

STATISTICAL SECTION
(unaudited)

This section of the comprehensive annual financial report presents detailed information as a context for understanding the financials statements, note disclosures, required supplementary information, and other supplementary information. This section is intended to aid the reader in drawing conclusions about the county's overall financial health.

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TABLE 1

BOONE COUNTY, MISSOURI

NET ASSETS BY COMPONENT
LAST FOUR FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	<u>2003*</u>	<u>2004*</u>	<u>2005</u>	<u>2006</u>
Governmental Activities				
Invested in capital assets, net of related debt	\$ 33,367,459	38,159,971	39,783,056	43,327,618
Restricted	4,984,204	4,229,839	12,532,993	18,182,305
Unrestricted	15,127,814	15,667,246	11,547,276	10,603,858
Total governmental activities net assets	<u>53,479,477</u>	<u>58,057,056</u>	<u>63,863,325</u>	<u>72,113,781</u>
Total primary government net assets	\$ <u>53,479,477</u>	<u>58,057,056</u>	<u>63,863,325</u>	<u>72,113,781</u>

* In FY 2005, it was determined that net assets attributable to the Road and Bridge Fund and Law Enforcement Services Fund should be classified as restricted net assets due to statutory restrictions, whereas in FY 2004 and FY 2003 they were classified as unrestricted.

Note: The County does not operate business type activities. As a result, the amounts presented above for the governmental activities represent those for the primary government as a whole.

TABLE 2

BOONE COUNTY, MISSOURI

CHANGES IN NET ASSETS
LAST FOUR FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
Expenses				
Governmental activities:				
Policy and administration	\$ 6,024,342	6,776,220	6,520,149	8,235,033
Law enforcement and judicial	14,861,271	15,218,767	15,556,658	16,452,287
Environment, public buildings, and infrastructure	10,636,282	10,216,603	11,331,430	13,178,130
Community health and public services	1,197,204	1,112,171	1,232,866	1,171,702
Economic vitality	66,000	66,000	67,875	66,000
Beautification and recreation	27,291	36,819	39,842	41,008
Protective inspection	823,532	895,051	1,047,305	1,039,597
Interest and fiscal charges	401,632	191,180	320,576	284,280
Total primary government expenses	<u>34,037,554</u>	<u>34,512,811</u>	<u>36,116,701</u>	<u>40,468,037</u>
Program Revenues				
Governmental activities:				
Charges for services:				
Policy and administration	3,513,267	3,461,172	3,588,425	3,941,928
Law enforcement and judicial	1,504,558	1,451,692	1,580,250	1,660,417
Environment, public buildings, and infrastructure	16,275	11,964	283,553	625,299
Protective inspection	255,236	267,983	319,135	319,633
Other	200	32,079	36,951	34,355
Operating grants and contributions:	4,248,591	4,138,405	4,079,444	4,174,709
Capital grants and contributions:	1,136,706	537,212	96,000	2,306,349
Total primary government program revenues	<u>10,674,833</u>	<u>9,900,507</u>	<u>9,983,758</u>	<u>13,062,690</u>
Net (Expense)/Revenue				
Total primary government net expense	(23,362,721)	(24,612,304)	(26,132,943)	(27,405,347)
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property taxes	3,149,292	3,139,387	3,467,469	3,900,415
Sales Taxes	22,830,022	23,873,177	25,452,011	27,751,933
Franchise and other taxes	164,694	175,724	193,172	213,759
Investment revenue	220,320	256,721	660,643	1,311,016
Hospital lease revenue	1,404,518	1,430,923	1,477,571	1,528,104
Gain on sale of capital assets	116,848	20,554	255,692	37,012
Miscellaneous	438,407	293,397	432,654	913,564
Total general revenues- - primary government	<u>28,324,101</u>	<u>29,189,883</u>	<u>31,939,212</u>	<u>35,655,803</u>
Change in Net Assets - primary government	\$ <u>4,961,380</u>	<u>4,577,579</u>	<u>5,806,269</u>	<u>8,250,456</u>

Note: The County does not operate business type activities. As a result, the amounts presented above for the governmental activities represent those for the primary government as a whole.

