29,365	25,000	25,000	-	25,000
Prosecuting Attorney	86,710	86,710	85,739	971	88,465	88,465	83,823	4,642
Juvenile Officer	12,151	12,151	6,520	5,631	11,442	11,442	7,061	4,381
County Coroner	28,573	28,573	22,737	5,836	28,623	28,623	16,992	11,631
Health and Welfare	19,004	19,004	-	19,004	8,504	8,504	-	8,504
Emergency Fund	150,000	150,000	41,032	108,968	100,000	100,000	168,274	(68,274)
Other	<u>114,275</u>	<u>618,279</u>	<u>599,111</u>	<u>19,168</u>	<u>113,775</u>	<u>113,775</u>	<u>85,065</u>	<u>28,710</u>
Total Expenditures	<u>1,157,682</u>	<u>1,650,786</u>	<u>1,416,211</u>	<u>234,575</u>	<u>1,080,883</u>	<u>1,080,883</u>	<u>952,887</u>	<u>127,996</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>173,913</u>	<u>(319,191)</u>	<u>(7,424)</u>	<u>311,767</u>	<u>(72,393)</u>	<u>(72,393)</u>	<u>49,934</u>	<u>122,327</u>
Fund Balance - Beginning of Year	1,664,094	1,664,094	1,664,094	-	1,749,160	1,749,160	1,749,160	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>(602,000)</u>	<u>(602,000)</u>	<u>-</u>	<u>602,000</u>	<u>(716,500)</u>	<u>(716,500)</u>	<u>(135,000)</u>	<u>581,500</u>
Fund Balance - End of Year	<u>\$1,236,007</u>	<u>\$ 742,903</u>	<u>\$1,656,670</u>	<u>\$ 913,767</u>	<u>\$ 960,267</u>	<u>\$ 960,267</u>	<u>\$1,664,094</u>	<u>\$ 703,827</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Special Road and Bridge Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,309,950	1,309,950	587,879	(722,071)	1,579,000	1,579,000	1,330,913	(248,087)
Charges for Services	500	500	3,601	3,101	300	300	1,450	1,150
Interest Income	6,000	6,000	1,448	(4,552)	12,000	12,000	5,902	(6,098)
Other	11,200	11,200	116,961	105,761	8,000	8,000	89,525	81,525
Total Revenue	<u>1,327,650</u>	<u>1,327,650</u>	<u>709,889</u>	<u>(617,761)</u>	<u>1,599,300</u>	<u>1,599,300</u>	<u>1,427,790</u>	<u>(171,510)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway and Roads	1,600,820	1,600,820	725,730	875,090	1,792,810	1,792,810	1,409,134	383,676
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,600,820</u>	<u>1,600,820</u>	<u>725,730</u>	<u>875,090</u>	<u>1,792,810</u>	<u>1,792,810</u>	<u>1,409,134</u>	<u>383,676</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(273,170)</u>	<u>(273,170)</u>	<u>(15,841)</u>	<u>257,329</u>	<u>(193,510)</u>	<u>(193,510)</u>	<u>18,656</u>	<u>212,166</u>
Fund Balance - Beginning of Year	176,428	176,428	176,428	-	163,452	163,452	163,452	-
Transfers In	100,000	100,000	-	(100,000)	100,000	100,000	-	100,000
Transfers Out	-	-	(4,840)	(4,840)	-	-	(5,680)	(5,680)
Fund Balance - End of Year	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 155,747</u>	<u>\$ 152,489</u>	<u>\$ 69,942</u>	<u>\$ 69,942</u>	<u>\$ 176,428</u>	<u>\$ 106,486</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Sales Tax Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 245,000	\$ 245,000	\$ 252,067	\$ 7,067	\$ 263,000	\$ 263,000	\$ 248,582	\$ (14,418)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	4,000	4,000	3,839	(161)	4,200	4,200	4,050	(150)
Interest Income	75	75	42	(33)	200	200	63	(137)
Other	<u>27,750</u>	<u>27,750</u>	<u>31,393</u>	<u>3,643</u>	<u>27,000</u>	<u>27,000</u>	<u>58,153</u>	<u>31,153</u>
Total Revenue	<u>276,825</u>	<u>276,825</u>	<u>287,341</u>	<u>10,516</u>	<u>294,400</u>	<u>294,400</u>	<u>310,848</u>	<u>16,448</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	310,657	310,657	306,263	4,394	330,642	330,642	304,395	26,247
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>310,657</u>	<u>310,657</u>	<u>306,263</u>	<u>4,394</u>	<u>330,642</u>	<u>330,642</u>	<u>304,395</u>	<u>26,247</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(33,832)</u>	<u>(33,832)</u>	<u>(18,922)</u>	<u>14,910</u>	<u>(36,242)</u>	<u>(36,242)</u>	<u>6,453</u>	<u>42,695</u>
Fund Balance - Beginning of Year	34,723	34,723	34,723	-	28,270	28,270	28,270	-
Transfers In	-	-	4,108	4,108	10,500	10,500	-	10,500
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 891</u>	<u>\$ 891</u>	<u>\$ 19,909</u>	<u>\$ 19,018</u>	<u>\$ 2,528</u>	<u>\$ 2,528</u>	<u>\$ 34,723</u>	<u>\$ 32,195</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Capital Improvements Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	100,000	100,000	100,000	-	100,000	100,000	100,000	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	4,000	4,000	385	(3,615)	10,000	10,000	8,270	(1,730)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>104,000</u>	<u>104,000</u>	<u>100,385</u>	<u>(3,615)</u>	<u>110,000</u>	<u>110,000</u>	<u>108,270</u>	<u>(1,730)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	85,000	85,000	1,272	83,728	300,000	300,000	293,938	6,062
