OTHER SUPPLEMENTARY INFORMATION

The other supplementary information contains data beyond that included in the basic financial statements. This data is presented to provide additional financial information in order to better inform the users of the basic financial statements.

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2003

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 160,518	4,072	2,077	166,667
Investments	2,887,821	340,492	83,842	3,312,155
Accrued interest	13,690	998	361	15,049
Accounts receivable	82,214	-	-	82,214
Commissions receivable	82,665	-	-	82,665
Property taxes receivable	-	71,138	-	71,138
Assessments receivable	-	665,299	-	665,299
Sales taxes receivable	454,327	-	-	454,327
Due from other funds	153	-	-	153
Due from other governments	250,963	-	7,952	258,915
Prepaid items	220	-	-	220
Restricted assets	-	524,000	1,631,348	2,155,348
Total assets	3,932,571	1,605,999	1,725,580	7,264,150
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	277,047	-	25,670	302,717
Wages payable	69,411	-	-	69,411
Accrued liabilities	5,100	-	-	5,100
Due to other funds	41,339	-	92,698	134,037
Due to others	20,035	-	-	20,035
Deferred revenue	33,083	665,299	-	698,382
Loans payable to other funds	3,015	-	-	3,015
Total liabilities	449,030	665,299	118,368	1,232,697
Fund balances				
Reserved for prepaid items	220	-	-	220
Reserved for debt service	-	940,700	-	940,700
Reserved for restricted assets	-	-	643,186	643,186
Reserved for encumbrances	397,704	-	881,008	1,278,712
Unreserved				
Designated for capital improvements	250,000	-	-	250,000
Undesignated	2,835,617	-	83,018	2,918,635
Total fund balances	3,483,541	940,700	1,607,212	6,031,453
Total liabilities and fund balances	$ 3,932,571	1,605,999	1,725,580	7,264,150

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2003

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
REVENUES				
Assessments	$ 977	208,564	-	209,541
Sales taxes	2,699,289	-	-	2,699,289
Intergovernmental	535,884	-	17,003	552,887
Charges for services	1,226,698	-	-	1,226,698
Fines and forfeitures	27,284	-	-	27,284
Investment income	61,759	2,702	1,032	65,493
Miscellaneous				
Contributions	250	-	-	250
Other	77,507	-	1,025	78,532
Total revenues	4,629,648	211,266	19,060	4,859,974
EXPENDITURES				
Current				
Policy and administration	889,041	-	-	889,041
Law enforcement and judicial	2,010,967	-	-	2,010,967
Environment, public buildings and infrastructure	84,031	-	-	84,031
Community health and public services	151,647	-	-	151,647
Interfund services used	44,897	-	-	44,897
Capital outlay	962,196	-	190,930	1,153,126
Debt service				
Principal retirement	-	166,000	-	166,000
Interest and fiscal charges	-	50,143	-	50,143
Total expenditures	4,142,779	216,143	190,930	4,549,852
REVENUES OVER (UNDER) EXPENDITURES	486,869	(4,877)	(171,870)	310,122
OTHER FINANCING SOURCES (USES)				
Proceeds of long-term debt	-	74,000	1,604,148	1,678,148
Premium on long-term debt	-	-	27,200	27,200
Transfers in	-	-	113,000	113,000
Transfers out	(107,152)	(500)	(123,000)	(230,652)
Total other financing sources (uses)	(107,152)	73,500	1,621,348	1,587,696
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	379,717	68,623	1,449,478	1,897,818
FUND BALANCES, beginning of year	3,103,824	872,077	157,734	4,133,635
FUND BALANCES, end of year	$ 3,483,541	940,700	1,607,212	6,031,453

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific or restricted revenue sources or to finance specified activities as required by law or administrative regulations.

Special Building Project – Citizen Contribution - To account for citizen contributions towards County building projects.

Assessment Fund - To account for the operations of the County Assessor's office which includes the cost of performing a reassessment of all taxable real property as required by Statute 137.750. Financing is provided by the state and a commission received from property tax collections.

E-911 Emergency Telephone Fund – To account for the collection and disbursement of the 2% tax on land line local tariffs, authorized in Statute 190.305, which is used to operate the enhanced 911 emergency telephone system.

Domestic Violence Fund - To account for fees collected under Statute 455.2 to provide shelter for victims of domestic violence.

Hospital Profit Share Fund - To account for "additional lease compensation" monies received pursuant to the lease of Boone Hospital Center.

Local Emergency Planning Committee Fund - To account for funds received by the Local Emergency Planning Committee from the State of Missouri.

Collector Tax Maintenance Fund – To account for the additional delinquent fees and commissions authorized by Statute 52.312-317. The additional fees supplement the General Fund operating budget for the Collector.

Fairground Maintenance Fund – To account for the maintenance and repair of the Boone County Fairgrounds. The resources of this fund were derived from the net insurance proceeds resulting from building damage sustained at the site in fiscal year 2002.

Election Services Fund - To account for charges, not to exceed 5% of total election costs, that is levied to all entities participating in any election.

Sheriff Forfeiture Fund - To account for fines and forfeitures collected by the Sheriff's department.

Sheriff Training Fund - To account for fees collected under Statute 590 for providing training for peace officers.

Public Safety Citizen Contributions Fund - To account for private donations specifically set aside for the neighborhood watch, Drug Abuse Resistance Education (D.A.R.E.) and the community traffic safety programs.

Local Law Enforcement Grant Fund - To account for grant funds to be used for local law enforcement.

Sheriff Civil Charges Fund - To account for civil charges collected by the Sheriff.

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS – Continued

Prosecuting Attorney Training Fund - To account for fees collected under Statute 56.765 for the purpose of providing additional training for prosecuting attorneys and their staff.

Prosecuting Attorney Tax Collection Fund - To account for fees collected under Statute 136.15 for the Prosecuting Attorney's collection of delinquent taxes, licenses and fees for the State of Missouri.

Prosecuting Attorney Contingency Fund - To account for fees collected under Statute 56.330 for the payment of incidental expenses incurred in the Prosecuting Attorney's office.

Prosecuting Attorney Bad Check Collection Fund - To account for the revenues and expenditures of the Prosecuting Attorney for the collection of insufficient funds checks as provided in Statute 570.1. The Prosecuting Attorney retains a fee based on the amount of the collection recovered.

Prosecuting Attorney Forfeiture Fund - To account for federal drug money collected by the prosecuting attorney and used for equipment, seminars and meetings.

Record Preservation Fund - To account for fees collected under Statute 59.319 for record storage, microfilming and preservation.

Family Services and Justice Fund - Accounts for the revenues and expenditures associated with family court. In 1993, the state legislature passed legislation that created a family court in the Thirteenth Judicial Circuit. The law provides for the collection of a $30 fee per each family court case which is deposited into this fund.

Circuit Drug Court Fund - To account for fees received from defendants who participate in the Drug Court program.

Administration of Justice Fund - To account for late fees collected pursuant to RSMo 488.5025.1-2 to be used for the general administration of justice.

Law Enforcement Sales Tax Fund - To account for the revenues and expenditures associated with a 1/8 cent sales tax for law enforcement and judicial activities.

Neighborhood Improvement Districts Fund - To account for the revenue and expenditures of construction and repair of roads in Neighborhood Improvement Districts (NIDs).

Law Library Fund - To account for fees collected under Statute 514.47 and 514.48 for the maintenance and upkeep of a law library.

Family Preservation Fund - To account for the revenues and expenditures under the Family Preservation Services program which is funded by a contract with the Department of Social Services/Division of Family Services. The program is administered by the Juvenile Court Services of the Thirteenth Judicial Court.

