

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2009**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 133,574	—	3,640	137,214
Investments	4,788,601	2,156,375	792,269	7,737,245
Accrued interest	9,434	434	825	10,693
Accounts receivable	108,794	—	—	108,794
Commissions receivable	205,708	—	—	205,708
Assessments receivable	—	180,613	—	180,613
Due from other funds	4,091	—	—	4,091
Due from other governments	47,106	—	—	47,106
Prepaid items	2,191	—	—	2,191
Restricted assets:				
Cash and cash equivalents	239,268	724,513	—	963,781
Total assets	<u>5,538,767</u>	<u>3,061,935</u>	<u>796,734</u>	<u>9,397,436</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	155,360	—	2,780	158,140
Short-term notes payable	550,000	—	—	550,000
Wages payable	27,632	—	—	27,632
Accrued liabilities	2,479	—	—	2,479
Due to other funds	749	—	—	749
Due to others	896	—	—	896
Advance from other funds	34,726	—	—	34,726
Deferred revenue	49,267	149,197	—	198,464
Loans payable to other funds	250,199	—	—	250,199
Total liabilities	<u>1,071,308</u>	<u>149,197</u>	<u>2,780</u>	<u>1,223,285</u>
Fund balances:				
Reserved for prepaid items	2,191	—	—	2,191
Reserved for NID projects	239,268	—	—	239,268
Reserved for debt service	—	2,912,738	—	2,912,738
Reserved for encumbrances	905,932	—	3,640	909,572
Undesignated	3,320,068	—	790,314	4,110,382
Total fund balances	<u>4,467,459</u>	<u>2,912,738</u>	<u>793,954</u>	<u>8,174,151</u>
Total liabilities and fund balances	<u>\$ 5,538,767</u>	<u>3,061,935</u>	<u>796,734</u>	<u>9,397,436</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009**

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
REVENUES				
Assessments	\$ 79,787	102,598	—	182,385
Sales taxes	247,554	—	—	247,554
Licenses and permits	58,702	—	—	58,702
Intergovernmental	888,583	—	—	888,583
Charges for services	1,548,588	—	—	1,548,588
Fines and forfeitures	27,747	—	—	27,747
Investment income	26,129	605	(22)	26,712
Miscellaneous:				
Contributions	18,768	—	—	18,768
Other	10,358	46,380	—	56,738
	<u>2,906,216</u>	<u>149,583</u>	<u>(22)</u>	<u>3,055,777</u>
Total revenues				
EXPENDITURES				
Current:				
Policy and administration	1,098,400	—	—	1,098,400
Law enforcement and judicial	1,011,252	—	—	1,011,252
Environment, public buildings, and infrastructure	1,653,520	—	—	1,653,520
Community health and public services	32,711	—	—	32,711
Interfund services used	68,703	—	—	68,703
Capital outlay	460,033	—	69,007	529,040
Debt service:				
Principal retirement	—	154,000	—	154,000
Interest and fiscal charges	—	157,700	—	157,700
	<u>4,324,619</u>	<u>311,700</u>	<u>69,007</u>	<u>4,705,326</u>
Total expenditures				
REVENUES OVER (UNDER) EXPENDITURES	(1,418,403)	(162,117)	(69,029)	(1,649,549)
OTHER FINANCING SOURCES (USES)				
Transfers in	—	2,071,952	844,778	2,916,730
Transfers out	(267,809)	(8,858)	—	(276,667)
Sale of capital assets	21	—	—	21
	<u>(267,788)</u>	<u>2,063,094</u>	<u>844,778</u>	<u>2,640,084</u>
Total other financing sources (uses)				
NET CHANGE IN FUND BALANCES	(1,686,191)	1,900,977	775,749	990,535
FUND BALANCES, beginning of year	<u>6,153,650</u>	<u>1,011,761</u>	<u>18,205</u>	<u>7,183,616</u>
FUND BALANCES, end of year	<u>\$ 4,467,459</u>	<u>2,912,738</u>	<u>793,954</u>	<u>8,174,151</u>

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 Fund - 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 moneys 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 Fundy - 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 Fundy - 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 levied to all entities participating in an election, not to exceed 5% of total election costs.

Election Equipment Replacement Fund - To account for moneys collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment

Sheriff Forfeiture Fund - To account for certain 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 following programs: neighborhood watch, community traffic safety, Drug Abuse Resistance Education (D.A.R.E.), and internet crimes task force.

Law Enforcement Department of Justice Grants Fund - To account for U.S. Dept of Justice grant funds to be used for local law enforcement.

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS *(Continued)*

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

Sheriff Revolving Fund - To account for revolving funds collected by the Sheriff.

Inmate Security Fund - To account for fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system to ensure that inmates can be properly identified and tracked within the jail system.

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 expenditures related to the prosecution of drug-related cases.

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.

Recovery Acts Cyber Crimes/VAW Fund - To account for expenditures and corresponding reimbursement revenues from federal stimulus (ARRA - American Recovery and Re-investment Act) pertaining to operation of the Cyber Crimes Investigative Unit and the Violence Against Women program.

JAG Recovery Act Stimulus Fund - To account for Justice Assistance Grant (JAG) expenditures and revenues received from federal stimulus funds (ARRA - American Recovery and Re-investment Act) to be used for local law enforcement.

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

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

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2009**

	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
ASSETS									
Cash and cash equivalents	\$ —	68,425	—	—	—	—	—	—	—
Investments	2,098	1,645,067	685,687	17,232	84,838	34,418	241,983	53,096	244,226
Accrued interest	5	2,903	1,576	34	201	82	595	191	583
Accounts receivable	—	303	23,799	1,924	—	—	62,127	500	—
Commissions receivable	—	205,708	—	—	—	—	—	—	—
Due from other funds	—	—	—	—	—	—	—	—	—
Due from other governments	—	—	—	—	—	—	—	—	—
Prepaid items	—	310	—	—	—	—	—	—	634
Restricted assets									
Cash and cash equivalents	—	—	—	—	—	—	—	—	—
Total assets	2,103	1,922,716	711,062	19,190	85,039	34,500	304,705	53,787	245,443
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	—	1,434	8,538	—	—	—	972	37,507	697
Short-term notes payable	—	—	—	—	—	—	—	—	—
Wages payable	—	17,226	—	—	—	—	—	—	—
Accrued liabilities	—	1,629	—	—	—	—	—	—	—
Due to other funds	—	—	—	—	—	—	—	—	—
Due to others	—	—	—	—	—	—	—	—	—
Advance from other funds	—	—	—	—	—	—	—	—	—
Deferred revenue	—	—	—	—	—	—	—	—	—
Loan payable to other funds	—	—	—	—	—	—	—	—	—
Total liabilities	—	20,289	8,538	—	—	—	972	37,507	697
Fund balances:									
Reserved for prepaid items	—	310	—	—	—	—	—	—	634
Reserved for NID projects	—	—	—	—	—	—	—	—	—
Reserved for encumbrances	—	450,530	—	—	—	—	—	—	—
Undesignated	2,103	1,451,587	702,524	19,190	85,039	34,500	303,733	16,280	244,112
Total fund balances	2,103	1,902,427	702,524	19,190	85,039	34,500	303,733	16,280	244,746
Total liabilities and fund balances	\$ 2,103	1,922,716	711,062	19,190	85,039	34,500	304,705	53,787	245,443

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2009**

	Election Equipment Replacement	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Law Enforcement Department of Justice Grants	Sheriff Civil Charges	Sheriff Revolving	Inmate Security	Prosecuting Attorney Training	Prosecuting Attorney Tax Collection	Prosecuting Attorney Contingency
ASSETS											
Cash and cash equivalents	\$ —	—	—	—	—	—	—	—	—	—	149
Investments	74,748	98,044	12,241	9,623	24,502	10,776	75,527	54,238	3,964	27,140	—
Accrued interest	180	258	34	22	95	97	178	124	10	73	—
Accounts receivable	—	—	1,678	—	—	—	782	1,673	414	2,429	—
Commissions receivable	—	—	—	—	—	—	—	—	—	—	—
Due from other funds	—	—	1,343	—	—	—	—	—	—	—	—
Due from other governments	—	—	—	—	—	—	—	—	—	—	—
Prepaid items	—	—	380	—	—	—	—	—	—	—	—
Restricted Assets											
Cash and cash equivalents	—	—	—	—	—	—	—	—	—	—	—
Total assets	74,928	98,302	15,676	9,645	24,597	10,873	76,487	56,035	4,388	29,642	149
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts payable	—	—	2,396	30	9,392	1,341	781	—	—	—	—
Short-term notes payable	—	—	—	—	—	—	—	—	—	—	—
Wages payable	—	—	—	—	—	—	—	—	—	1,424	—
Accrued liabilities	—	—	—	—	—	—	—	—	—	109	—
Due to other funds	—	369	380	—	—	—	—	—	—	—	—
Due to others	—	—	—	—	—	—	—	—	—	—	—
Advance from other funds	—	—	—	—	—	—	—	—	—	—	—
Deferred revenue	—	—	—	—	14,577	—	—	—	—	—	—
Loan payable to other funds	—	—	—	—	—	—	—	—	—	—	—
Total liabilities	—	369	2,776	30	23,969	1,341	781	—	—	1,533	—
Fund balances:											
Reserved for prepaid items	—	—	380	—	—	—	—	—	—	—	—
Reserved for NID projects	—	—	—	—	—	—	—	—	—	—	—
Reserved for encumbrances	—	—	—	—	5,419	—	6,539	—	—	—	—
Undesignated	74,928	97,933	12,520	9,615	(4,791)	9,532	69,167	56,035	4,388	28,109	149
Total fund balances	74,928	97,933	12,900	9,615	628	9,532	75,706	56,035	4,388	28,109	149
Total liabilities and fund balances	\$ 74,928	98,302	15,676	9,645	24,597	10,873	76,487	56,035	4,388	29,642	149