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>85,000</u>	<u>85,000</u>	<u>1,272</u>	<u>83,728</u>	<u>300,000</u>	<u>300,000</u>	<u>293,938</u>	<u>6,062</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>19,000</u>	<u>19,000</u>	<u>99,113</u>	<u>80,113</u>	<u>(190,000)</u>	<u>(190,000)</u>	<u>(185,668)</u>	<u>4,332</u>
Fund Balance - Beginning of Year	79,245	79,245	79,245	-	264,913	264,913	264,913	-
Transfers In	-	-	-	-	100,000	100,000	-	100,000
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 98,245</u>	<u>\$ 98,245</u>	<u>\$ 178,358</u>	<u>\$ 80,113</u>	<u>\$ 174,913</u>	<u>\$ 174,913</u>	<u>\$ 79,245</u>	<u>\$ (95,668)</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Assessment Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	140,656	140,656	145,287	4,631	147,200	147,200	146,491	(709)
Charges for Services	400	400	-	(400)	1,350	1,350	-	(1,350)
Interest Income	50	50	60	10	200	200	66	(134)
Other	-	-	1,421	1,421	-	-	443	443
Total Revenue	<u>141,106</u>	<u>141,106</u>	<u>146,768</u>	<u>5,662</u>	<u>148,750</u>	<u>148,750</u>	<u>147,000</u>	<u>(1,750)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	180,014	180,014	165,538	14,476	184,725	184,725	162,502	22,223
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>180,014</u>	<u>180,014</u>	<u>165,538</u>	<u>14,476</u>	<u>184,725</u>	<u>184,725</u>	<u>162,502</u>	<u>22,223</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(38,908)</u>	<u>(38,908)</u>	<u>(18,770)</u>	<u>20,138</u>	<u>(35,975)</u>	<u>(35,975)</u>	<u>(15,502)</u>	<u>20,473</u>
Fund Balance - Beginning of Year	41,273	41,273	41,273	-	21,775	21,775	21,775	-
Transfers In	-	-	17,000	17,000	14,240	14,240	35,000	(20,760)
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,365</u>	<u>\$ 2,365</u>	<u>\$ 39,503</u>	<u>\$ 37,138</u>	<u>\$ 40</u>	<u>\$ 40</u>	<u>\$ 41,273</u>	<u>\$ 41,233</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Training Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	900	900	715	(185)	750	750	940	190
Interest Income	-	-	-	-	2	2	1	(1)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>900</u>	<u>900</u>	<u>715</u>	<u>(185)</u>	<u>752</u>	<u>752</u>	<u>941</u>	<u>189</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	1,200	1,200	866	334	1,089	1,089	931	158
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,200</u>	<u>1,200</u>	<u>866</u>	<u>334</u>	<u>1,089</u>	<u>1,089</u>	<u>931</u>	<u>158</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(300)</u>	<u>(300)</u>	<u>(151)</u>	<u>149</u>	<u>(337)</u>	<u>(337)</u>	<u>10</u>	<u>347</u>
Fund Balance - Beginning of Year	349	349	349	-	339	339	339	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 49</u>	<u>\$ 49</u>	<u>\$ 198</u>	<u>\$ 149</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 349</u>	<u>\$ 347</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Training Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	3,000	3,000	2,858	(142)	3,500	3,500	2,928	(572)
Interest Income	10	10	3	(7)	20	20	7	(13)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,010</u>	<u>3,010</u>	<u>2,861</u>	<u>(149)</u>	<u>3,520</u>	<u>3,520</u>	<u>2,935</u>	<u>(585)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	3,900	3,900	2,887	1,013	5,000	5,000	3,532	1,468
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,900</u>	<u>3,900</u>	<u>2,887</u>	<u>1,013</u>	<u>5,000</u>	<u>5,000</u>	<u>3,532</u>	<u>1,468</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(890)</u>	<u>(890)</u>	<u>(26)</u>	<u>864</u>	<u>(1,480)</u>	<u>(1,480)</u>	<u>(597)</u>	<u>883</u>
Fund Balance - Beginning of Year	902	902	902	-	1,499	1,499	1,499	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 876</u>	<u>\$ 864</u>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 902</u>	<u>\$ 883</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriffs Civil Fee Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	10,000	10,000	10,712	712	15,000	15,000	10,414	(4,586)
Interest Income	-	-	6	6	-	-	7	7
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>10,000</u>	<u>10,000</u>	<u>10,718</u>	<u>718</u>	<u>15,000</u>	<u>15,000</u>	<u>10,421</u>	<u>(4,579)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	12,000	12,000	12,831	(831)	15,000	15,000	11,205	3,795
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>12,831</u>	<u>(831)</u>	<u>15,000</u>	<u>15,000</u>	<u>11,205</u>	<u>3,795</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,113)</u>	<u>(113)</u>	<u>-</u>	<u>-</u>	<u>(784)</u>	<u>(784)</u>