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

	Special Bldg Project - Citizen Contribution	Assessment	E-911 Emergency Telephone	Domestic Violence	Hospital Profit Share	Local Emergency Planning Committee	Collector Tax Maintenance	Fairground Maintenance	Election Services	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Local Law Enforcement Grant	Sheriff Civil Charges
ASSETS														
Cash and cash equivalents	$ 63	106,019	10	95	-	98	-	-	174	-	34	1	7	-
Investments	6,199	544,200	516,955	15,458	118,724	15,995	73,159	261,883	61,337	199,134	11,638	7,614	33,129	60,191
Accrued interest	4	1,434	2,150	35	984	65	339	2,118	243	1,025	27	32	37	-
Accounts receivable	-	675	22,677	1,354	-	-	45,582	-	-	-	1,095	100	-	-
Commissions receivable	-	82,665	-	-	-	-	-	-	-	-	-	-	-	-
Sales taxes receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	153	-	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	97,768	-	-	-	-	-	146,041	-	284	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	6,266	832,914	541,792	16,942	119,708	16,158	119,080	410,042	61,754	200,443	12,794	7,747	33,173	60,191
LIABILITIES AND FUND BALANCES														
Liabilities														
Accounts payable	162	4,054	78,066	-	4,453	-	285	27,585	1,296	652	136	-	-	39
Wages payable	-	20,688	-	-	-	-	-	-	-	-	-	-	-	-
Accrued liabilities	-	1,151	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	44	-	-	4,949	-	140	11,356	-	2,033	-	-	-	353
Due to others	-	-	-	-	-	-	342	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	33,083	-
Loan payable to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	162	25,937	78,066	-	9,402	-	767	38,941	1,296	2,685	136	-	33,083	392
Fund balances														
Reserved for prepaid items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved for encumbrances	-	-	53,167	-	-	-	-	-	-	90	-	-	-	36,861
Unreserved														
Designated for capital improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undesignated	6,104	806,977	410,559	16,942	110,306	16,158	118,313	371,101	60,458	197,668	12,658	7,747	90	22,938
Total fund balances	6,104	806,977	463,726	16,942	110,306	16,158	118,313	371,101	60,458	197,758	12,658	7,747	90	59,799
Total liabilities and fund balances	$ 6,266	832,914	541,792	16,942	119,708	16,158	119,080	410,042	61,754	200,443	12,794	7,747	33,173	60,191

See accompanying independent auditor's report.

(Continued)

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2003
(Continued)

	Prosecuting Attorney Training	Prosecuting Attorney Tax Collection	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Law Enforcement Sales Tax	Neighborhood Improvement Districts	Law Library	Family Preservation	Total Nonmajor Special Revenue Funds
ASSETS														
Cash and cash equivalents	$ 15	3	-	464	2	-	22	40	27	-	-	53,444	-	160,518
Investments	6,120	21,216	373	31,739	16,791	401,492	87,697	44,126	1,951	347,955	2,745	-	-	2,887,821
Accrued interest	23	89	13	83	70	1,945	348	171	1	2,442	12	-	-	13,690
Accounts receivable	274	1,658	-	308	-	519	7,122	-	850	-	-	-	-	82,214
Commissions receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	82,665
Sales taxes receivable	-	-	-	-	-	-	-	-	-	454,327	-	-	-	454,327
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	153
Due from other governments	-	-	-	-	-	-	6,870	-	-	-	-	-	-	250,963
Prepaid items	-	-	-	-	-	220	-	-	-	-	-	-	-	220
Total assets	6,432	22,966	386	32,594	16,863	404,176	102,059	44,337	2,829	804,724	2,757	53,444	-	3,932,571
LIABILITIES AND FUND BALANCES														
Liabilities														
Accounts payable	-	157	-	1,449	-	53,100	27,516	87	-	11,800	66,210	-	-	277,047
Wages payable	-	-	-	5,591	-	-	-	-	-	43,132	-	-	-	69,411
Accrued liabilities	-	-	-	539	-	-	-	-	-	3,410	-	-	-	5,100
Due to other funds	-	-	-	-	-	2,814	-	-	-	15,698	3,952	-	-	41,339
Due to others	-	-	-	19,693	-	-	-	-	-	-	-	-	-	20,035
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	33,083
Loan payable to other funds	-	-	-	-	-	-	-	-	-	-	3,015	-	-	3,015
Total liabilities	-	157	-	27,272	-	55,914	27,516	87	-	74,040	73,177	-	-	449,030
Fund balances														
Reserved for prepaid items	-	-	-	-	-	220	-	-	-	-	-	-	-	220
Reserved for encumbrances	-	-	-	-	-	-	-	-	-	262,895	44,691	-	-	397,704
Unreserved														
Designated for capital improvements	-	-	-	-	-	-	-	-	-	250,000	-	-	-	250,000
Undesignated	6,432	22,809	386	5,322	16,863	348,042	74,543	44,250	2,829	217,789	(115,111)	53,444	-	2,835,617
Total fund balances	6,432	22,809	386	5,322	16,863	348,262	74,543	44,250	2,829	730,684	(70,420)	53,444	-	3,483,541
Total liabilities and fund balances	$ 6,432	22,966	386	32,594	16,863	404,176	102,059	44,337	2,829	804,724	2,757	53,444	-	3,932,571

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2003

	Special Bldg Project - Citizen Contribution	Assessment	E-911 Emergency Telephone	Domestic Violence	Hospital Profit Share	Local Emergency Planning Committee	Collector Tax Maintenance	Fairground Maintenance	Election Services	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Local Law Enforcement Grant	Sheriff Civil Charges
REVENUES														
Assessments	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	-	268,354	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	270,795	-	-	-	10,397	-	173,502	-	-	8,005	-	48,086	-
Charges for services	-	541,365	-	31,566	-	-	116,026	-	10,868	-	17,601	-	-	50,000
Fines and forfeitures	-	-	-	-	-	-	-	-	-	7,062	-	-	-	-
Investment income	16	4,343	6,748	17	22,620	252	1,176	9,341	784	3,257	111	73	86	(83)
Miscellaneous														
Contributions	-	-	-	-	-	-	-	-	-	-	-	250	-	-
Other	6,250	23,836	-	-	41,717	-	-	-	-	852	-	-	-	-
Total revenues	6,266	840,339	275,102	31,583	64,337	10,649	117,202	182,843	11,652	11,171	25,717	323	48,172	49,917
EXPENDITURES														
Current														
Policy and administration	162	688,997	-	-	-	-	4,781	-	4,743	-	-	-	-	-
Law enforcement and judicial	-	-	231,649	-	-	-	-	-	-	39,836	26,976	396	724	1,743
Environment, public buildings and infrastructure	-	-	-	-	-	-	-	13,337	-	-	-	-	-	-
Community health and public services	-	-	-	32,901	103,590	11,841	-	-	-	-	-	-	-	-
Interfund services used	-	-	-	-	-	-	44,897	-	-	-	-	-	-	-
Capital outlay	-	16,616	162,379	-	-	2,358	9,025	280,180	-	36,374	-	-	72,195	38,516
Total expenditures	162	705,613	394,028	32,901	103,590	14,199	58,703	293,517	4,743	76,210	26,976	396	72,919	40,259
REVENUES OVER (UNDER) EXPENDITURES	6,104	134,726	(118,926)	(1,318)	(39,253)	(3,550)	58,499	(110,674)	6,909	(65,039)	(1,259)	(73)	(24,747)	9,658
OTHER FINANCING SOURCES (USES)														
Transfers out	-	-	-	-	(100,000)	-	-	-	-	(7,152)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(100,000)	-	-	-	-	(7,152)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	6,104	134,726	(118,926)	(1,318)	(139,253)	(3,550)	58,499	(110,674)	6,909	(72,191)	(1,259)	(73)	(24,747)	9,658
FUND BALANCES, beginning of year	-	672,251	582,652	18,260	249,559	19,708	59,814	481,775	53,549	269,949	13,917	7,820	24,837	50,141
FUND BALANCES, end of year	$ 6,104	806,977	463,726	16,942	110,306	16,158	118,313	371,101	60,458	197,758	12,658	7,747	90	59,799

See accompanying independent auditor's report.

