

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GENERAL FUND**

For The Year Ended December 31, 2009

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 2,957,800	2,957,800	2,980,220	22,420
Sales taxes	11,618,000	11,618,000	11,144,410	(473,590)
Other taxes	183,000	183,000	157,199	(25,801)
Licenses and permits	273,211	273,211	282,690	9,479
Intergovernmental	2,261,894	2,452,227	2,227,679	(224,548)
Charges for services	3,637,486	3,655,488	3,593,653	(61,835)
Fines and Forfeitures	6,000	6,000	16,696	10,696
Investment income	213,829	213,829	71,345	(142,484)
Miscellaneous:				
Hospital lease revenue	1,679,600	1,679,600	1,632,323	(47,277)
Other	501,236	501,236	592,079	90,843
Total revenues	23,332,056	23,540,391	22,698,294	(842,097)
EXPENDITURES				
Policy and administration:				
Auditor:				
Personal services	273,933	273,933	268,967	4,966
Supplies, services, and other charges	28,753	28,753	23,477	5,276
Total Auditor	302,686	302,686	292,444	10,242
Human Resources:				
Personal services	118,256	118,623	118,622	1
Supplies, services, and other charges	54,615	53,924	43,045	10,879
Total Human Resources	172,871	172,547	161,667	10,880
Purchasing:				
Personal services	143,922	144,356	144,355	1
Supplies, services, and other charges	19,355	18,921	15,532	3,389
Total Purchasing	163,277	163,277	159,887	3,390
County Commission:				
Personal services	394,806	394,806	370,356	24,450
Supplies, services, and other charges	74,069	74,069	70,527	3,542
Total County Commission	468,875	468,875	440,883	27,992
County Association Dues:				
Supplies, services, and other charges	42,226	42,226	37,230	4,996
Total County Association Dues	42,226	42,226	37,230	4,996
Emergency and Contingency:				
Supplies, services, and other charges	733,000	641,610	—	641,610
Total Emergency and Contingency	\$ 733,000	641,610	—	641,610

(Continued)

BOONE COUNTY, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - GENERAL FUND

For The Year Ended December 31, 2009

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Centralia Office:				
Supplies, services and other charges	\$ 9,058	9,058	8,999	59
Total Centralia Office	9,058	9,058	8,999	59
County Counselor Office:				
Personal services	125,766	126,113	126,113	—
Supplies, services and other charges	37,719	37,372	23,663	13,709
Total County Counselor Office	163,485	163,485	149,776	13,709
County Clerk:				
Personal services	288,074	289,544	286,236	3,308
Supplies, services and other charges	29,533	29,533	23,486	6,047
Capital outlay	—	—	—	—
Total County Clerk	317,607	319,077	309,722	9,355
Election and Registration:				
Personal services	347,459	347,459	306,360	41,099
Supplies, services and other charges	217,749	192,379	103,771	88,608
Capital outlay	—	—	—	—
Total Election and Registration	565,208	539,838	410,131	129,707
Treasurer:				
Personal services	217,402	217,937	217,936	1
Supplies, services and other charges	73,496	73,281	68,347	4,934
Capital outlay	—	—	—	—
Total Treasurer	290,898	291,218	286,283	4,935
Collector:				
Personal services	384,039	387,777	353,344	34,433
Supplies, services and other charges	72,329	89,856	82,876	6,980
Total Collector	456,368	477,633	436,220	41,413
Recorder:				
Personal services	391,382	391,382	390,442	940
Supplies, services and other charges	95,004	95,004	87,290	7,714
Capital outlay	—	—	—	—
Total Recorder	486,386	486,386	477,732	8,654
Information Technology:				
Personal services	921,142	921,142	867,305	53,837
Supplies, services and other charges	416,744	416,744	327,526	89,218
Capital outlay	94,982	94,982	28,982	66,000
Total Information Technology	1,432,868	1,432,868	1,223,813	209,055
Geographic Information System-Consortium:				
Supplies, services and other charges	9,664	9,664	1,342	8,322
Total GIS-Consortium	\$ 9,664	9,664	1,342	8,322