Fund Balance - Beginning of Year	2,052	2,052	2,052	-	2,836	2,836	2,836	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 52</u>	<u>\$ 52</u>	<u>\$ (61)</u>	<u>\$ (113)</u>	<u>\$ 2,836</u>	<u>\$ 2,836</u>	<u>\$ 2,052</u>	<u>\$ (784)</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Election Services Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	700	700	816	116	1,000	1,000	684	(316)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	5	5	6	1	30	30	8	(22)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>705</u>	<u>705</u>	<u>822</u>	<u>117</u>	<u>1,030</u>	<u>1,030</u>	<u>692</u>	<u>(338)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	2,500	2,500	141	2,359	2,500	2,500	64	2,436
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>141</u>	<u>2,359</u>	<u>2,500</u>	<u>2,500</u>	<u>64</u>	<u>2,436</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,795)</u>	<u>(1,795)</u>	<u>681</u>	<u>2,476</u>	<u>(1,470)</u>	<u>(1,470)</u>	<u>628</u>	<u>2,098</u>
Fund Balance - Beginning of Year	4,028	4,028	4,028	-	3,400	3,400	3,400	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,233</u>	<u>\$ 2,233</u>	<u>\$ 4,709</u>	<u>\$ 2,476</u>	<u>\$ 1,930</u>	<u>\$ 1,930</u>	<u>\$ 4,028</u>	<u>\$ 2,098</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Tax Maintenance Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	15,000	15,000	15,410	410	14,500	14,500	15,250	750
Interest Income	350	350	206	(144)	550	550	362	(188)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>15,350</u>	<u>15,350</u>	<u>15,616</u>	<u>266</u>	<u>15,050</u>	<u>15,050</u>	<u>15,612</u>	<u>562</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	18,850	18,850	9,796	9,054	14,400	14,400	10,031	4,369
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>18,850</u>	<u>18,850</u>	<u>9,796</u>	<u>9,054</u>	<u>14,400</u>	<u>14,400</u>	<u>10,031</u>	<u>4,369</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,500)</u>	<u>(3,500)</u>	<u>5,820</u>	<u>9,320</u>	<u>650</u>	<u>650</u>	<u>5,581</u>	<u>4,931</u>
Fund Balance - Beginning of Year	38,297	38,297	38,297	-	32,716	32,716	32,716	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 34,797</u>	<u>\$ 34,797</u>	<u>\$ 44,117</u>	<u>\$ 9,320</u>	<u>\$ 33,366</u>	<u>\$ 33,366</u>	<u>\$ 38,297</u>	<u>\$ 4,931</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Frazier Trust Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	400	400	390	(10)	800	800	547	(253)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>400</u>	<u>400</u>	<u>390</u>	<u>(10)</u>	<u>800</u>	<u>800</u>	<u>547</u>	<u>(253)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	1,000	1,000	376	624	1,000	1,000	337	663
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>376</u>	<u>624</u>	<u>1,000</u>	<u>1,000</u>	<u>337</u>	<u>663</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(600)</u>	<u>(600)</u>	<u>14</u>	<u>614</u>	<u>(200)</u>	<u>(200)</u>	<u>210</u>	<u>410</u>
Fund Balance - Beginning of Year	16,766	16,766	16,766	-	16,556	16,556	16,556	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 16,166</u>	<u>\$ 16,166</u>	<u>\$ 16,780</u>	<u>\$ 614</u>	<u>\$ 16,356</u>	<u>\$ 16,356</u>	<u>\$ 16,766</u>	<u>\$ 410</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Mayes Estate Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	300	300	298	(2)	500	500	399	(101)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>300</u>	<u>300</u>	<u>298</u>	<u>(2)</u>	<u>500</u>	<u>500</u>	<u>399</u>	<u>(101)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>10,000</u>	<u>10,000</u>	<u>5,236</u>	<u>4,764</u>
Total Expenditures	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>10,000</u>	<u>10,000</u>	<u>5,236</u>	<u>4,764</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,200)</u>	<u>(7,200)</u>	<u>298</u>	<u>7,498</u>	<u>(9,500)</u>	<u>(9,500)</u>	<u>(4,837)</u>	<u>4,663</u>
Fund Balance - Beginning of Year	7,711	7,711	7,711	-	12,548	12,548	12,548	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 511</u>	<u>\$ 511</u>	<u>\$ 8,009</u>	<u>\$ 7,498</u>	<u>\$ 3,048</u>	<u>\$ 3,048</u>	<u>\$ 7,711</u>	<u>\$ 4,663</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Care Center Lease Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	5,000	5,000	1,487	(3,513)	12,000	12,000	9,698	(2,302)
Other	-	-	-	-	-	-	12,500	12,500
Total Revenue	<u>5,000</u>	<u>5,000</u>	<u>1,487</u>	<u>(3,513)</u>	<u>12,000</u>	<u>12,000</u>	<u>22,198</u>	<u>10,198</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	20,000	20,000	8,714	11,286	150,000	150,000	142,810	7,190
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>8,714</u>	<u>11,286</u>	<u>150,000</u>	<u>150,000</u>	<u>142,810</u>	<u>7,190</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(7,227)</u>	<u>7,773</u>	<u>(138,000)</u>	<u>(138,000)</u>	<u>(120,612)</u>	<u>17,388</u>
Fund Balance - Beginning of Year	163,429	163,429	163,429	-	284,041	284,041	284,041	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 148,429</u>	<u>\$ 148,429</u>	<u>\$ 156,202</u>	<u>\$ 7,773</u>	<u>\$ 146,041</u>	<u>\$ 146,041</u>	<u>\$ 163,429</u>	<u>\$ 17,388</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Domestic Violence Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	400	400	277	(123)	300	300	375	75