(Continued)

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2003
(Continued)

	Prosecuting Attorney Training	Prosecuting Attorney Tax Collection	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Law Enforcement Sales Tax	Neighborhood Improvement Districts	Law Library	Family Preservation	Total Nonmajor Special Revenue Funds
REVENUES														
Assessments	$ -	-	-	-	-	-	-	-	-	-	977	-	-	977
Sales taxes	-	-	-	-	-	-	-	-	-	2,430,935	-	-	-	2,699,289
Intergovernmental	-	-	-	-	-	-	25,099	-	-	-	-	-	-	535,884
Charges for services	4,336	13,026	19,719	125,070	-	190,056	88,542	15,698	2,825	-	-	-	-	1,226,698
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	20,222	-	27,284
Investment income	67	241	158	(204)	185	5,066	803	502	4	5,613	21	559	3	61,759
Miscellaneous														
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	250
Other	-	-	-	367	-	-	1,247	-	-	-	-	115	3,123	77,507
Total revenues	4,403	13,267	19,877	125,233	185	195,122	115,691	16,200	2,829	2,436,548	998	20,896	3,126	4,629,648
EXPENDITURES														
Current														
Policy and administration	-	-	-	-	-	190,358	-	-	-	-	-	-	-	889,041
Law enforcement and judicial	14,198	18,084	19,805	139,220	-	-	113,797	6,079	-	1,381,745	-	16,715	-	2,010,967
Environment, public buildings and infrastructure	-	-	-	-	-	-	-	-	-	-	70,694	-	-	84,031
Community health and public services	-	-	-	-	-	-	-	-	-	-	-	-	3,315	151,647
Interfund services used	-	-	-	-	-	-	-	-	-	-	-	-	-	44,897
Capital outlay	-	-	-	-	-	18,482	-	1,952	-	324,119	-	-	-	962,196
Total expenditures	14,198	18,084	19,805	139,220	-	208,840	113,797	8,031	-	1,705,864	70,694	16,715	3,315	4,142,779
REVENUES OVER (UNDER) EXPENDITURES	(9,795)	(4,817)	72	(13,987)	185	(13,718)	1,894	8,169	2,829	730,684	(69,696)	4,181	(189)	486,869
OTHER FINANCING SOURCES (USES)														
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	(107,152)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	(107,152)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(9,795)	(4,817)	72	(13,987)	185	(13,718)	1,894	8,169	2,829	730,684	(69,696)	4,181	(189)	379,717
FUND BALANCES, beginning of year	16,227	27,626	314	19,309	16,678	361,980	72,649	36,081	-	-	(724)	49,263	189	3,103,824
FUND BALANCES, end of year	$ 6,432	22,809	386	5,322	16,863	348,262	74,543	44,250	2,829	730,684	(70,420)	53,444	-	3,483,541

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SPECIAL BUILDING PROJECT - CITIZEN CONTRIBUTION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	$ -	16	16
Miscellaneous			
Other	7,500	6,250	(1,250)
Total revenues	7,500	6,266	(1,234)
EXPENDITURES			
Supplies, services and other charges	5,600	162	5,438
Total expenditures	5,600	162	5,438
REVENUES OVER (UNDER) EXPENDITURES	$ 1,900	6,104	4,204
FUND BALANCE (GAAP), beginning of year		-	
FUND BALANCE (GAAP), end of year		6,104	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

ASSESSMENT FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$	297,875	270,795	(27,080)
Charges for services		513,850	541,365	27,515
Investment income		7,500	4,343	(3,157)
Miscellaneous		12,000	23,836	11,836
Total revenues		831,225	840,339	9,114
EXPENDITURES				
Personal services		679,940	575,995	103,945
Supplies, other services and charges		249,110	108,786	140,324
Capital outlay		18,650	16,616	2,034
Total expenditures		947,700	701,397	246,303
REVENUES OVER (UNDER) EXPENDITURES	$	(116,475)	138,942	255,417
FUND BALANCE (GAAP), beginning of year			672,251	
Less encumbrances, beginning of year			(4,216)	
FUND BALANCE (GAAP), end of year			806,977	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

E-911 EMERGENCY TELEPHONE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	$	300,000	268,354	(31,646)
Investment income		8,800	6,748	(2,052)
Total revenues		308,800	275,102	(33,698)
EXPENDITURES				
Supplies, services and other charges		262,800	231,649	31,151
Capital outlay		212,500	215,546	(3,046)
Total expenditures		475,300	447,195	28,105
REVENUES OVER (UNDER) EXPENDITURES	$	(166,500)	(172,093)	(5,593)
FUND BALANCE (GAAP), beginning of year			582,652	
Add encumbrances, end of year			53,167	
FUND BALANCE (GAAP), end of year			463,726	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

DOMESTIC VIOLENCE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	35,200	31,566	(3,634)
Investment income		165	17	(148)
Total revenues		35,365	31,583	(3,782)
EXPENDITURES				
Supplies, other services and charges		35,365	32,901	2,464
Total expenditures		35,365	32,901	2,464
REVENUES OVER (UNDER) EXPENDITURES	$	-	(1,318)	(1,318)
FUND BALANCE (GAAP), beginning of year			18,260	
FUND BALANCE (GAAP), end of year			16,942	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

HOSPITAL PROFIT SHARE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Investment income	$	24,446	22,620	(1,826)
Miscellaneous				
Other		41,718	41,717	(1)
Total revenues		66,164	64,337	(1,827)
EXPENDITURES				
Supplies, services and other charges		94,500	93,590	910
Total expenditures		94,500	93,590	910
REVENUES OVER (UNDER) EXPENDITURES		(28,336)	(29,253)	(917)
OTHER FINANCING SOURCES (USES)				
Transfers out		(100,000)	(100,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$	(128,336)	(129,253)	(917)
FUND BALANCE (GAAP), beginning of year			249,559	
Less encumbrances, beginning of year			(10,000)	
FUND BALANCE (GAAP), end of year			110,306	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

LOCAL EMERGENCY PLANNING COMMITTEE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$	6,000	10,397	4,397
Investment income		330	252	(78)
Total revenues		6,330	10,649	4,319
EXPENDITURES				
Supplies, services and other charges		13,400	11,841	1,559
Capital outlay		2,496	2,358	138
Total expenditures		15,896	14,199	1,697
REVENUES OVER (UNDER) EXPENDITURES	$	(9,566)	(3,550)	6,016
FUND BALANCE (GAAP), beginning of year			19,708	
FUND BALANCE (GAAP), end of year			16,158	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COLLECTOR TAX MAINTENANCE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	124,000	116,026	(7,974)
Investment income		-	1,176	1,176
Total revenues		124,000	117,202	(6,798)
EXPENDITURES				
Supplies, other services and charges		114,846	49,678	65,168
Capital outlay		9,319	9,025	294
Total expenditures		124,165	58,703	65,462
REVENUES OVER (UNDER) EXPENDITURES	$	(165)	58,499	(72,260)
FUND BALANCE (GAAP), beginning of year			59,814	
FUND BALANCE (GAAP), end of year			118,313	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

FAIRGROUND MAINTENANCE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$	196,636	173,502	(23,134)
Investment income		-	9,341	9,341
Total revenues		196,636	182,843	(13,793)
EXPENDITURES				
Supplies, services and other charges		23,150	13,337	9,813
Capital outlay		300,000	280,180	19,820
Total expenditures		323,150	293,517	29,633
REVENUES OVER (UNDER) EXPENDITURES	$	(126,514)	(110,674)	15,840
FUND BALANCE (GAAP), beginning of year			481,775	
FUND BALANCE (GAAP), end of year			371,101	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

