

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 2,744,000	2,744,000	2,855,380	111,380
Sales taxes	12,137,000	12,137,000	11,618,935	(518,065)
Other taxes	176,000	176,000	185,691	9,691
Licenses and permits	418,330	418,330	412,779	(5,551)
Intergovernmental	2,503,284	2,823,604	2,480,835	(342,769)
Charges for services	3,340,865	3,340,865	3,503,498	162,633
Investment income	287,017	287,017	359,296	72,279
Miscellaneous:				
Hospital lease revenue	1,566,306	1,566,306	1,566,918	612
Other	508,181	508,181	472,436	(35,745)
Total revenues	23,680,983	24,001,303	23,455,768	(545,535)
EXPENDITURES				
Policy and administration:				
Auditor:				
Personal services	270,742	270,742	268,776	1,966
Supplies, services, and other charges	28,889	28,889	24,635	4,254
Capital outlay	7,500	7,500	7,130	370
Total Auditor	307,131	307,131	300,541	6,590
Human Resources:				
Personal services	124,719	124,719	121,871	2,848
Supplies, services, and other charges	69,978	99,978	89,070	10,908
Total Human Resources	194,697	224,697	210,941	13,756
Purchasing:				
Personal services	151,008	151,008	148,858	2,150
Supplies, services, and other charges	20,434	20,434	14,880	5,554
Total Purchasing	171,442	171,442	163,738	7,704
County Commission:				
Personal services	395,223	395,223	375,121	20,102
Supplies, services, and other charges	77,755	77,755	69,119	8,636
Total County Commission	472,978	472,978	444,240	28,738
County Association Dues:				
Supplies, services, and other charges	41,317	41,317	34,907	6,410
Total County Association Dues	41,317	41,317	34,907	6,410
Emergency and Contingency:				
Supplies, services, and other charges	890,500	434,517	-	434,517
Total Emergency and Contingency	\$ 890,500	434,517	-	434,517

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Centralia Office:				
Supplies, services and other charges	\$ 7,789	7,789	7,697	92
Total Centralia Office	7,789	7,789	7,697	92
County Counselor Office:				
Personal services	141,631	141,671	141,670	1
Supplies, services and other charges	25,937	25,897	17,388	8,509
Total County Counselor Office	167,568	167,568	159,058	8,510
County Clerk:				
Personal services	276,872	293,372	291,330	2,042
Supplies, services and other charges	29,366	29,366	25,766	3,600
Total County Clerk	306,238	322,738	317,096	5,642
Election and Registration:				
Personal services	351,830	335,337	299,885	35,452
Supplies, services and other charges	220,694	343,243	334,794	8,449
Capital outlay	13,100	57,100	56,995	105
Total Election and Registration	585,624	735,680	691,674	44,006
Treasurer:				
Personal services	215,965	215,965	213,114	2,851
Supplies, services and other charges	72,315	72,315	67,026	5,289
Total Treasurer	288,280	288,280	280,140	8,140
Collector:				
Personal services	391,458	394,635	371,911	22,724
Supplies, services and other charges	61,951	61,951	59,464	2,487
Total Collector	453,409	456,586	431,375	25,211
Recorder:				
Personal services	428,055	428,055	420,120	7,935
Supplies, services and other charges	121,925	121,925	107,903	14,022
Capital outlay	8,900	8,900	1,964	6,936
Total Recorder	558,880	558,880	529,987	28,893
Information Technology:				
Personal services	943,235	943,235	863,164	80,071
Supplies, services and other charges	367,007	368,087	326,897	41,190
Capital outlay	247,868	247,868	207,800	40,068
Total Information Technology	1,558,110	1,559,190	1,397,861	161,329
Geographic Information System—Consortium:				
Supplies, services and other charges	7,929	7,929	1,205	6,724
Total Geographic Information System—Consortium	\$ 7,929	7,929	1,205	6,724