Interest Income	-	-	-	-	-	-	1	1
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>400</u>	<u>400</u>	<u>277</u>	<u>(123)</u>	<u>300</u>	<u>300</u>	<u>376</u>	<u>76</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	400	400	297	103	300	300	391	(91)
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>400</u>	<u>400</u>	<u>297</u>	<u>103</u>	<u>300</u>	<u>300</u>	<u>391</u>	<u>(91)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(20)</u>	<u>(20)</u>	<u>-</u>	<u>-</u>	<u>(15)</u>	<u>(15)</u>
Fund Balance - Beginning of Year	30	30	30	-	45	45	45	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 10</u>	<u>\$ (20)</u>	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 30</u>	<u>\$ (15)</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Jackson Township Grant Maintenance Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	980	980	980	-	980	980	980	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	900	900	562	(338)	1,000	1,000	806	(194)
Other	6,000	6,000	-	(6,000)	18,000	18,000	-	(18,000)
Total Revenue	<u>7,880</u>	<u>7,880</u>	<u>1,542</u>	<u>(6,338)</u>	<u>19,980</u>	<u>19,980</u>	<u>1,786</u>	<u>(18,194)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	10,000	10,000	-	10,000	10,000	10,000	-	10,000
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,120)</u>	<u>(2,120)</u>	<u>1,542</u>	<u>3,662</u>	<u>9,980</u>	<u>9,980</u>	<u>1,786</u>	<u>(8,194)</u>
Fund Balance - Beginning of Year	41,416	41,416	41,416	-	33,950	33,950	33,950	-
Transfers In	4,840	4,840	4,840	-	5,680	5,680	5,680	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 44,136</u>	<u>\$ 44,136</u>	<u>\$ 47,798</u>	<u>\$ 3,662</u>	<u>\$ 49,610</u>	<u>\$ 49,610</u>	<u>\$ 41,416</u>	<u>\$ (8,194)</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Local Emergency Planning Commission Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	7,500	7,500	-	(7,500)	4,700	4,700	-	(4,700)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	20	20	23	3	140	140	47	(93)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>7,520</u>	<u>7,520</u>	<u>23</u>	<u>(7,497)</u>	<u>4,840</u>	<u>4,840</u>	<u>47</u>	<u>(4,793)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	8,000	8,000	348	7,652	17,838	17,838	7,635	10,203
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>348</u>	<u>7,652</u>	<u>17,838</u>	<u>17,838</u>	<u>7,635</u>	<u>10,203</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(480)</u>	<u>(480)</u>	<u>(325)</u>	<u>155</u>	<u>(12,998)</u>	<u>(12,998)</u>	<u>(7,588)</u>	<u>5,410</u>
Fund Balance - Beginning of Year	5,410	5,410	5,410	-	12,998	12,998	12,998	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,930</u>	<u>\$ 4,930</u>	<u>\$ 5,085</u>	<u>\$ 155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,410</u>	<u>\$ 5,410</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Check Processing Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	7,200	7,200	7,267	67	10,000	10,000	8,293	(1,707)
Interest Income	-	-	26	26	-	-	34	34
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>7,200</u>	<u>7,200</u>	<u>7,293</u>	<u>93</u>	<u>10,000</u>	<u>10,000</u>	<u>8,327</u>	<u>(1,673)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	7,000	7,000	6,765	235	15,730	15,730	6,302	9,428
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>7,000</u>	<u>7,000</u>	<u>6,765</u>	<u>235</u>	<u>15,730</u>	<u>15,730</u>	<u>6,302</u>	<u>9,428</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>200</u>	<u>200</u>	<u>528</u>	<u>328</u>	<u>(5,730)</u>	<u>(5,730)</u>	<u>2,025</u>	<u>7,755</u>
Fund Balance - Beginning of Year	17,755	17,755	17,755	-	15,730	15,730	15,730	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 17,955</u>	<u>\$ 17,955</u>	<u>\$ 18,283</u>	<u>\$ 328</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 17,755</u>	<u>\$ 7,755</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Forfeitures Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	13	13	7	(6)	-	-	13	13
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>13</u>	<u>13</u>	<u>7</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	700	700	729	(29)	700	700	-	700
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>700</u>	<u>700</u>	<u>729</u>	<u>(29)</u>	<u>700</u>	<u>700</u>	<u>-</u>	<u>700</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(687)</u>	<u>(687)</u>	<u>(722)</u>	<u>(35)</u>	<u>(700)</u>	<u>(700)</u>	<u>13</u>	<u>713</u>