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2009**

	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Recovery Acts Cyber Crimes/ VAW	JAG Recovery Act Stimulus	Neighborhood Improvement Districts	Law Library	Total Nonmajor Special Revenue Funds
ASSETS											
Cash and cash equivalents	\$ 5	—	—	—	—	—	964	—	7,934	56,097	133,574
Investments	46,781	13,880	486,800	51,723	147,015	73,542	—	34,857	534,555	—	4,788,601
Accrued interest	141	33	1,166	118	342	172	—	138	83	—	9,434
Accounts receivable	110	—	542	8,125	2,995	1,393	—	—	—	—	108,794
Commissions receivable	—	—	—	—	—	—	—	—	—	—	205,708
Due from other funds	—	—	—	—	—	—	2,748	—	—	—	4,091
Due from other governments	—	—	—	7,820	—	—	39,286	—	—	—	47,106
Prepaid items	—	—	289	—	—	—	578	—	—	—	2,191
Restricted Assets											
Cash and cash equivalents	—	—	—	—	—	—	—	—	239,268	—	239,268
Total assets	47,037	13,913	488,797	67,786	150,352	75,107	43,576	34,995	781,840	56,097	5,538,767
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts payable	2,169	—	289	30,168	2,670	—	1,730	—	55,246	—	155,360
Short-term notes payable	—	—	—	—	—	—	—	—	550,000	—	550,000
Wages payable	2,555	—	—	—	—	—	6,427	—	—	—	27,632
Accrued liabilities	157	—	—	—	—	—	584	—	—	—	2,479
Due to other funds	—	—	—	—	—	—	—	—	—	—	749
Due to others	896	—	—	—	—	—	—	—	—	—	896
Advance from other funds	—	—	—	—	—	—	34,726	—	—	—	34,726
Deferred revenue	—	—	—	—	—	—	—	34,690	—	—	49,267
Loan payable to other funds	—	—	—	—	—	—	—	—	250,199	—	250,199
Total liabilities	5,777	—	289	30,168	2,670	—	43,467	34,690	855,445	—	1,071,308
Fund balances:											
Reserved for prepaid items	—	—	289	—	—	—	578	—	—	—	2,191
Reserved for NID projects	—	—	—	—	—	—	—	—	239,268	—	239,268
Reserved for encumbrances	—	—	—	—	301	904	—	2,077	440,162	—	905,932
Undesignated	41,260	13,913	488,219	37,618	147,381	74,203	(469)	(1,772)	(753,035)	56,097	3,320,068
Total fund balances	41,260	13,913	488,508	37,618	147,682	75,107	109	305	(73,605)	56,097	4,467,459
Total liabilities and fund balances	\$ 47,037	13,913	488,797	67,786	150,352	75,107	43,576	34,995	781,840	56,097	5,538,767

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2009**

	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
REVENUES									
Assessments	\$ —	—	—	—	—	—	—	—	—
Sales taxes	—	—	247,554	—	—	—	—	—	—
Licenses and permits	—	—	—	—	—	—	—	—	—
Intergovernmental	—	250,057	—	—	—	16,397	—	19,005	42,405
Charges for services	—	842,330	—	33,827	—	—	178,406	—	6,262
Fines and forfeitures	—	—	—	—	—	—	—	—	—
Investment income	11	8,984	3,605	62	483	155	1,835	1,182	1,251
Miscellaneous:									
Contributions	—	—	—	—	—	—	—	17,720	—
Other	—	6,651	—	—	—	—	—	500	—
Total revenues	11	1,108,022	251,159	33,889	483	16,552	180,241	38,407	49,918
EXPENDITURES									
Current:									
Policy and administration	—	1,021,195	—	—	—	—	11,150	—	6,871
Law enforcement and judicial	—	—	136,136	—	—	—	—	—	—
Environment, public buildings, and infrastructure	—	—	—	—	—	—	—	27,884	—
Community health and public services	—	—	—	32,414	—	297	—	—	—
Interfund services used	—	—	—	—	—	—	68,703	—	—
Capital outlay	—	27,440	32,179	—	—	—	24,947	256,762	116
Total expenditures	—	1,048,635	168,315	32,414	—	297	104,800	284,646	6,987
REVENUES OVER (UNDER) EXPENDITURES	11	59,387	82,844	1,475	483	16,255	75,441	(246,239)	42,931
OTHER FINANCING SOURCES (USES)									
Transfers out	—	—	—	—	—	—	(59,182)	—	—
Sale of capital assets	—	14	5	—	—	—	—	—	—
Total other financing sources (uses)	—	14	5	—	—	—	(59,182)	—	—
NET CHANGE IN FUND BALANCES	11	59,401	82,849	1,475	483	16,255	16,259	(246,239)	42,931
FUND BALANCES, beginning of year	2,092	1,843,026	619,675	17,715	84,556	18,245	287,474	262,519	201,815
FUND BALANCES, end of year	\$ 2,103	1,902,427	702,524	19,190	85,039	34,500	303,733	16,280	244,746

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2009**

	Election Equipment Replacement	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Law Enforcement Department of Justice Grants	Sheriff Civil Charges	Sheriff Revolving	Inmate Security	Prosecuting Attorney Training	Prosecuting Attorney Tax Collection	Prosecuting Attorney Contingency
REVENUES											
Assessments	\$ —	—	—	—	—	—	—	—	—	—	—
Sales taxes	—	—	—	—	—	—	—	—	—	—	—
Licenses and permits	—	—	—	—	—	—	58,702	—	—	—	—
Intergovernmental	—	—	9,051	—	91,750	—	—	—	—	—	—
Charges for services	5,250	—	20,353	—	—	50,000	—	20,268	5,125	30,232	19,028
Fines and forfeitures	—	—	—	—	—	—	—	—	—	—	—
Investment income	417	626	92	57	117	310	401	251	32	215	371
Miscellaneous:											
Contributions	—	—	—	1,048	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	349	—
Total revenues	5,667	626	29,496	1,105	91,867	50,310	59,103	20,519	5,157	30,796	19,399
EXPENDITURES											
Current:											
Policy and administration	—	—	—	—	—	—	—	—	—	—	—
Law enforcement and judicial	—	8,779	37,909	2,625	73,526	9,209	29,578	—	5,731	47,497	20,000
Environment, public buildings, and infrastructure	—	—	—	—	—	—	—	—	—	—	—
Community health and public services	—	—	—	—	—	—	—	—	—	—	—
Interfund services used	—	—	—	—	—	—	—	—	—	—	—
Capital outlay	—	2,900	—	—	18,224	—	7,850	—	—	—	—
Total expenditures	—	11,679	37,909	2,625	91,750	9,209	37,428	—	5,731	47,497	20,000
REVENUES OVER (UNDER) EXPENDITURES	5,667	(11,053)	(8,413)	(1,520)	117	41,101	21,675	20,519	(574)	(16,701)	(601)
OTHER FINANCING SOURCES (USES)											
Transfers out	—	(3,050)	—	—	—	(180,000)	—	—	—	—	—
Sale of capital assets	—	—	—	—	—	—	—	—	—	—	—
Total other financing sources (uses)	—	(3,050)	—	—	—	(180,000)	—	—	—	—	—
NET CHANGE IN FUND BALANCES	5,667	(14,103)	(8,413)	(1,520)	117	(138,899)	21,675	20,519	(574)	(16,701)	(601)
FUND BALANCES, beginning of year	69,261	112,036	21,313	11,135	511	148,431	54,031	35,516	4,962	44,810	750
FUND BALANCES, end of year	\$ 74,928	97,933	12,900	9,615	628	9,532	75,706	56,035	4,388	28,109	149