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Geographic Information System—County:				
Personal services	\$ 116,897	116,897	116,302	595
Supplies, services and other charges	35,767	35,767	34,234	1,533
Total Geographic Information System—County	152,664	152,664	150,536	2,128
Nondepartmental:				
Supplies, services and other charges	224,939	304,124	270,572	33,552
Capital outlay	-	80,000	78,568	1,432
Debt service:				
Principal retirement	275,000	275,000	275,000	-
Interest and fiscal charges	139,465	139,465	139,465	-
Total Nondepartmental	639,404	798,589	763,605	34,984
Insurance and Safety:				
Supplies, services and other charges	476,700	531,781	530,907	874
Total Insurance and Safety	476,700	531,781	530,907	874
Employee Benefits:				
Personal services	20,000	3,476	-	3,476
Supplies, services and other charges	20,700	20,700	18,670	2,030
Employee Benefits	40,700	24,176	18,670	5,506
Mail Services:				
Personal services	32,976	32,976	31,942	1,034
Supplies, services and other charges	313,814	313,814	237,375	76,439
Total Mail Services	346,790	346,790	269,317	77,473
Insurance Claim Activity:				
Supplies, services and other charges	77,000	77,000	69,923	7,077
Capital outlay	-	23,228	23,228	-
Total Insurance Claim Activity	77,000	100,228	93,151	7,077
Records Management Services:				
Personal services	24,636	24,636	20,816	3,820
Supplies, services and other charges	34,237	34,237	28,879	5,358
Total Records Management Services	58,873	58,873	49,695	9,178
Total Policy and administration	7,804,023	7,769,823	6,846,341	923,482
Law enforcement and judicial:				
Public Administrator:				
Personal services	248,950	248,950	243,289	5,661
Supplies, services and other charges	45,649	45,649	44,160	1,489
Capital outlay	1,863	1,863	1,842	21
Total Public Administrator	\$ 296,462	296,462	289,291	7,171

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Circuit Court:				
Personal services	\$ 999,089	999,089	917,407	81,682
Supplies, services and other charges	381,259	371,559	341,953	29,606
Capital outlay	43,110	43,110	24,202	18,908
Total Circuit Court	1,423,458	1,413,758	1,283,562	130,196
Circuit Clerk:				
Personal services	163,700	163,700	156,765	6,935
Supplies, services and other charges	276,072	275,975	267,896	8,079
Capital outlay	9,000	11,441	11,441	-
Total Circuit Clerk	448,772	451,116	436,102	15,014
Jury Services and Court Costs:				
Supplies, services and other charges	213,550	223,250	214,722	8,528
Capital outlay	20,100	20,100	2,740	17,360
Total Jury Services and Court Costs	233,650	243,350	217,462	25,888
Juvenile Office:				
Personal services	119,040	119,040	93,556	25,484
Supplies, services and other charges	302,199	302,119	282,084	20,035
Capital outlay	10,050	10,050	3,795	6,255
Total Juvenile Office	431,289	431,209	379,435	51,774
Juvenile Justice Center:				
Personal services	134,354	134,354	122,927	11,427
Supplies, services and other charges	192,621	192,621	172,918	19,703
Capital outlay	16,560	16,355	15,755	600
Total Juvenile Justice Center	343,535	343,330	311,600	31,730
Judicial Grants and Contracts:				
Personal services	69,392	156,347	146,395	9,952
Supplies, services and other charges	9,009	30,713	11,372	19,341
Capital outlay	-	4,049	3,214	835
Total Judicial Grants and Contracts	78,401	191,109	160,981	30,128
Sheriff:				
Personal services	3,316,573	3,316,573	3,270,218	46,355
Supplies, services and other charges	598,314	605,461	593,751	11,710
Capital outlay	16,340	76,980	70,221	6,759
Total Sheriff	3,931,227	3,999,014	3,934,190	64,824
Internet Crimes Task Force:				
Personal services	-	88,015	75,537	12,478
Supplies, services and other charges	-	31,327	10,577	20,750
Capital outlay	-	16,416	14,348	2,068
Total Internet Crimes Task Force	\$ -	135,758	100,462	35,296