Fund Balance - Beginning of Year	722	722	722	-	709	709	709	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 35</u>	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ (35)</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 722</u>	<u>\$ 713</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Training Post Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,500	1,500	1,338	(162)	1,000	1,000	1,447	447
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	50	50	44	(6)	70	70	52	(18)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,550</u>	<u>1,550</u>	<u>1,382</u>	<u>(168)</u>	<u>1,070</u>	<u>1,070</u>	<u>1,499</u>	<u>429</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	3,000	3,000	1,338	1,662	2,600	2,600	1,447	1,153
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>1,338</u>	<u>1,662</u>	<u>2,600</u>	<u>2,600</u>	<u>1,447</u>	<u>1,153</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,450)</u>	<u>(1,450)</u>	<u>44</u>	<u>1,494</u>	<u>(1,530)</u>	<u>(1,530)</u>	<u>52</u>	<u>1,582</u>
Fund Balance - Beginning of Year	1,736	1,736	1,736	-	1,684	1,684	1,684	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 286</u>	<u>\$ 286</u>	<u>\$ 1,780</u>	<u>\$ 1,494</u>	<u>\$ 154</u>	<u>\$ 154</u>	<u>\$ 1,736</u>	<u>\$ 1,582</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Block Grant Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,500	1,500	13,660	12,160	1,500	1,500	10,667	9,167
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	4	4	-	-	3	3
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,500</u>	<u>1,500</u>	<u>13,664</u>	<u>12,164</u>	<u>1,500</u>	<u>1,500</u>	<u>10,670</u>	<u>9,170</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	10,560	10,560	22,313	(11,753)	1,500	1,500	1,825	(325)
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>10,560</u>	<u>10,560</u>	<u>22,313</u>	<u>(11,753)</u>	<u>1,500</u>	<u>1,500</u>	<u>1,825</u>	<u>(325)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,060)</u>	<u>(9,060)</u>	<u>(8,649)</u>	<u>411</u>	<u>-</u>	<u>-</u>	<u>8,845</u>	<u>8,845</u>
Fund Balance - Beginning of Year	9,134	9,134	9,134	-	289	289	289	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 74</u>	<u>\$ 74</u>	<u>\$ 485</u>	<u>\$ 411</u>	<u>\$ 289</u>	<u>\$ 289</u>	<u>\$ 9,134</u>	<u>\$ 8,845</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Veteran's Memorial Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	300	300	283	(17)	-	-	377	377
Other	200	200	80	(120)	200	200	200	-
Total Revenue	<u>500</u>	<u>500</u>	<u>363</u>	<u>(137)</u>	<u>200</u>	<u>200</u>	<u>577</u>	<u>377</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	500	500	33	467	1,000	1,000	44	956
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>500</u>	<u>500</u>	<u>33</u>	<u>467</u>	<u>1,000</u>	<u>1,000</u>	<u>44</u>	<u>956</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>330</u>	<u>330</u>	<u>(800)</u>	<u>(800)</u>	<u>533</u>	<u>1,333</u>
Fund Balance - Beginning of Year	12,353	12,353	12,353	-	11,820	11,820	11,820	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 12,353</u>	<u>\$ 12,353</u>	<u>\$ 12,683</u>	<u>\$ 330</u>	<u>\$ 11,020</u>	<u>\$ 11,020</u>	<u>\$ 12,353</u>	<u>\$ 1,333</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Help America Vote Act Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	5,000	5,000	-	(5,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	5,000	5,000	-	5,000
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Senior Citizens Services Tax Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	50,000	50,000	53,645	3,645	48,208	48,208	49,270	1,062
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	25	25	26	1	100	100	33	(67)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>50,025</u>	<u>50,025</u>	<u>53,671</u>	<u>3,646</u>	<u>48,308</u>	<u>48,308</u>	<u>49,303</u>	<u>995</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	52,000	52,000	50,477	1,523	62,100	62,100	49,936	12,164
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>52,000</u>	<u>52,000</u>	<u>50,477</u>	<u>1,523</u>	<u>62,100</u>	<u>62,100</u>	<u>49,936</u>	<u>12,164</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,975)</u>	<u>(1,975)</u>	<u>3,194</u>	<u>5,169</u>	<u>(13,792)</u>	<u>(13,792)</u>	<u>(633)</u>	<u>13,159</u>
Fund Balance - Beginning of Year	19,966	19,966	19,966	-	20,599	20,599	20,599	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 17,991</u>	<u>\$ 17,991</u>	<u>\$ 23,160</u>	<u>\$ 5,169</u>	<u>\$ 6,807</u>	<u>\$ 6,807</u>	<u>\$ 19,966</u>	<u>\$ 13,159</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
P.A. Delinquent Tax Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	2	2	2	-	2	2	2	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ -</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorder User Fees Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	3,728	3,728	-	-	3,647	3,647
