

REQUIRED SUPPLEMENTARY INFORMATION

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 2,553,000	2,553,000	2,678,509	125,509
Sales taxes	11,200,000	11,200,000	11,511,804	311,804
Other taxes	162,000	162,000	175,895	13,895
Licenses and permits	483,420	483,420	452,872	(30,548)
Intergovernmental	2,574,357	2,739,146	2,466,963	(272,183)
Charges for services	3,277,120	3,340,684	3,446,654	105,970
Investment income	160,455	160,455	399,414	238,959
Miscellaneous:				
Hospital lease revenue	1,507,000	1,507,000	1,528,104	21,104
Other	506,224	515,224	433,814	(81,410)
Total revenues	22,423,576	22,660,929	23,094,029	433,100
EXPENDITURES				
Policy and administration:				
Auditor:				
Personal services	263,202	263,202	252,917	10,285
Supplies, services, and other charges	28,042	28,042	26,447	1,595
Total Auditor	291,244	291,244	279,364	11,880
Human Resources:				
Personal services	121,353	121,353	116,625	4,728
Supplies, services, and other charges	57,400	69,814	65,462	4,352
Total Human Resources	178,753	191,167	182,087	9,080
Purchasing:				
Personal services	143,618	143,618	138,064	5,554
Supplies, services, and other charges	18,284	18,284	15,951	2,333
Total Purchasing	161,902	161,902	154,015	7,887
County Commission:				
Personal services	383,597	383,597	374,179	9,418
Supplies, services, and other charges	73,455	73,455	66,216	7,239
Total County Commission	457,052	457,052	440,395	16,657
County Association Dues:				
Supplies, services, and other charges	39,402	39,402	34,289	5,113
Total County Association Dues	39,402	39,402	34,289	5,113
Emergency and Contingency:				
Supplies, services, and other charges	905,400	429,146	-	429,146
Total Emergency and Contingency	905,400	429,146	-	429,146
Centralia Office:				
Supplies, services and other charges	8,325	8,325	8,229	96
Total Centralia Office	\$ 8,325	8,325	8,229	96

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
County Counselor Office:				
Personal services	\$ 134,474	134,737	134,736	1
Supplies, services and other charges	25,797	38,534	33,709	4,825
Total County Counselor Office	160,271	173,271	168,445	4,826
County Clerk:				
Personal services	269,408	269,679	269,678	1
Supplies, services and other charges	28,695	30,924	24,530	6,394
Total County Clerk	298,103	300,603	294,208	6,395
Election and Registration:				
Personal services	265,960	306,774	258,263	48,511
Supplies, services and other charges	714,345	760,215	729,082	31,133
Capital outlay	-	71,440	71,440	-
Total Election and Registration	980,305	1,138,429	1,058,785	79,644
Treasurer:				
Personal services	199,585	199,585	195,576	4,009
Supplies, services and other charges	69,694	69,694	68,728	966
Capital outlay	2,500	12,500	12,227	273
Total Treasurer	271,779	281,779	276,531	5,248
Collector:				
Personal services	346,835	383,366	345,941	37,425
Supplies, services and other charges	57,992	57,992	57,082	910
Total Collector	404,827	441,358	403,023	38,335
Recorder:				
Personal services	416,699	416,699	408,950	7,749
Supplies, services and other charges	121,380	121,380	108,051	13,329
Capital outlay	-	-	(694)	694
Total Recorder	538,079	538,079	516,307	21,772
Information Technology:				
Personal services	916,332	916,332	906,538	9,794
Supplies, services and other charges	366,915	361,075	331,619	29,456
Capital outlay	237,738	334,427	277,719	56,708
Total Information Technology	1,520,985	1,611,834	1,515,876	95,958
Geographic Information System—Consortium:				
Supplies, services and other charges	8,728	8,728	798	7,930
Total Geographic Information System—Consortium	8,728	8,728	798	7,930
Geographic Information System—County:				
Personal services	110,480	110,480	109,802	678
Supplies, services and other charges	28,460	28,460	25,224	3,236
Total Geographic Information System—County	\$ 138,940	138,940	135,026	3,914