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Corrections:				
Personal services	\$ 2,860,524	2,860,757	2,510,523	350,234
Supplies, services and other charges	1,323,863	1,323,863	1,168,821	155,042
Capital outlay	79,525	79,525	67,419	12,106
Total Corrections	<u>4,263,912</u>	<u>4,264,145</u>	<u>3,746,763</u>	<u>517,382</u>
Prosecuting Attorney:				
Personal services	1,362,762	1,366,733	1,343,559	23,174
Supplies, services and other charges	216,042	216,042	205,170	10,872
Capital outlay	13,800	13,800	13,217	583
Total Prosecuting Attorney	<u>1,592,604</u>	<u>1,596,575</u>	<u>1,561,946</u>	<u>34,629</u>
Victim Witness:				
Personal services	139,286	144,642	137,544	7,098
Supplies, services and other charges	23,925	23,925	18,125	5,800
Total Victim Witness	<u>163,211</u>	<u>168,567</u>	<u>155,669</u>	<u>12,898</u>
IV-D:				
Personal services	409,148	412,928	391,459	21,469
Supplies, services and other charges	104,633	104,633	93,111	11,522
Total IV-D	<u>513,781</u>	<u>517,561</u>	<u>484,570</u>	<u>32,991</u>
Prosecuting Attorney Retirement:				
Supplies, services and other charges	7,752	7,752	7,752	-
Total Prosecuting Attorney Retirement	<u>7,752</u>	<u>7,752</u>	<u>7,752</u>	<u>-</u>
Medical Examiner:				
Supplies, services and other charges	167,930	167,930	167,922	8
Capital outlay	6,250	6,250	6,244	6
Total Medical Examiner	<u>174,180</u>	<u>174,180</u>	<u>174,166</u>	<u>14</u>
Public Defender:				
Supplies, services and other charges	33,436	33,436	33,436	-
Total Public Defender	<u>33,436</u>	<u>33,436</u>	<u>33,436</u>	<u>-</u>
Emergency Services and Dispatch:				
Supplies, services and other charges	777,477	777,477	731,887	45,590
Total Emergency Services and Dispatch	<u>777,477</u>	<u>777,477</u>	<u>731,887</u>	<u>45,590</u>
Total Law enforcement and judicial	<u>14,713,147</u>	<u>15,044,799</u>	<u>14,009,274</u>	<u>1,035,525</u>
Environment, public buildings, and infrastructure:				
NID Administration:				
Supplies, services and other charges	12,450	12,450	2,867	9,583
Total NID Administration	<u>\$ 12,450</u>	<u>12,450</u>	<u>2,867</u>	<u>9,583</u>

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Solid Waste Recycling:				
Personal services	\$ 15,840	15,920	15,917	3
Supplies, services and other charges	23,886	23,886	9,483	14,403
Total Solid Waste Recycling	39,726	39,806	25,400	14,406
Boone Co. Regional Sewer Dist. Mgmt. Service:				
Personal services	4,736	4,761	4,757	4
Total Boone Co. Regional Sewer Dist. Mgmt. Service	4,736	4,761	4,757	4
Total Environment, public buildings, and infrastructure	56,912	57,017	33,024	23,993
Community health and public services:				
Community Health:				
Supplies, services and other charges	953,490	946,292	824,012	122,280
Total Community Health	953,490	946,292	824,012	122,280
Social Services:				
Supplies, services and other charges	128,500	128,500	128,163	337
Total Social Services	128,500	128,500	128,163	337
Community Services:				
Supplies, services and other charges	198,260	198,260	198,260	-
Total Community Services	198,260	198,260	198,260	-
Total Community health and public services	1,280,250	1,273,052	1,150,435	122,617
Economic vitality:				
Economic Support:				
Supplies, services and other charges	59,000	66,000	66,000	-
Total Economic Support	59,000	66,000	66,000	-
Total Economic vitality	59,000	66,000	66,000	-
Beautification and recreation:				
Parks and Recreation:				
Supplies, services and other charges	44,142	44,142	42,141	2,001
Capital outlay	-	11,887	10,806	1,081
Total Parks and Recreation	44,142	56,029	52,947	3,082
Total Beautification and recreation	\$ 44,142	56,029	52,947	3,082

