

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

August Session of the August Adjourned Term. 20 03

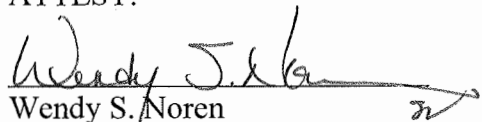
In the County Commission of said county, on the 19th day of August 20 03

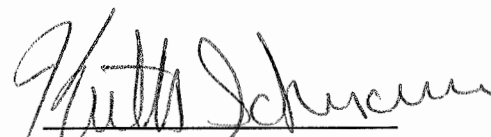
the following, among other proceedings, were had, viz:


Now on this day the County Commission of the County of Boone does hereby accept the financial reports as submitted by KPMG for the FY2002 Financial Audit.

Done this 19th day of August, 2003.

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Keith Schnarre
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner



10 South Broadway
Suite 900
St Louis, MO 63102-1761

Submitted to
Commission 8/19/03
392-2003

Telephone 314 444 1400
Fax 314 444 1470

August 19, 2003

CONFIDENTIAL

The County Commissioners of
Boone County, Missouri
801 East Walnut
Columbia, MO 65201-4890

Dear County Commissioners:

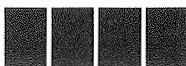
We have audited the general purpose financial statements of Boone County, Missouri (the County) as of and for the year ended December 31, 2002, and we have issued our report thereon dated June 4, 2003. Under auditing standards generally accepted in the United States of America, we are providing you with the following information related to the conduct of our audit:

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America

We have a responsibility to conduct our audit in accordance with auditing standards generally accepted in the United States of America. In carrying out this responsibility, we planned and performed the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement, whether caused by error or fraud. Because of the nature of audit evidence and the characteristics of fraud, we are to obtain reasonable, not absolute, assurance that material misstatements are detected. We have no responsibility to plan and perform the audit to obtain reasonable assurance that misstatements, whether caused by error or fraud, that are not material to the general purpose financial statements are detected. We also conducted our audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

We did not audit the financial statements of the Board of Trustees of Boone County Hospital, a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the County's general purpose financial statements, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the report of the other auditors.

In addition, in planning and performing the audit, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the County's general purpose financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control.





The Commissioners of
Boone County, Missouri
August 19, 2003
Page 2

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the other information included within the introductory and statistical sections of the County's Comprehensive Annual Financial Report does not extend beyond the financial information identified in our independent auditors' report, and we have no obligation to perform any procedures to corroborate the other information contained in these sections. We have, however, read the other information included in the Comprehensive Annual Financial Report and no matters came to our attention that cause us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the general purpose financial statements.

Significant Accounting Policies

The significant accounting policies used by the County are described in Note 1 to the general purpose financial statements. No new accounting policies were adopted and the applications of all existing policies remained unchanged during fiscal year 2002.

We noted no transactions entered into by the County during fiscal year 2002 that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is lack of authoritative guidance or consensus.

Management's Judgments and Accounting Estimates

Accounting estimates are an integral part of the general purpose financial statements prepared by management and are based upon management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

Significant accounting estimates for the County include: the estimated liability for claims incurred but not paid related to the self-insured health and dental benefit programs, the estimate for uncollectible taxes receivable, and the estimated liability for accrued compensated absences. We evaluated key factors and assumptions used to develop the estimates in determining that the estimated liability for claims incurred but not paid, the estimate for uncollectible taxes receivable, and the estimated liability for accrued compensated absences is fairly stated at December 31, 2002 in relation to the general purpose financial statements taken as a whole.



The Commissioners of
Boone County, Missouri
August 19, 2003
Page 3

Significant Audit Adjustments and Uncorrected Misstatements

We proposed, and the County posted, corrections to the 2002 general purpose financial statements that, in our judgment, either individually or in the aggregate, had a material effect on the County's financial reporting process. *Nine corrections*

Additionally, in connection with our audit of your financial statements, we have not identified any significant financial statement misstatements that have not been corrected in the County's books and records as of and for the year ended December 31, 2002, and we have communicated that to County management.

Disagreements with Management

There were no disagreements with management on financial accounting and reporting matters which, if not satisfactorily resolved, would have caused a modification of our report on the County's 2002 general purpose financial statements.

Consultation with Other Accountants

To the best of our knowledge, County management has not consulted with or obtained opinions, written or oral, from other independent accountants during the past year that were subject to the requirements of AU 625, *Reports on the Application of Accounting Principles*.

Discussions with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



The Commissioners of
Boone County, Missouri
August 19, 2003
Page 4

Other

We encountered no serious difficulties in dealing with County management in performing our audit.

In our professional judgment, KPMG had no relationships with the County that would impair our independence during the year ended December 31, 2002.

This report is intended solely for the information and use of the County Commission and County management and is not intended to be and should not be used by anyone other than these specified parties.

We wish to express our appreciation for the cooperation and courtesy extended to us by County personnel. We shall be pleased to discuss the content of this letter with you in greater detail at your convenience.

Very truly yours,

KPMG LLP



10 South Broadway
Suite 900
St Louis, MO 63102-1761

Submitted to Commission

8/19/03

392-2003

Telephone 314 444 1400
Fax 314 444 1470

June 4, 2003

CONFIDENTIAL

The County Commissioners of
Boone County, Missouri
801 East Walnut
Columbia, MO 65201-4890

Dear County Commissioners:

We have audited the general purpose financial statements of Boone County, Missouri (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 4, 2003. In planning and performing our audit of the general purpose financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We have not considered internal control since the date of our report.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration in the attached exhibit. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies.

Our audit procedures are designed primarily to enable us to form an opinion on the general purpose financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the County's organization gained during our work to make comments and suggestions that we hope will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This letter is intended solely for the information and use of the County Commissioners and County management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KPMG LLP



KPMG LLP KPMG LLP, a U.S. limited liability partnership, is
a member of KPMG International, a Swiss association.

BOONE COUNTY, MISSOURIComments and Recommendations
Regarding Internal Control

Year ended December 31, 2002

GASB STATEMENT NO. 34, BASIC FINANCIAL STATEMENTS AND MANAGEMENT'S DISCUSSION AND ANALYSIS FOR STATE AND LOCAL GOVERNMENTS**Comment and Recommendation:**

After years of study and consideration of the needs of users of government financial statements, the GASB issued its revolutionary new reporting model in June 1999. The new model dramatically changes the presentation of governments' external financial statements. In the GASB's view, the objective of the new model is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors, and creditors. It will substantially affect the County's financial data accumulation and financial statement presentation processes. Some of the key aspects of the changes follow:

- *Management's Discussion and Analysis (MD&A)* - A comprehensive MD&A will now be included within the financial statements as required supplementary information. The MD&A will introduce the financial statements by presenting an analysis of the government's financial performance for the year and its financial position at year-end.
- *Government-wide Reporting* - The County will be required to report financial operations and net assets, not only at the fund perspective for governmental activities, but will also have to prepare statements at the government-wide level. This level will distinguish between government and business-type activities. All information at the government-wide level will be reported using the economic resources measurement focus and accrual basis of accounting, as enterprise funds do under the current model. Fiduciary activities will be excluded from the government-wide level of reporting. General government fixed assets, including infrastructure, and long-term liabilities of the government will need to be reported with all other governmental assets and liabilities.
- *Statement of Activities* - Governments will now be required to use a "net program cost" format for the government-wide statements instead of a traditional operating statement. This new format groups revenues and expenses by functional categories (such as public safety, public works, etc.). The purpose of the new statement is to inform readers about the cost of specific functions and the extent to which they are financed with program revenues or general revenues of the government. Governments will have the option of reporting both direct and indirect program costs. Depreciation expense will now generally be reflected as a cost in the statement of activities.
- *Infrastructure Reporting* - Historically, the County has not been required to record infrastructure assets in its general purpose financial statements. Under the new standard, the County must report major general infrastructure assets acquired in fiscal year ending after December 31, 1980, or that received major renovation, restorations, or improvements during that period. The standard provides several alternatives for determining historical cost of infrastructure assets and requires depreciation of infrastructure assets.

- *Fund Level Reporting* - Fund level financial statements will still be required and will provide information about the County's fund types including fiduciary funds. General capital assets and general long-term liabilities will only be reported at the government-wide level. Fund level reporting will continue to focus on fiscal accountability and reflect the flows and balances of current financial resources. The modified accrual basis of accounting will continue to be used at the fund level, except for proprietary and fiduciary funds which would continue reporting based on economic resources and the accrual method of accounting. A reconciliation between the fund financial statements and the government-wide financial statements will be required on the face of the fund financial statements. Finally, proprietary fund cash flow statements must be presented using the direct method.
- *Presentation of Budgetary Information* - The standard requires budgetary statements for the general fund and certain other governmental funds as required supplementary information. The original adopted budget of the County as well as the final revised budget must be presented. Actual results on a budgetary basis will need to be reconciled to the generally accepted accounting principles basis on the face of the financial statements.