(Continued)

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GENERAL FUND**

For The Year Ended December 31, 2009

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Geographic Information System-County:				
Personal services	\$ 117,914	118,062	118,061	1
Supplies, services and other charges	38,583	38,435	30,645	7,790
Total Geographic Information System-County	156,497	156,497	148,706	7,791
Nondepartmental:				
Supplies, services and other charges	189,974	189,974	140,930	49,044
Debt service:				
Principal retirement	290,000	290,000	290,000	—
Interest and fiscal charges	126,090	126,090	126,090	—
Total Nondepartmental	606,064	606,064	557,020	49,044
Insurance and Safety:				
Supplies, services and other charges	563,350	553,350	484,178	69,172
Total Insurance and Safety	563,350	553,350	484,178	69,172
Employee Benefits:				
Personal services	20,000	1	—	1
Supplies, services and other charges	19,800	19,800	18,523	1,277
Employee Benefits	39,800	19,801	18,523	1,278
Mail Services:				
Personal services	69,854	69,854	62,730	7,124
Supplies, services and other charges	262,086	262,086	246,119	15,967
Total Mail Services	331,940	331,940	308,849	23,091
Insurance Claim Activity:				
Supplies, services and other charges	75,000	82,493	55,710	26,783
Capital outlay	—	—	—	—
Total Insurance Claim Activity	75,000	82,493	55,710	26,783
Records Management Services:				
Personal services	23,982	23,982	—	23,982
Supplies, services and other charges	26,809	26,809	25,904	905
Capital outlay	—	—	—	—
Total Records Management Services	50,791	50,791	25,904	24,887
Total Policy and administration	7,437,919	7,321,384	5,995,019	1,326,365
Law enforcement and judicial:				
Public Administrator:				
Personal services	250,208	254,659	254,072	587
Supplies, services and other charges	43,632	43,632	37,619	6,013
Total Public Administrator	\$ 293,840	298,291	291,691	6,600

(Continued)

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GENERAL FUND**

For The Year Ended December 31, 2009

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Circuit Court:				
Personal services	\$ 993,369	993,521	953,792	39,729
Supplies, services and other charges	451,718	451,718	416,932	34,786
Capital outlay	6,800	7,450	2,904	4,546
Total Circuit Court	<u>1,451,887</u>	<u>1,452,689</u>	<u>1,373,628</u>	<u>79,061</u>
Circuit Clerk:				
Personal services	165,030	165,168	165,168	—
Supplies, services and other charges	349,552	349,280	337,671	11,609
Capital outlay	4,235	4,369	4,333	36
Total Circuit Clerk	<u>518,817</u>	<u>518,817</u>	<u>507,172</u>	<u>11,645</u>
Jury Services and Court Costs:				
Supplies, services and other charges	244,730	258,930	249,986	8,944
Capital outlay	33,010	32,360	19,979	12,381
Total Jury Services and Court Costs	<u>277,740</u>	<u>291,290</u>	<u>269,965</u>	<u>21,325</u>
Juvenile Office:				
Personal services	115,978	116,043	114,077	1,966
Supplies, services and other charges	300,602	295,602	273,293	22,309
Capital outlay	7,950	7,950	5,378	2,572
Total Juvenile Office	<u>424,530</u>	<u>419,595</u>	<u>392,748</u>	<u>26,847</u>
Juvenile Justice Center:				
Personal services	140,152	142,008	122,519	19,489
Supplies, services and other charges	201,384	201,384	169,691	31,693
Capital outlay	3,425	3,425	2,036	1,389
Total Juvenile Justice Center	<u>344,961</u>	<u>346,817</u>	<u>294,246</u>	<u>52,571</u>
Judicial Grants and Contracts:				
Personal services	79,949	160,137	151,681	8,456
Supplies, services and other charges	54,781	94,714	54,867	39,847
Capital outlay	—	—	—	—
Total Judicial Grants and Contracts	<u>134,730</u>	<u>254,851</u>	<u>206,548</u>	<u>48,303</u>
Sheriff:				
Personal services	3,337,194	3,349,725	3,334,866	14,859
Supplies, services and other charges	687,912	692,987	614,759	78,228
Capital outlay	—	11,390	10,925	465
Total Sheriff	<u>4,025,106</u>	<u>4,054,102</u>	<u>3,960,550</u>	<u>93,552</u>
Internet Crimes Task Force:				
Personal services	52,628	49,690	53,792	(4,102)
Supplies, services and other charges	—	9,251	7,733	1,518
Capital outlay	—	467	—	467
Total Internet Crimes Task Force	<u>\$ 52,628</u>	<u>59,408</u>	<u>61,525</u>	<u>(2,117)</u>