TABLE 3

BOONE COUNTY, MISSOURI
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Major Funds:										
<i>General Fund</i>										
Reserved	\$ 1,202,841	1,094,181	1,633,029	1,615,439	969,375	568,247	586,909	629,288	889,818	624,002
Unreserved										
Designated	774,720	701,564	701,564	689,898	1,556,306	1,823,525	1,823,525	2,123,525	2,200,000	-
Undesignated	5,099,517	4,872,920	5,162,306	5,913,616	5,899,798	6,886,105	7,728,966	6,392,552	7,559,716	7,860,355
Total General Fund	7,077,078	6,668,665	7,496,899	8,218,953	8,422,479	9,277,877	10,139,400	9,145,365	10,649,534	8,484,357
<i>Road and Bridge Fund</i>										
Reserved	75,737	1,189,567	1,734,942	1,754,587	1,156,319	960,643	1,098,592	2,198,921	2,411,516	1,241,348
Unreserved										
Designated										500,000
Undesignated	4,871,178	3,615,432	1,616,789	1,289,582	1,680,221	2,347,735	2,633,790	2,966,534	4,089,014	5,320,265
Total Road and Bridge Fund	4,946,915	4,804,999	3,351,731	3,044,169	2,836,540	3,308,378	3,732,382	5,165,455	6,500,530	7,061,613
<i>Law Enforcement Services Fund</i>										
Reserved	-	-	-	-	-	-	262,895	28,005	34,051	307,307
Unreserved										
Designated										250,000
Undesignated										763,388
Total Law Enforcement Services Fund										1,075,464
<i>Capital Project Fund</i>										
Reserved										
Unreserved										
Designated										
Undesignated										
Total Capital Project Fund										
<i>Federal HAVA Election Fund</i>										
Unreserved										(113,234)
Total Federal HAVA Election Fund										(113,234)
<i>One-Fifth Cent Sales Tax Capital Improvement Fund</i>										
Reserved										3,382,586
Unreserved										3,382,586
Total One-Fifth Cent Sales Tax Capital Improvement Fund										6,765,172
Non Major Funds (all other governmental funds):										
Reserved	1,246,998	4,600,823	2,081,425	1,783,247	1,564,695	988,470	2,599,923	1,872,511	2,033,106	2,131,335
Unreserved, reported in:										
Special revenue funds	5,656,149	2,949,503	1,220,966	1,302,361	2,179,041	2,989,849	2,617,828	2,893,049	2,934,381	3,605,626
Debt service funds										
Capital project funds	5,301	278,533	117,139	167,148	155,898	1,095,173	83,018	180,205	269,146	421,968
Total all non major governmental funds	6,908,448	7,828,859	3,419,530	3,252,756	3,899,634	5,073,492	5,300,769	4,945,765	5,236,633	6,158,929
Total fund balance - all governmental funds combined	\$ 18,932,441	19,302,523	14,268,160	14,515,878	15,161,653	17,659,747	21,355,769	20,078,542	23,434,136	26,607,022

Note: The Law Enforcement Services Fund did not exist prior to FY 2003. The County reports capital project funds as major funds only in those years where the activity meets the requirement for presentation as a major fund.