Interest Income	-	-	883	883	-	-	1,003	1,003
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>4,611</u>	<u>4,611</u>	<u>-</u>	<u>-</u>	<u>4,650</u>	<u>4,650</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	2,999	(2,999)	34,000	34,000	6,805	27,195
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,999</u>	<u>(2,999)</u>	<u>34,000</u>	<u>34,000</u>	<u>6,805</u>	<u>27,195</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>1,612</u>	<u>1,612</u>	<u>(34,000)</u>	<u>(34,000)</u>	<u>(2,155)</u>	<u>31,845</u>
Fund Balance - Beginning of Year	37,557	37,557	37,557	-	39,712	39,712	39,712	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 37,557</u>	<u>\$ 37,557</u>	<u>\$ 39,169</u>	<u>\$ 1,612</u>	<u>\$ 5,712</u>	<u>\$ 5,712</u>	<u>\$ 37,557</u>	<u>\$ 31,845</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorder Tech Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	2,311	2,311	2,000	2,000	2,259	259
Interest Income	-	-	3	3	-	-	4	4
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>2,314</u>	<u>2,314</u>	<u>2,000</u>	<u>2,000</u>	<u>2,263</u>	<u>263</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
County Collector	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	380	(380)	4,200	4,200	3,099	1,101
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>380</u>	<u>(380)</u>	<u>4,200</u>	<u>4,200</u>	<u>3,099</u>	<u>1,101</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>1,934</u>	<u>1,934</u>	<u>(2,200)</u>	<u>(2,200)</u>	<u>(836)</u>	<u>1,364</u>
Fund Balance - Beginning of Year	1,617	1,617	1,617	-	2,453	2,453	2,453	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,617</u>	<u>\$ 1,617</u>	<u>\$ 3,551</u>	<u>\$ 1,934</u>	<u>\$ 253</u>	<u>\$ 253</u>	<u>\$ 1,617</u>	<u>\$ 1,364</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Inmate Security Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,500	2,500	2,794	294	2,500	2,500	2,787	287
Interest Income	-	-	3	3	-	-	3	3
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,500</u>	<u>2,500</u>	<u>2,797</u>	<u>297</u>	<u>2,500</u>	<u>2,500</u>	<u>2,790</u>	<u>290</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	3,000	3,000	2,624	376	2,500	2,500	-	2,500
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>2,624</u>	<u>376</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(500)</u>	<u>(500)</u>	<u>173</u>	<u>673</u>	<u>-</u>	<u>-</u>	<u>2,790</u>	<u>2,790</u>
Fund Balance - Beginning of Year	2,790	2,790	2,790	-	-	-	-	-
Transfers In	-	-	-	-	500	500	-	500
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,290</u>	<u>\$ 2,290</u>	<u>\$ 2,963</u>	<u>\$ 673</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 2,790</u>	<u>\$ 2,290</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Revolving Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,500	2,500	3,865	1,365	-	-	2,795	2,795
Interest Income	-	-	4	4	-	-	2	2
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,500</u>	<u>2,500</u>	<u>3,869</u>	<u>1,369</u>	<u>-</u>	<u>-</u>	<u>2,797</u>	<u>2,797</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	4,500	4,500	5,422	(922)	-	-	795	(795)
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>4,500</u>	<u>4,500</u>	<u>5,422</u>	<u>(922)</u>	<u>-</u>	<u>-</u>	<u>795</u>	<u>(795)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,553)</u>	<u>447</u>	<u>-</u>	<u>-</u>	<u>2,002</u>	<u>2,002</u>
Fund Balance - Beginning of Year	2,002	2,002	2,002	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 449</u>	<u>\$ 447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,002</u>	<u>\$ 2,002</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Senate Bill 40 Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	80,000	80,000	86,330	6,330	80,000	80,000	79,768	(232)
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	2,500	2,500	4,180	1,680	2,000	2,000	5,550	3,550
Other	-	-	-	-	-	-	80	80
Total Revenue	<u>82,500</u>	<u>82,500</u>	<u>90,510</u>	<u>8,010</u>	<u>82,000</u>	<u>82,000</u>	<u>85,398</u>	<u>3,398</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
S.B. 40	86,600	86,600	88,127	(1,527)	58,500	58,500	55,005	3,495
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>86,600</u>	<u>86,600</u>	<u>88,127</u>	<u>(1,527)</u>	<u>58,500</u>	<u>58,500</u>	<u>55,005</u>	<u>3,495</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,100)</u>	<u>(4,100)</u>	<u>2,383</u>	<u>6,483</u>	<u>23,500</u>	<u>23,500</u>	<u>30,393</u>	<u>6,893</u>
Fund Balance - Beginning of Year	287,107	287,107	287,107	-	256,714	256,714	256,714	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 283,007</u>	<u>\$ 283,007</u>	<u>\$ 289,490</u>	<u>\$ 6,483</u>	<u>\$ 280,214</u>	<u>\$ 280,214</u>	<u>\$ 287,107</u>	<u>\$ 6,893</u>