(Continued)

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GENERAL FUND**

For The Year Ended December 31, 2009

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Corrections:				
Personal services	\$ 2,840,958	2,839,983	2,608,208	231,775
Supplies, services and other charges	1,361,454	1,400,720	1,404,064	(3,344)
Capital outlay	35,389	30,389	28,957	1,432
Total Corrections	<u>4,237,801</u>	<u>4,271,092</u>	<u>4,041,229</u>	<u>229,863</u>
Prosecuting Attorney:				
Personal services	1,376,022	1,376,022	1,339,921	36,101
Supplies, services and other charges	226,744	228,296	219,682	8,614
Total Prosecuting Attorney	<u>1,602,766</u>	<u>1,604,318</u>	<u>1,559,603</u>	<u>44,715</u>
Victim Witness:				
Personal services	118,488	130,060	129,419	641
Supplies, services and other charges	20,690	33,158	32,708	450
Total Victim Witness	<u>139,178</u>	<u>163,218</u>	<u>162,127</u>	<u>1,091</u>
IV-D:				
Personal services	404,667	404,748	397,734	7,014
Supplies, services and other charges	73,291	75,721	56,283	19,438
Capital outlay	174	174	163	11
Total IV-D	<u>478,132</u>	<u>480,643</u>	<u>454,180</u>	<u>26,463</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	176,626	176,626	176,626	—
Capital outlay	20,754	20,754	20,754	—
Total Medical Examiner	<u>197,380</u>	<u>197,380</u>	<u>197,380</u>	<u>—</u>
Public Defender:				
Supplies, services and other charges	27,373	27,373	27,373	—
Total Public Defender	<u>27,373</u>	<u>27,373</u>	<u>27,373</u>	<u>—</u>
Emergency Services and Dispatch:				
Supplies, services and other charges	674,590	674,590	610,207	64,383
Total Emergency Services and Dispatch	<u>674,590</u>	<u>674,590</u>	<u>610,207</u>	<u>64,383</u>
Total Law enforcement and judicial	\$ 14,889,211	15,122,226	14,417,924	704,302

(Continued)