The effective date of this new pronouncement will require implementation by the County for its fiscal year ending December 31, 2003. Component units, as defined within the County's financial reporting entity, are required to implement this statement in the same year as the County.

The magnitude of these changes and the time required to prepare for implementation will be significant for the County. We recommend that the County continue to look at its systems and processes to ensure that the required information will be available to ensure timely implementation. Further, we recommend that the County consider the cost of required changes to its systems and processes to ensure availability of necessary funds within the overall budget process.

Management's Response:

The County concurs with the recommendation. The County recognizes the sweeping and substantial changes required by GASB 34 and the significant impact that this new reporting requirement will have on the Boone County Auditor's Office and the Public Works Department. The County is completing its assessment of the impact of GASB 34 as it pertains to various systems and processes and implementation efforts are currently underway.

POOLED CASH AND INVESTMENTS RECONCILIATIONS

Comment and Recommendation:

The County Treasurer maintains a cash and investment pool that is available for use by all funds except the pension trust fund. On a monthly basis, the Treasurer performs a reconciliation of the pool's cash balance per the bank statements to the pool's cash balance per the Treasurer's records. However, it is not clear how this reconciliation reconciles the pool's investment balance to underlying bank statements or investment detail. Additionally, the cash and investment balances on this reconciliation cannot easily be traced to the cash and investment balances recorded on the general ledger within each individual fund.

We recommend the Treasurer enhance its monthly reconciliation process so that it clearly reconciles the pool's cash and investment balances to underlying bank statements or investment detail, and permits cash and investment balances to be traced to each individual fund on the general ledger.

Additionally, the Treasurer maintains two separate records of its outstanding investments: the Sympro investment system and a manual listing. We noted the investment values per the Sympro system did not agree to the manual listing as of December 31, 2002, due to different treatment of purchased interest by the two listings. We also noted that market values for the investments on the Sympro system must periodically be downloaded, and that, in 2002, these market values were downloaded in mid-December, as opposed to December 31st.

We recommend that the Treasurer's office reconcile the investment balances on its manual listing to the investment balances on the Sympro system in order to ensure these records are in agreement. Once this is done, we recommend the Treasurer's office evaluate whether it is necessary to maintain two separate records of its investment balances, or whether one of these systems can be eliminated. Finally, we recommend that investment market values be downloaded on December 31st of each year, in order to ensure that investments are properly valued on the financial statements.

Management's Response:

The Treasurer's Office concurs with the recommendation for reconciliations of cash and investments. Sympro has a module that will help enhance the reconciliation.

The Treasurer's Office will also ensure that investment balances agree to the Sympro system and will eliminate one of the record keeping methods.

CIRCUIT CLERK BANK RECONCILIATIONS

Comment and Recommendation:

During prior years' audits, we noted that the Circuit Clerk converted financial activity of their accounts to the State of Missouri JIS system. During implementation of the JIS system, the Circuit Clerk experienced conversion difficulties and requested assistance from the Missouri State Court Administration. In preparing monthly bank reconciliations, the Circuit Clerk reconciles the bank statements to the financial activity maintained in the JIS system. As of December 31, 2002, the Circuit Clerk's cash balances for the Traffic and Criminal accounts book amounts per the bank reconciliation did not agree to the cash balance per the JIS system. We recommend the Circuit Clerk continue working with the Missouri State Court Administration to resolve the unreconciled differences between the JIS system and the bank statements.

Management's Response:

In an attempt to monitor the progress of the issue of unreconciled differences between the JIS system and the bank statements, the Circuit Clerk's office continues to have regular contact with the Office of the State Court Administrator (OSCA) Certified Public Accountants. As of June 30, 2003, the open items differences were considerably closer to balancing. The goal is once the open items are in balance, we will move forward to reconciling the bank statement.

INTERNAL CONTROLS AT THIRD PARTY ADMINISTRATORS

Comment and Recommendation:

The County contracts with a third-party administrator (TPA) to provide processing of transactions for its health benefit plan under the County's self-insurance program. The County relies on the effective design and operation of the third-party administrator's (TPA's) internal control structure for claim processing. We recommend the County request the TPA to provide, in a timely manner, a report on internal controls as specified by the American Institute of Certified Public Accountants' Statement on Auditing Standards No. 70, *Reports on the Processing of Transactions by Service Organizations* (SAS 70 report). This report, prepared by the TPA's auditors, would help to assure the County that internal controls at the TPA are suitably designed and functioning effectively on a day-to-day basis. The Boone County Health Trust Committee should perform a detailed review of the TPA's SAS 70 reports as part of their responsibility in overseeing the County's self-insurance program.

Management's Response:

The Treasurer, who serves as Chair of the Boone County Health Trust Committee, has requested this report from the third-party administrator, as well as other documentation necessary to do our own audit of claims.

CHANGE CONTROL MANAGEMENT – AS/400 ACCESS

Comment and Recommendation:

The County currently allows all computer programmers and two employee users to have full access to the AS/400 computer system environment. This allows programmers to develop code and promote such code to the production environment. Without proper change control management, programs added to the production environments that have not been adequately tested could pose a risk to the County's operations. Additionally, two County employee users have programmer type access to the AS/400 computer system. Such access provides the two employees the authority to obtain and view information within computer files such as the employee master files which contains pertinent employee information such as name, social security number, bank account number, or date of birth. Multiple users which have this type of computer access causes a lack of separation of duties.

We recommend that all computer programmers that develop programs for the County should not have access to promote code to the production environment without proper review and approval. The County should implement standardized change management procedures. Additionally, employees' access to the AS/400 computer system should be limited based upon job responsibility.

Management's Response:

The Information Technology Department will submit a funding request this fall for fiscal year 2004 that includes an AS/400 change management system, whereby someone other than programmers is authorized through software to move code to the production environment. In addition, funding will be requested for an AS/400 hardware and operating system to an LPAR (Logical PARTitioned) machine that allows for complete and total separation of the production and test/development environments. This will establish controls through hardware that authorize only non-programmers to promote code into production after proper review and approval.

The Information Technology Department will also review the current AS/400 security implementation during fiscal year 2004, and make changes where necessary to limit employees' access based upon job responsibility.

CONSIDERATION OF FRAUD

Comment and Recommendation:

The American Institute of Certified Public Accountants (AICPA) issued Statement on Auditing Standards No. 99, *Consideration of Fraud in a Financial Statement Audit* (SAS 99) in October 2002. SAS 99 supersedes SAS No. 82, *Consideration of Fraud in a Financial Statement Audit* and amends SAS No. 1, *Codification Standards and Procedures*. The provisions of SAS 99 are effective for audits of financial statements for periods beginning on or after December 15, 2002, with early implementation encouraged. The following provides a brief overview of SAS 99 requirements:

- Provides a description of fraud and defines the characteristics of fraud;
- Describes the importance of exercising professional skepticism;
- Requires discussion among audit engagement personnel regarding the risks of financial statement material misstatement due to fraud;
- Requires the auditor to obtain information needed to identify risks of material misstatement due to fraud;
- Requires the auditor to identify risks that may result in a material misstatement due to fraud;
- Requires the auditor to assess the identified risks after taking into account an evaluation of the organization's programs and controls;
- Requires the auditor to respond to the results of the assessment;
- Requires the auditor to evaluate audit evidence;
- Requires the auditor to communicate about fraud to management, the County Commissioners, and others; and
- Requires documentation of the auditor's consideration of fraud.

Although SAS 99 focuses on the auditor's consideration of fraud in an audit of financial statements, it is the County management's responsibility to design and implement programs and internal controls to prevent, detect, and deter fraud. County management, along with those who have responsibility for oversight of the financial reporting process, sets the proper tone; creates and maintains a culture of honesty and high ethical standards; and establishes appropriate controls to prevent, deter, and detect fraud. In light of the issuance by the AICPA of SAS 99, we recommend County management provide County employees with a protocol to be followed should anyone suspect that fraudulent activity is occurring at the County.

Management's Response

The County concurs with this recommendation, and will work to develop and communicate a protocol to be followed by employees should fraudulent activity be suspected at the County.