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Protective inspection:				
Planning and Zoning:				
Personal services	\$ 330,396	330,291	321,862	8,429
Supplies, services and other charges	51,426	51,166	43,828	7,338
Capital outlay	5,700	5,960	5,824	136
Total Planning and Zoning	<u>387,522</u>	<u>387,417</u>	<u>371,514</u>	<u>15,903</u>
Building Codes:				
Personal services	363,949	363,949	353,102	10,847
Supplies, services and other charges	45,289	45,029	36,984	8,045
Capital outlay	24,852	25,112	21,261	3,851
Total Building Codes	<u>434,090</u>	<u>434,090</u>	<u>411,347</u>	<u>22,743</u>
Animal Control:				
Supplies, services and other charges	<u>147,351</u>	<u>150,351</u>	<u>138,025</u>	<u>12,326</u>
Total Animal Control	<u>147,351</u>	<u>150,351</u>	<u>138,025</u>	<u>12,326</u>
On-Site Waste Water:				
Supplies, services and other charges	<u>84,349</u>	<u>88,547</u>	<u>88,547</u>	-
Total On-Site Waste Water	<u>84,349</u>	<u>88,547</u>	<u>88,547</u>	-
Bonne Femme Creek Watershed:				
Personal services	38,819	38,819	36,981	1,838
Supplies, services and other charges	<u>356,149</u>	<u>356,149</u>	<u>146,540</u>	<u>209,609</u>
Total Bonne Femme Creek Watershed	<u>394,968</u>	<u>394,968</u>	<u>183,521</u>	<u>211,447</u>
Total Protective inspection	<u>1,448,280</u>	<u>1,455,373</u>	<u>1,192,954</u>	<u>262,419</u>
Total expenditures	<u>25,405,754</u>	<u>25,722,093</u>	<u>23,350,975</u>	<u>2,371,118</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,724,771)	(1,720,790)	104,793	1,825,583
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	28,668	28,668
Transfers out	(10,000)	(803,126)	(798,341)	4,785
Insurance proceeds	-	11,200	13,028	1,828
Sale of capital assets	-	-	<u>17,753</u>	<u>17,753</u>
Total other financing sources (uses)	(10,000)	(791,926)	(738,892)	53,034
NET CHANGE IN FUND BALANCE	<u>\$ (1,734,771)</u>	<u>(2,512,716)</u>	(634,099)	<u>1,878,617</u>
FUND BALANCES (GAAP), beginning of year			8,484,357	
Less encumbrances, beginning of year			(77,933)	
Add encumbrances, end of year			<u>242,539</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 8,014,864</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, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,118,000	1,118,000	1,177,326	59,326
Sales taxes	12,607,000	12,607,000	12,100,093	(506,907)
Licenses and permits	17,000	17,000	12,711	(4,289)
Intergovernmental	2,079,987	2,079,987	1,977,856	(102,131)
Charges for services	26,900	26,900	121,490	94,590
Investment income	224,280	224,280	406,845	182,565
Miscellaneous	3,600	3,600	20,869	17,269
Total revenues	16,076,767	16,076,767	15,817,190	(259,577)
EXPENDITURES				
Environment, public buildings, and infrastructure:				
Maintenance Operations:				
Personal services	2,901,978	2,901,978	2,842,581	59,397
Supplies, services, and other charges	6,573,385	6,556,685	5,645,691	910,994
Capital outlay	592,850	815,100	744,997	70,103
Total Maintenance Operations	10,068,213	10,273,763	9,233,269	1,040,494
Design and Construction:				
Personal services	812,495	821,926	691,869	130,057
Supplies, services, and other charges	4,246,287	4,208,147	1,298,241	2,909,906
Capital outlay	33,436	46,806	37,457	9,349
Total Design and Construction	5,092,218	5,076,879	2,027,567	3,049,312
Insurance Activity:				
Supplies, services, and other charges	35,000	58,480	57,535	945
Capital outlay	-	121,820	121,817	3
Total Insurance Activity	35,000	180,300	179,352	948
Administration:				
Distributions to other political subdivisions and other charges	3,545,000	3,573,531	2,741,815	831,716
Total Administration	3,545,000	3,573,531	2,741,815	831,716
Total Environment, public buildings, and infrastructure	18,740,431	19,104,473	14,182,003	4,922,470
Total expenditures	18,740,431	19,104,473	14,182,003	4,922,470
REVENUES OVER (UNDER) EXPENDITURES	\$ (2,663,664)	(3,027,706)	1,635,187	4,662,893
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	134,300	147,794	13,494
Sale of capital assets	1,000	1,000	11,094	10,094
Total other financing sources (uses)	1,000	1,000	158,888	23,588
NET CHANGE IN FUND BALANCE	(2,662,664)	(3,026,706)	1,794,075	4,686,481
FUND BALANCES (GAAP), beginning of year			7,061,613	
Less encumbrances, beginning of year			(1,241,348)	
Add encumbrances, end of year			1,133,863	
FUND BALANCES (GAAP), end of year			\$ 8,748,203	