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GENERAL FUND**

For The Year Ended December 31, 2009

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Environment, public buildings, and infrastructure:				
NID Administration:				
Supplies, services and other charges	\$ 9,950	9,950	3,730	6,220
Total NID Administration	9,950	9,950	3,730	6,220
Solid Waste Recycling:				
Personal services	15,994	16,062	16,062	—
Supplies, services and other charges	26,608	29,493	27,630	1,863
Capital outlay	—	9,777	9,776	1
Total Solid Waste Recycling	42,602	55,332	53,468	1,864
Boone Co. Regional Sewer Dist. Mgmt. Service:				
Personal services	4,735	4,754	4,753	1
Total Boone Co. Regional Sewer Dist. Mgmt. Service	4,735	4,754	4,753	1
Total Environment, public buildings, and infrastructure	57,287	70,036	61,951	8,085
Community health and public services:				
Community Health:				
Supplies, services and other charges	978,179	978,179	820,402	157,777
Total Community Health	978,179	978,179	820,402	157,777
Social Services:				
Supplies, services and other charges	129,073	129,073	113,311	15,762
Total Social Services	129,073	129,073	113,311	15,762
Community Services:				
Supplies, services and other charges	199,260	201,010	201,010	—
Total Community Services	199,260	201,010	201,010	—
Total Community health and public services	1,306,512	1,308,262	1,134,723	173,539
Economic vitality:				
Economic Support:				
Supplies, services and other charges	66,000	66,000	66,000	—
Total Economic Support	66,000	66,000	66,000	—
Total Economic vitality	66,000	66,000	66,000	—
Beautification and recreation:				
Parks and Recreation:				
Supplies, services and other charges	37,108	77,119	58,877	18,242
Total Parks and Recreation	37,108	77,119	58,877	18,242
Total Beautification and recreation	\$ 37,108	77,119	58,877	18,242

(Continued)

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GENERAL FUND**

For The Year Ended December 31, 2009

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Planning and Zoning:				
Personal services	\$ 331,365	331,365	324,861	6,504
Supplies, services and other charges	42,507	42,507	26,992	15,515
Total Planning and Zoning	<u>373,872</u>	<u>373,872</u>	<u>351,853</u>	<u>22,019</u>
Building Codes:				
Personal services	349,107	349,107	344,043	5,064
Supplies, services and other charges	45,841	45,841	32,060	13,781
Total Building Codes	<u>394,948</u>	<u>394,948</u>	<u>376,103</u>	<u>18,845</u>
Animal Control:				
Supplies, services and other charges	164,679	164,679	147,298	17,381
Total Animal Control	<u>164,679</u>	<u>164,679</u>	<u>147,298</u>	<u>17,381</u>
On-Site Waste Water:				
Supplies, services and other charges	95,986	95,986	86,841	9,145
Total On-Site Waste Water	<u>95,986</u>	<u>95,986</u>	<u>86,841</u>	<u>9,145</u>
Hinkson Creek Watershed:				
Personal services	54,340	54,340	28,750	25,590
Supplies, services and other charges	61,717	61,717	52,105	9,612
Total Bonne Femme Creek Watershed	<u>116,057</u>	<u>116,057</u>	<u>80,855</u>	<u>35,202</u>
Total Protective inspection	<u>1,145,542</u>	<u>1,145,542</u>	<u>1,042,950</u>	<u>102,592</u>
Total expenditures	<u>24,939,579</u>	<u>25,110,569</u>	<u>22,777,444</u>	<u>2,333,125</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,607,523)	(1,570,178)	(79,150)	1,491,028
OTHER FINANCING SOURCES (USES)				
Transfers in	—	681,909	741,090	59,181
Transfers out	(120,000)	(818,900)	(698,900)	120,000
Insurance proceeds	—	7,493	7,690	197
Sale of capital assets	—	—	4,883	4,883
Total other financing sources (uses)	<u>(120,000)</u>	<u>(129,498)</u>	<u>54,763</u>	<u>184,261</u>
NET CHANGE IN FUND BALANCE	\$ <u>(1,727,523)</u>	<u>(1,699,676)</u>	<u>(24,387)</u>	<u>1,675,289</u>
FUND BALANCES (GAAP), beginning of year			7,436,323	
Less encumbrances, beginning of year			(89,009)	
Add encumbrances, end of year			<u>71,508</u>	
FUND BALANCES (GAAP), end of year			\$ <u>7,394,435</u>	