BOONE COUNTY, MISSOURI

OMB Circular A-133 Single Audit Report

December 31, 2002

(With Independent Auditors' Reports Thereon)

presented to Commission 08/19/2003

BOONE COUNTY, MISSOURI

OMB Circular A-133 Single Audit Report

December 31, 2002

Table of Contents

	<u>Page</u>
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1-2
Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133	3-4
Schedule of Expenditures of Federal Awards.....	5-6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs.....	8-9



10 South Broadway
Suite 900
St Louis, MO 63102-1761

**Independent Auditors' Report on Compliance and on Internal Control
Over Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

The County Commissioners of
Boone County, Missouri:

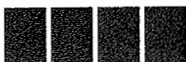
We have audited the general purpose financial statements of Boone County, Missouri as of and for the year ended December 31, 2002, and have issued our report thereon dated June 4, 2003. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to the discretely presented component unit.

Compliance

As part of obtaining reasonable assurance about whether Boone County, Missouri's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Boone County, Missouri's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving internal control over financial reporting, which we have reported to management of Boone County, Missouri in a separate letter dated June 4, 2003.



This report is intended solely for the information and use of the County Commissioners of Boone County, Missouri and Boone County, Missouri management, the U.S. Department of Health and Human Services, and other federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 4, 2003



10 South Broadway
Suite 900
St Louis, MO 63102-1761

**Independent Auditors' Report on Compliance With Requirements
Applicable to Each Major Program and on Internal Control Over
Compliance in Accordance With OMB Circular A-133**

The County Commissioners of
Boone County, Missouri:

Compliance

We have audited the compliance of Boone County, Missouri with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2002. Boone County, Missouri's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Boone County, Missouri's management. Our responsibility is to express an opinion on Boone County, Missouri's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Boone County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Boone County, Missouri's compliance with those requirements.

In our opinion, Boone County, Missouri complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

Internal Control Over Compliance

The management of Boone County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Boone County, Missouri's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of



expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of internal control over compliance would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited, in accordance with auditing standards generally accepted in the United States of America, the general purpose financial statements of Boone County, Missouri as of and for the year ended December 31, 2002, and have issued our report thereon dated June 4, 2003. Our report on the general purpose financial statements was modified to disclose that we did not audit the financial statements of the discretely presented component unit. The financial statements of the discretely presented component unit were audited by other auditors whose report thereon has been furnished to us and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the discretely presented component unit, is based on the report of the other auditor. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information included as the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the County Commissioners of Boone County, Missouri and Boone County, Missouri management, the U.S. Department of Health and Human Services, and other federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 4, 2003

BOONE COUNTY, MISSOURI

Schedule of Expenditures of Federal Awards

Year ended December 31, 2002

Federal Grantor/Federal Financial Assistance Program/ Program Cluster Title	Pass Through Grantor	Boone County, Missouri Program Title	Dept	Federal CFDA Number	FY02 Federal Expenditures
FEDERAL EMERGENCY MANAGEMENT AGENCY:					
Emergency Management Performance Grants	Missouri Department of Public Safety	Federal Disaster Relief - May 2002 Event #1412-DR	2049	83.552	\$ 166,079
<i>Total Federal Emergency Management Agency</i>					<u>166,079</u>
UNITED STATES DEPARTMENT OF AGRICULTURE:					
Schools and Roads - Grants to Counties	-----	Forest Cropland PILT	1150	10.666	407
	-----	National Forest PILT	1190	10.666	<u>3,606</u>
					<u>4,013</u>
Child Nutrition Cluster:					
School Breakfast Program	-----	USDA-National School Breakfast Program	1242	10.553	10,523
National School Lunch Program	-----	USDA-National School Lunch and Special Milk Program	1242	10.555	<u>16,043</u>
					<u>26,566</u>
<i>Total United States Department of Agriculture</i>					<u>30,579</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
Child Support Enforcement	Missouri Department of Social Services Division of Child Support Enforcement	Child Support Enforcement	1221	93.563	18,511
	Missouri Department of Social Services Division of Child Support Enforcement	Family Court Service and Justice IV-D Reimbursement	1210	93.563	3,317
	Missouri Department of Social Services Division of Child Support Enforcement	Child Support Enforcement	1263	93.563	<u>347,945</u>
					<u>369,773</u>
Foster Care - Title IV-E	Missouri Department of Social Services Division of Family Services	Title IV-E Reimbursement	1242	93.658	<u>53,591</u>
<i>Total United States Department of Health and Human Services</i>					<u>423,364</u>
UNITED STATES DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:					
Community Development Block Grants/State's Program	Missouri Department of Economic Development	Fairway Meadows East Sewer	2053	14.228	<u>22,612</u>
<i>Total United States Department of Housing & Urban Development</i>					<u>22,612</u>

(Continued)

BOONE COUNTY, MISSOURI

Schedule of Expenditures of Federal Awards, Continued

Federal Grantor/Federal Financial Assistance Program/ Program Cluster Title	Pass Through Grantor	Boone County, Missouri Program Title	Dept	Federal CFDA Number	FY02 Federal Expenditures
UNITED STATES DEPARTMENT OF INTERIOR:					
Payment in Lieu of Taxes (PILT)	-----	Fish & Wildlife PILT	1190	15.000	<u>416</u>
Payment in Lieu of Taxes (PILT)	-----	Bureau of Land Management PILT	1190	15.226	<u>4,109</u>
<i>Total United States Department of Interior</i>					<u>4,525</u>
UNITED STATES DEPARTMENT OF JUSTICE:					
Federal Asset Sharing Program	-----	Sheriff Forfeiture Money	2500	16.000	<u>50,098</u>
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement (DOVE)	1251	16.588	30,000
	Missouri Department of Public Safety	Domestic Violence Enforcement (DOVE)	1261	16.588	<u>64,500</u>
					<u>94,500</u>
Local Law Enforcement Block Grant Program	-----	Local Law Enforcement Block Grant	2530	16.592	<u>59,180</u>
Juvenile Accountability Incentive Block Grants	Missouri Department of Public Safety	Juvenile Accountability Incentive Block Grant (JAIBG)	1243	16.523	<u>59,947</u>
Crime Victim Assistance	Missouri Department of Public Safety	Victim Response Team	1262	16.575	<u>45,815</u>
Discretionary Drug & Criminal Justice Assistance Program	-----	Methamphetamine Hot Spots	1251	16.580	<u>41,790</u>
Public Safety Partnership and Community Policing Grants	-----	COPS in Schools	1251	16.710	<u>14,333</u>
<i>Total United States Department of Justice</i>					<u>365,663</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION:					
State and Community Highway Safety	Missouri Department of Public Safety - Division of Highway Safety	Police Traffic Services Sobriety Checkpoint	1251	20.600	6,632
	Missouri Department of Public Safety - Division of Highway Safety	Police Traffic Services Hazardous Moving Violation Enforcement	1251	20.600	<u>7,349</u>
					<u>13,981</u>
State and Community Highway Safety	Missouri Department of Public Safety - Division of Highway Safety	Selective Traffic Enforcement Program (STEP)	1251	20.604	<u>1,858</u>
Highway Planning and Construction	Missouri Department of Transportation	Bridge No 38900281	2049	20.205	<u>116,207</u>
<i>Total United States Department of Transportation</i>					<u>132,046</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ <u>1,144,868</u>

See accompanying independent auditors' report and notes to schedule of expenditures of federal awards.

BOONE COUNTY, MISSOURI

Notes to Schedule of Expenditures of Federal Awards

Year ended December 31, 2002

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) presents the activity of all federal awards programs of Boone County, Missouri (the County) for the year ended December 31, 2002. For the purposes of the schedule, federal awards include grants, contracts, loans, and loan guarantee agreements entered into directly between the County and agencies and departments of the federal government or passed through other government agencies or other organizations.

(2) Basis of Accounting and Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule are presented using the modified accrual basis of accounting, which is described in note 1 to the County's general purpose financial statements. Related federal financial reports are prepared on the cash basis of accounting.