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Nondepartmental:				
Supplies, services and other charges	\$ 184,674	184,674	161,857	22,817
Debt service:				
Principal retirement	270,000	270,000	270,000	-
Interest and fiscal charges	144,915	144,915	144,915	-
Total Nondepartmental	599,589	599,589	576,772	22,817
Insurance and Safety:				
Supplies, services and other charges	346,400	456,411	445,388	11,023
Total Insurance and Safety	346,400	456,411	445,388	11,023
Employee Benefits:				
Personal services	15,000	97	97	-
Supplies, services and other charges	21,200	21,200	18,458	2,742
Employee Benefits	36,200	21,297	18,555	2,742
Mail Services:				
Personal services	63,594	66,231	41,920	24,311
Supplies, services and other charges	299,011	299,011	252,047	46,964
Capital outlay	37,000	37,000	-	37,000
Total Mail Services	399,605	402,242	293,967	108,275
Insurance Claim Activity:				
Supplies, services and other charges	-	42,000	169,246	(127,246)
Total Insurance Claim Activity	-	42,000	169,246	(127,246)
Records Management Services:				
Personal services	24,627	24,627	19,582	5,045
Supplies, services and other charges	38,934	33,934	31,084	2,850
Total Records Management Services	63,561	58,561	50,666	7,895
Public Safety Grants and Special Projects:				
Capital outlay	-	5,400	5,355	45
Total Public Safety Grants and Special Projects	-	5,400	5,355	45
Total Policy and administration	7,809,450	7,796,759	7,027,327	769,432
Law enforcement and judicial:				
Public Administrator:				
Personal services	236,343	236,343	222,521	13,822
Supplies, services and other charges	31,163	31,163	27,421	3,742
Capital outlay	3,485	3,485	3,243	242
Total Public Administrator	\$ 270,991	270,991	253,185	17,806

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Circuit Court:				
Personal services	\$ 968,893	968,893	900,691	68,202
Supplies, services and other charges	377,389	375,789	343,975	31,814
Capital outlay	33,820	35,420	24,569	10,851
Total Circuit Court	<u>1,380,102</u>	<u>1,380,102</u>	<u>1,269,235</u>	<u>110,867</u>
Circuit Clerk:				
Personal services	158,487	158,487	154,685	3,802
Supplies, services and other charges	262,558	278,558	267,529	11,029
Capital outlay	15,600	23,479	20,353	3,126
Total Circuit Clerk	<u>436,645</u>	<u>460,524</u>	<u>442,567</u>	<u>17,957</u>
Jury Services and Court Costs:				
Supplies, services and other charges	209,635	209,635	189,331	20,304
Capital outlay	16,125	16,125	15,596	529
Total Jury Services and Court Costs	<u>225,760</u>	<u>225,760</u>	<u>204,927</u>	<u>20,833</u>
Juvenile Office:				
Personal services	110,626	110,626	102,483	8,143
Supplies, services and other charges	305,959	305,396	275,548	29,848
Capital outlay	10,400	9,179	9,095	84
Total Juvenile Office	<u>426,985</u>	<u>425,201</u>	<u>387,126</u>	<u>38,075</u>
Juvenile Justice Center:				
Personal services	130,817	130,817	123,813	7,004
Supplies, services and other charges	196,477	197,132	178,315	18,817
Capital outlay	12,530	10,690	10,036	654
Total Juvenile Justice Center	<u>339,824</u>	<u>338,639</u>	<u>312,164</u>	<u>26,475</u>
Judicial Grants and Contracts:				
Personal services	68,641	133,062	128,341	4,721
Supplies, services and other charges	39,709	67,850	65,899	1,951
Capital outlay	-	24,145	23,089	1,056
Total Judicial Grants and Contracts	<u>108,350</u>	<u>225,057</u>	<u>217,329</u>	<u>7,728</u>
Sheriff:				
Personal services	3,190,813	3,214,789	3,210,820	3,969
Supplies, services and other charges	571,039	583,549	564,386	19,163
Capital outlay	8,780	18,283	17,786	497
Total Sheriff	<u>3,770,632</u>	<u>3,816,621</u>	<u>3,792,992</u>	<u>23,629</u>
Corrections:				
Personal services	2,775,922	2,785,812	2,489,175	296,637
Supplies, services and other charges	1,350,264	1,350,264	1,205,957	144,307
Capital outlay	63,100	65,743	61,317	4,426
Total Corrections	<u>\$ 4,189,286</u>	<u>4,201,819</u>	<u>3,756,449</u>	<u>445,370</u>