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ROAD AND BRIDGE FUND
For The Year Ended December 31, 2009**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,204,800	1,204,800	1,232,417	27,617
Sales taxes	11,989,500	11,989,500	11,478,664	(510,836)
Licenses and permits	13,000	13,000	10,897	(2,103)
Intergovernmental	1,919,550	1,919,550	1,916,727	(2,823)
Charges for services	33,395	53,771	60,144	6,373
Investment income	141,530	141,530	51,892	(89,638)
Miscellaneous	149,250	149,250	4,747	(144,503)
Total revenues	<u>15,451,025</u>	<u>15,471,401</u>	<u>14,755,488</u>	<u>(715,913)</u>
EXPENDITURES				
Environment, public buildings, and infrastructure:				
Maintenance Operations:				
Personal services	2,955,006	2,955,087	2,818,954	136,133
Supplies, services, and other charges	7,074,236	7,040,356	5,250,361	1,789,995
Capital outlay	753,418	787,298	634,382	152,916
Total Maintenance Operations	<u>10,782,660</u>	<u>10,782,741</u>	<u>8,703,697</u>	<u>2,079,044</u>
Design and Construction:				
Personal services	902,392	902,473	864,141	38,332
Supplies, services, and other charges	5,532,927	5,553,303	3,228,094	2,325,209
Capital outlay	43,605	43,605	40,777	2,828
Total Design and Construction	<u>6,478,924</u>	<u>6,499,381</u>	<u>4,133,012</u>	<u>2,366,369</u>
Insurance Activity:				
Supplies, services, and other charges	40,000	58,075	24,278	33,797
Capital outlay	—	—	—	—
Total Insurance Activity	<u>40,000</u>	<u>58,075</u>	<u>24,278</u>	<u>33,797</u>
Administration:				
Distributions to other political subdivisions and other charges	3,072,109	3,072,109	2,885,413	186,696
Total Administration	<u>3,072,109</u>	<u>3,072,109</u>	<u>2,885,413</u>	<u>186,696</u>
Total Environment, public buildings, and infrastructure	<u>20,373,693</u>	<u>20,412,306</u>	<u>15,746,400</u>	<u>4,665,906</u>
Total expenditures	<u>20,373,693</u>	<u>20,412,306</u>	<u>15,746,400</u>	<u>4,665,906</u>
REVENUES OVER (UNDER) EXPENDITURES	(4,922,668)	(4,940,905)	(990,912)	3,949,993
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	—	18,075	20,931	2,856
Sale of capital assets	1,000	1,000	6,267	5,267
Total other financing sources (uses)	1,000	1,000	27,198	8,123
NET CHANGE IN FUND BALANCE	\$ <u>(4,921,668)</u>	<u>(4,939,905)</u>	(963,714)	<u>3,958,116</u>
FUND BALANCES (GAAP), beginning of year			9,043,410	
Less encumbrances, beginning of year			(1,340,571)	
Add encumbrances, end of year			<u>1,622,614</u>	
FUND BALANCES (GAAP), end of year			\$ <u>8,361,739</u>	