BOONE COUNTY, MISSOURI

Schedule of Findings and Questioned Costs

Year ended December 31, 2002

(1) Summary of Auditors' Results:

(a) The type of report issued on the general purpose financial statements: **Unqualified Opinion**

(b) Reportable conditions in internal control were disclosed by the audit of the general purpose financial statements: **None reported**
Material weaknesses: **No**

(c) Noncompliance which is material to the general purpose financial statements: **No**

(d) Reportable conditions in internal control over the major program: **None reported**
Material weaknesses: **No**

(e) The type of report issued on compliance for the major program: **Unqualified Opinion**

(f) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **No**

(g) Major program:

CFDA #93.563 – U.S. Department of Health and Human Services passed through the Missouri Department of Social Services Division of Child Support Enforcement – Child Support Enforcement

(h) Dollar threshold used to distinguish between Type A and Type B programs: **\$300,000**

(i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **Yes**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*: None

(3) Findings and Questioned Costs Relating to Federal Awards: None



COMPREHENSIVE ANNUAL FINANCIAL REPORT
BOONE COUNTY, MISSOURI

YEAR ENDING DECEMBER 31, 2002

Submitted to Commission 08/19/2003

BOONE COUNTY, MISSOURI
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR
JANUARY 1, 2002 THROUGH DECEMBER 31, 2002

PREPARED BY
JUNE E. PITCHFORD
COUNTY AUDITOR

BOONE COUNTY, MISSOURI
 Comprehensive Annual Financial Report
 Year Ended December 31, 2002

Table of Contents

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	III
Certificate of Achievement for Excellence in Financial Reporting	XV
Elected Officials	XVI
Organizational Chart for Boone County, Missouri	XVII
 FINANCIAL SECTION	
Independent Auditors' Report	3
General Purpose Financial Statements:	
Combined Balance Sheet – All Fund Types, Account Groups and Discretely Presented Component Unit	6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budget Basis) – All Governmental Fund Types	9
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/ Fund Balances – All Proprietary Fund Types and Discretely Presented Component Unit	10
Combined Statement of Cash Flows – All Proprietary Fund Types and Discretely Presented Component Unit	12
Statement of Changes in Plan Net Assets – Pension Trust Fund	14
Notes to General Purpose Financial Statements	15
Supplementary Data:	
Combining, Individual Fund and Account Group Statements and Schedules	43
Governmental Fund Types:	
General Fund:	
Schedule of Expenditures – Budget Basis	44

(Continued)

BOONE COUNTY, MISSOURI
Comprehensive Annual Financial Report
Year Ended December 31, 2002

Table of Contents
(Continued)

FINANCIAL SECTION (Continued)	Page
Special Revenue Funds:	53
Combining Balance Sheet – All Special Revenue Funds	55
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Special Revenue Funds	57
Assessment Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	59
E-911 Emergency Telephone Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	60
Domestic Violence Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	61
Road and Bridge Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	62
Infrastructure Grants Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	63
Road and Bridge Road Sales Tax Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	64
Hospital Profit Share Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	65
Local Emergency Planning Committee Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	66
Collector Tax Maintenance Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	67
Election Services Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	68

(Continued)

BOONE COUNTY, MISSOURI
Comprehensive Annual Financial Report
Year Ended December 31, 2002

Table of Contents
(Continued)

FINANCIAL SECTION (Continued)	Page
Special Revenue Funds (Continued)	
Sheriff Forfeiture Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	69
Sheriff Training Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	70
Public Safety Citizen Contribution Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	71
Local Law Enforcement Grant Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	72
Sheriff Civil Charges Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	73
Prosecuting Attorney Training Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	74
Prosecuting Attorney Tax Collection Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	75
Prosecuting Attorney Contingency Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	76
Prosecuting Attorney Bad Check Collection Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	77
Prosecuting Attorney Forfeiture Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	78
Record Preservation Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	79
Family Services & Justice Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	80
Circuit Drug Court Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	81
Neighborhood Improvement Districts Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	82

(Continued)

BOONE COUNTY, MISSOURI
 Comprehensive Annual Financial Report
 Year Ended December 31, 2002

Table of Contents
 (Continued)

FINANCIAL SECTION (Continued)	Page
Special Revenue Funds (Continued)	
Law Library Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	83
Family Preservation Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	84
Fairground Maintenance Fund – Statement of Revenues, Expenditures and Changes in Fund Balance	85
Debt Service Funds:	87
Combining Balance Sheet – All Debt Service Funds	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Debt Service Funds	89
Series 1994 Neighborhood Improvement District Bond Fund – Road – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	90
Series 1996 Neighborhood Improvement District Bond Fund – Road – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	91
Series 1998 Neighborhood Improvement District Bond Fund – Road – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	92
Series 2000A Neighborhood Improvement District Bond Fund – Sewer – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	93
Series 2000B Neighborhood Improvement District Bond Fund – Road – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	94
Series 2001 Neighborhood Improvement District Bond Fund – Road – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	95
Debt Service Reserve Fund – Statement of Revenues, Expenditures and Changes in Fund Balance	96

(Continued)

BOONE COUNTY, MISSOURI

Comprehensive Annual Financial Report

Year Ended December 31, 2002

Table of Contents
(Continued)

FINANCIAL SECTION (Continued)	Page
Capital Projects Funds:	97
Combining Balance Sheet – All Capital Project Funds	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Capital Project Funds	99
Jail Expansion Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	100
City/County Health Facility Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	101
Internal Service Funds:	103
Combining Balance Sheet – All Internal Service Funds	104
Combining Statement of Revenues, Expenses and Changes in Retained Earnings – All Internal Service Funds	105
Combining Statement of Cash Flows – All Internal Service Funds	106
Self Insured Health Plan – Schedule of Revenues, Expenses and Changes in Retained Earnings – Budget and Actual (Budget Basis)	107
Self Insured Dental Plan – Schedule of Revenues, Expenses and Changes in Retained Earnings – Budget and Actual (Budget Basis)	108
Facilities and Grounds Fund – Schedule of Revenues, Expenses and Changes in Retained Earnings – Budget and Actual (Budget Basis)	109
Buildings and Grounds Capital Repairs and Replacements Fund – Schedule of Revenues, Expenses and Changes in Retained Earnings – Budget and Actual (Budget Basis)	110

(Continued)

BOONE COUNTY, MISSOURI
 Comprehensive Annual Financial Report
 Year Ended December 31, 2002

Table of Contents
 (Continued)

	Table	Page
FINANCIAL SECTION (Continued)		
Internal Service Funds (Continued)		
Utilities Fund – Schedule of Revenues, Expenses and Changes in Retained Earnings – Budget and Actual (Budget Basis)	111	
Trust and Agency Funds:	113	
Combining Balance Sheet – Trust and Agency Funds	115	
Combining Schedule of Changes in Assets and Liabilities – All Agency Funds	116	
General Fixed Assets Account Group:	121	
Schedule of General Fixed Assets by Function and Activity	122	
Schedule of Changes in General Fixed Assets by Function and Activity	124	
STATISTICAL SECTION (unaudited)		127
General Governmental Expenditures by Function – Budget Basis	1	128
General Governmental Revenues by Source	2	129
Property Tax Levies and Collections	3	130
Assessed and Estimated Actual Value of Taxable Property	4	131
Property Tax Rates – Direct and Overlapping Governments	5	132
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita	6	133
Computation of Legal Debt Margin	7	134
Computation of Direct and Overlapping Debt	8	135
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Expenditures (Budget Basis)	9	136
Revenue Bond Coverage – Hospital Bonds	10	137
Principal Taxpayers	11	138

(Continued)

BOONE COUNTY, MISSOURI

Comprehensive Annual Financial Report

Year Ended December 31, 2002

Table of Contents
(Continued)

	Table	Page
STATISTICAL SECTION (Continued)		
Property Value, Construction and Bank Deposits	12	139
Computation of Key Ratios	13	140
Demographic Statistics	14	141
Demographic Statistics	15	142
Largest Employers	16	143

INTRODUCTORY SECTION



BOONE COUNTY AUDITOR
JUNE E. PITCHFORD

BOONE COUNTY GOVERNMENT CENTER

801 East Walnut, Room 205 • Columbia, MO 65201-4890 • (573) 886-4275 OFFICE • (573) 886-4280 FAX

June 20, 2003

Honorable County Commissioners and Citizens of
Boone County, Missouri:

Introduction

It is my pleasure to submit to you the Comprehensive Annual Financial Report (CAFR) of Boone County, Missouri, for the fiscal year ended December 31, 2002. This report was prepared by the Boone County Auditor's Office in close cooperation with the County's independent auditor, KPMG LLP. The County is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. I believe the information presented is accurate in all material respects and is presented in a manner designed to show fairly the financial position and the results of operations of the various funds, account groups, and component unit of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

CAFR Description

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The **Introductory Section** includes this letter of transmittal, an organizational chart and a list of the County's elected officials. This section also includes the Certificate of Achievement for Excellence in Financial Reporting awarded to the County by the Government Finance Officers Association (GFOA). The **Financial Section** includes the independent auditors' report, the general purpose financial statements, and combining and individual fund and account group financial statements and schedules. The general purpose financial statements are intended to provide an overview and broad perspective of the financial position and results of all operations of Boone County. The statements of the individual funds provide comparable data on a detailed basis for each fund. The **Statistical Section** is designed to provide the user of the Comprehensive Annual Financial Report a more complete understanding of Boone County. It includes selected financial and demographic information, generally presented on a ten-year comparative basis.