TABLE 4

BOONE COUNTY, MISSOURI
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Revenues:										
Property taxes	2,220,400	2,276,195	2,578,335	2,676,010	2,961,134	3,024,767	3,162,565	3,222,224	3,330,953	3,772,895
Assessments	204,027	142,713	348,978	363,140	444,089	361,028	209,541	227,015	226,077	206,091
Sales taxes	15,816,023	16,930,073	17,590,705	18,289,363	19,094,072	19,704,957	22,830,022	23,873,177	23,452,011	27,751,933
Other taxes	60,155	81,608	67,838	94,553	80,074	137,206	137,206	143,692	162,240	175,895
Licenses and permits	261,472	266,101	270,166	253,414	284,832	340,430	398,227	434,809	471,331	476,771
Intergovernmental	3,263,380	3,971,586	4,178,382	4,002,744	4,380,202	4,489,297	4,430,181	4,541,519	4,398,261	5,338,568
Charges for services	3,037,550	3,324,132	3,320,817	3,459,939	3,854,780	4,480,285	4,732,415	4,547,665	4,769,872	5,470,963
Fines and forfeitures	27,783	41,925	117,736	129,229	94,832	138,919	27,284	21,651	27,846	22,774
Investment income	963,880	1,175,410	1,072,845	723,357	605,999	416,156	190,099	229,256	564,710	1,082,934
Interfund services provided							210,962	224,720	225,310	255,814
Miscellaneous:										
Hospital lease revenue	3,828,612	2,417,885	1,545,733	1,350,000	450,000	1,371,600	1,404,518	1,430,923	1,477,571	1,528,104
Contributions	-	67,928	3,568	1,656	17,018	9,056	500,800	550	1,110	150
Other	247,332	284,731	447,977	358,189	454,585	1,415,859	493,727	322,602	555,562	426,262
Total revenues	29,950,614	30,980,287	31,543,080	31,701,594	32,721,617	35,890,065	38,727,547	39,219,783	41,862,854	46,509,094
Expenditures:										
Policy and administration	3,534,975	3,834,527	3,887,291	4,675,963	4,744,358	5,539,366	5,540,692	6,410,794	6,076,780	7,307,779
Law enforcement and judicial	9,166,224	10,470,354	10,956,863	10,781,975	11,652,925	12,013,715	13,889,533	14,738,670	15,250,197	16,245,940
Environment, public buildings, and infrastructure	8,510,685	12,059,004	13,530,281	12,126,404	12,310,656	11,107,396	10,947,892	10,925,593	11,846,846	13,781,534
Community health and public services	818,020	1,958,256	1,634,634	1,445,291	1,029,804	1,185,831	1,196,286	1,112,171	1,232,866	1,171,702
Economic vitality	86,000	77,500	77,500	69,500	72,500	66,000	66,000	66,000	67,875	66,000
Recreation and leisure	13,700	4,764	8,574	16,294	30,929	34,137	27,291	36,769	39,842	41,008
Protective inspection	544,466	560,890	551,263	675,701	634,678	722,046	774,519	887,844	1,037,370	1,046,238
Interfund services used							210,962	224,720	225,310	255,814
Capital outlay	1,853,179	1,264,738	6,655,935	1,467,191	2,231,190	2,345,818	4,935,013	5,494,232	4,651,099	3,414,011
Debt service:										
Principal retirement	418,758	400,000	450,896	685,176	964,761	764,890	813,609	519,610	461,454	402,000
Interest and fiscal charges	222,253	198,815	197,396	201,493	249,609	213,305	280,663	229,260	272,669	290,888
Total expenditures	25,168,260	30,828,848	37,950,633	32,144,988	33,921,410	33,992,504	38,682,460	40,645,663	41,162,308	44,022,914
Revenues over (under) expenditures	4,782,354	151,439	(6,407,553)	(443,394)	(1,199,793)	1,897,561	45,087	(1,425,880)	700,546	2,486,180
Other Financing Sources (Uses):										
Issuance of long-term debt	-	353,735	1,388,055	462,771	302,347	-	5,240,000	-	2,005,000	182,000
Premium on long-term debt	-	-	-	-	-	-	87,594	-	-	-
Payments for bond refunding	-	-	-	-	-	-	(1,898,933)	-	-	-
Proceeds of capital leases	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	228,341	-	-	-	-	-	-
Transfers out	4,977,812	12,237,378	10,947,891	9,491,119	9,829,057	9,967,246	230,652	953,304	404,338	2,626,876
Local use tax refund	(4,977,812)	(12,250,543)	(10,962,756)	(9,491,119)	(10,029,057)	(10,314,508)	(230,652)	(953,304)	(404,338)	(2,626,876)
Insurance proceeds	(1,086,424)	(121,927)	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	947,795	222,274	148,653	650,048	237,622
Total other financing sources (uses)	(1,086,424)	218,643	1,373,190	691,112	102,347	600,333	3,650,935	148,653	2,655,048	686,706
Net change in fund balances	\$ 3,675,930	\$ 370,882	\$ (5,034,363)	\$ 247,718	\$ (1,097,446)	\$ 2,498,094	\$ 3,696,022	\$ (1,277,227)	\$ 3,355,554	\$ 3,172,886
Debt service as a percentage of noncapital expenditures	2.7%	2.0%	2.1%	2.9%	3.8%	3.1%	3.2%	2.1%	2.0%	1.7%