ELECTION SERVICES FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	4,500	10,868	6,368
Investment income		-	784	784
Total revenues		4,500	11,652	7,152
EXPENDITURES				
Supplies, services and other charges		9,200	4,743	4,457
Capital outlay		3,000	-	3,000
Total expenditures		12,200	4,743	7,457
REVENUES OVER (UNDER) EXPENDITURES	$	(7,700)	6,909	14,609
FUND BALANCE (GAAP), beginning of year			53,549	
FUND BALANCE (GAAP), end of year			60,458	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SHERIFF FORFEITURE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Fines and forfeitures	$ -	7,062	7,062
Investment income	-	3,257	3,257
Miscellaneous			
Other	-	852	852
Total revenues	-	11,171	11,171
EXPENDITURES			
Personal services	12,487	12,487	-
Supplies, services and other charges	34,804	20,836	13,968
Capital outlay	31,139	31,138	1
Total expenditures	78,430	64,461	13,969
REVENUES OVER (UNDER) EXPENDITURES	(78,430)	(53,290)	25,140
OTHER FINANCING SOURCES (USES)			
Transfers out	(7,152)	(7,152)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$ (85,582)	(60,442)	25,140
FUND BALANCE (GAAP), beginning of year		269,949	
Less encumbrances, beginning of year		(11,839)	
Add encumbrances, end of year		90	
FUND BALANCE (GAAP), end of year		197,758	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SHERIFF TRAINING FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$	8,300	8,005	(295)
Charges for services		16,500	17,601	1,101
Investment income		-	111	111
Total revenues		24,800	25,717	917
EXPENDITURES				
Supplies, services and other charges		34,800	26,976	7,824
Total expenditures		34,800	26,976	7,824
REVENUES OVER (UNDER) EXPENDITURES	$	(10,000)	(1,259)	8,741
FUND BALANCE (GAAP), beginning of year			13,917	
FUND BALANCE (GAAP), end of year			12,658	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

PUBLIC SAFETY CITIZEN CONTRIBUTION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	$ -	73	73
Miscellaneous Contributions	-	250	250
Total revenues	-	323	323
EXPENDITURES			
Supplies, services and other charges	400	396	4
Total expenditures	400	396	4
REVENUES OVER (UNDER) EXPENDITURES	$ (400)	(73)	327
FUND BALANCE (GAAP), beginning of year		7,820	
FUND BALANCE (GAAP), end of year		7,747	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

LOCAL LAW ENFORCEMENT GRANT FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ -	48,086	48,086
Investment income	-	86	86
Total revenues	-	48,172	48,172
EXPENDITURES			
Capital outlay	5,812	5,812	-
Total expenditures	5,812	5,812	-
REVENUES OVER (UNDER) EXPENDITURES	$ (5,812)	42,360	48,172
FUND BALANCE (GAAP), beginning of year		24,837	
Less encumbrances, beginning of year		(67,107)	
FUND BALANCE (GAAP), end of year		90	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SHERIFF CIVIL CHARGES FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	50,000	50,000	-
Investment income		-	(83)	(83)
Total revenues		50,000	49,917	(83)
EXPENDITURES				
Supplies, services and other charges		2,475	1,743	732
Capital outlay		54,863	54,863	-
Total expenditures		57,338	56,606	732
REVENUES OVER (UNDER) EXPENDITURES	$	(7,338)	(6,689)	649
FUND BALANCE (GAAP), beginning of year			50,141	
Less encumbrances, beginning of year			(20,514)	
Add encumbrances, end of year			36,861	
FUND BALANCE (GAAP), end of year			59,799	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY TRAINING FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	4,000	4,336	336
Investment income		345	67	(278)
Total revenues		4,345	4,403	58
EXPENDITURES				
Supplies, other services and charges		16,860	14,198	2,662
Total expenditures		16,860	14,198	2,662
REVENUES OVER (UNDER) EXPENDITURES	$	(12,515)	(9,795)	2,720
FUND BALANCE (GAAP), beginning of year			16,227	
FUND BALANCE (GAAP), end of year			6,432	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY TAX COLLECTION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	25,000	13,026	(11,974)
Investment income		525	241	(284)
Total revenues		25,525	13,267	(12,258)
EXPENDITURES				
Personal services		31,534	16,907	14,627
Supplies, other services and charges		1,575	1,177	398
Total expenditures		33,109	18,084	15,025
REVENUES OVER (UNDER) EXPENDITURES	$	(7,584)	(4,817)	2,767
FUND BALANCE (GAAP), beginning of year			27,626	
FUND BALANCE (GAAP), end of year			22,809	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY CONTINGENCY FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	20,000	19,719	(281)
Investment income		122	158	36
Total revenues		20,122	19,877	(245)
EXPENDITURES				
Supplies, other services and charges		20,000	19,805	195
Total expenditures		20,000	19,805	195
REVENUES OVER (UNDER) EXPENDITURES	$	122	72	(50)
FUND BALANCE (GAAP), beginning of year			314	
FUND BALANCE (GAAP), end of year			386	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY BAD CHECK COLLECTION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	135,000	125,070	(9,930)
Investment income		1,402	(204)	(1,606)
Miscellaneous		135	367	232
Total revenues		136,537	125,233	(11,304)
EXPENDITURES				
Personal services		139,355	130,976	8,379
Supplies, other services and charges		8,644	8,244	400
Total expenditures		147,999	139,220	8,779
REVENUES OVER (UNDER) EXPENDITURES	$	(11,462)	(13,987)	(2,525)
FUND BALANCE (GAAP), beginning of year			19,309	
FUND BALANCE (GAAP), end of year			5,322	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY FORFEITURE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Investment income	$	403	185	(218)
Total revenues		403	185	(218)
EXPENDITURES				
Supplies, other services and charges		15,650	-	15,650
Total expenditures		15,650	-	15,650
REVENUES OVER (UNDER) EXPENDITURES	$	(15,247)	185	15,432
FUND BALANCE (GAAP), beginning of year			16,678	
FUND BALANCE (GAAP), end of year			16,863	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

RECORD PRESERVATION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	131,200	190,056	58,856
Investment income		5,440	5,066	(374)
Total revenues		136,640	195,122	58,482
EXPENDITURES				
Personal services		21,939	641	21,298
Supplies, other services and charges		377,910	189,418	188,492
Capital outlay		19,400	18,482	918
Total expenditures		419,249	208,541	210,708
REVENUES OVER (UNDER) EXPENDITURES	$	(282,609)	(13,419)	269,190
FUND BALANCE (GAAP), beginning of year			361,980	
Less encumbrances, beginning of year			(299)	
FUND BALANCE (GAAP), end of year			348,262	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

FAMILY SERVICES & JUSTICE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$	27,220	25,099	(2,121)
Charges for services		77,925	88,542	10,617
Investment income		5,431	803	(4,628)
Miscellaneous				
Other		-	1,247	1,247
Total revenues		110,576	115,691	5,115
EXPENDITURES				
Supplies, services and other charges		120,925	113,797	7,128
Total expenditures		120,925	113,797	7,128
REVENUES OVER (UNDER) EXPENDITURES	$	(10,349)	1,894	12,243
FUND BALANCE (GAAP), beginning of year			72,649	
FUND BALANCE (GAAP), end of year			74,543	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

CIRCUIT DRUG COURT FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	16,000	15,698	(302)
Investment income		765	502	(263)
Total revenues		16,765	16,200	(565)
EXPENDITURES				
Supplies, services and other charges		11,320	6,079	5,241
Capital outlay		2,821	1,952	869
Total expenditures		14,141	8,031	6,110
REVENUES OVER (UNDER) EXPENDITURES	$	2,624	8,169	5,545
FUND BALANCE (GAAP), beginning of year			36,081	
FUND BALANCE (GAAP), end of year			44,250	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

ADMINISTRATION OF JUSTICE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	$	2,500	2,825	325
Investment income		-	4	4
Total revenues		2,500	2,829	329
EXPENDITURES		-	-	-
Total expenditures		-	-	-
REVENUES OVER (UNDER) EXPENDITURES	$	2,500	2,829	329
FUND BALANCE (GAAP), beginning of year			-	
FUND BALANCE (GAAP), end of year			2,829	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