The Financial Reporting Entity and Its Services

The Governmental Accounting Standards Board has established the criteria for determining the reporting entity for local governments. The County used these criteria to examine the relationship between the County and other associated, but legally separate, entities to determine if inclusion of those entities in this report is necessary. The criteria generally pertain to matters such as the nature and extent of County influence upon the other entities and the nature and extent of the other entities' fiscal dependency upon the County.

The financial reporting entity (the government) includes all the funds and account groups of the primary government (i.e., the County of Boone as legally defined), as well as its component unit. A component unit is a legally separate entity for which the primary government is financially accountable, as determined by using the criteria described above. Information pertaining to the County's component unit is presented discretely (or separately) from information pertaining to the primary government. For a more detailed explanation regarding the reporting entity and the relationship between Boone County and other affiliated entities, please refer to footnote number one in the notes to the general purpose financial statements.

Government Structure

Boone County was organized in 1821 under applicable state statutes and continues under the same form of government to this day. Limited-scope policymaking and legislative authority is granted by the state statutes and vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serves full time. As the governing body, the County Commission is responsible for passing ordinances (to the extent permitted by statute), adopting the annual budget, managing county property, appointing committees, and hiring and supervising departmental directors (Information Technology, Planning & Building Codes, Public Works, County Counselor, Human Resources, and Purchasing). The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district. Each serves a four-year term.

Boone County's statutory *elective* form of government differs significantly from a charter form of government or a municipal city-manager form of government. Independent elected officials are directly accountable to the people of the County and individually responsible for discharging the statutory functions of their office in accordance with state law. The County Commission has no authority to impose its will on other elected officials, except through its exclusive control of county property and the adoption of the annual budget.

Economic Condition and Outlook

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County enjoyed sustained population growth in excess of 2 percent per year from 1990 through 1997, which far exceeded the state's average population growth. Comparatively, annual population growth for 2000, 2001, and 2002 was 1.31 percent, 1.15 percent, and 1.53 percent, respectively. Although the 2002 population growth rate of 1.53 percent is significantly higher than the statewide rate of .63 percent, it represents a one-third reduction in the annual growth rate experienced during the early 1990's. Of the County's current population of 139,492, 68 percent (94,855) reside in incorporated areas while 32 percent (44,637) reside in unincorporated areas. The County contains 685 square miles and includes six cities (Ashland, Centralia, Columbia, Hallsville, Rocheport, and Sturgeon) and three towns (Harrisburg, Hartsburg, and McBaine).

The local economy reflects a balanced mix of retail, education, insurance, light manufacturing, construction, and finance. The County's largest city and county seat, Columbia, serves as a regional shopping area for central Missouri. The County is also home to the flagship campus of the University of Missouri, Columbia College, and Stephens College. Approximately 35,000 students are enrolled

through the day, evening, and graduate programs at these institutions. In addition, the County serves as a regional medical center with 6 hospitals equipped with a combined bed-count of approximately 1,140. The largest employers in the County include the University of Missouri, University Hospital and Clinics, Columbia Public Schools, Boone Hospital, insurance institutions, several light manufacturers, and the City of Columbia. The County's varied economic base contributes to economic and employment stability. The County's 2002 unemployment rate of 2.2 percent, which was increased from the prior year's rate of 1.8 percent, remains significantly lower than both the state and national rates of 5.5 percent and 5.8 percent, respectively.

Major Initiatives of 2002

The Missouri legislature has assigned certain governmental functions exclusively to counties. Unlike a municipal government that has authority to select and design the nature and scope of services provided to its citizens, county governments are required to provide certain countywide statutory services in accordance with state laws. These mandatory services include law enforcement and prosecution, operation of the circuit court and the county jail, operation of the juvenile detention facility, voter registration and elections, property assessment, property tax collection, preservation of public records, and road maintenance. Highlights and significant governmental activities pertaining to these priorities for fiscal year 2002 are discussed below.

Public Safety and Judicial

The County Commission approved funding for a staffing study for the Boone County Sheriff's department in fiscal year 2000. The report documented significant staffing shortages and provided several recommendations for moving officers out of "desk jobs" and back filling with clerical personnel. All of these recommendations were implemented and the Commission appropriated funding for modest staff increases in 2001 and 2002. However, overall law enforcement staffing remained significantly below recommended levels during fiscal year 2001 and 2002.

In addition to law enforcement, the County operates a jail that houses pre-trial and sentenced inmates. Although operations were moved into a new, expanded facility in 1991, the inmate population soon exceeded capacity. In 1999, the County converted underutilized areas of the jail into secured housing, increasing the secured detention capacity from 132 to 210. This project was expected to substantially eliminate the need to house inmates in other facilities. However, the inmate population continued to increase and the County Commission initially considered a plan to significantly expand the jail capacity in addition to increasing law enforcement staff. The Commission responded to questions and public discussion by postponing the ballot issue originally planned for November 2000 and appointing a Law Enforcement and Judicial Task Force to further study the jail over-crowding issue as part of a comprehensive analysis of the entire law enforcement and judicial system. The task force presented its report to the Commission in October 2001.

In response to specific Task Force Recommendations, the Commission placed a 1/8th-cent Law Enforcement sales tax on the August 2002 ballot which voters overwhelmingly approved. The new tax is effective January 1, 2003. The measure will finance additional law enforcement officers and equipment, improve compensation for law enforcement and correction personnel, add staff for the Prosecuting Attorney, provide funding for the design and implementation of a comprehensive law enforcement and judicial information system, and fund research and implementation of alternative programs, such as mental health court, which are designed to limit the growth in the jail inmate

population.

Public Works

The Public Works department continued work on the roadway capital improvement plan which is funded with a 5-year one-half cent sales tax approved by voters in June 1993, known as Proposition One and the 10-year extension approved by voters in November 1997, known as Proposition Two. The sales tax is accompanied by a voluntary property tax rollback from the maximum allowed by law (approximately \$.28 per \$100 assessed valuation) to \$.05 per \$100 assessed valuation throughout the combined fifteen-year period. Accordingly, property taxes were rolled back in 1994 and every year thereafter. The one-half cent sales tax provides funding for routine road maintenance, funding for county road improvements, funding for road improvement projects where costs are shared with a local municipality or the State of Missouri, and revenue sharing with local municipalities and the Centralia Special Road District.

For several years, routine replacement of road and bridge equipment was significantly reduced in order to finance specific road improvement projects. Beginning in fiscal year 2001, the County Commission restored funding for equipment replacement and the funding continued for fiscal year 2002 and 2003.

Several years ago, the County Commission authorized the formation of a Neighborhood Improvement District (NID) program in accordance with statutory provisions. The County Commission establishes individual Neighborhood Improvement Districts and approves specific road projects pursuant to a petition process. Upon completion of several projects, the County issues general obligation bonds, as using the 1992 voter-approved \$3.5 million bonding capacity. The County uses the proceeds to reimburse the general fund or to retire short-term debt associated with the NID project. As of December 31, 2002, the County had issued \$1.399 million of the \$3.5 million authorization, of which \$890,000 was outstanding at fiscal year end. No additional bond issues are planned at this time.

In November 1997, voters approved a \$5.5 million general obligation bond issue for the purpose of financing the construction and repair of sewer projects qualifying as a NID project. The sewer NID program operates similar to the road NID program. However, unlike the road NID program where the County assumes future responsibility for the improved roads, responsibility for the improved sewers is turned over to the Boone County Regional Sewer District pursuant to the provisions of a cooperative agreement between the Sewer District and the County. During fiscal year 2000, the County issued \$280,000 in bonds for sewer NID projects of which \$235,000 was outstanding at December 31, 2002. No other bonds have been issued against this authorization and no additional bond issues are planned at this time.

Personnel

During 2001, the County entered into a contract with a consulting firm to conduct a countywide job classification and compensation plan. This was the first time for the County to use professional services to assist in reviewing job descriptions and classifying positions into appropriate ranges. Previously, such reviews were conducted internally using a committee comprised of various elected officials and department directors. The County's 2002 Budget included funding for initial implementation of the job classification and salary plan as full implementation of the salary plan was beyond the scope of the County's existing resources for that year. Funding for implementation of the job classification and salary plan pertaining to Sheriff and Corrections employees, the most expensive component of the plan, was included in the 1/8th-cent law enforcement sales tax approved by voters in August 2002. Full implementation for Sheriff and Corrections employees was authorized by the Commission in fiscal year 2003 using the new sales tax resources; final implementation for all other

employees is planned for fiscal year 2004.

Financial Information

Internal Controls

The County's general government operations are maintained on a modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when both measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods and services are received and the related fund liability is incurred.

The County's proprietary fund types and the pension trust fund are accounted for using the accrual basis of accounting. Their revenues are recognized when earned and their expenses are recognized when incurred.