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2009**

	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Recovery Act Grants CC & VAW	JAG Recovery Act Stimulus	Neighborhood Improvement Districts	Law Library	Total Nonmajor Special Revenue Funds
REVENUES											
Assessments	\$ —	—	—	—	—	—	—	—	79,787	—	79,787
Sales taxes	—	—	—	—	—	—	—	—	—	—	247,554
Licenses and permits	—	—	—	—	—	—	—	—	—	—	58,702
Intergovernmental	—	—	—	30,151	—	—	136,479	293,288	—	—	888,583
Charges for services	76,558	—	116,323	89,885	35,496	19,245	—	—	—	—	1,548,588
Fines and forfeitures	—	—	—	—	—	—	—	—	—	27,747	27,747
Investment income	417	79	2,719	326	779	372	—	305	338	337	26,129
Miscellaneous:											
Contributions	—	—	—	—	—	—	—	—	—	—	18,768
Other	1,350	—	—	981	527	—	—	—	—	—	10,358
Total revenues	78,325	79	119,042	121,343	36,802	19,617	136,479	293,593	80,125	28,084	2,906,216
EXPENDITURES											
Current:											
Policy and administration	—	—	59,184	—	—	—	—	—	—	—	1,098,400
Law enforcement and judicial	112,724	—	—	131,777	14,166	1,363	130,633	224,891	—	24,708	1,011,252
Environment, public buildings, and infrastructure	—	—	—	—	—	—	—	—	1,625,636	—	1,653,520
Community health and public services	—	—	—	—	—	—	—	—	—	—	32,711
Interfund services used	—	—	—	—	—	—	—	—	—	—	68,703
Capital outlay	—	—	15,481	—	—	—	5,737	68,397	—	—	460,033
Total expenditures	112,724	—	74,665	131,777	14,166	1,363	136,370	293,288	1,625,636	24,708	4,324,619
REVENUES OVER (UNDER) EXPENDITURES	(34,399)	79	44,377	(10,434)	22,636	18,254	109	305	(1,545,511)	3,376	(1,418,403)
OTHER FINANCING SOURCES (USES)											
Transfers out	—	—	—	—	—	—	—	—	(25,577)	—	(267,809)
Sale of capital assets	2	—	—	—	—	—	—	—	—	—	21
Total other financing sources (uses)	2	—	—	—	—	—	—	—	(25,577)	—	(267,788)
NET CHANGE IN FUND BALANCES	(34,397)	79	44,377	(10,434)	22,636	18,254	109	305	(1,571,088)	3,376	(1,686,191)
FUND BALANCES, beginning of year	75,657	13,834	444,131	48,052	125,046	56,853	—	—	1,497,483	52,721	6,153,650
FUND BALANCES, end of year	\$ 41,260	13,913	488,508	37,618	147,682	75,107	109	305	(73,605)	56,097	4,467,459

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SPECIAL BUILDING PROJECT CITIZEN CONTRIBUTION FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 92	11	(81)
Total revenues	<u>92</u>	<u>11</u>	<u>(81)</u>
EXPENDITURES			
Supplies, services, and other charges	—	—	—
Capital outlay	—	—	—
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>92</u>	11	<u>(81)</u>
FUND BALANCE (GAAP), beginning of year		<u>2,092</u>	
FUND BALANCE (GAAP), end of year		\$ <u>2,103</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES -BUDGET AND ACTUAL - BUDGET BASIS -
ASSESSMENT FUND**

For The Year Ended December 31, 2009

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 365,484	250,057	(115,427)
Charges for services	965,000	842,330	(122,670)
Investment income	27,815	8,984	(18,831)
Miscellaneous:			
Other	<u>12,000</u>	<u>6,651</u>	<u>(5,349)</u>
Total revenues	<u>1,370,299</u>	<u>1,108,022</u>	<u>(262,277)</u>
EXPENDITURES			
Personal services	841,072	738,887	102,185
Supplies, services, and other charges	418,909	151,808	267,101
Capital outlay	<u>29,150</u>	<u>27,440</u>	<u>1,710</u>
Total expenditures	<u>1,289,131</u>	<u>918,135</u>	<u>370,996</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>81,168</u>	<u>189,887</u>	<u>108,719</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	<u>—</u>	<u>14</u>	<u>14</u>
Total other financing sources (uses)	—	14	14
NET CHANGE IN FUND BALANCE	\$ <u><u>81,168</u></u>	189,901	<u><u>108,747</u></u>
FUND BALANCE (GAAP), beginning of year		1,843,026	
Less encumbrances, beginning of year		(581,030)	
Add encumbrances, end of year		<u>450,530</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>1,902,427</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES -BUDGET AND ACTUAL - BUDGET BASIS -
E-911 EMERGENCY TELEPHONE FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Sales taxes	\$ 220,800	247,554	26,754
Investment income	<u>14,000</u>	<u>3,605</u>	<u>(10,395)</u>
Total revenues	<u>234,800</u>	<u>251,159</u>	<u>16,359</u>
EXPENDITURES			
Supplies, services, and other charges	182,300	136,136	46,164
Capital outlay	<u>65,000</u>	<u>32,179</u>	<u>32,821</u>
Total expenditures	<u>247,300</u>	<u>168,315</u>	<u>78,985</u>
REVENUES OVER (UNDER) EXPENDITURES	(12,500)	82,844	95,344
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	<u>—</u>	<u>5</u>	<u>5</u>
Total other financing sources (uses)	—	5	5
NET CHANGE IN FUND BALANCE	\$ <u><u>(12,500)</u></u>	82,849	<u><u>95,349</u></u>
FUND BALANCE (GAAP), beginning of year		<u>619,675</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>702,524</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES -BUDGET AND ACTUAL - BUDGET BASIS -
DOMESTIC VIOLENCE FUND**

For The Year Ended December 31, 2009

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 30,900	33,827	2,927
Investment income	<u>255</u>	<u>62</u>	<u>(193)</u>
Total revenues	<u>31,155</u>	<u>33,889</u>	<u>2,734</u>
EXPENDITURES			
Supplies, services, and other charges	<u>33,000</u>	<u>32,414</u>	<u>586</u>
Total expenditures	<u>33,000</u>	<u>32,414</u>	<u>586</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(1,845)</u></u>	1,475	<u><u>3,320</u></u>
FUND BALANCE (GAAP), beginning of year		<u>17,715</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>19,190</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
HOSPITAL PROFIT SHARE FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ <u> 1,900</u>	<u> 483</u>	<u> (1,417)</u>
Total revenues	<u> 1,900</u>	<u> 483</u>	<u> (1,417)</u>
EXPENDITURES			
Supplies, services, and other charges	<u> 40,000</u>	<u> —</u>	<u> 40,000</u>
Total expenditures	<u> 40,000</u>	<u> —</u>	<u> 40,000</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> (38,100)</u>	483	<u> 38,583</u>
FUND BALANCE (GAAP), beginning of year		<u> 84,556</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 85,039</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
LOCAL EMERGENCY PLANNING COMMITTEE FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 10,300	16,397	6,097
Investment income	885	155	(730)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	11,185	16,552	5,367
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	25,100	297	24,803
Capital outlay	2,000	—	2,000
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	27,100	297	26,803
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(15,915)</u>	16,255	<u>32,170</u>
FUND BALANCE (GAAP), beginning of year		<u>18,245</u>	
FUND BALANCE (GAAP), end of year		\$ <u>34,500</u>	

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
COLLECTOR TAX MAINTENANCE FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Charges for services	\$ 214,627	178,406	(36,221)
Investment income	8,128	1,835	(6,293)
Total revenues	<u>222,755</u>	<u>180,241</u>	<u>(42,514)</u>
EXPENDITURES			
Personal services	1,958	—	1,958
Supplies, services, and other charges	197,808	79,853	117,955
Capital outlay	24,947	24,947	—
Total expenditures	<u>224,713</u>	<u>104,800</u>	<u>119,913</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,958)	75,441	77,399
OTHER FINANCING SOURCES (USES)			
Transfers out	—	(59,182)	(59,182)
Total other financing sources (uses)	—	(59,182)	(59,182)
NET CHANGE IN FUND BALANCE	\$ <u>(1,958)</u>	16,259	<u>(40,965)</u>
FUND BALANCE (GAAP), beginning of year		<u>287,474</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>303,733</u></u>	

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
FAIRGROUND MAINTENANCE FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 19,005	19,005	—
Investment income	—	1,182	1,182
Miscellaneous:			
Contributions	15,720	17,720	2,000
Other	500	500	—
	<u>35,225</u>	<u>38,407</u>	<u>3,182</u>
Total revenues			
EXPENDITURES			
Supplies, services, and other charges	27,885	27,884	1
Capital outlay	256,843	256,762	81
	<u>284,728</u>	<u>284,646</u>	<u>82</u>
Total expenditures			
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(249,503)</u></u>	(246,239)	<u><u>3,264</u></u>
FUND BALANCE (GAAP), beginning of year		<u>262,519</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>16,280</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ELECTION SERVICES FUND**

For The Year Ended December 31, 2009

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 16,000	42,405	26,405
Charges for services	8,500	6,262	(2,238)
Investment income	3,800	1,251	(2,549)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	28,300	49,918	21,618
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	92,050	6,871	85,179
Capital outlay	7,250	116	7,134
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	99,300	6,987	92,313
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(71,000)</u>	42,931	<u>113,931</u>
FUND BALANCE (GAAP), beginning of year		<u>201,815</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>244,746</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ELECTION EQUIPMENT REPLACEMENT FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ —	5,250	5,250
Investment income	<u>870</u>	<u>417</u>	<u>(453)</u>
Total revenues	<u>870</u>	<u>5,667</u>	<u>4,797</u>
EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>870</u>	5,667	<u>4,797</u>
FUND BALANCE (GAAP), beginning of year		<u>69,261</u>	
FUND BALANCE (GAAP), end of year		\$ <u>74,928</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF FORFEITURE FUND**

For The Year Ended December 31, 2009

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ 2,680	626	(2,054)
Total revenues	<u>2,680</u>	<u>626</u>	<u>(2,054)</u>
EXPENDITURES			
Personal services	6,496	6,495	1
Supplies, services, and other charges	3,434	2,284	1,150
Capital outlay	<u>4,500</u>	<u>2,900</u>	<u>1,600</u>
Total expenditures	<u>14,430</u>	<u>11,679</u>	<u>2,751</u>
REVENUES OVER (UNDER) EXPENDITURES	(11,750)	(11,053)	697
OTHER FINANCING SOURCES (USES)			
Transfer out	<u>(3,050)</u>	<u>(3,050)</u>	<u>—</u>
Total other financing sources (uses)	(3,050)	(3,050)	—
NET CHANGE IN FUND BALANCE	\$ <u>(14,800)</u>	(14,103)	<u>697</u>
FUND BALANCE (GAAP), beginning of year		<u>112,036</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>97,933</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF TRAINING FUND**