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecuting Attorney:				
Personal services	\$ 1,334,771	1,334,771	1,327,977	6,794
Supplies, services and other charges	211,462	211,462	204,197	7,265
Capital outlay	16,598	16,598	16,395	203
Total Prosecuting Attorney	1,562,831	1,562,831	1,548,569	14,262
Victim Witness:				
Personal services	124,052	137,643	135,815	1,828
Supplies, services and other charges	14,484	24,484	24,414	70
Total Victim Witness	138,536	162,127	160,229	1,898
IV-D:				
Personal services	397,868	398,294	383,548	14,746
Supplies, services and other charges	98,024	98,024	92,847	5,177
Capital outlay	8,026	8,026	6,867	1,159
Total IV-D	503,918	504,344	483,262	21,082
Prosecuting Attorney Retirement:				
Supplies, services and other charges	7,752	7,752	7,752	-
Total Prosecuting Attorney Retirement	7,752	7,752	7,752	-
Medical Examiner:				
Supplies, services and other charges	164,510	164,510	163,759	751
Total Medical Examiner	164,510	164,510	163,759	751
Public Defender:				
Supplies, services and other charges	33,072	33,072	33,072	-
Total Public Defender	33,072	33,072	33,072	-
Emergency Services and Dispatch:				
Supplies, services and other charges	779,502	779,502	728,412	51,090
Total Emergency Services and Dispatch	779,502	779,502	728,412	51,090
Total Law enforcement and judicial	14,338,696	14,558,852	13,761,029	797,823
Environment, public buildings, and infrastructure:				
NID Administration:				
Supplies, services and other charges	12,450	12,450	8,340	4,110
Total NID Administration	12,450	12,450	8,340	4,110
Solid Waste Recycling:				
Personal services	15,282	15,338	15,337	1
Supplies, services and other charges	23,888	23,888	4,820	19,068
Total Solid Waste Recycling	\$ 39,170	39,226	20,157	19,069

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Boone Co. Regional Sewer Dist. Mgmt. Service:				
Personal services	\$ 4,736	4,736	4,701	35
Total Boone Co. Regional Sewer Dist. Mgmt. Service	4,736	4,736	4,701	35
 Total Environment, public buildings, and infrastructure	 56,356	 56,412	 33,198	 23,214
Community health and public services:				
Community Health:				
Supplies, services and other charges	877,985	871,930	788,016	83,914
Total Community Health	877,985	871,930	788,016	83,914
Social Services:				
Supplies, services and other charges	128,500	156,678	149,074	7,604
Total Social Services	128,500	156,678	149,074	7,604
Community Services:				
Supplies, services and other charges	196,680	196,680	196,055	625
Total Community Services	196,680	196,680	196,055	625
Total Community health and public services	1,203,165	1,225,288	1,133,145	92,143
Economic vitality:				
Economic Support:				
Supplies, services and other charges	66,000	66,000	66,000	-
Total Economic Support	66,000	66,000	66,000	-
Total Economic vitality	66,000	66,000	66,000	-
Beautification and recreation:				
Parks and Recreation:				
Supplies, services and other charges	46,034	46,034	41,007	5,027
Total Parks and Recreation	46,034	46,034	41,007	5,027
Total Beautification and recreation	46,034	46,034	41,007	5,027
Protective inspection:				
Planning and Zoning:				
Personal services	318,287	318,231	311,258	6,973
Supplies, services and other charges	34,458	33,458	25,009	8,449
Total Planning and Zoning	\$ 352,745	351,689	336,267	15,422