In recording the financial transactions for the County and in preparing this financial report, consideration is given to the adequacy of internal accounting controls. The controls are designed to provide reasonable, but not absolute, assurance that County assets are protected from loss, theft, or misuse; to ensure that transactions are recorded correctly; and, to ensure that resulting financial statements are reliable. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived from the control. County officials periodically evaluate internal controls within this framework. I believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary Controls

The County maintains budgetary controls, the objective of which is to ensure compliance with legal provisions embodied in the annual appropriations approved by the County Commission or other appropriating official designated by state statute. Activities of the General Fund, Special Revenue Funds (except for the Fairground Maintenance Fund which was created mid-year 2002), Debt Service Funds (except for the Debt Service Reserve Fund), Capital Project Funds, and Internal Service Funds are included in the annual budget. Project-length budgets are also prepared for capital project funds and Neighborhood Improvement District funds; however, these are used as management tools and are not legally adopted. Unexpended and unencumbered appropriations for project-length budgets are reappropriated as necessary in the following year.

The County prepares the annual operating budget on a basis that includes encumbrances as the equivalent of expenditures. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the departmental object (or class) level. The County Commission or other appropriating official must approve any increase in appropriations during the fiscal year. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Unencumbered appropriations lapse at fiscal year-end, while open encumbrances are reported as reservations of fund balance at each year-end.

General Government Functions

Well over one-half of the County's operating revenues are accounted for in the General Fund. Revenues of the General Fund for fiscal year 2002 totaled \$20,513,585. This compares with \$18,052,817 in fiscal year 2001 and is an increase of \$2,460,768 or 14 percent. It also represents a \$992,188 favorable budget variance. Several factors account for the favorable revenue condition of fiscal year 2002, the most notable being that fiscal year 2001 included only \$450,000 in hospital lease

revenue (due to revised lease terms effective in 2001) while fiscal year 2002 included a full year's lease revenue of \$1.37 million. In addition, the County collected record-high recording fees resulting from increased volume fueled by low mortgage interest rates combined with increased recording fees approved by the state legislature. In addition, the County received over \$267,000 in workers compensation rebates from close-out of prior year claims as well as approximately \$480,000 in net insurance proceeds pertaining to tornado damage sustained to buildings at the County Fairgrounds. The County elected not to re-construct the buildings and the net proceeds were transferred a newly created Fairground Maintenance special revenue fund which is administered by the County Commission.

Revenues of the County's various Special Revenue Funds totaled \$14,996,279, revenues of the Debt Service Funds totaled \$360,539, and revenues of the Capital Project Funds totaled \$19,662 for fiscal year 2002. Combined, the revenues for the County's governmental funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds) totaled \$35,890,065. The table below shows a comparison of major revenue sources for the last two fiscal years.

REVENUES CLASSIFIED BY SOURCE
All Governmental Funds

<u>Source</u>	<u>2002</u>	<u>2001</u>	<u>Increase (Decrease) From 2001</u>	<u>Percent of Increase (Decrease)</u>	<u>Percent of Total 2002</u>	<u>Percent of Total 2001</u>
Property Tax	\$3,024,767	\$2,961,134	\$63,633	2.1%	8.4%	9.0%
Assessments	361,028	444,089	(83,061)	(18.7%)	1.0%	1.3%
Sales Taxes	19,704,957	19,094,072	610,885	3.2%	54.9%	58.3%
Other Taxes	137,711	80,074	57,637	72.0%	0.4%	0.2%
Licenses & Permits	340,430	284,832	55,598	19.5%	0.9%	0.9%
Intergovernmental	4,489,297	4,380,202	109,095	2.5%	12.5%	13.4%
Charges for Services	4,480,285	3,854,780	625,505	16.2%	12.5%	11.8%
Fines & Forfeitures	138,919	94,832	44,087	46.5%	0.4%	0.3%
Investments	416,156	605,999	(189,843)	(31.3%)	1.2%	1.9%
Hospital Lease	1,371,600	450,000	921,600	204.8%	3.8%	1.4%
Contributions	9,056	17,018	(7,962)	(46.8%)	0.1%	0.1%
Other Revenue	1,415,859	454,585	961,274	211.5%	3.9%	1.4%
Total	<u>\$35,890,065</u>	<u>\$32,721,617</u>	<u>\$3,168,448</u>	9.7%	<u>100.0%</u>	<u>100.0%</u>

As illustrated above, revenues to the County's governmental funds increased by \$3.1 million in fiscal year 2002 as compared to fiscal year 2001, of which \$2.46 million is accounted for in the County's General Fund and described above. The following discussion explores other circumstances, economic events, and policy decisions that affected revenues during 2002.

The County continues to meet its commitment to maintaining stable taxation. The property tax rate for the General Fund was \$.13 per \$100 assessed valuation, and was unchanged from the prior year. The property tax rate for the Road and Bridge Fund (a Special Revenue Fund) was \$.05 per \$100 assessed valuation. This rate is unchanged since 1994 when this property tax rate was voluntarily rolled-back in conjunction with the voter-approved local one-half cent sales tax previously described. A ten-year

history of tax levies is presented in Table 5 in the Statistical Section of this report.

Property taxes, which accounted for 8.4 percent of revenues to the County's governmental funds in fiscal year 2002, is a smaller percentage of general operating revenues than is frequently found in local government. As disclosed in Note 5 to the general purpose financial statements, the state statute under which the County's one-half cent sales tax for the General Fund was approved, requires a mandatory rollback of the property tax levy each year. This, in conjunction with the voluntary rollback of the Road and Bridge property tax levy, results in the County's unusually low property tax rates. Property taxes accounted for 11 percent of total revenues to the General Fund and 7 percent of total combined revenues of the Road and Bridge Fund and the Road and Bridge Sales Tax Fund.

The fluctuation in assessment revenue reflects the activity of the Neighborhood Improvement District Program. During 2001, assessments were ordered by the County Commission and bonds were issued; however, no new assessments were ordered in fiscal year 2002.

Sales tax has comprised well over one-half of total governmental operating revenues since 1995. In 2002, it accounted for nearly 55 percent of total revenue. Sales tax revenue reported in the financial statements include a locally enacted one-half cent sales tax for the General Fund, a locally enacted one-half cent sales tax for the Road and Bridge Fund (Propositions One and Two), a 2% tax collected on land-line tariffs and ear-marked for the E911 fund, as well as a portion of the statewide sales tax distributed to counties pursuant to an established formula and earmarked for roads. As shown in the table below, local sales tax revenue grew at an annual rate of 3 percent for 2002, substantially less than the double-digit growth rates experienced in the early 1990's and it is the lowest rate in the last 13 years.

HISTORY OF SALES TAX GROWTH RATES

<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
5%	6%	11%	10%	10%	6%	5%	5%	7%	4%	4%	4%	3%

Regional population growth, growth in personal income, low unemployment, and a strong local economy has contributed to the general strength and stability of this revenue source. Local economic indicators suggest that sales tax should continue to be a reliable source of revenue to the County. However, as illustrated above, sales tax revenue is inherently volatile and highly susceptible to fluctuations in economic conditions. Continued state budget cuts that significantly impact local employers, such as the school districts and the University of Missouri, will have a serious detrimental impact on this revenue source.

During 2001, the Missouri General Assembly, with the Governor's approval, enacted legislation increasing recording fees. Fiscal year 2002 activity reflects a *full year* impact of the increased fees. This fee increase, combined with record-high high mortgage refinancing activity, resulted in a significant increase to the Charges for Services revenue category.

The increase in Fines and Forfeiture revenue is due to receipts in the Sheriff's Forfeiture Fund. This revenue source is extremely volatile and fluctuates significantly from year-to-year.