For The Year Ended December 31, 2009

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 10,000	9,051	(949)
Charges for services	20,000	20,353	353
Investment income	330	92	(238)
	<u>30,330</u>	<u>29,496</u>	<u>(834)</u>
Total revenues			
EXPENDITURES			
Supplies, services, and other charges	<u>41,170</u>	<u>37,909</u>	<u>3,261</u>
Total expenditures	<u>41,170</u>	<u>37,909</u>	<u>3,261</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(10,840)</u>	(8,413)	<u>2,427</u>
FUND BALANCE (GAAP), beginning of year		<u>21,313</u>	
FUND BALANCE (GAAP), end of year		\$ <u>12,900</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PUBLIC SAFETY CITIZEN CONTRIBUTIONS FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 135	57	(78)
Miscellaneous:			
Contributions	<u>—</u>	<u>1,048</u>	<u>1,048</u>
Total revenues	<u>135</u>	<u>1,105</u>	<u>970</u>
EXPENDITURES			
Supplies, services, and other charges	<u>4,750</u>	<u>2,625</u>	<u>2,125</u>
Total expenditures	<u>4,750</u>	<u>2,625</u>	<u>2,125</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(4,615)</u></u>	(1,520)	<u><u>3,095</u></u>
FUND BALANCE (GAAP), beginning of year		<u>11,135</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>9,615</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
LAW ENFORCEMENT DEPARTMENT OF JUSTICE GRANTS FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 106,328	91,750	(14,578)
Investment income	<u>—</u>	<u>117</u>	<u>117</u>
Total revenues	<u>106,328</u>	<u>91,867</u>	<u>(14,461)</u>
EXPENDITURES			
Supplies, services, and other charges	85,129	78,945	6,184
Capital outlay	<u>21,623</u>	<u>18,224</u>	<u>3,399</u>
Total expenditures	<u>106,752</u>	<u>97,169</u>	<u>9,583</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(424)</u></u>	(5,302)	<u><u>(4,878)</u></u>
FUND BALANCE (GAAP), beginning of year		511	
Add encumbrances, end of year		<u>5,419</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>628</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF CIVIL CHARGES FUND**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 50,000	50,000	—
Investment income	—	310	310
	<u> </u>	<u> </u>	<u> </u>
Total revenues	50,000	50,310	310
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	9,704	9,209	495
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	9,704	9,209	495
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	40,296	41,101	805
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)			
Transfer out	(180,000)	(180,000)	—
	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)	(180,000)	(180,000)	—
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>(139,704)</u>	(138,899)	<u>805</u>
FUND BALANCE (GAAP), beginning of year		<u>148,431</u>	
FUND BALANCE (GAAP), end of year		\$ <u>9,532</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF REVOLVING FUND**

For The Year Ended December 31, 2009

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Licenses and permits	\$ 57,922	58,702	780
Investment income	725	401	(324)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	58,647	59,103	456
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	31,483	29,578	1,905
Capital outlay	15,247	14,389	858
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	46,730	43,967	2,763
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>11,917</u>	15,136	<u>3,219</u>
FUND BALANCE (GAAP), beginning of year		54,031	
Add encumbrances, end of year		<u>6,539</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>75,706</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
INMATE SECURITY FUND**

For The Year Ended December 31, 2009

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 20,000	20,268	268
Investment income	<u>580</u>	<u>251</u>	<u>(329)</u>
Total revenues	<u>20,580</u>	<u>20,519</u>	<u>(61)</u>
EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>20,580</u>	20,519	<u>(61)</u>
FUND BALANCE (GAAP), beginning of year		<u>35,516</u>	
FUND BALANCE (GAAP), end of year		\$ <u>56,035</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY TRAINING FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 4,950	5,125	175
Investment income	<u>147</u>	<u>32</u>	<u>(115)</u>
Total revenues	<u>5,097</u>	<u>5,157</u>	<u>60</u>
EXPENDITURES			
Supplies, services, and other charges	<u>5,732</u>	<u>5,731</u>	<u>1</u>
Total expenditures	<u>5,732</u>	<u>5,731</u>	<u>1</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(635)</u></u>	(574)	<u><u>61</u></u>
FUND BALANCE (GAAP), beginning of year		<u>4,962</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>4,388</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY TAX COLLECTION FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 50,000	30,232	(19,768)
Investment income	650	215	(435)
Miscellaneous	<u>—</u>	<u>349</u>	<u>349</u>
Total revenues	<u>50,650</u>	<u>30,796</u>	<u>(19,854)</u>
EXPENDITURES			
Personal services	47,966	46,033	1,933
Supplies, services, and other charges	1,865	1,464	401
Capital outlay	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>49,831</u>	<u>47,497</u>	<u>2,334</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>819</u>	(16,701)	<u>(17,520)</u>
FUND BALANCE (GAAP), beginning of year		<u>44,810</u>	
FUND BALANCE (GAAP), end of year		\$ <u>28,109</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY CONTINGENCY FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 20,000	19,028	(972)
Investment income	<u>506</u>	<u>371</u>	<u>(135)</u>
Total revenues	<u>20,506</u>	<u>19,399</u>	<u>(1,107)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>20,000</u>	<u>20,000</u>	<u>—</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>506</u>	(601)	<u>(1,107)</u>
FUND BALANCE (GAAP), beginning of year		<u>750</u>	
FUND BALANCE (GAAP), end of year		\$ <u>149</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY BAD CHECK COLLECTION FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 100,000	76,558	(23,442)
Investment income	2,685	417	(2,268)
Miscellaneous	75	1,350	1,275
	<u> </u>	<u> </u>	<u> </u>
Total revenues	102,760	78,325	(24,435)
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Personal services	108,917	104,960	3,957
Supplies, services, and other charges	9,878	7,764	2,114
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	118,795	112,724	6,071
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	(16,035)	(34,399)	(18,364)
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	—	2	2
	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)	—	2	2
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>(16,035)</u>	(34,397)	<u>(18,360)</u>
FUND BALANCE (GAAP), beginning of year		<u>75,657</u>	
FUND BALANCE (GAAP), end of year		\$ <u>41,260</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY FORFEITURE FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 395	79	(316)
Total revenues	<u>395</u>	<u>79</u>	<u>(316)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>13,500</u>	<u>—</u>	<u>13,500</u>
Total expenditures	<u>13,500</u>	<u>—</u>	<u>13,500</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(13,105)</u></u>	79	<u><u>13,184</u></u>
FUND BALANCE (GAAP), beginning of year		<u>13,834</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>13,913</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
RECORD PRESERVATION FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 108,250	116,323	8,073
Investment income	<u>11,400</u>	<u>2,719</u>	<u>(8,681)</u>
Total revenues	<u>119,650</u>	<u>119,042</u>	<u>(608)</u>
EXPENDITURES			
Supplies, services, and other charges	411,585	59,184	352,401
Capital outlay	<u>95,050</u>	<u>3,036</u>	<u>92,014</u>
Total expenditures	<u>506,635</u>	<u>62,220</u>	<u>444,415</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(386,985)</u></u>	56,822	<u><u>443,807</u></u>
FUND BALANCE (GAAP), beginning of year		444,131	
Less encumbrances, beginning of year		<u>(12,445)</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>488,508</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
FAMILY SERVICES AND JUSTICE FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 31,410	30,151	(1,259)
Charges for services	95,000	89,885	(5,115)
Investment income	1,400	326	(1,074)
Miscellaneous:			
Other	<u>1,500</u>	<u>981</u>	<u>(519)</u>
Total revenues	<u>129,310</u>	<u>121,343</u>	<u>(7,967)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>143,150</u>	<u>131,777</u>	<u>11,373</u>
Total expenditures	<u>143,150</u>	<u>131,777</u>	<u>11,373</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(13,840)</u></u>	(10,434)	<u><u>3,406</u></u>
FUND BALANCE (GAAP), beginning of year		<u>48,052</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>37,618</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
CIRCUIT DRUG COURT FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 30,000	35,496	5,496
Investment income	2,175	779	(1,396)
Miscellaneous:			
Other	—	527	527
	<u> </u>	<u> </u>	<u> </u>
Total revenues	32,175	36,802	4,627
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	40,860	12,166	28,694
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	40,860	12,166	28,694
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(8,685)</u>	24,636	<u>33,321</u>
FUND BALANCE (GAAP), beginning of year		125,046	
Less encumbrances, beginning of year		(2,301)	
Add encumbrances, end of year		<u>301</u>	
FUND BALANCE (GAAP), end of year		\$ <u>147,682</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ADMINISTRATION OF JUSTICE FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 24,000	19,245	(4,755)
Investment income	<u>1,150</u>	<u>372</u>	<u>(778)</u>
Total revenues	<u>25,150</u>	<u>19,617</u>	<u>(5,533)</u>
EXPENDITURES			
Supplies, services, and other charges	7,500	1,363	6,137
Capital outlay	<u>20,000</u>	<u>904</u>	<u>19,096</u>
Total expenditures	<u>27,500</u>	<u>2,267</u>	<u>25,233</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(2,350)</u></u>	17,350	<u><u>19,700</u></u>
FUND BALANCE (GAAP), beginning of year		56,853	
Add encumbrances, end of year		<u>904</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>75,107</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
RECOVERY ACT GRANTS – CYBER CRIMES AND
VIOLENCE AGAINST WOMEN FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ <u>175,809</u>	<u>136,479</u>	<u>(39,330)</u>
Total revenues	<u>175,809</u>	<u>136,479</u>	<u>(39,330)</u>
EXPENDITURES			
Personal Services	134,455	108,696	25,759
Supplies, services, and other charges	24,285	21,937	2,348
Capital outlay	<u>17,069</u>	<u>5,737</u>	<u>11,332</u>
Total expenditures	<u>175,809</u>	<u>136,370</u>	<u>39,439</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> —</u>	109	<u>109</u>
FUND BALANCE (GAAP), beginning of year		—	
FUND BALANCE (GAAP), end of year		\$ <u>109</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
JUSTICE ASSISTANCE GRANT – RECOVERY ACT STIMULUS FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	327,978	293,288	(34,690)
Investment income	\$ —	305	305
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>327,978</u>	<u>293,593</u>	<u>(34,385)</u>
EXPENDITURES			
Personal services	24,426	16,089	8,337
Supplies, services, and other charges	212,537	210,879	1,658
Capital outlay	91,015	68,397	22,618
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>327,978</u>	<u>295,365</u>	<u>32,613</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> </u>	(1,772)	<u>(1,772)</u>
FUND BALANCE (GAAP), beginning of year		—	
Add encumbrances, end of year		<u>2,077</u>	
FUND BALANCE (GAAP), end of year		\$ <u> </u>	
		<u>305</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
NEIGHBORHOOD IMPROVEMENT DISTRICTS FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Assessments	\$ —	79,787	79,787
Investment income	—	338	338
Total revenues	—	80,125	80,125
EXPENDITURES			
Other services and charges	3,056,649	2,065,798	990,851
Total expenditures	3,056,649	2,065,798	990,851
REVENUES OVER (UNDER) EXPENDITURES	(3,056,649)	(1,985,673)	1,070,976
OTHER FINANCING SOURCES(USES)			
Transfers out	(25,577)	(25,577)	—
Total other financing sources (uses)	(25,577)	(25,577)	—
NET CHANGE IN FUND BALANCES	\$ —	(2,011,250)	1,070,976
FUND BALANCE (DEFICIT) (GAAP), beginning of year		1,497,483	
Add encumbrances, end of year		440,162	
FUND BALANCE (DEFICIT) (GAAP), end of year		\$ (73,605)	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
LAW LIBRARY FUND**