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

Daviess County, Missouri
Budgetary Comparison Schedule
Cash Basis
Central Dispatch Emergency Services Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 228,000	\$ 228,000	\$ 252,047	\$ 24,047	\$ 254,000	\$ 254,000	\$ 248,560	\$ (5,440)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	5,700	5,700	4,366	(1,334)	12,000	12,000	8,260	(3,740)
Other	10,000	10,000	32,767	22,767	137	137	210	73
Total Revenue	<u>243,700</u>	<u>243,700</u>	<u>289,180</u>	<u>45,480</u>	<u>266,137</u>	<u>266,137</u>	<u>257,030</u>	<u>(9,107)</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	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Highway and Roads	-	-	-	-	-	-	-	-
911	328,267	328,267	360,496	(32,229)	336,264	336,264	295,384	40,880
Emergency Fund	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>328,267</u>	<u>328,267</u>	<u>360,496</u>	<u>(32,229)</u>	<u>336,264</u>	<u>336,264</u>	<u>295,384</u>	<u>40,880</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(84,567)</u>	<u>(84,567)</u>	<u>(71,316)</u>	<u>13,251</u>	<u>(70,127)</u>	<u>(70,127)</u>	<u>(38,354)</u>	<u>31,773</u>
Fund Balance - Beginning of Year	307,708	307,708	307,708	-	346,062	346,062	346,062	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 223,141</u>	<u>\$ 223,141</u>	<u>\$ 236,392</u>	<u>\$ 13,251</u>	<u>\$ 275,935</u>	<u>\$ 275,935</u>	<u>\$ 307,708</u>	<u>\$ 31,773</u>