LAW ENFORCEMENT SALES TAX FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	$	2,300,000	2,430,935	130,935
Investment income		-	5,613	5,613
Total revenues		2,300,000	2,436,548	136,548
EXPENDITURES				
Personal services		1,402,994	1,302,945	100,049
Supplies, services and other charges		142,062	102,018	40,044
Capital outlay		613,186	563,796	49,390
Total expenditures		2,158,242	1,968,759	189,483
REVENUES OVER (UNDER) EXPENDITURES	$	141,758	467,789	326,031
FUND BALANCE (GAAP), beginning of year			-	
Add encumbrances, end of year			262,895	
FUND BALANCE (GAAP), end of year			730,684	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

NEIGHBORHOOD IMPROVEMENT DISTRICTS FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Assessments	$	-	977	977
Investments		-	21	21
Total revenues		-	998	998
EXPENDITURES				
Other services and charges		125,283	115,385	9,898
Total expenditures		125,283	115,385	9,898
REVENUES OVER (UNDER) EXPENDITURES		(125,283)	(114,387)	10,896
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$	(125,283)	(114,387)	10,896
FUND BALANCE (DEFICIT) (GAAP), beginning of year			(724)	
Add encumbrances, end of year			44,691	
FUND BALANCE (DEFICIT) (GAAP), end of year			(70,420)	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

LAW LIBRARY FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Fines and forfeitures	$	20,000	20,222	222
Investment income		500	559	59
Miscellaneous		-	115	115
Total revenues		20,500	20,896	396
EXPENDITURES				
Supplies, other services and charges		20,000	16,715	3,285
Total expenditures		20,000	16,715	3,285
REVENUES OVER (UNDER) EXPENDITURES	$	500	4,181	3,681
FUND BALANCE (GAAP), beginning of year			49,263	
FUND BALANCE (GAAP), end of year			53,444	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

FAMILY PRESERVATION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Investment income	$	-	3	3
Miscellaneous		3,000	3,123	123
Total revenues		3,000	3,126	126
EXPENDITURES				
Supplies, other services and charges		3,000	3,315	(315)
Total expenditures		3,000	3,315	(315)
REVENUES OVER (UNDER) EXPENDITURES	$	-	(189)	(189)
FUND BALANCE (GAAP), beginning of year			189	
FUND BALANCE (GAAP), end of year			-	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

DEBT SERVICE FUNDS

Debt Service Funds account for resources used for the payments of principal, interest and other expenditures on long-term general and special obligation debt.

Debt Service Reserve Fund - To hold in trust monies required as a reserve for the 2003 Special Obligation Refunding and Improvement Bonds issued in the amount of $5,240,000. These bonds were issued in 2003 to refund the Series 1993 Special Obligation Administration Building Bonds, for which the debt service reserve fund previously held monies in trust. Financing for the bond issue is obtained through an annual appropriation for rental payments from the County. Payments of principal are required annually and interest payments required semi-annually until 2018. The monies in this fund will be used to make the final payments on the bonds.

Series 1994 Neighborhood Improvement District Bond Fund – Road - To accumulate monies for payment of the principal and interest on $255,000 general obligation neighborhood improvement bonds issued in 1994. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2005. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 1996 Neighborhood Improvement District Bond Fund – Road - To accumulate monies for payment of the principal and interest on $300,000 general obligation neighborhood improvement bonds issued in 1996. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2006. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 1998 Neighborhood Improvement District Bond Fund – Road - To accumulate monies for payment of the principal and interest on $355,000 general obligation neighborhood improvement bonds issued in 1998. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2008. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2000A Neighborhood Improvement District Bond Fund – Sewer - To accumulate monies for payment of the principal and interest on $280,000 general obligation neighborhood improvement bonds issued in 2000. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2010. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2000B Neighborhood Improvement District Bond Fund – Road - To accumulate monies for payment of the principal and interest on $184,000 general obligation neighborhood improvement bonds issued in 2000. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2010. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2001 Neighborhood Improvement District Bond Fund – Road - To accumulate monies for payment of the principal and interest on $305,000 general obligation neighborhood improvement bonds issued in 2001.Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2012. The fees in excess of actual requirements are legally restricted to servicing this debt.

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2003

	Debt Service Reserve	Series 1994 Neighborhood Improvement District Bond - Road	Series 1996 Neighborhood Improvement District Bond - Road	Series 1998 Neighborhood Improvement District Bond - Road	Series 2000A Neighborhood Improvement District Bond - Sewer	Series 2000B Neighborhood Improvement District Bond - Road	Series 2001 Neighborhood Improvement District Bond - Road	Total Nonmajor Debt Service Funds
ASSETS								
Cash and cash equivalents	$ -	470	1,079	605	840	318	760	4,072
Investments	-	90,355	26,877	48,163	58,629	23,033	93,435	340,492
Accrued interest	-	326	10	116	167	65	314	998
Property taxes receivable	-	14,289	12,160	14,700	9,872	10,184	9,933	71,138
Assessments receivable	-	5,793	43,509	126,964	163,681	117,064	208,288	665,299
Restricted assets								
Cash and cash equivalents	524,000	-	-	-	-	-	-	524,000
Total assets	524,000	111,233	83,635	190,548	233,189	150,664	312,730	1,605,999
LIABILITIES AND FUND BALANCES								
Liabilities								
Deferred revenue	-	5,793	43,509	126,964	163,681	117,064	208,288	665,299
Total liabilites	-	5,793	43,509	126,964	163,681	117,064	208,288	665,299
Fund Balances								
Reserved for debt service	524,000	105,440	40,126	63,584	69,508	33,600	104,442	940,700
Total fund balances	524,000	105,440	40,126	63,584	69,508	33,600	104,442	940,700
Total liabilites and fund balances	$ 524,000	111,233	83,635	190,548	233,189	150,664	312,730	1,605,999

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2003

	Debt Service Reserve	Series 1994 Neighborhood Improvement District Bond - Road	Series 1996 Neighborhood Improvement District Bond - Road	Series 1998 Neighborhood Improvement District Bond - Road	Series 2000A Neighborhood Improvement District Bond - Sewer	Series 2000B Neighborhood Improvement District Bond - Road	Series 2001 Neighborhood Improvement District Bond - Road	Total Nonmajor Debt Service Funds
REVENUES								
Assessments	$ -	35,183	40,501	39,382	29,491	23,222	40,785	208,564
Investment income	-	778	(95)	227	406	155	1,231	2,702
Total revenues	-	35,961	40,406	39,609	29,897	23,377	42,016	211,266
EXPENDITURES								
Principal retirement	-	30,000	35,000	35,000	25,000	16,000	25,000	166,000
Interest and fiscal charges	-	5,590	4,575	9,614	11,830	7,904	10,630	50,143
Total expenditures	-	35,590	39,575	44,614	36,830	23,904	35,630	216,143
REVENUES OVER (UNDER) EXPENDITURES	-	371	831	(5,005)	(6,933)	(527)	6,386	(4,877)
OTHER FINANCING SOURCES (USES)								
Proceeds of long-term debt	74,000	-	-	-	-	-	-	74,000
Transfers out	(500)	-	-	-	-	-	-	(500)
Total other financing sources (uses)	73,500	-	-	-	-	-	-	73,500
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	73,500	371	831	(5,005)	(6,933)	(527)	6,386	68,623
FUND BALANCES, beginning of year	450,500	105,069	39,295	68,589	76,441	34,127	98,056	872,077
FUND BALANCES, end of year	$ 524,000	105,440	40,126	63,584	69,508	33,600	104,442	940,700