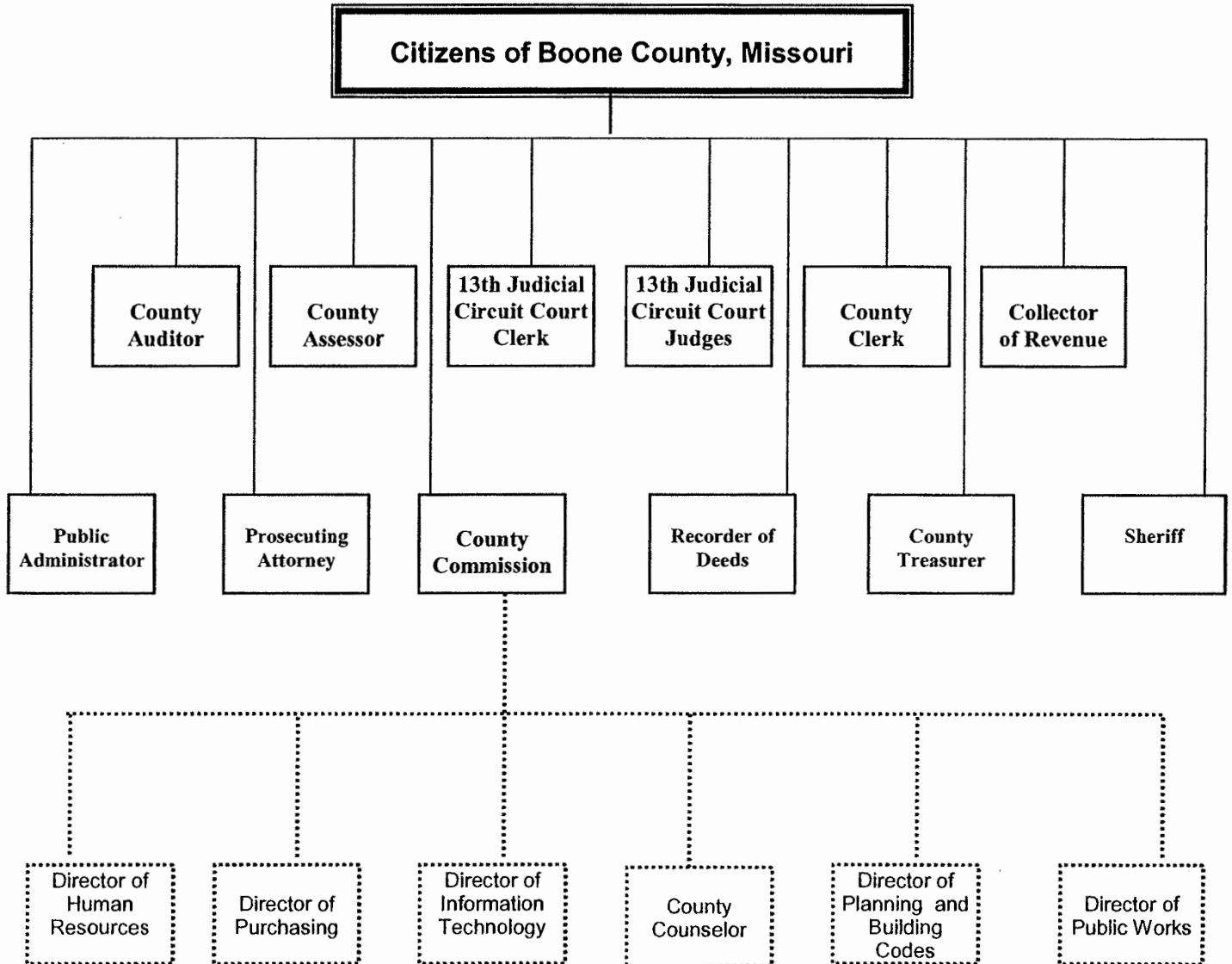
Hospital lease revenue declined significantly in 2001, due to significant changes in the lease terms which affected revenue recognition for that year. This situation was not expected to recur and as mentioned above, the revenue for fiscal year 2002 reflects the full annual amount.

BOONE COUNTY, MISSOURI
ELECTED OFFICIALS
For the Year Ended December 31, 2002

County Commission:

Presiding Commissioner	Keith Schmarre JON STAMPER
Commissioner - District I	Karen M. Miller
Commissioner - District II	Skip Elkin
Circuit Clerk	Cheryl Whitmarsh
Recorder of Deeds	Bettie Johnson
County Clerk	Wendy S. Noren
Prosecuting Attorney	Kevin Crane
Sheriff	Ted Boehm
Auditor	June E. Pitchford
Collector of Revenue	Patricia S. Lensmeyer
Assessor	Thomas Schauwecker
Treasurer	Kay R. Murray
Public Administrator	Connie Hendren

Organizational Chart for Boone County, Missouri



FINANCIAL SECTION



10 South Broadway
Suite 900
St Louis, MO 63102-1761

Independent Auditors' Report

To the County Commissioners of
Boone County, Missouri:

We have audited the general purpose financial statements of Boone County, Missouri as of and for the year ended December 31, 2002, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the management of Boone County, Missouri. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Boone County, Missouri as of December 31, 2002, and the results of its operations and cash flows of its proprietary fund type and discretely presented component unit and changes in plan net assets of the pension trust fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 4, 2003, on our consideration of Boone County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, account group statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Boone County, Missouri. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on them.

KPMG LLP

June 4, 2003



BOONE COUNTY, MISSOURI
GENERAL PURPOSE FINANCIAL STATEMENTS

BOONE COUNTY, MISSOURI
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY
 PRESENTED COMPONENT UNIT
 DECEMBER 31, 2002

	Governmental Funds				Proprietary	Fiduciary	Account Groups		Total	Component	Totals		
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust And Agency	General	General	Primary Government		December 31, 2002	Reporting Entity	
							Fixed Assets	Long-Term Debt				December 31, 2002	December 31, 2001
ASSETS AND OTHER DEBITS													
ASSETS													
Cash and cash equivalents	\$4,948,673	\$49,452	\$ -	\$ -	\$1,111,728	\$26,627,791	\$ -	\$ -	\$32,737,644	\$5,167,880	\$37,905,524	\$33,574,816	
Investments	1,111,728	4,662,453	326,096	1,120,852	-	65,318,022	-	-	72,539,151	29,976,942	102,516,093	87,812,290	
Accrued interest	54,422	51,166	2,199	3,365	17,898	332,600	-	-	461,650	196,201	657,851	578,814	
Accounts and loans receivable	269,874	126,805	-	-	25,231	115,618	-	-	537,528	226,011	763,539	615,634	
Commissions receivable	361,964	183,055	-	-	-	-	-	-	545,019	-	545,019	554,281	
Property taxes receivable	894,970	378,313	-	-	-	7,865,836	-	-	9,139,119	-	9,139,119	11,989,538	
Assessments receivable	-	2,557	930,935	-	-	-	-	-	933,492	-	933,492	1,138,750	
Sales taxes receivable	1,679,059	1,676,790	-	-	-	-	-	-	3,355,849	-	3,355,849	3,360,300	
Loans receivable from other funds	3,281	-	-	-	-	-	-	-	3,281	-	3,281	13,545	
Due from other funds	1,151,403	1,470,711	-	-	347,262	-	-	-	2,969,376	-	2,969,376	1,543,251	
Due from other governments	351,582	250,738	-	-	-	-	-	-	602,320	-	602,320	917,679	
Due from others	6,300	-	-	-	-	156,496	-	-	162,796	7,962,227	8,125,023	13,019,888	
Prepaid items	50,782	-	-	-	-	-	-	-	50,782	4,925	55,707	40,652	
Unamortized bond issuance costs	-	-	-	-	-	-	-	-	-	531,497	531,497	196,345	
Restricted assets													
Cash and cash equivalents	369,325	-	450,500	-	-	-	-	-	819,825	-	819,825	1,140,006	
Investments	-	-	-	-	-	-	-	-	-	38,646,430	38,646,430	7,593,529	
Fixed assets	-	-	-	-	-	-	47,487,716	-	47,487,716	41,731,671	89,219,387	89,510,883	
OTHER DEBITS													
Amounts available in debt service funds	-	-	-	-	-	-	-	872,077	872,077	-	872,077	700,950	
Amount to be provided for retirement of general long term debt	-	-	-	-	-	-	-	2,837,596	2,837,596	-	2,837,596	3,773,613	
Amount to be provided for accrued compensated absences	-	-	-	-	-	-	-	628,670	628,670	-	628,670	562,067	
Total assets and other debits	\$11,253,363	\$8,852,040	\$1,709,730	\$1,124,217	\$1,502,119	\$100,416,363	\$47,487,716	\$4,338,343	\$176,683,891	\$124,443,784	\$301,127,675	\$258,636,831	

(Continued)

BOONE COUNTY, MISSOURI
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY
 PRESENTED COMPONENT UNIT
 DECEMBER 31, 2002
 (Continued)