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Building Codes:				
Personal services	\$ 351,135	359,751	359,750	1
Supplies, services and other charges	45,747	41,651	36,749	4,902
Capital outlay	3,520	-	-	-
Total Building Codes	<u>400,402</u>	<u>401,402</u>	<u>396,499</u>	<u>4,903</u>
Animal Control:				
Supplies, services and other charges	138,789	138,789	138,150	639
Capital outlay	25,000	25,000	13,816	11,184
Total Animal Control	<u>163,789</u>	<u>163,789</u>	<u>151,966</u>	<u>11,823</u>
On-Site Waste Water:				
Supplies, services and other charges	105,179	111,234	111,234	-
Total On-Site Waste Water	<u>105,179</u>	<u>111,234</u>	<u>111,234</u>	<u>-</u>
Bonne Femme Creek Watershed:				
Personal services	55,026	55,026	51,831	3,195
Supplies, services and other charges	355,149	355,149	8,773	346,376
Total Bonne Femme Creek Watershed	<u>410,175</u>	<u>410,175</u>	<u>60,604</u>	<u>349,571</u>
Total Protective inspection	<u>1,432,290</u>	<u>1,438,289</u>	<u>1,056,570</u>	<u>381,719</u>
Total expenditures	<u>24,951,991</u>	<u>25,187,634</u>	<u>23,118,276</u>	<u>2,069,358</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,528,415)	(2,526,705)	(24,247)	2,502,458
OTHER FINANCING SOURCES (USES)				
Transfers in	-	75,927	75,926	(1)
Transfers out	(350,000)	(2,550,000)	(2,550,000)	-
Insurance proceeds	-	-	224,383	224,383
Sale of capital assets	-	-	110,747	110,747
Total other financing sources (uses)	(350,000)	(2,474,073)	(2,138,944)	335,129
NET CHANGE IN FUND BALANCE	<u>\$ (2,878,415)</u>	<u>(5,000,778)</u>	<u>(2,163,191)</u>	<u>2,837,587</u>
FUND BALANCES (GAAP), beginning of year			10,649,534	
Less encumbrances, beginning of year			(79,919)	
Add encumbrances, end of year			<u>77,933</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 8,484,357</u>	

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL—ROAD AND BRIDGE FUND—UNAUDITED
YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,037,000	1,037,000	1,094,386	57,386
Sales taxes	11,670,000	11,670,000	12,006,214	336,214
Licenses and permits	20,500	20,500	14,971	(5,529)
Intergovernmental	2,072,200	2,171,437	1,421,087	(750,350)
Charges for services	411,500	411,500	632,007	220,507
Investment income	74,968	74,968	360,239	285,271
Miscellaneous	6,000	6,000	3,566	(2,434)
Total revenues	15,292,168	15,391,405	15,532,470	141,065
EXPENDITURES				
Environment, public buildings, and infrastructure:				
Maintenance Operations:				
Personal services	2,856,625	2,856,625	2,631,270	225,355
Supplies, services, and other charges	5,877,830	5,748,592	3,719,122	2,029,470
Capital outlay	905,086	909,099	801,806	107,293
Total Maintenance Operations	9,639,541	9,514,316	7,152,198	2,362,118
Design and Construction:				
Personal services	753,527	753,527	698,885	54,642
Supplies, services, and other charges	4,552,061	4,539,053	3,406,182	1,132,871
Capital outlay	18,345	31,650	19,090	12,560
Total Design and Construction	5,323,933	5,324,230	4,124,157	1,200,073
Insurance Activity:				
Supplies, services, and other charges	-	7,725	7,252	473
Total Insurance Activity	-	7,725	7,252	473
Administration:				
Distributions to other political subdivisions and other charges	2,393,731	2,620,858	2,619,888	970
Total Administration	2,393,731	2,620,858	2,619,888	970
Total Environment, public buildings, and infrastructure	17,357,205	17,467,129	13,903,495	3,563,634
Total expenditures	17,357,205	17,467,129	13,903,495	3,563,634
REVENUES OVER (UNDER) EXPENDITURES	\$ (2,065,037)	(2,075,724)	1,628,975	3,704,699
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	13,239	13,239
Sale of capital assets	-	-	89,037	89,037
Total other financing sources (uses)	-	-	102,276	102,276
NET CHANGE IN FUND BALANCE	(2,065,037)	(2,075,724)	1,731,251	3,806,975
FUND BALANCES (GAAP), beginning of year			6,500,530	
Less encumbrances, beginning of year			(2,411,516)	
Add encumbrances, end of year			1,241,348	
FUND BALANCES (GAAP), end of year			\$ 7,061,613	