For The Year Ended December 31, 2009

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Fines and forfeitures	\$ 27,747	27,747	—
Investment income	<u>337</u>	<u>337</u>	<u>—</u>
Total revenues	<u>28,084</u>	<u>28,084</u>	<u>—</u>
EXPENDITURES			
Supplies, services, and other charges	<u>24,708</u>	<u>24,708</u>	<u>—</u>
Total expenditures	<u>24,708</u>	<u>24,708</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>3,376</u>	3,376	<u>—</u>
FUND BALANCE (GAAP), beginning of year		<u>52,721</u>	
FUND BALANCE (GAAP), end of year		\$ <u>56,097</u>	

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 the moneys 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 moneys 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 moneys in this fund will be used to make the final payments on the bonds.

Series 2005 Special Obligation Bond - Taxable - To hold in trust the moneys required as a reserve for the bonds and to accumulate moneys for payment of the principal and interest on \$2,005,000 taxable special obligation bonds issued in 2005 for the purchase of land and buildings. Financing for the annual debt service requirements is primarily obtained through revenues received from lease of the land and buildings. Interest-only payments are required through 2007 with principal and interest payments required 2008 through 2014 followed by a final balloon payment in 2015.

Series 1998 Neighborhood Improvement District Bond Fund - Road - To accumulate moneys 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. The fund was closed in 2009.

Series 2000A Neighborhood Improvement District Bond Fund - Sewer - To accumulate moneys 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 moneys 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 moneys 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.

Series 2006A Neighborhood Improvement District Bond Fund - Road - To accumulate moneys for payment of the principal and interest on \$182,000 general obligation neighborhood improvement bonds issued in 2006. 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 2016. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2008 Neighborhood Improvement District Bond Fund - Sewer - To accumulate moneys for payment of the principal and interest on \$1,700,000 general obligation neighborhood improvement bonds issued in 2008. 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 2028. 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, 2009**

	Debt Service Reserve	Series 2005 Special Obligation Bond-Taxable	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	Series 2006A Neighborhood Improvement District Bond-Road	Series 2008 Neighborhood Improvement District Bond-Sewer	Total Nonmajor Debt Service Funds
ASSETS									
Investments	\$ —	1,952,200	1,952,200	49,809	27,939	116,172	10,255	—	4,108,575
Accrued interest	—	81	—	66	40	242	5	—	434
Assessments receivable	—	—	—	6,594	8,030	34,368	131,621	—	180,613
Restricted assets:									
Cash and cash equivalents	524,000	200,504	—	—	—	—	—	9	724,513
Total assets	524,000	2,152,785	1,952,200	56,469	36,009	150,782	141,881	9	5,014,135
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deferred revenue	—	—	—	2,026	2,185	27,458	117,528	—	149,197
Total liabilities	—	—	—	2,026	2,185	27,458	117,528	—	149,197
Fund balances:									
Reserved for debt service	524,000	2,152,785	1,952,200	54,443	33,824	123,324	24,353	9	4,864,938
Total fund balances	524,000	2,152,785	1,952,200	54,443	33,824	123,324	24,353	9	4,864,938
Total liabilities and fund balances	\$ 524,000	2,152,785	1,952,200	56,469	36,009	150,782	141,881	9	5,014,135

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR DEBT SERVICE FUNDS
December 31, 2009**

	Debt Service Reserve	Series 2005 Special Obligation Bond-Taxable	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	Series 2006A Neighborhood Improvement District Bond-Road	Series 2008 Neighborhood Improvement District Bond-Sewer	Total Nonmajor Debt Service Funds
REVENUES									
Assessments	\$ —	—	1,548	30,073	21,196	27,190	22,591	—	102,598
Investment income	—	22	(419)	199	119	634	50	—	605
Miscellaneous:									
Other	—	46,380	—	—	—	—	—	—	46,380
Total revenues	—	46,402	1,129	30,272	21,315	27,824	22,641	—	149,583
EXPENDITURES									
Principal retirement	—	50,000	—	35,000	22,000	32,000	15,000	—	154,000
Interest and fiscal charges	—	115,582	—	2,924	1,872	5,141	6,613	25,568	157,700
Total expenditures	—	165,582	—	37,924	23,872	37,141	21,613	25,568	311,700
REVENUES OVER (UNDER) EXPENDITURES	—	(119,180)	1,129	(7,652)	(2,557)	(9,317)	1,028	(25,568)	(162,117)
OTHER FINANCING SOURCES (USES)									
Transfers in		2,046,375						25,577	2,071,952
Transfers out	—	—	(8,858)	—	—	—	—	—	(8,858)
Total other financing sources (uses)	—	2,046,375	(8,858)	—	—	—	—	25,577	2,063,094
NET CHANGE IN FUND BALANCES	—	1,927,195	(7,729)	(7,652)	(2,557)	(9,317)	1,028	9	1,900,977
FUND BALANCES, beginning of year	524,000	225,590	7,729	62,095	36,381	132,641	23,325	—	1,011,761
FUND BALANCES, end of year	\$ 524,000	2,152,785	—	54,443	33,824	123,324	24,353	9	2,912,738