TABLE 5

BOONE COUNTY, MISSOURI
 TAXABLE SALES BY CATEGORY
 LAST TEN FISCAL YEARS

Category	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
\$	113,352,633	104,928,197	102,920,530	104,087,701	165,887,652	303,660,060	328,260,554	350,606,705	380,847,908	409,784,463
General merchandise retail stores	144,193,615	151,523,545	161,249,287	166,191,110	173,571,966	182,901,047	192,064,999	210,810,940	234,119,630	245,901,932
Eating and drinking establishments	306,569,621	350,708,435	394,306,155	421,992,058	383,327,163	268,211,314	262,788,146	207,369,343	205,788,793	211,149,353
Miscellaneous retail	162,415,898	160,030,999	154,363,932	160,165,466	169,297,047	173,095,570	169,697,586	176,859,876	186,041,430	192,953,568
Food stores	61,495,441	66,216,027	69,894,456	71,855,820	102,532,778	107,608,743	107,942,376	152,359,603	159,096,419	161,784,753
Furniture, home furnishings and equipment	89,039,209	91,889,395	116,997,984	120,220,324	128,799,412	128,161,804	135,331,391	137,351,544	155,552,041	168,540,873
Electric, gas, and sanitary	80,422,834	81,019,073	86,544,294	70,554,417	66,520,648	65,599,305	77,112,759	107,462,698	119,695,044	125,371,642
Building material, hardware, garden supply	71,438,506	66,345,745	64,265,883	64,064,763	62,655,741	64,045,973	67,316,251	80,442,371	82,297,426	104,208,957
Wholesale trade- durable goods	25,981,255	25,081,499	22,457,276	33,123,476	38,949,206	35,428,604	75,041,319	76,195,717	79,791,721	87,217,700
Communication	41,012,723	42,982,995	45,228,976	46,846,656	47,141,839	50,070,550	53,799,924	57,392,072	60,065,524	63,482,358
Wholesale trade- nondurable goods	41,377,690	43,493,472	45,798,537	43,555,495	43,421,276	42,845,312	43,403,914	47,445,561	51,727,564	53,908,741
Apparel and accessories	327,873,325	344,023,540	334,023,652	336,892,122	324,386,115	328,166,515	312,739,897	331,135,899	370,120,486	389,611,401
All other	\$ 1,465,172,750	1,528,242,922	1,598,050,962	1,639,549,408	1,706,490,843	1,749,794,797	1,825,499,116	1,935,432,329	2,085,145,986	2,213,915,741
Total										
Annual percentage change	N/A	4.3%	4.6%	2.6%	4.1%	2.5%	4.3%	6.0%	7.7%	6.2%
County direct sales tax rate	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.125%	1.125%	1.125%	1.325%

Source: Missouri Department of Revenue

TABLE 6

BOONE COUNTY, MISSOURI

**DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year	Boone County Direct Sales Tax Rates				Total County Direct Rate	State of Missouri Rate
	County General Revenue	County Maintenance- Roads	County Law Enforcement Services	County Capital Improvement		
1997	0.50%	0.50%	-	-	1.000%	4.225%
1998	0.50%	0.50%	-	-	1.000%	4.225%
1999	0.50%	0.50%	-	-	1.000%	4.225%
2000	0.50%	0.50%	-	-	1.000%	4.225%
2001	0.50%	0.50%	-	-	1.000%	4.225%
2002	0.50%	0.50%	-	-	1.000%	4.225%
2003	0.50%	0.50%	0.125%	-	1.125%	4.225%
2004	0.50%	0.50%	0.125%	-	1.125%	4.225%
2005	0.50%	0.50%	0.125%	-	1.125%	4.225%
2006	0.50%	0.50%	0.125%	0.20%	1.325%	4.225%

Source: County Auditor's Office and Missouri Department of Revenue

Note: The county sales tax rate may only be changed with voter approval. The one-half cent General Revenue rate and the one-eighth cent Law Enforcement Services rate are permanent. The one-half cent for County Maintenance-Roads will expire September 30, 2008 unless extended by voters.