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL—LAW ENFORCEMENT SERVICES FUND—UNAUDITED
YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	\$ 2,800,000	2,800,000	2,870,297	70,297
Charges for services	600	600	-	(600)
Investment income	12,400	12,400	54,971	42,571
Total revenues	2,813,000	2,813,000	2,925,268	112,268
EXPENDITURES				
Law enforcement and judicial:				
Emergency and Contingency:				
Supplies, services, and other charges	55,000	30,462	-	30,462
Total Emergency and Contingency	55,000	30,462	-	30,462
Sheriff Operations:				
Personal services	1,041,404	1,062,574	1,037,287	25,287
Supplies, services, and other charges	116,922	117,681	99,292	18,389
Capital outlay	467,159	469,768	437,260	32,508
Total Sheriff Operations	1,625,485	1,650,023	1,573,839	76,184
Corrections:				
Personal services	591,105	591,105	593,304	(2,199)
Supplies, services, and other charges	32,050	32,050	31,176	874
Capital outlay	13,375	13,375	2,070	11,305
Total Corrections	636,530	636,530	626,550	9,980
Prosecuting Attorney:				
Personal services	167,119	219,129	211,342	7,787
Supplies, services, and other charges	1,580	2,355	1,832	523
Capital outlay	-	11,475	7,492	3,983
Total Prosecuting Attorney	168,699	232,959	220,666	12,293
Alternative Sentencing Programs:				
Personal services	155,905	155,905	142,364	13,541
Supplies, services, and other charges	46,545	46,545	16,801	29,744
Capital outlay	3,525	3,525	2,397	1,128
Total Alternative Sentencing Programs	205,975	205,975	161,562	44,413
Law Enforcement/Judicial Information System:				
Supplies, services, and other charges	18,456	18,456	18,456	-
Total Law Enforcement/Judicial Info System	18,456	18,456	18,456	-
Contract Inmate Housing:				
Supplies, services, and other charges	180,000	180,000	17,449	162,551
Total Contract Inmate Housing	180,000	180,000	17,449	162,551
Information System—Court Only:				
Supplies, services, and other charges	2,640	2,640	2,280	360
Total Information System—Court Only	2,640	2,640	2,280	360
Total Law enforcement and judicial	2,892,785	2,957,045	2,620,802	336,243
Total expenditures	2,892,785	2,957,045	2,620,802	336,243
REVENUES OVER (UNDER) EXPENDITURES	(79,785)	(144,045)	304,466	448,511
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	7,610	7,610
Total other financing sources (uses)	-	-	7,610	7,610
NET CHANGE IN FUND BALANCE	\$ (79,785)	(144,045)	312,076	456,121
FUND BALANCES (GAAP), beginning of year			1,047,439	
Less encumbrances, beginning of year			(34,051)	
Add encumbrances, end of year			307,307	
FUND BALANCES (GAAP), end of year			\$ 1,632,771	

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—FEDERAL HAVA ELECTION FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2006