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2005 SPECIAL OBLIGATION BOND FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ 2,265	22	(2,243)
Miscellaneous:			
Other	<u>46,380</u>	<u>46,380</u>	<u>—</u>
Total revenues	<u>48,645</u>	<u>46,402</u>	<u>(2,243)</u>
EXPENDITURES			
Principal retirement	50,000	50,000	—
Interest and fiscal charges	<u>116,083</u>	<u>115,582</u>	<u>501</u>
Total expenditures	<u>166,083</u>	<u>165,582</u>	<u>501</u>
REVENUES OVER (UNDER) EXPENDITURES	(117,438)	(119,180)	501
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>2,166,375</u>	<u>2,046,375</u>	<u>120,000</u>
NET CHANGE IN FUND BALANCE	\$ <u>2,048,937</u>	1,927,195	<u>120,501</u>
FUND BALANCE (GAAP), beginning of year		<u>225,590</u>	
FUND BALANCE (GAAP), end of year		\$ <u>2,152,785</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 1998 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ —	1,548	1,548
Investment income	<u>—</u>	<u>(419)</u>	<u>(419)</u>
Total revenues	<u>—</u>	<u>1,129</u>	<u>1,129</u>
EXPENDITURES			
	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	—	1,129	1,129
OTHER FINANCING SOURCES (USES)			
Transfer out	<u>(8,859)</u>	<u>(8,858)</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (8,859)</u>	<u>(7,729)</u>	<u>1,128</u>
FUND BALANCE (GAAP), beginning of year		<u>7,729</u>	
FUND BALANCE (GAAP), end of year		<u>\$ —</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2000A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 28,917	30,073	1,156
Investment income	<u>960</u>	<u>199</u>	<u>(761)</u>
Total revenues	<u>29,877</u>	<u>30,272</u>	<u>395</u>
EXPENDITURES			
Principal retirement	35,000	35,000	—
Interest and fiscal charges	<u>3,300</u>	<u>2,924</u>	<u>376</u>
Total expenditures	<u>38,300</u>	<u>37,924</u>	<u>376</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(8,423)</u></u>	<u>(7,652)</u>	<u><u>771</u></u>
FUND BALANCE (GAAP), beginning of year		<u>62,095</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>54,443</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2000B NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 19,893	21,196	1,303
Investment income	495	119	(376)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	20,388	21,315	927
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	22,000	22,000	—
Interest and fiscal charges	2,268	1,872	396
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	24,268	23,872	396
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(3,880)</u>	(2,557)	<u>1,323</u>
FUND BALANCE (GAAP), beginning of year		<u>36,381</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>33,824</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2001 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 25,401	27,190	1,789
Investment income	<u>2,670</u>	<u>634</u>	<u>(2,036)</u>
Total revenues	<u>28,071</u>	<u>27,824</u>	<u>(247)</u>
EXPENDITURES			
Principal retirement	32,000	32,000	—
Interest and fiscal charges	<u>5,380</u>	<u>5,141</u>	<u>239</u>
Total expenditures	<u>37,380</u>	<u>37,141</u>	<u>239</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(9,309)</u></u>	(9,317)	<u><u>(8)</u></u>
FUND BALANCE (GAAP), beginning of year		<u>132,641</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>123,324</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2006A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 22,409	22,591	182
Investment income	<u>175</u>	<u>50</u>	<u>(125)</u>
Total revenues	<u>22,584</u>	<u>22,641</u>	<u>57</u>
EXPENDITURES			
Principal retirement	15,000	15,000	—
Interest and fiscal charges	<u>6,743</u>	<u>6,613</u>	<u>130</u>
Total expenditures	<u>21,743</u>	<u>21,613</u>	<u>130</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>841</u>	1,028	<u>187</u>
FUND BALANCE (GAAP), beginning of year		<u>23,325</u>	
FUND BALANCE (GAAP), end of year		\$ <u>24,353</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2008 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
	\$ <u> —</u>	<u> —</u>	<u> —</u>
Total revenues	<u> —</u>	<u> —</u>	<u> —</u>
EXPENDITURES			
Interest and fiscal charges	<u> 25,568</u>	<u> 25,568</u>	<u> —</u>
Total expenditures	<u> 25,568</u>	<u> 25,568</u>	<u> —</u>
REVENUES OVER (UNDER) EXPENDITURES	(25,568)	(25,568)	—
OTHER FINANCING SOURCES (USES)			
Transfer in	<u> 25,577</u>	<u> 25,577</u>	<u> —</u>
NET CHANGE IN FUND BALANCE	\$ <u> 9</u>	<u> 9</u>	<u> —</u>
FUND BALANCE (GAAP), beginning of year		<u> —</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 9</u>	

BOONE COUNTY, MISSOURI

CAPITAL PROJECTS FUNDS

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

City/County Health Facility - To account for the resources used in the planning, renovating, and expanding of the City/County Health Facility.

Law Office Remodel IV-D (Child Support Enforcement) - To account for the resources used in planning and remodeling law office building space in order to house the operations of the Prosecuting Attorney's Child Support Enforcement operations.

Sheriff/Elections Facility - To account for resources and expenditures used in the planning and construction of a Sheriff's Annex and Election Warehouse Facility.

Johnston Paint Building Remodel – To account for resources and expenditures used in the planning and remodeling of the Johnston Paint Building which will provide operating space for Human Resources, Purchasing, and Facilities Maintenance.

Government Center Capital Improvement Fund - To account for the resources used in the planning, renovating, and expanding of the Government Center and/or Johnson Building. This is a major fund; therefore, it is also included in the Basic Financial Statements.

One-Fifth Cent Sales Tax Capital Improvement Fund - To account for the resources and expenditures of the voter-approved three-year one-fifth cent sales tax for the Courthouse Expansion, Government Center improvements, and other related projects. The sales tax expires in 2009. This is a major fund; therefore, it is also included in the Basic Financial Statements.

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2009**

	<u>City/County Health Facility</u>	<u>Law Office Remodel IV-D 605 E. Walnut</u>	<u>Sheriff/ Elections Facility</u>	<u>Johnston Paint Building Remodel</u>	<u>Total Nonmajor Capital Project Funds</u>
ASSETS					
Cash and cash equivalents	\$ 3,640	—	—	—	3,640
Investments		11,825	743,767	36,677	792,269
Accrued interest	<u>—</u>	<u>35</u>	<u>789</u>	<u>1</u>	<u>825</u>
Total assets	<u>3,640</u>	<u>11,860</u>	<u>744,556</u>	<u>36,678</u>	<u>796,734</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	<u>—</u>	<u>—</u>	<u>831</u>	<u>1,949</u>	<u>2,780</u>
Total liabilities	<u>—</u>	<u>—</u>	<u>831</u>	<u>1,949</u>	<u>2,780</u>
Fund balances:					
Reserved for encumbrances	3,640				3,640
Undesignated	<u>—</u>	<u>11,860</u>	<u>743,725</u>	<u>34,729</u>	<u>790,314</u>
Total fund balances	<u>3,640</u>	<u>11,860</u>	<u>743,725</u>	<u>34,729</u>	<u>793,954</u>
Total liabilities and fund balances	<u>\$ 3,640</u>	<u>11,860</u>	<u>744,556</u>	<u>36,678</u>	<u>796,734</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2009**

	City/County Health Facility	Law Office Remodel IV-D 605 E. Walnut	Sheriff/ Elections Facility	Johnston Paint Building Remodel	Total Nonmajor Capital Project Funds
REVENUES					
Investment income	\$ —	87	(108)	(1)	(22)
Total revenues	—	87	(108)	(1)	(22)
EXPENDITURES					
Capital outlay	1,060	1,732	56,467	9,748	69,007
Total expenditures	1,060	1,732	56,467	9,748	69,007
REVENUES OVER (UNDER) EXPENDITURES	(1,060)	(1,645)	(56,575)	(9,749)	(69,029)
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	800,300	44,478	844,778
Total other financing sources (uses)	—	—	800,300	44,478	844,778
NET CHANGE IN FUND BALANCES	(1,060)	(1,645)	743,725	34,729	775,749
FUND BALANCES, beginning of year	4,700	13,505	—	—	18,205
FUND BALANCES, end of year	\$ 3,640	11,860	743,725	34,729	793,954

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
CITY/COUNTY HEALTH FACILITY FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
	\$ —	—	—
Total revenues	—	—	—
EXPENDITURES			
	—	—	—
Total expenditures	—	—	—
REVENUES OVER (UNDER) EXPENDITURES	—	—	—
OTHER FINANCING SOURCES (USES)			
Transfers out	—	—	—
NET CHANGE IN FUND BALANCE	\$ —	—	—
FUND BALANCE (GAAP), beginning of year		4,700	
Less encumbrances, beginning of year		(4,700)	
Add encumbrances, end of year		3,640	
FUND BALANCE (GAAP), end of year		\$ 3,640	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
LAW OFFICE REMODEL IV-D 605 E. WALNUT FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ —	87	87
Total revenues	—	87	87
EXPENDITURES			
Capital outlay	—	1,732	(1,732)
Total expenditures	—	1,732	(1,732)
REVENUES OVER (UNDER) EXPENDITURES	—	(1,645)	(1,645)
OTHER FINANCING SOURCES (USES)			
Transfers in	—	—	—
NET CHANGE IN FUND BALANCE	\$ —	(1,645)	(1,645)
FUND BALANCE (GAAP), beginning of year		13,505	
FUND BALANCE (GAAP), end of year		\$ 11,860	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF/ELECTIONS FACILITY FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ —	(108)	(108)
Total revenues	—	(108)	(108)
EXPENDITURES			
Capital outlay	208,900	56,467	152,433
Total expenditures	208,900	56,467	152,433
REVENUES OVER (UNDER) EXPENDITURES	(208,900)	(56,575)	152,325
OTHER FINANCING SOURCES (USES)			
Transfers in	800,300	800,300	—
NET CHANGE IN FUND BALANCE	\$ <u>591,400</u>	743,725	<u>152,325</u>
FUND BALANCE (GAAP), beginning of year		—	
FUND BALANCE (GAAP), end of year		\$ <u>743,725</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
JOHNSTON PAINT BUILDING REMODEL FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	(1)	(1)
Total revenues	<u>—</u>	<u>(1)</u>	<u>(1)</u>
EXPENDITURES			
Capital outlay	44,478	9,748	34,730
Total expenditures	<u>44,478</u>	<u>9,748</u>	<u>34,730</u>
REVENUES OVER (UNDER) EXPENDITURES	(44,478)	(9,749)	34,729
OTHER FINANCING SOURCES (USES)			
Transfers in	44,478	44,478	—
NET CHANGE IN FUND BALANCE	<u>\$ —</u>	34,729	<u>34,729</u>
FUND BALANCE (GAAP), beginning of year		<u>—</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 34,729</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GOVERNMENT CENTER CAPITAL IMPROVEMENT FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	14,876	14,876
	<u> </u>	<u> </u>	<u> </u>
Total revenues	—	14,876	14,876
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Capital outlay	285,055	117,072	167,983
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	285,055	117,072	167,983
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	(285,055)	(102,196)	182,859
OTHER FINANCING SOURCES (USES)			
Transfers in	1,078,600	1,078,600	—
Transfers out	(44,478)	(44,478)	—
	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)	1,034,122	1,034,122	—
NET CHANGE IN FUND BALANCE	\$ <u>749,067</u>	931,926	<u>182,859</u>
FUND BALANCE (GAAP), beginning of year		<u>3,418,490</u>	
FUND BALANCE (GAAP), end of year		\$ <u>4,350,416</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ONE FIFTH-CENT SALES TAX CAPITAL IMPROVEMENT FUND
For The Year Ended December 31, 2009**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Sales taxes	\$ 3,470,000	3,313,986	(156,014)
Investment income	—	18,769	—
Other			
Miscellaneous	—	44	44
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>3,470,000</u>	<u>3,332,799</u>	<u>(155,970)</u>
EXPENDITURES			
Capital outlay	<u>1,144,884</u>	<u>1,121,004</u>	<u>23,880</u>
Total expenditures	<u>1,144,884</u>	<u>1,121,004</u>	<u>23,880</u>
REVENUES OVER (UNDER) EXPENDITURES	2,325,116	2,211,795	(132,090)
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(3,716,375)</u>	<u>(3,716,375)</u>	<u>—</u>
Total other financing sources (uses)	(3,716,375)	(3,716,375)	—
NET CHANGE IN FUND BALANCE	<u>\$ (1,391,259)</u>	<u>(1,504,580)</u>	<u>(113,321)</u>
FUND BALANCE (GAAP), beginning of year		2,189,704	
Less encumbrances, beginning of year		<u>(27,486)</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 657,638</u>	

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.