TABLE 7

BOONE COUNTY, MISSOURI

**OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES
RATES EFFECTIVE DECEMBER 31, 2006**

Unincorporated Areas of Boone County including McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2008
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	Combined Sales Tax Rates	5.550%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2008
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	0.500%	Permanent
	Combined Sales Tax Rates	6.050%	
Ashland and Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2008
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	Combined Sales Tax Rates	7.050%	
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2008
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	7.550%	
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2008
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
	Combined Sales Tax Rates	7.550%	
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2008
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2015
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2011
	Combined Sales Tax Rates	7.550%	
Hallsville and Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2008
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	Combined Sales Tax Rates	6.550%	

Source: Missouri Department of Revenue, Division of Taxation and Collection

BOONE COUNTY, MISSOURI

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities Debt										Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds		Special Obligation Bonds—		Special Assessment Bonds		Capital Leases		Notes Payable				
	Bonds	Non-Taxable	Bonds—Taxable	Bonds—Taxable	Bonds	Bonds	Leases	Leases	Payable	Payable			
1997	\$ 205,000	3,550,000	-	-	480,000	-	-	-	-	-	4,235,000	0.14%	\$ 32.33
1998	105,000	3,300,000	-	-	785,000	-	-	-	-	-	4,190,000	0.13%	31.60
1999	-	3,040,000	-	-	700,000	-	187,159	1,200,000	-	-	5,127,159	0.15%	38.24
2000	-	2,765,000	-	-	1,079,000	-	390,324	900,000	-	-	5,134,324	0.14%	37.82
2001	-	2,480,000	-	-	1,260,000	-	134,563	600,000	-	-	4,474,563	0.12%	32.67
2002	-	2,180,000	-	-	1,125,000	-	104,673	300,000	-	-	3,709,673	0.10%	26.77
2003	-	5,240,000	-	-	959,000	-	72,064	-	-	-	6,271,064	0.16%	44.77
2004	-	4,930,000	-	-	785,000	-	36,454	-	-	-	5,751,454	0.13%	40.73
2005	-	4,660,000	-	2,005,000	630,000	-	-	-	-	-	7,295,000	0.16%	50.90
2006	-	4,390,000	-	2,005,000	680,000	-	-	-	-	-	7,075,000	*	48.44

^a See Table 12 for personal income and population data.
* Information not yet available.

Note: The special assessment bonds included in the table above were approved by voters as general obligation bonds for the Neighborhood Improvement District Program and are being retired solely with special assessments and the County's special assessment is backed by an enforceable tax lien against the property.

TABLE 8

TABLE 9

BOONE COUNTY, MISSOURI

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	General Bonded Debt Outstanding— General Obligation Bonds	Taxable Property		Percentage of Taxable Property— Estimated Actual Value	Per Capita ^a
		Assessed Value	Estimated Actual Value		
1997	\$ 205,000	1,217,062,057	5,285,444,071	0.0039%	\$ 1.57
1998	105,000	1,269,769,488	5,512,909,538	0.0019%	0.79
1999	-	1,334,064,627	5,754,959,460	-	-
2000	-	1,399,989,697	6,042,684,856	-	-
2001	-	1,507,459,279	6,556,366,036	-	-
2002	-	1,561,716,332	6,792,380,299	-	-
2003	-	1,626,463,450	7,072,361,257	-	-
2004	-	1,682,923,528	7,345,049,664	-	-
2005	-	1,968,613,137	8,639,742,036	-	-
2006	-	2,098,227,136	9,211,347,641	-	-

^a See Table 12 for population data.

BOONE COUNTY, MISSOURI

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2006

Assessed Value	\$ 2,098,227,136
Debt limit (10% of assessed value)	209,822,714
Debt applicable to limit:	
General obligation bonds (Special assessment bonds)	680,000
Less: Amount set aside for repayment of general obligation debt	(318,976)
Total net debt applicable to limit	361,024
Legal debt margin	\$ 209,461,690

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Debt limit	\$ 121,706,206	126,976,949	133,406,463	139,998,970	150,745,928	156,171,633	162,646,345	168,292,353	196,861,314	209,822,714
Total net debt applicable to limit	388,195	598,913	551,609	883,217	1,009,550	703,423	542,300	409,093	259,060	361,024
Legal debt margin	\$ 121,318,011	126,378,036	132,854,854	139,115,753	149,736,378	155,468,210	162,104,045	167,883,260	196,602,254	209,461,690
Total net debt applicable to the limit as a percentage of debt limit	0.32%	0.47%	0.41%	0.63%	0.67%	0.45%	0.33%	0.24%	0.13%	0.17%

Note: The general obligation bonds included in the table above were issued for the Neighborhood Improvement Program and are being retired solely with special assessments and the County's special assessment is backed by an enforceable tax lien against the property. These bonds are accounted for as special assessment debt in other debt-related tables. However, because the bonds are general obligation bonds, they meet the legal criteria for inclusion in the computation of legal debt margin.