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

DEBT SERVICE RESERVE FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES	$ -	-	-
Total revenues	-	-	-
EXPENDITURES	-	-	-
Total expenditures	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES)			
Proceeds of long-term debt	74,000	74,000	-
Transfers out	(500)	(500)	-
Total other financing sources (uses)	73,500	73,500	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$ 73,500	73,500	-
FUND BALANCE (GAAP), beginning of year		450,500	
FUND BALANCE (GAAP), end of year		524,000	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SERIES 1994 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Assessments	$	26,200	35,183	8,983
Investment income		1,660	778	(882)
Total revenues		27,860	35,961	8,101
EXPENDITURES				
Principal retirement		30,000	30,000	-
Interest and fiscal charges		5,805	5,590	215
Total expenditures		35,805	35,590	215
REVENUES OVER (UNDER) EXPENDITURES	$	(7,945)	371	8,316
FUND BALANCE (GAAP), beginning of year			105,069	
FUND BALANCE (GAAP), end of year			105,440	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SERIES 1996 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Assessments	$ 37,039	40,501	3,462
Investment income	45	(95)	(140)
Total revenues	37,084	40,406	3,322
EXPENDITURES			
Principal retirement	35,000	35,000	-
Interest and fiscal charges	4,815	4,575	240
Total expenditures	39,815	39,575	240
REVENUES OVER (UNDER) EXPENDITURES	$ (2,731)	831	3,562
FUND BALANCE (GAAP), beginning of year		39,295	
FUND BALANCE (GAAP), end of year		40,126	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SERIES 1998 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

		Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Assessments	$	37,390	39,382	1,992
Investment income		600	227	(373)
Total revenues		37,990	39,609	1,619
EXPENDITURES				
Principal retirement		35,000	35,000	-
Interest and fiscal charges		9,704	9,614	90
Total expenditures		44,704	44,614	90
REVENUES OVER (UNDER) EXPENDITURES	$	(6,714)	(5,005)	1,709
FUND BALANCE (GAAP), beginning of year			68,589	
FUND BALANCE (GAAP), end of year			63,584	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SERIES 2000A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - SEWER - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Assessments	$ 29,743	29,491	(252)
Investment income	1,160	406	(754)
Total revenues	30,903	29,897	(1,006)
EXPENDITURES			
Principal retirement	25,000	25,000	-
Interest and fiscal charges	12,070	11,830	240
Total expenditures	37,070	36,830	240
REVENUES OVER (UNDER) EXPENDITURES	$ (6,167)	(6,933)	(766)
FUND BALANCE (GAAP), beginning of year		76,441	
FUND BALANCE (GAAP), end of year		69,508	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SERIES 2000B NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Assessments	$ 22,318	23,222	904
Investment income	510	155	(355)
Total revenues	22,828	23,377	549
EXPENDITURES			
Principal retirement	16,000	16,000	-
Interest and fiscal charges	8,144	7,904	240
Total expenditures	24,144	23,904	240
REVENUES OVER (UNDER) EXPENDITURES	$ (1,316)	(527)	789
FUND BALANCE (GAAP), beginning of year		34,127	
FUND BALANCE (GAAP), end of year		33,600	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

SERIES 2001 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Assessments	$ 30,541	40,785	10,244
Investment income	950	1,231	281
Total revenues	31,491	42,016	10,525
EXPENDITURES			
Principal retirement	25,000	25,000	-
Interest and fiscal charges	10,869	10,630	239
Total expenditures	35,869	35,630	239
REVENUES OVER (UNDER) EXPENDITURES	$ (4,378)	6,386	10,764
FUND BALANCE (GAAP), beginning of year		98,056	
FUND BALANCE (GAAP), end of year		104,442	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for the receipt and disbursement of resources for the purpose of constructing or buying major capital assets.

Courthouse Expansion Fund - To account for the resources used in the planning and building of renovations to the Boone County Courthouse.

Government Center/Johnson Building Construction - To account for the resources used in the planning, renovating, and expanding of the Government Center and/or Johnson Building.

Juvenile Justice Center Expansion - To account for the resources used in the planning, renovating, and expanding of the Juvenile Justice Center.

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
DECEMBER 31, 2003

	Courthouse Expansion	Government Center/ Johnson Bldg Construction	Juvenile Justice Center Expansion	Total Nonmajor Capital Project Funds
ASSETS				
Cash and cash equivalents	$ 2	2,075	-	2,077
Investments	12,880	70,939	23	83,842
Accrued interest	78	166	117	361
Due from other governments	-	-	7,952	7,952
Restricted assets	-	521,850	1,109,498	1,631,348
Total assets	12,960	595,030	1,117,590	1,725,580
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	3,827	3,097	18,746	25,670
Due to other funds	-	-	92,698	92,698
Total liabilities	3,827	3,097	111,444	118,368
Fund Balances				
Reserved for restricted assets	-	521,850	121,336	643,186
Reserved for encumbrances	3,020	1,270	876,718	881,008
Undesignated	6,113	68,813	8,092	83,018
Total fund balances	9,133	591,933	1,006,146	1,607,212
Total liabilities and fund balances	$ 12,960	595,030	1,117,590	1,725,580

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED DECEMBER 31, 2003

	Courthouse Expansion	Government Center/ Johnson Bldg Construction	Juvenile Justice Center Expansion	Total Nonmajor Capital Project Funds
REVENUES				
Intergovernmental	$ -	-	17,003	17,003
Investment income	534	233	265	1,032
Miscellaneous				
Other	-	-	1,025	1,025
Total revenues	534	233	18,293	19,060
EXPENDITURES				
Capital outlay	26,135	33,150	131,645	190,930
Total expenditures	26,135	33,150	131,645	190,930
REVENUES OVER (UNDER) EXPENDITURES	(25,601)	(32,917)	(113,352)	(171,870)
OTHER FINANCING SOURCES (USES)				
Proceeds of long-term debt	-	513,149	1,090,999	1,604,148
Premium on long-term debt	-	8,701	18,499	27,200
Transfers in	-	103,000	10,000	113,000
Transfers out	(123,000)	-	-	(123,000)
Total other financing sources (uses)	(123,000)	624,850	1,119,498	1,621,348
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(148,601)	591,933	1,006,146	1,449,478
FUND BALANCES, beginning of year	157,734	-	-	157,734
FUND BALANCES, end of year	$ 9,133	591,933	1,006,146	1,607,212

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COURTHOUSE EXPANSION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	$ -	534	534
Total revenues	-	534	534
EXPENDITURES			
Capital outlay	30,000	26,737	3,263
Total expenditures	30,000	26,737	3,263
REVENUES OVER (UNDER) EXPENDITURES	(30,000)	(26,203)	3,797
OTHER FINANCING SOURCES (USES)			
Transfers out	(123,000)	(123,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$ (153,000)	(149,203)	3,797
FUND BALANCE (GAAP), beginning of year		157,734	
Less encumbrances, beginning of year		(2,418)	
Add encumbrances, end of year		3,020	
FUND BALANCE (GAAP), end of year		9,133	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

GOVERNMENT CENTER/JOHNSON BLDG CONSTRUCTION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	$ -	233	233
Total revenues	-	233	233
EXPENDITURES			
Capital outlay	53,000	34,420	18,580
Total expenditures	53,000	34,420	18,580
REVENUES OVER (UNDER) EXPENDITURES	(53,000)	(34,187)	18,813
OTHER FINANCING SOURCES (USES)			
Proceeds of long-term debt	552,482	513,149	(39,333)
Premium on long-term debt	9,368	8,701	(667)
Transfers in	103,000	103,000	-
Total other financing sources (uses)	664,850	624,850	(40,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$ 611,850	590,663	(21,187)
FUND BALANCE (GAAP), beginning of year		-	
Add encumbrances, end of year		1,270	
FUND BALANCE (GAAP), end of year		591,933	