Self-insured Workers' Compensation Fund - Accounts for operations of the self-insured workers' compensation plan for County Employees.

Self-insured Workers' Compensation Loss Control Fund - Accounts for the resources and expenses pertaining to loss control activities.

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, Johnson Building, Courthouse, 607 East Ash, and the County owned space in the Centralia Clinic.

Family Health Center Capital Repair and Replacement - Accounts for the accumulation of resources to be used for major repairs and replacements for the County's 100% ownership interest in Unit 2 of the Health Facility. This portion of the Health Facility is currently leased to Family Health Center.

Health Department Capital Repair and Replacement - Accounts for the accumulation of resources to be used for major repairs and replacements for the County's ownership share of Unit 1 of the Health Facility. Unit 1 is jointly owned by the City of Columbia and the County. This portion of the Health Facility houses the City-County Health Department.

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF NET ASSETS -
INTERNAL SERVICE FUNDS
December 31, 2009**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Gmrd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Total
ASSETS										
Current assets:										
Investments	\$ 2,463,109	101,328	960,689	32,343	546,165	1,016,033	127,302	39,931	32,797	5,319,697
Accrued interest	6,048	257	2,235	94	1,374	2,540	367	96	79	13,090
Accounts receivable	5,747	10	6,470	—	12	—	—	—	—	12,239
Due from others	—	43	—	—	—	—	—	—	—	43
Total current assets	<u>2,474,904</u>	<u>101,638</u>	<u>969,394</u>	<u>32,437</u>	<u>547,551</u>	<u>1,018,573</u>	<u>127,669</u>	<u>40,027</u>	<u>32,876</u>	<u>5,345,069</u>
Restricted Assets:										
Investments	—	—	205,000	—	—	—	—	—	—	205,000
Noncurrent assets:										
Capital assets, net	—	—	—	—	36,789	—	—	—	—	36,789
Construction in progress	—	—	—	—	—	189,289	—	—	—	189,289
Total assets	<u>2,474,904</u>	<u>101,638</u>	<u>1,174,394</u>	<u>32,437</u>	<u>584,340</u>	<u>1,207,862</u>	<u>127,669</u>	<u>40,027</u>	<u>32,876</u>	<u>5,776,147</u>
LIABILITIES										
Current liabilities:										
Accounts payable	—	—	—	10,563	17,581	24,022	19,619	—	—	71,785
Wages payable	—	—	—	—	14,610	—	—	—	—	14,610
Compensated absences	—	—	—	—	17,030	—	—	—	—	17,030
Accrued liabilities	—	—	—	—	1,468	—	—	—	—	1,468
Estimated liability for claims incurred but not paid	158,778	21,791	323,247	—	—	—	—	—	—	503,816
Due to other funds	—	—	—	—	—	6,741	—	—	—	6,741
Long-term liabilities:										
Other post-employment benefit	113,439	—	—	—	—	—	—	—	—	113,439
Total liabilities	<u>272,217</u>	<u>21,791</u>	<u>323,247</u>	<u>10,563</u>	<u>50,689</u>	<u>30,763</u>	<u>19,619</u>	<u>—</u>	<u>—</u>	<u>728,889</u>
NET ASSETS										
Invested in capital assets	—	—	—	—	36,789	189,289	—	—	—	226,078
Restricted for workers' compensation claims	—	—	205,000	—	—	—	—	—	—	205,000
Unrestricted	<u>2,202,687</u>	<u>79,847</u>	<u>646,147</u>	<u>21,874</u>	<u>496,862</u>	<u>987,810</u>	<u>108,050</u>	<u>40,027</u>	<u>32,876</u>	<u>4,616,180</u>
Total net assets	<u>\$ 2,202,687</u>	<u>79,847</u>	<u>851,147</u>	<u>21,874</u>	<u>533,651</u>	<u>1,177,099</u>	<u>108,050</u>	<u>40,027</u>	<u>32,876</u>	<u>5,047,258</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS -
INTERNAL SERVICE FUNDS
December 31, 2009**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Total
OPERATING REVENUES										
Intergovernmental	\$ 5,249	393	—	—	—	—	—	—	—	5,642
Charges for services	2,349,311	191,512	533,304	—	960,893	224,344	433,675	—	—	4,693,039
Miscellaneous	25,123	—	3,710	—	1,325	—	—	—	—	30,158
Total operating revenues	2,379,683	191,905	537,014	—	962,218	224,344	433,675	—	—	4,728,839
OPERATING EXPENSES										
Salaries and employee benefits	—	—	761	—	563,555	—	—	—	—	564,316
Supplies, services, and other charges	525	39	77	895	298,779	43,625	432,136	—	—	776,076
Claims expense	1,788,870	177,217	270,114	—	—	—	—	—	—	2,236,201
Professional services	29,400	—	—	36,704	—	—	—	—	—	66,104
Administrative fees	313,745	14,914	57,686	—	—	—	—	—	—	386,345
Other post employment benefit expense	65,084	—	—	—	—	—	—	—	—	65,084
Depreciation	—	—	—	—	11,163	—	—	—	—	11,163
Total operating expenses	2,197,624	192,170	328,638	37,599	873,497	43,625	432,136	—	—	4,105,289
Operating income (loss)	182,059	(265)	208,376	(37,599)	88,721	180,719	1,539	—	—	623,550
NONOPERATING REVENUES (EXPENSES)										
Transfers in	—	—	—	50,000	—	—	—	—	—	50,000
Transfers out	—	—	(50,000)	—	—	—	—	—	—	(50,000)
Insurance proceeds	—	—	—	—	166	7,598	—	—	—	7,764
Investment income	14,262	602	5,639	187	3,087	6,081	935	230	188	31,211
Total nonoperating revenues (expenses)	14,262	602	(44,361)	50,187	3,253	13,679	935	230	188	38,975
Change in net assets	196,321	337	164,015	12,588	91,974	194,398	2,474	230	188	662,525
NET ASSETS, beginning of year	2,006,366	79,510	687,132	9,286	441,677	982,701	105,576	39,797	32,688	4,384,733
NET ASSETS, end of year	\$ 2,202,687	79,847	851,147	21,874	533,651	1,177,099	108,050	40,027	32,876	5,047,258

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2009**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Total
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers	\$ 2,375,676	191,896	530,544	—	960,881	224,344	433,675	—	—	4,717,016
Other operating cash receipts	—	—	—	—	1,325	—	—	—	—	1,325
Payments to employees	—	—	(761)	—	(562,563)	—	—	—	—	(563,324)
Payments to suppliers for goods and services	(2,141,256)	(185,702)	(287,886)	(29,586)	(304,062)	(65,561)	(449,372)	—	—	(3,463,425)
Net cash provided by (used in) operating activities	234,420	6,194	241,897	(29,586)	95,581	158,783	(15,697)	—	—	691,592
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Operating subsidies and transfers to other funds	—	—	(50,000)	50,000	—	—	—	—	—	—
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Purchase of capital assets	—	—	—	—	—	(189,289)	—	—	—	(189,289)
Insurance proceeds	—	—	—	—	166	7,598	—	—	—	7,764
Net cash provided by (used in) capital and related financing activities	—	—	—	—	166	(181,691)	—	—	—	(181,525)
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	2,147,224	187,100	771,695	31,179	875,637	269,327	451,503	522	429	4,734,616
Purchase of investments	(2,393,556)	(193,798)	(968,159)	(51,725)	(973,868)	(251,467)	(436,632)	(712)	(584)	(5,270,501)
Interest	11,912	504	4,567	132	2,484	5,048	826	190	155	25,818
Net cash provided by (used in) investing activities	(234,420)	(6,194)	(191,897)	(20,414)	(95,747)	22,908	15,697	—	—	(510,067)
Net increase (decrease) in cash and cash equivalents	—	—	—	—	—	—	—	—	—	—
Cash and cash equivalents, beginning of year	—	—	—	—	—	—	—	—	—	—
Cash and cash equivalents, end of year	—	—	—	—	—	—	—	—	—	—
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:										
Operating income (loss)	182,059	(265)	208,376	(37,599)	88,721	180,719	1,539	—	—	623,550
Depreciation	—	—	—	—	11,163	—	—	—	—	11,163
Change in assets and liabilities:										
Decrease (increase) in receivables	(4,007)	(9)	(6,470)	—	(12)	—	—	—	—	(10,498)
Increase (decrease) in accounts payable	(8,716)	6,468	39,991	8,013	(5,474)	(21,936)	(17,236)	—	—	1,110
Increase (decrease) in wages payable	—	—	—	—	1,292	—	—	—	—	1,292
Increase (decrease) in prepaid expenses	—	—	—	—	134	—	—	—	—	134
Increase (decrease) in accrued liabilities	—	—	—	—	57	—	—	—	—	57
Increase (decrease) in compensated absences	—	—	—	—	(300)	—	—	—	—	(300)
Increase (decrease) in other post-employment benefit	65,084	—	—	—	—	—	—	—	—	65,084
Net cash provided by (used in) operating activities	\$ 234,420	6,194	241,897	(29,586)	95,581	158,783	(15,697)	—	—	691,592
Noncash investing, capital, and financing activities:										
Net appreciation (depreciation) in value of investments reported at fair value (not classified as cash equivalents)	(3,011)	(1,100)	(8,922)	(387)	(5,660)	(10,943)	(1,701)	(416)	(342)	(32,482)

BOONE COUNTY, MISSOURI

FIDUCIARY FUNDS

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 moneys held in trust by the County for the maintenance of Union Cemetery.