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

Daviess County, Missouri
Notes to the Required Supplementary Information
For the Two Years Ended December 31, 2010

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, 2010, expenditures exceeded final budget amounts as follows:

	<u>Amount Over Budget</u>	
	<u>2010</u>	<u>2009</u>
Sheriff Civil Fee Fund	\$ 831	\$ -
Domestic Violence Fund	\$ -	\$ 91
Sheriff's Forfeitures Fund	\$ 29	\$ -
Law Enforcement Block Grant Fund	\$ 11,753	\$ 325
Recorder Tech Fund	\$ 380	\$ -
Recorder User Fees Fund	\$ 2,999	\$ -
Sheriff Revolving Fund	\$ 922	\$ 795
Senate Bill 40 Fund	\$ 1,527	\$ -
Central Dispatch Emergency Services	\$ 32,229	\$ -

FEDERAL COMPLIANCE SECTION

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

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

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Daviess County, Missouri as of and for the two years ended December 31, 2010, which collectively comprise of the County's basic financial statements and have issued my report thereon dated May 24, 2011. 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 an 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 deficiency in internal control 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 and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Basic 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 was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 solely for the information of the Board of Commissioners, management, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kevin G. Hudson, C.P.A.
Certified Public Accountant
May 24, 2011

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

To the County Commissioners
Daviess County, Missouri
Gallatin, Missouri

Compliance

I have audited the compliance of the Daviess County, Missouri with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the two years ended December 31, 2010. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. My responsibility is to express an opinion on the County's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. *Those standards and OMB Circular A-133* require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the County's compliance with those requirements.

In my opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the two years ended December 31, 2010.

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

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

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

Kevin G. Hudson, C.P.A.
Certified Public Accountant
May 24, 2011

Daviess County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2010 and 2009

Federal CFDA Number	Federal Grantor/Pass Through Grantor/Program Title	Pass Through Granters Number	Federal Expenditures Year Ended December 31,	
			2010	2009
	U.S. DEPARTMENT OF JUSTICE			
	Passed through state:			
	State Department of Public Safety			
16.803	Public Safety Partnership and Community Policing Grants Technology Enhancement	LBGJ-RA-031	-	9,060
16.738	Edward Byrne Memorial Formula Grant Program		<u>4,541</u>	<u>-</u>
	Total U.S. Department of Justice		<u>4,541</u>	<u>9,060</u>
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through state:			
	Department of Economic Development			
14.228	CDBG Grants/State's Program		<u>500,000</u>	<u>-</u>
	Total U.S. Department of Housing and Urban Development		<u>500,000</u>	<u>-</u>
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Department of Public Safety:			
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		2,971	-
20.607	DWI	LLK040 NHTSA	-	1,114
20.613	CIOT/CPS	LLK063NHTSA	-	493
20.205	Highway and Transportation Commission - Highway Planning and Construction	BRO- (29) BRO-(30) BRO-(31)	- 20,044 <u>5,468</u>	452,610 326,180 <u>9,668</u>
	Total U.S. Department of Transportation		<u>28,483</u>	<u>790,065</u>
	ELECTION ASSISTANCE COMMISSION			
	Passed through the Office of Secretary of State:			
90.401	Help America Vote Requirements Payments		<u>5,717</u>	<u>-</u>
	Total Election Assistance Commission		<u>5,717</u>	<u>-</u>
	Total Expenditures of Federal Awards		<u>\$ 538,741</u>	<u>\$ 799,125</u>

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

Daviess County, Missouri
Notes to the Supplementary Schedule
For the Years Ended December 31, 2010 and 2009

Note 1: Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

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

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

B. Basis of Presentation

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

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

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

Accordingly, the schedule includes expenditures of cash awards.

C. Basis of Accounting

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

Note 2: Subrecipients

The county provided federal awards to one subrecipient during the years ended December 31, 2010 and 2009. This was a grant in the amount of \$500,000 that was passed through to the Daviess County Public Water Supply District No.1

Daviess County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2010 and 2009

Section II - Financial Statement Findings

There were no financial statement findings.

Section III - Federal Award Findings and Questioned Costs

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

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

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Daviess County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2008.

07/08-01

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

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

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

Recommendation: The new treasurer should prepare monthly financial reports and bank reconciliations. I also recommend that the board review each individual expenditure and approve them before payment is made.

Status: Implemented

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

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

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

The prior audit report issued for the two years ended December 31, 2008, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.