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

JUVENILE JUSTICE CENTER EXPANSION FUND - NONMAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 17,970	17,003	(967)
Investment income	-	265	265
Miscellaneous			
Other	-	1,025	1,025
Total revenues	17,970	18,293	323
EXPENDITURES			
Capital outlay	1,126,720	1,008,363	118,357
Total expenditures	1,126,720	1,008,363	118,357
REVENUES OVER (UNDER) EXPENDITURES	(1,108,750)	(990,070)	118,680
OTHER FINANCING SOURCES (USES)			
Proceeds of long-term debt	1,090,999	1,090,999	-
Premium on long-term debt	18,499	18,499	-
Transfers in	10,000	10,000	-
Total other financing sources (uses)	1,119,498	1,119,498	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$ 10,748	129,428	118,680
FUND BALANCE (GAAP), beginning of year		-	
Add encumbrances, end of year		876,718	
FUND BALANCE (GAAP), end of year		1,006,146	

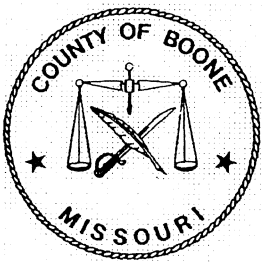
See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

CITY/COUNTY HEALTH FACILITY - MAJOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
UNAUDITED
YEAR ENDED DECEMBER 31, 2003

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	$ -	16,078	16,078
Miscellaneous			
Contributions	500,000	500,000	-
Total revenues	500,000	516,078	16,078
EXPENDITURES			
Capital outlay	3,038,424	1,673,401	1,365,023
Debt service			
Interest and fiscal charges	163,313	163,313	-
Total expenditures	3,201,737	1,836,714	1,365,023
REVENUES OVER (UNDER) EXPENDITURES	(2,701,737)	(1,320,636)	1,381,101
OTHER FINANCING SOURCES (USES)			
Proceeds of long-term debt	1,655,247	1,694,580	39,333
Premium on long-term debt	28,066	28,733	667
Transfers in	110,000	110,000	-
Total other financing sources (uses)	1,793,313	1,833,313	40,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$ (908,424)	512,677	1,421,101
FUND BALANCE (GAAP), beginning of year		939,857	
FUND BALANCE (GAAP), end of year		1,452,534	

See accompanying independent auditor's report.


COUNTY OF BOONE
MISSOURI

BOONE COUNTY, MISSOURI

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Self Insured Health Plan Fund - Accounts for operations of the self insured health plan for County employees.

Self Insured Dental Plan Fund - Accounts for operations of the self insured dental plan for County employees.

Facilities and Grounds Fund - Accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from all internal service charges to County departments based on square footage occupied.

Building and Grounds Capital Repair and Replacement Fund - Provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings. The resources are derived from an annual internal service charge to departments based on square footage occupied.

Utilities Fund - Accounts for building utilities for the Government Center, the Johnson Building, the Courthouse, and the County-owned space in the Centralia Clinic.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2003

	Self Insured Health Plan	Self Insured Dental Plan	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Total
ASSETS						
Current assets:						
Investments	$ 409,750	26,421	271,346	620,551	121,749	1,449,817
Accrued interest	2,973	216	1,081	2,783	831	7,884
Accounts receivable	21,228	938	-	-	-	22,166
Total current assets	433,951	27,575	272,427	623,334	122,580	1,479,867
Noncurrent assets:						
Capital assets, net	-	-	21,216	-	-	21,216
Total assets	433,951	27,575	293,643	623,334	122,580	1,501,083
LIABILITIES						
Current liabilities:						
Accounts payable	-	-	15,453	-	-	15,453
Wages payable	-	-	21,414	-	-	21,414
Compensated absences	-	-	11,390			11,390
Accrued liabilities	-	-	1,479	-	-	1,479
Estimated liability for claims incurred but not paid	166,985	9,263	-	-	-	176,248
Due to other funds	5,317	370	2,689	2,326	950	11,652
Total liabilities	172,302	9,633	52,425	2,326	950	237,636
NET ASSETS						
Invested in capital assets, net of related debt	-	-	21,216	-	-	21,216
Unrestricted	261,649	17,942	220,002	621,008	121,630	1,242,231
Total net assets	$ 261,649	17,942	241,218	621,008	121,630	1,263,447

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2003

	Self Insured Health Plan	Self Insured Dental Plan	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Total
OPERATING REVENUES						
Charges for services	$ 1,821,134	151,694	749,189	151,604	266,787	3,140,408
Miscellaneous	-	-	4,912	-	-	4,912
Total operating revenues	1,821,134	151,694	754,101	151,604	266,787	3,145,320
OPERATING EXPENSES						
Salaries and employee benefits	-	-	477,422	-	-	477,422
Claims expense	1,473,881	128,609	-	-	-	1,602,490
Insurance premiums	347,018	21,413	-	-	-	368,431
Supplies, other services and charges	-	-	302,393	109,013	256,466	667,872
Depreciation	-	-	6,420	-	-	6,420
Total operating expenses	1,820,899	150,022	786,235	109,013	256,466	3,122,635
Operating income (loss)	235	1,672	(32,134)	42,591	10,321	22,685
NONOPERATING REVENUES (EXPENSES)						
Investment income	17,137	1,264	2,203	7,623	1,994	30,221
Loss on disposal of capital assets	-	-	(1,978)	-	-	(1,978)
Total nonoperating revenues	17,137	1,264	225	7,623	1,994	28,243
Change in net assets	17,372	2,936	(31,909)	50,214	12,315	50,928
NET ASSETS, beginning of year	244,277	15,006	273,127	570,794	109,315	1,212,519
NET ASSETS, end of year	$ 261,649	17,942	241,218	621,008	121,630	1,263,447

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2003

	Self Insured Health Plan	Self Insured Dental Plan	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	$ 1,825,074	150,819	749,189	151,604	266,787	3,143,473
Other operating cash receipts	-	-	4,912	-	-	4,912
Payments to employees	-	-	(460,952)	-	-	(460,952)
Payments to suppliers for goods and services	(1,865,652)	(148,510)	(331,193)	(133,724)	(269,415)	(2,748,494)
Net cash provided (used) by operating activities	(40,578)	2,309	(38,044)	17,880	(2,628)	(61,061)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Advance from other funds	5,317	370	2,689	2,326	950	11,652
Subsidy from other funds	347,262	-	-	-	-	347,262
Net cash provided by noncapital and related financing activities	352,579	370	2,689	2,326	950	358,914
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sales and maturities of investments	298,859	25,421	86,134	83,255	75,812	569,481
Purchase of investments	(708,609)	(51,842)	(357,479)	(703,806)	(197,561)	(2,019,297)
Interest	20,814	1,617	4,768	9,988	3,048	40,235
	(388,936)	(24,804)	(266,577)	(610,563)	(118,701)	(1,409,581)
Net increase (decrease) in cash and cash equivalents	(76,935)	(22,125)	(301,932)	(590,357)	(120,379)	(1,111,728)
Cash and cash equivalents, beginning of year	76,935	22,125	301,932	590,357	120,379	1,111,728
Cash and cash equivalents, end of year	-	-	-	-	-	-
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	235	1,672	(32,134)	42,591	10,321	22,685
Change in assets and liabilities:	-	-	6,420	-	-	6,420
Decrease (Increase) in receivables	3,940	(875)	-	-	-	3,065
Increase (Decrease) in accounts payable	-	-	(28,800)	(24,711)	(12,949)	(66,460)
Increase in wages payable	-	-	5,048	-	-	5,048
Increase in accrued liabilities	-	-	32	-	-	32
Increase (Decrease) in estimated liability for claims incurred but not paid	(44,753)	1,512	-	-	-	(43,241)
Increase in compensated absences	-	-	11,390	-	-	11,390
Net cash provided (used) by operating activities	$ (40,578)	2,309	(38,044)	17,880	(2,628)	(61,061)

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

FIDUCIARY FUNDS

Pension Trust Fund is used to account for the plan net assets held in trust for employee pension benefits.

Private Purpose Trust Funds are used to account for all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

George Spencer Trust Fund - To account for interest earned on an initial principal deposit. Upon proper authorization, academic scholarships will be awarded from the interest earned.