TABLE 10

TABLE 11

BOONE COUNTY, MISSOURI
 PLEDGED-REVENUE COVERAGE
 LAST TEN FISCAL YEARS

Fiscal Year	Special Assessment Bonds					Coverage
	Special Assessment Collections	Debt Service		Total		
		Principle	Interest			
1997	204,027	55,000	24,138	79,138	2.58	
1998	142,713	50,000	23,810	73,810	1.93	
1999	348,978	85,000	41,549	126,549	2.76	
2000	363,140	85,000	31,378	116,378	3.12	
2001	444,089	124,000	54,616	178,616	2.49	
2002	361,028	135,000	52,641	187,641	1.92	
2003	209,541	166,000	47,807	213,807	0.98	
2004	227,015	174,000	40,005	214,005	1.06	
2005	226,077	155,000	32,317	187,317	1.21	
2006	206,031	132,000	25,710	157,710	1.31	

Note: The special assessment bonds included in the table above were approved by voters as general obligation bonds for the Neighborhood Improvement District Program and are being retired solely with special assessments and the County's special assessment is backed by an enforceable tax lien against the property.

BOONE COUNTY, MISSOURI

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

	Population				Unemployment Rate Percentages				
	State of Missouri		Boone County		Boone County		State of Missouri		USA
	Total	Percentage of Growth	Total	Percentage of Growth	Boone County	Percentage of Growth	Boone County	Percentage of Growth	USA
1997	5,481,193	0.91%	130,981	2.04%	23,380	2.04%	1.6%	4.3%	4.9%
1998	5,521,765	0.74%	132,601	1.24%	24,456	1.24%	1.5%	4.0%	4.5%
1999	5,561,948	0.73%	134,081	1.12%	25,203	1.12%	1.1%	3.1%	4.2%
2000	5,606,265	0.80%	135,752	1.25%	26,685	1.25%	1.2%	3.3%	4.0%
2001	5,643,326	0.66%	136,977	0.90%	27,251	0.90%	1.8%	4.5%	4.7%
2002	5,681,045	0.67%	138,600	1.18%	27,620	1.18%	2.2%	5.2%	5.8%
2003	5,718,717	0.66%	140,067	1.06%	28,565	1.06%	2.3%	5.6%	6.0%
2004	5,759,532	0.71%	141,216	0.82%	30,381	0.82%	2.3%	5.7%	5.5%
2005	5,800,310	0.71%	143,326	1.49%	31,519	1.49%	3.4%	5.3%	4.6%
2006	5,842,713	0.73%	146,048	1.90%	*	1.90%	3.2%	4.8%	4.6%
					Personal Income (thousands of dollars)				
					3,062,397				
					3,242,933				
					3,379,210				
					3,622,579				
					3,732,809				
					3,828,183				
					4,001,080				
					4,290,346				
					4,517,993				
					*				

* Information not yet available.

Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis
Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

TABLE 13

BOONE COUNTY, MISSOURI

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer	1997			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,298	1	16.95%	8,002	1	9.15%
University Hospital & Clinics	4,720	2	5.59%	4,520	2	5.17%
Columbia Public Schools	2,300	3	2.73%	2,150	3	2.46%
Boone Hospital Center	1,439	4	1.71%	1,769	4	2.02%
A. B. Chance Company	1,200	5	1.42%	-	-	-
US Department of Veterans Affairs	1,166	6	1.38%	910	9	1.04%
City of Columbia	985	7	1.17%	1,220	5	1.40%
Shelter Insurance Companies	964	8	1.14%	1,151	6	1.32%
Columbia Regional Hospital	900	9	1.07%	-	-	-
3M	712	10	0.84%	-	-	-
State Farm Insurance Companies	-	-	-	1,040	7	1.19%
MBS Textbook Exchange	-	-	-	947	8	1.08%
Hubbell Power Systems, Inc.	-	-	-	910	9	1.04%
Total employment for principal employers	28,684		34.00%	22,619		25.87%
Total county employment	84,363			87,450		

Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector. The 1997 data is based on total employees while the 2006 data is based on total benefitted full-time equivalent employees.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

BOONE COUNTY, MISSOURI

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	Full-time Equivalent Employees as of December 31									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Policy & Administration	74.35	75.67	74.52	78.91	77.41	80.15	80.55	83.55	81.05	84.60
Law Enforcement & Judicial - Court	77.94	80.28	62.14	42.87	43.04	41.13	44.11	43.25	43.55	44.21
Law Enforcement & Judicial - Sheriff/Corrections	93.06	95.37	109.57	113.64	116.60	121.35	140.35	140.40	141.40	144.65
Law Enforcement & Judicial - PA & Other	35.05	36.25	37.30	38.30	39.70	40.10	41.50	41.50	42.50	46.37
Environment, Buildings & Infrastructure	76.35	76.85	76.85	76.85	77.97	77.86	77.53	80.53	83.53	83.53
Other	9.75	9.75	9.75	9.75	9.75	9.75	9.75	11.75	12.75	12.75
Total	366.50	374.17	370.13	360.32	364.47	370.34	393.79	400.98	404.78	416.11

TABLE 15

BOONE COUNTY, MISSOURI

**OPERATING INDICATORS BY FUNCTION
LAST SIX FISCAL YEARS**

	2001	2002	2003	2004	2005	2006
Law Enforcement & Judicial - Court						
Circuit Clerk						
No. of Cases Filed	*	21,541	25,463	24,005	26,611	24,000 ^a
No. of Cases Disposed	*	21,178	25,259	22,500	21,710	22,000 ^a
No. of Cases Pending	*	8,461	7,650	8,030	8,121	8,800 ^a
Circuit Court Services						
No. of Juries Reporting	44	47	34	36	54	30 ^a
No. of Jury Trial Days	71	71	48	75	90	60 ^a
No. of Home Detention Days	8,965	9,955	11,055	15,942	14,306	17,000 ^a
Law Enforcement & Judicial - Sheriff/Corrections						
Corrections						
Correction Facility Capacity	210	210	210	210	210	210
Inmate Bookings	6,381	6,816	6,976	9,676	7,427	7,755
Average Daily Population	203	201	223	223	217	218
Sheriff						
Calls for Service	33,724	42,874	52,349	53,324	49,534	52,087
Civil Papers Served	13,912	13,593	12,848	12,959	13,418	12,984
Warrants Served	4,619	5,354	6,029	6,127	6,524	6,048
Law Enforcement & Judicial - PA & Other						
Prosecuting Attorney						
Total Cases Filed	10,170	9,262	9,542	9,991	11,362	10,663 ^a
Environment, Buildings & Infrastructure						
Public Works						
County Maintained Roads in Centerline Miles						
Concrete	29	30	30	30	32	33
Asphalt	196	196	203	208	206	209
Low Type Bituminous	38	38	56	61	72	73
Gravel	537	537	507	501	491	487

* Information not readily available.

(a) Estimates by department

Sources: Data provided by various county offices and compiled by the County Auditor; information for the prior years is not readily available.

TABLE 16

BOONE COUNTY, MISSOURI

**CAPITAL ASSET STATISTICS BY FUNCTION
PRIOR AND CURRENT YEAR**

	<u>2005</u>	<u>2006</u>
Policy & Administration		
Government Center Building	1	1
Law Enforcement & Judicial - Court		
Courthouse	1	1
Juvenile Justice Center	1	1
Juvenile Justice Center Capacity	45	45
Law Enforcement & Judicial - Sheriff/Corrections		
Sheriff Administration & Correction Facility	1	1
Correction Facility Capacity	210	210
Environment, Buildings & Infrastructure		
Public Works Administration & Maintenance Building	1	1
Asphalt Storage Facility	1	1
Snow & Ice Maintenance Storage Facility	1	1
County Maintained Roads in Centerline Miles		
Concrete	32	33
Asphalt	206	209
Low Type Bituminous	72	73
Gravel	491	487

Information for the prior years is not readily available.

Sources: County Auditor