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 888,700	906,525	903,168	(3,357)
Investment income	-	499	996	497
Total revenues	<u>888,700</u>	<u>907,024</u>	<u>904,164</u>	<u>(2,860)</u>
EXPENDITURES				
Policy and administration:				
HAVA Requirements Payments Grant:				
Capital outlay	<u>888,700</u>	<u>888,700</u>	<u>1,002,346</u>	<u>(113,646)</u>
Total HAVA Requirements Payments Grant	<u>888,700</u>	<u>888,700</u>	<u>1,002,346</u>	<u>(113,646)</u>
Election Reform Payments Grant:				
Capital outlay	<u>-</u>	<u>9,952</u>	<u>9,952</u>	<u>-</u>
Total Election Reform Payments Grant	<u>-</u>	<u>9,952</u>	<u>9,952</u>	<u>-</u>
Voting Access for Individuals with Disabilities Grant:				
Supplies, services, and other charges	<u>-</u>	<u>8,372</u>	<u>5,100</u>	<u>3,272</u>
Total Voting Access for Individuals with Disabilities Grant	<u>-</u>	<u>8,372</u>	<u>5,100</u>	<u>3,272</u>
Total Policy and administration	<u>888,700</u>	<u>907,024</u>	<u>1,017,398</u>	<u>(110,374)</u>
Total expenditures	<u>888,700</u>	<u>907,024</u>	<u>1,017,398</u>	<u>(110,374)</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	<u>-</u>	<u>(113,234)</u>	<u>(113,234)</u>
FUND BALANCES (GAAP), beginning of year			<u>-</u>	
FUND BALANCES (GAAP), end of year			\$ <u>(113,234)</u>	

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual—General Fund, Road and Bridge Fund, Federal Help Americans Vote Act (HAVA) Election Fund, and Law Enforcement Services Fund—UNAUDITED

December 31, 2006

(1) Explanation of Budgetary Basis of Accounting

The County's policy is to prepare the annual operating budget on a basis that includes encumbrances as the equivalent of expenditures. The statement of revenues, expenditures, and changes in fund balances—governmental funds excludes outstanding encumbrances in accordance with U.S. generally accepted accounting principles for the modified accrual basis of accounting. However, budgeted expenditures include both expenditures and encumbrances (budget basis). Therefore, in order to match reported results (actual) to the budget and to provide a useful comparison, it is necessary to include encumbrances outstanding at the end of the year as expenditures and exclude encumbrances outstanding at the beginning of the year. Unencumbered appropriations lapse at year-end.

(2) Explanation of Budgetary Process

The County follows these procedures in establishing the budgetary data using the following dates as targets:

- a. July: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head.
- b. September 1: Budget requests are due to County Auditor.
- c. September and October: County Auditor reviews budget requests and schedules work sessions with elected officials and department directors, as necessary.
- d. November 15: County Auditor delivers Proposed Budget to County Commission.
- e. November 15 through December 15: County Commission holds public hearings on the Proposed Budget.
- f. January 10: Statutory deadline for adoption of the budget by the County Commission. However, in the year the presiding commissioner's new term of office begins, the statutory deadline is January 31.

For fiscal year 2006, the County Commission adopted an annual budget for the General Fund, the Special Revenue funds, the Capital Projects funds, and the Internal Service funds.

BOONE COUNTY, MISSOURI

Notes to Schedule of Revenues, Expenditures, and Changes in Fund
Balances Budget and Actual—General Fund, Road and Bridge Fund,
Federal Help Americans Vote Act (HAVA) Election Fund,
and Law Enforcement Services Fund—UNAUDITED

December 31, 2006

Budget amendments must be authorized by the County Commission or other appropriating authority as determined by state statute. Supplemental appropriations are made by the applicable authority throughout the year. Such supplemental appropriations were insignificant for the fiscal year ended December 31, 2006.

The County Commission approves the annual budget for the general fund at the department level and for the other funds at the fund level. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Unencumbered appropriations lapse at fiscal year-end, while open encumbrances are reported as reservations of fund balance at each year-end.