Rocky Fork Cemetery Trust Fund - To account for moneys held in trust by the County for the maintenance of Rocky Fork Cemetery.

Agency Funds account for moneys and properties 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 moneys held on behalf of 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 moneys 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 moneys 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 moneys must be kept for 20 years and, if not claimed, are then remitted to County schools.

Special Election Fund - To account for moneys 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.

BOONE COUNTY, MISSOURI

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 moneys are transferred to the General Fund.

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

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

County Employee Retirement Fund - To account for the moneys 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, together with employee contributions. The moneys are subsequently transferred to the statewide fund, CERF, where they are invested. The plan is administered by a governing Board of Directors.

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

Out of County Cash Bonds - To account for bond moneys collected at the Boone County Jail pertaining to other counties' outstanding warrants. The moneys are deposited with the Boone County Treasurer who then disperses the moneys to the appropriate jurisdiction.

Victim Restitution Fund - To account for restitution moneys collected from defendants prior to the disposition of their case.

Other Entity Funds - To account for the moneys held by the County Treasurer and invested on behalf of the following entities: Health Facility Condo Board; the Soil and Water District; the Boone Retirement Center; the Extension Council; the Callahan Watershed District; and the Industrial Development Authority.

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS
December 31, 2009**

	<u>George Spencer Trust Fund</u>	<u>Union Cemetery Trust Fund</u>	<u>Rocky Fork Cemetery Trust Fund</u>	<u>Total</u>
ASSETS				
Current assets:				
Investments	\$ 32,607	7,468	79,062	119,137
Accrued interest	<u>78</u>	<u>18</u>	<u>193</u>	<u>289</u>
Total assets	<u>32,685</u>	<u>7,486</u>	<u>79,255</u>	<u>119,426</u>
LIABILITIES				
Current liabilities:				
Accounts payable	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
NET ASSETS				
Held in trust	<u>32,685</u>	<u>7,486</u>	<u>79,255</u>	<u>119,426</u>
Total net assets	<u>\$ 32,685</u>	<u>7,486</u>	<u>79,255</u>	<u>119,426</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS
December 31, 2009**

	<u>George Spencer Trust Fund</u>	<u>Union Cemetery Trust Fund</u>	<u>Rocky Fork Cemetery Trust Fund</u>	<u>Total</u>
ADDITIONS				
Investment income	\$ 190	44	474	708
Total additions	<u>190</u>	<u>44</u>	<u>474</u>	<u>708</u>
DEDUCTIONS				
Scholarships	916	—	—	916
Supplies, services, and other charges	—	299	2,800	3,099
Total deductions	<u>916</u>	<u>299</u>	<u>2,800</u>	<u>4,015</u>
Change in net assets	(726)	(255)	(2,326)	(3,307)
NET ASSETS,				
beginning of year	<u>33,411</u>	<u>7,741</u>	<u>81,581</u>	<u>122,733</u>
NET ASSETS,				
end of year	<u>\$ 32,685</u>	<u>7,486</u>	<u>79,255</u>	<u>119,426</u>

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
December 31, 2009**

	Special Taxing Districts	Collector	Circuit Clerk	Other	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 305,558	12,530,939	909,735	3,793	13,750,025
Investments	11,940,372	90,449,510	306,198	1,177,545	103,873,625
Accrued interest	30,736	42,220	—	3,276	76,232
Accounts receivable	—	—	—	3,877	3,877
Property taxes receivable	—	22,652,736	—	—	22,652,736
Due from others	—	96,910	—	60,927	157,837
Total assets	<u>12,276,666</u>	<u>125,772,315</u>	<u>1,215,933</u>	<u>1,249,418</u>	<u>140,514,332</u>
LIABILITIES					
Accounts payable	—	408,265	—	1,075	409,340
Due to other political subdivisions	12,276,666	125,364,050	1,215,933	1,245,493	140,102,142
Advance from other funds	—	—	—	2,850	2,850
Total liabilities	<u>\$ 12,276,666</u>	<u>125,772,315</u>	<u>1,215,933</u>	<u>1,249,418</u>	<u>140,514,332</u>

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2009**

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
TOTALS ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 16,168,693	27,714,853	30,133,521	13,750,025
Investments	96,303,254	206,027,810	198,457,439	103,873,625
Accrued interest	51,621	196,667	172,056	76,232
Accounts receivable	84,988	3,877	84,988	3,877
Property taxes receivable	27,035,010	56,349,938	60,732,212	22,652,736
Due from others	294,796	835,839	702,064	157,837
	<u>139,938,362</u>	<u>291,128,984</u>	<u>290,282,280</u>	<u>140,514,332</u>
Total assets				
Liabilities:				
Accounts payable	283,989	120,302,578	120,177,227	409,340
Due to other political subdivisions	139,513,929	178,921,432	178,333,219	140,102,142
Advance from other funds	140,444	2,850	140,444	2,850
	<u>139,938,362</u>	<u>299,226,860</u>	<u>298,650,890</u>	<u>140,514,332</u>
Total liabilities	\$			

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2009**

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
SPECIAL TAXING DISTRICTS				
Assets:				
Cash and cash equivalents	\$ 4,276	5,147,917	4,846,635	305,558
Investments	10,851,039	12,724,170	11,634,837	11,940,372
Accrued interest	22,514	101,128	92,906	30,736
Property Tax Receivable	17,688	—	17,688	—
	<u>10,895,517</u>	<u>17,973,215</u>	<u>16,592,066</u>	<u>12,276,666</u>
Total assets				
Liabilities:				
Due to other political subdivisions	10,895,517	26,062,895	24,681,746	12,276,666
	<u>10,895,517</u>	<u>26,062,895</u>	<u>24,681,746</u>	<u>12,276,666</u>
Total liabilities				
FEE OFFICES-CIRCUIT CLERK				
Assets:				
Cash and cash equivalents	962,378	8,472,117	8,524,760	909,735
Investments	309,386	5,537	8,725	306,198
	<u>1,271,764</u>	<u>8,477,654</u>	<u>8,533,485</u>	<u>1,215,933</u>
Total assets				
Liabilities:				
Due to other political subdivisions	1,271,764	8,477,654	8,533,485	1,215,933
	<u>1,271,764</u>	<u>8,477,654</u>	<u>8,533,485</u>	<u>1,215,933</u>
Total liabilities				

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2009**

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
FEE OFFICES—COLLECTOR				
Assets:				
Cash and cash equivalents	\$ 15,196,358	13,817,499	16,482,918	12,530,939
Investments	83,940,455	190,036,176	183,527,121	90,449,510
Accrued interest	26,792	84,660	69,232	42,220
Property taxes receivable	27,017,322	56,349,938	60,714,524	22,652,736
Due from others	122,301	774,346	799,737	96,910
	<u>126,303,228</u>	<u>261,062,619</u>	<u>261,593,532</u>	<u>125,772,315</u>
Total assets	<u>126,303,228</u>	<u>261,062,619</u>	<u>261,593,532</u>	<u>125,772,315</u>
Liabilities:				
Accounts payable	280,844	119,764,991	119,637,570	408,265
Due to other political subdivisions	126,022,384	141,285,351	141,943,685	125,364,050
	<u>126,022,384</u>	<u>141,285,351</u>	<u>141,943,685</u>	<u>125,364,050</u>
Total liabilities	\$ <u>126,303,228</u>	<u>261,050,342</u>	<u>261,581,255</u>	<u>125,772,315</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2009**

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 5,681	277,320	279,208	3,793
Investments	1,202,374	3,261,927	3,286,756	1,177,545
Accrued interest	2,315	10,879	9,918	3,276
Accounts receivable	84,988	3,877	84,988	3,877
Due from others	172,495	61,493	173,061	60,927
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>1,467,853</u>	<u>3,615,496</u>	<u>3,833,931</u>	<u>1,249,418</u>
Liabilities:				
Accounts payable	3,145	537,587	539,657	1,075
Due to other political subdivisions	1,324,264	3,095,532	3,174,303	1,245,493
Advance from other funds	140,444	2,850	140,444	2,850
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 1,467,853</u>	<u>3,635,969</u>	<u>3,854,404</u>	<u>1,249,418</u>