Union Cemetery Trust Fund - To account for money held in trust by the County for the maintenance of the Union Cemetery.

Agency Funds account for money and property held by the County as a trustee, custodian or agent for individuals, for other governmental units or for private organizations.

Special Taxing Districts Funds - To account for the monies held on behalf of the various taxing entities. Property taxes and other revenues billed and collected by the County on their behalf are recorded in a special taxing district fund. These monies are invested by the County Treasurer and transferred to the entity upon request.

Fee Office Funds - To account for the collection and distribution of various fees, taxes and other revenues.

Collector- To account for all property taxes collected in the County and the subsequent distribution to the various taxing entities.

Circuit Clerk - To account for all fees collected by the Circuit Clerk and the subsequent distribution of those fees to the State, County or other entities.

Other Agency Funds:

County Public Schools Fund - To account for fines and forfeitures collected by the circuit court and remitted to all County schools once a year based on the percentage of enrollment in the County.

Criminal Costs Fund - To account for court costs of indigents reimbursed by the state to the County Treasurer. These monies are then remitted to those parties originally incurring the costs.

Tax Sales Excess Fund - To account for excess proceeds from property sold by the County over the tax liability owed. These monies must be kept for 20 years and if not claimed are then remitted to County schools.

Special Election Fund - To account for monies collected from taxing entities for election costs and the disbursements made in regard to those elections. Any moneys collected in excess of costs are to be remitted back to the taxing entities.

Sheriff's Inmate Fund - To account for money held by the County on behalf of inmates.

FIDUCIARY FUNDS – Continued

Other Agency Funds (Continued):

Unclaimed Fees Fund - To account for old outstanding checks and unclaimed deposits maintained by the County Treasurer for one year after which time the monies are transferred to the General Fund.

Boone County Juvenile Restitution Fund - To account for monies collected from juveniles as restitution payments and the subsequent disbursement of those monies to the rightful recipients.

Boone County Cafeteria Plan Fund - To account for the monies received and disbursed pursuant to the county's employee benefits cafeteria plan.

County Employee Retirement Fund - To account for the monies collected and disbursed to the County Employee Retirement Fund (CERF). Pursuant to legislation enacted in August 1994, special fees are collected by various county offices and recorded in this fund. The monies are subsequently transferred to the statewide fund-CERF, where they are invested. The plan is administered by a governing Board of Directors.

Other Entity Funds - To account for the monies held by the County on behalf of the Boone Retirement Center, Boone County Group Homes, Extension Council, Circuit Clerk Investments, and Industrial Development Authority Investments. These monies are invested by the County Treasurer and transferred to the entity upon request.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS
DECEMBER 31, 2003

		George Spencer Trust Fund	Union Cemetery Trust Fund	Total
ASSETS				
Current assets:				
Cash and cash equivalents	$	4	1	5
Investments		32,437	6,435	38,872
Interest receivable		135	27	162
Total assets		32,576	6,463	39,039
NET ASSETS				
Restricted		32,576	6,463	39,039
Total net assets	$	32,576	6,463	39,039

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS
YEAR ENDED DECEMBER 31, 2003

		George Spencer Trust Fund	Union Cemetery Trust Fund	Total
ADDITIONS				
Contributions	$	-	300	300
Investment income		351	70	421
Total additions		351	370	721
DEDUCTIONS				
Scholarships		981	-	981
Total deductions		981	-	981
Change in net assets		(630)	370	(260)
NET ASSETS, beginning of year		33,206	6,093	39,299
NET ASSETS, end of year	$	32,576	6,463	39,039

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF FIDICUIARY NET ASSETS
AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2003

		Special Taxing Districts	Collector	Circuit Clerk	Other	Total
ASSETS						
Current assets:						
Cash and cash equivalents	$	12,355	21,047,091	1,166,823	19,541	22,245,810
Investments		6,146,868	63,082,434	105,178	2,730,677	72,065,157
Accrued interest		32,118	7,822	-	13,318	53,258
Accounts receivable		-	-	-	130,433	130,433
Property taxes receivable		-	8,375,610	-	-	8,375,610
Due from others		-	242,389	-	-	242,389
Total assets		6,191,341	92,755,346	1,272,001	2,893,969	103,112,657
LIABILITIES						
Accounts payable		-	308,377	-	2,568	310,945
Due to other political subdivisions		6,191,341	92,446,969	1,272,001	2,891,401	102,801,712
Total liabilities		6,191,341	92,755,346	1,272,001	2,893,969	103,112,657
NET ASSETS	$	-	-	-	-	-

See accompanying independent auditor's report.

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2003

		Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
TOTALS ALL AGENCY FUNDS					
Assets					
Cash and cash equivalents	$	26,522,724	50,467,817	54,744,731	22,245,810
Investments		64,866,330	196,826,997	189,628,170	72,065,157
Accrued interest		332,228	77,631	356,601	53,258
Accounts receivable		115,618	130,172	115,357	130,433
Property taxes receivable		7,865,836	66,019,775	65,510,001	8,375,610
Due from others		156,496	911,717	825,824	242,389
Total assets		99,859,232	314,434,109	311,180,684	103,112,657
Liabilities					
Accounts payable		292,138	83,201,181	83,182,374	310,945
Due to other political subdivisions		99,567,094	138,401,043	135,166,425	102,801,712
Total liabilities	$	99,859,232	221,602,224	218,348,799	103,112,657

(Continued)

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2003
(Continued)

	Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
SPECIAL TAXING DISTRICTS				
Assets				
Cash and cash equivalents	$ 3,707,217	13,906,751	17,601,613	12,355
Investments	1,960,390	5,253,358	1,066,880	6,146,868
Accrued interest	80,439	48,191	96,512	32,118
Total assets	5,748,046	19,208,300	18,765,005	6,191,341
Liabilities				
Due to other political subdivisions	5,748,046	19,208,300	18,765,005	6,191,341
Total liabilities	5,748,046	19,208,300	18,765,005	6,191,341
FEE OFFICES - CIRCUIT CLERK				
Assets				
Cash and cash equivalents	600,642	4,737,593	4,171,412	1,166,823
Investments	105,050	116,824	116,696	105,178
Total assets	705,692	4,854,417	4,288,108	1,272,001
Liabilities				
Due to other political subdivisions	705,692	4,854,417	4,288,108	1,272,001
Total liabilities	$ 705,692	4,854,417	4,288,108	1,272,001

(Continued)

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2003
(Continued)

		Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
FEE OFFICES - COLLECTOR					
Assets					
Cash and cash equivalents	$	22,205,903	23,505,372	24,664,184	21,047,091
Investments		60,435,265	190,107,221	187,460,052	63,082,434
Accrued interest		222,147	8,705	223,030	7,822
Property taxes receivable		7,865,836	66,019,775	65,510,001	8,375,610
Due from others		156,097	911,717	825,425	242,389
Total assets		90,885,248	280,552,790	278,682,692	92,755,346
Liabilities					
Accounts payable		268,159	82,681,570	82,641,352	308,377
Due to other political subdivisions		90,617,089	105,039,335	103,209,455	92,446,969
Total liabilities	$	90,885,248	187,720,905	185,850,807	92,755,346

(Continued)

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2003
(Continued)

		Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
OTHER AGENCY FUNDS					
Assets					
Cash and cash equivalents	$	8,962	8,318,101	8,307,522	19,541
Investments		2,365,625	1,349,594	984,542	2,730,677
Accrued interest		29,642	20,735	37,059	13,318
Accounts receivable		115,618	130,172	115,357	130,433
Due from others		399	-	399	-
Total assets		2,520,246	9,818,602	9,444,879	2,893,969
Liabilities					
Accounts payable		23,979	519,611	541,022	2,568
Due to other political subdivisions		2,496,267	9,298,991	8,903,857	2,891,401
Total liabilities	$	2,520,246	9,818,602	9,444,879	2,893,969

See accompanying independent auditor's report.