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, 2007

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	\$ 3,034,250	3,034,250	2,899,191	(135,059)
Intergovernmental	-	-	1,280	1,280
Charges for services	300	300	-	(300)
Investment income	28,712	28,712	64,279	35,567
Total revenues	3,063,262	3,063,262	2,964,750	(98,512)
EXPENDITURES				
Law enforcement and judicial:				
Emergency and Contingency:				
Supplies, services, and other charges	25,000	3,297	-	3,297
Total Emergency and Contingency	25,000	3,297	-	3,297
Sheriff Operations:				
Personal services	1,110,555	1,091,136	1,047,982	43,154
Supplies, services, and other charges	137,128	137,128	125,618	11,510
Capital outlay	350,456	350,456	335,973	14,483
Total Sheriff Operations	1,598,139	1,578,720	1,509,573	69,147
Corrections:				
Personal services	634,053	636,523	636,522	1
Supplies, services, and other charges	35,510	36,821	36,594	227
Capital outlay	-	9,269	6,172	3,097
Total Corrections	669,563	682,613	679,288	3,325
Prosecuting Attorney:				
Personal services	280,376	280,376	271,219	9,157
Supplies, services, and other charges	4,562	4,562	3,160	1,402
Capital outlay	2,000	2,000	278	1,722
Total Prosecuting Attorney	286,938	286,938	274,657	12,281
Alternative Sentencing Programs:				
Personal services	161,046	180,465	169,478	10,987
Supplies, services, and other charges	59,620	59,620	44,212	15,408
Capital outlay	1,950	23,653	22,114	1,539
Total Alternative Sentencing Programs	222,616	263,738	235,804	27,934
Law Enforcement/Judicial Information System:				
Supplies, services, and other charges	76,556	76,556	76,556	-
Capital outlay	119,600	117,050	113,463	3,587
Total Law Enforcement/Judicial Info System	196,156	193,606	190,019	3,587
Contract Inmate Housing:				
Supplies, services, and other charges	180,000	180,000	23,373	156,627
Total Contract Inmate Housing	180,000	180,000	23,373	156,627
Information System—Court Only:				
Supplies, services, and other charges	3,430	3,430	2,175	1,255
Capital outlay	25,000	25,000	-	25,000
Total Information System—Court Only	28,430	28,430	2,175	26,255
Total Law enforcement and judicial	3,206,842	3,217,342	2,914,889	302,453
Total expenditures	3,206,842	3,217,342	2,914,889	302,453
NET CHANGE IN FUND BALANCE	\$ (143,580)	(154,080)	49,861	203,941
FUND BALANCES (GAAP), beginning of year			1,632,771	
Less encumbrances, beginning of year			(307,307)	
Add encumbrances, end of year			89,426	
FUND BALANCES (GAAP), end of year			\$ 1,464,751	

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, and Law Enforcement Services Fund—UNAUDITED

December 31, 2007

(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: The County Auditor and County Commission review 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 in which any commissioner's new term of office begins, the statutory deadline is January 31.

For fiscal year 2007, 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,
and Law Enforcement Services Fund—UNAUDITED**

December 31, 2007

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, 2007.

The County Commission approves the annual budget by class of transaction at the departmental level for each fund. 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.