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS -
LAW ENFORCEMENT SERVICES FUND
For The Year Ended December 31, 2009**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	\$ 2,899,000	2,899,000	2,782,843	(116,157)
Investment income	22,950	22,950	6,467	(16,483)
Miscellaneous:				
Other	—	—	3,281	3,281
Total revenues	<u>2,921,950</u>	<u>2,921,950</u>	<u>2,792,591</u>	<u>(129,359)</u>
EXPENDITURES				
Law enforcement and judicial:				
Emergency and Contingency:				
Supplies, services, and other charges	40,000	19,102	—	19,102
Total Emergency and Contingency	<u>40,000</u>	<u>19,102</u>	<u>—</u>	<u>19,102</u>
Sheriff Operations:				
Personal services	1,087,469	1,087,469	1,074,156	13,313
Supplies, services, and other charges	175,788	197,763	162,380	35,383
Capital outlay	374,983	368,008	358,368	9,640
Total Sheriff Operations	<u>1,638,240</u>	<u>1,653,240</u>	<u>1,594,904</u>	<u>58,336</u>
Corrections:				
Personal services	651,738	651,738	629,189	22,549
Supplies, services, and other charges	39,800	39,800	23,052	16,748
Total Corrections	<u>691,538</u>	<u>691,538</u>	<u>652,241</u>	<u>39,297</u>
Prosecuting Attorney:				
Personal services	280,151	280,151	275,708	4,443
Supplies, services, and other charges	5,536	5,536	5,210	326
Total Prosecuting Attorney	<u>285,687</u>	<u>285,687</u>	<u>280,918</u>	<u>4,769</u>
Alternative Sentencing Programs:				
Personal services	228,124	228,124	212,082	16,042
Supplies, services, and other charges	99,535	99,535	76,514	23,021
Capital outlay	1,200	1,200	1,040	160
Total Alternative Sentencing Programs	<u>328,859</u>	<u>328,859</u>	<u>289,636</u>	<u>39,223</u>
Law Enforcement/Judicial Information System:				
Supplies, services, and other charges	51,126	47,092	31,063	16,029
Capital outlay	—	9,932	8,915	1,017
Total Law Enforcement/Judicial Info System	<u>51,126</u>	<u>57,024</u>	<u>39,978</u>	<u>17,046</u>
Contract Inmate Housing:				
Supplies, services, and other charges	228,000	228,000	50,763	177,237
Total Contract Inmate Housing	<u>228,000</u>	<u>228,000</u>	<u>50,763</u>	<u>177,237</u>
Information System—Court Only:				
Supplies, services, and other charges	5,100	5,100	2,100	3,000
Capital outlay	—	—	—	—
Total Information System—Court Only	<u>5,100</u>	<u>5,100</u>	<u>2,100</u>	<u>3,000</u>
Total Law enforcement and judicial	<u>3,268,550</u>	<u>3,268,550</u>	<u>2,910,540</u>	<u>358,010</u>
Total expenditures	<u>3,268,550</u>	<u>3,268,550</u>	<u>2,910,540</u>	<u>358,010</u>
REVENUES OVER (UNDER) EXPENDITURES	(346,600)	15,750	(117,949)	228,651
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	15,750	15,750	39,825	24,075
Total other financing sources (uses)	15,750	15,750	39,825	24,075
NET CHANGE IN FUND BALANCE	\$ <u>(330,850)</u>	<u>(346,600)</u>	(78,124)	<u>252,726</u>
FUND BALANCES (GAAP), beginning of year			1,509,216	
Less encumbrances, beginning of year			(22,816)	
Add encumbrances, end of year			<u>14,411</u>	
FUND BALANCES (GAAP), end of year			\$ <u>1,422,687</u>	

BOONE COUNTY, MISSOURI

NOTES TO BUDGETARY COMPARISON INFORMATION December 31, 2009

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 of 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 and exclude encumbrances outstanding at the beginning of the year. Unencumbered appropriations lapse at year end.

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 due to County Auditor.
- c. September and October: The County Auditor and County Commission review budget requests and schedule 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 begins, the statutory deadline is January 31.

For fiscal year 2009, the County Commission adopted an annual budget for the General Fund, the Special Revenue Funds, the Capital Projects Funds, and the Internal Service Funds.

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, 2009.

The County Commission approves the annual budget by class of transaction at the department 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.

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION -
OTHER POST-EMPLOYMENT BENEFITS
December 31, 2009**

Schedule Of Funding Progress

Actuarial Valuation Date	Actuarial Value Of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As A Percentage Of Covered Payroll {(b-a)/c}
1/1/2008	\$ —	\$ 422,000	\$ 422,000	0%	\$ 16,830,000	3%

Note: Pursuant to GASB Statement No. 45, actuarial valuations are required to be obtained for other post-employment benefits on a biannual basis. The County's next actuarial valuation will be obtained for the year beginning January 1, 2010.