	Governmental Funds						Proprietary	Fiduciary	Account Groups		Total	Totals		
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust And Agency	Internal Service	Trust And Agency	General	General	Primary Government	Component Unit	Memorandum Only Reporting Entity	
									Fixed Assets	Long-Term Debt			December 31, 2002	December 31, 2002
LIABILITIES, EQUITY, AND OTHER CREDITS														
LIABILITIES														
Accounts payable	\$768,597	\$1,044,486	\$ -	\$26,626	\$52,298	\$292,138	\$ -	\$ -	\$ -	\$ -	\$2,184,145	\$471,847	\$2,655,992	\$2,781,575
Wages payable	391,063	140,342	-	-	16,366	-	-	-	-	-	547,771	-	547,771	458,339
Accrued liabilities	67,275	12,073	-	-	1,447	-	-	-	-	-	80,795	549,129	629,924	604,724
Estimated liability for claims incurred but not paid	-	-	-	-	219,489	-	-	-	-	-	219,489	-	219,489	109,996
Deferred revenue	500,151	78,013	837,653	-	-	-	-	-	-	-	1,415,817	-	1,415,817	1,597,428
Loans payable to other funds	-	3,281	-	-	-	-	-	-	-	-	3,281	-	3,281	13,545
Due to other funds	224,857	1,159,259	-	-	-	1,585,260	-	-	-	-	2,969,376	-	2,969,376	1,543,251
Due to others	23,543	2,384	-	-	-	3,260,068	-	-	-	-	3,285,995	-	3,285,995	2,596,092
Due to other taxing districts	-	-	-	-	-	94,761,065	-	-	-	-	94,761,065	-	94,761,065	91,950,946
General and special obligation bonds	-	-	-	-	-	-	-	-	3,305,000	-	3,305,000	-	3,305,000	3,740,000
Note and capital lease payable	-	-	-	-	-	-	-	-	404,673	-	404,673	-	404,673	734,563
Current maturities of revenue bonds	-	-	-	-	-	-	-	-	-	-	31,145,630	-	31,145,630	1,590,000
Revenue bonds payable	-	-	-	-	-	-	-	-	-	-	28,198,573	-	28,198,573	29,772,016
Accrued compensated absences	-	-	-	-	-	-	-	-	628,670	-	628,670	-	628,670	562,067
Total liabilities	1,975,486	2,439,838	837,653	26,626	289,600	99,898,531	-	4,338,343	109,806,077	60,365,179	170,171,256	138,054,542		
EQUITY AND OTHER CREDITS														
Investments in general fixed assets	-	-	-	-	-	-	47,487,716	-	-	-	47,487,716	-	47,487,716	48,577,388
Retained Earnings														
Reserved:														
Restricted assets	-	-	-	-	-	-	-	-	-	-	38,646,430	-	38,646,430	7,593,529
Temporary donor restrictions	-	-	-	-	-	-	-	-	-	-	32,759	-	32,759	-
Permanent donor restrictions	-	-	-	-	-	-	-	-	-	-	1,400,000	-	1,400,000	-
Unreserved	-	-	-	-	1,212,519	-	-	-	-	-	1,212,519	23,999,416	25,211,935	48,781,967
Fund balances														
Reserved for loan receivable	55,000	-	-	-	-	-	-	-	-	-	55,000	-	55,000	84,309
Reserved for prepaid items	50,782	-	-	-	-	-	-	-	-	-	50,782	-	50,782	35,135
Reserved for debt service	-	-	872,077	-	-	-	-	-	-	-	872,077	-	872,077	700,950
Reserved for restricted assets	369,325	-	-	-	-	-	-	-	-	-	369,325	-	369,325	689,397
Reserved for encumbrances	93,140	1,074,618	-	2,418	-	-	-	-	-	-	1,170,176	-	1,170,176	2,180,598
Reserved for employees' retirement plan	-	-	-	-	-	517,832	-	-	-	-	517,832	-	517,832	467,752
Unreserved														
Designated for capital improvements	1,823,525	-	-	-	-	-	-	-	-	-	1,823,525	-	1,823,525	1,556,306
Undesignated	6,886,105	5,337,584	-	1,095,173	-	-	-	-	-	-	13,318,862	-	13,318,862	9,914,958
Total equity and other credits	9,277,877	6,412,202	872,077	1,097,591	1,212,519	517,832	47,487,716	-	66,877,814	64,078,605	130,956,419	120,582,289		
Total liabilities, equity, and other credits	\$11,253,363	\$8,852,040	\$1,709,730	\$1,124,217	\$1,502,119	\$100,416,363	\$47,487,716	\$4,338,343	\$176,683,891	\$124,443,784	\$301,127,675	\$258,636,831		

See accompanying notes to the general purpose financial statements.

BOONE COUNTY MOURI

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 2002

	Governmental Funds				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	December 31, 2002	December 31, 2001
REVENUES						
Property taxes	\$2,164,787	\$859,980	\$ -	\$ -	\$3,024,767	\$2,961,134
Assessments	-	7,532	353,496	-	361,028	444,089
Sales taxes	9,476,493	10,228,464	-	-	19,704,957	19,094,072
Other taxes	137,711	-	-	-	137,711	80,074
Licenses and permits	340,430	-	-	-	340,430	284,832
Intergovernmental	2,539,282	1,950,015	-	-	4,489,297	4,380,202
Charges for services	3,129,346	1,350,939	-	-	4,480,285	3,854,780
Fines and forfeitures	-	138,919	-	-	138,919	94,832
Investments	200,144	189,307	7,043	19,662	416,156	605,999
Miscellaneous						
Hospital lease revenue	1,371,600	-	-	-	1,371,600	450,000
Contributions	-	9,056	-	-	9,056	17,018
Other	1,153,792	262,067	-	-	1,415,859	454,585
Total revenues	20,513,585	14,996,279	360,539	19,662	35,890,065	32,721,617
EXPENDITURES						
Current						
Policy and administration	4,596,179	943,187	-	-	5,539,366	4,744,358
Law enforcement and judicial	11,383,301	630,414	-	-	12,013,715	11,652,925
Environment, public buildings and infrastructure	100,315	11,007,081	-	-	11,107,396	12,310,656
Community health and public services	1,138,773	47,058	-	-	1,185,831	1,029,804
Economic vitality	66,000	-	-	-	66,000	72,500
Beautification and recreation	34,137	-	-	-	34,137	30,929
Protective inspection	722,046	-	-	-	722,046	634,678
Capital outlay	464,594	1,105,460	-	775,764	2,345,818	2,231,190
Debt service						
Principal retirement	329,890	300,000	135,000	-	764,890	964,761
Interest and fiscal charges	125,849	33,044	54,412	-	213,305	249,609
Total expenditures	18,961,084	14,066,244	189,412	775,764	33,992,504	33,921,410
REVENUES OVER (UNDER) EXPENDITURES	1,552,501	930,035	171,127	(756,102)	1,897,561	(1,199,793)
OTHER FINANCING SOURCES (USES)						
Proceeds of long-term debt	-	-	-	-	-	302,347
Operating transfer in	-	9,217,246	-	750,000	9,967,246	9,829,057
Operating transfer out	(700,103)	(9,614,405)	-	-	(10,314,508)	(10,029,057)
Proceeds from sale of fixed asset	-	-	-	947,795	947,795	-
Total other financing sources (uses)	(700,103)	(397,159)	-	1,697,795	600,533	102,347
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	852,398	532,876	171,127	941,693	2,498,094	(1,097,446)
FUND BALANCES, beginning of year	8,425,479	5,879,326	700,950	155,898	15,161,653	16,259,099
Equity transfer in	-	-	-	-	-	550
Equity transfer out	-	-	-	-	-	(550)
FUND BALANCES, end of year	\$9,277,877	\$6,412,202	\$872,077	\$1,097,591	\$17,659,747	\$15,161,653

See accompanying notes to the general purpose financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS) -
 ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 2002

	General			Special Revenue			Debt Service			Capital Projects		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES												
Property taxes	\$2,091,000	\$2,164,787	\$73,787	\$852,015	\$859,980	\$7,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	8,233	7,532	(701)	267,587	353,496	85,909	-	-	-
Sales and use taxes	9,370,000	9,476,493	106,493	10,082,000	10,228,464	146,464	-	-	-	-	-	-
Other taxes	92,000	137,711	45,711	-	-	-	-	-	-	-	-	-
Licenses and permits	385,575	340,430	(45,145)	-	-	-	-	-	-	-	-	-
Intergovernmental	2,423,338	2,539,282	115,944	1,900,032	1,950,015	49,983	-	-	-	-	-	-
Charges for services	2,614,904	3,129,346	514,442	1,194,070	1,350,939	156,869	-	-	-	-	-	-
Fines and forfeitures	-	-	-	19,000	138,919	119,919	-	-	-	-	-	-
Investments	263,570	200,144	(63,426)	211,884	187,532	(24,352)	5,705	7,043	1,338	-	19,662	19,662
Miscellaneous												
Hospital lease revenue	1,390,500	1,371,600	(18,900)	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	8,500	9,056	556	-	-	-	-	-	-
Other	890,510	1,153,792	263,282	51,644	262,067	210,423	-	-	-	-	-	-
Total revenues	19,521,397	20,513,585	992,188	14,327,378	14,994,504	667,126	273,292	360,539	87,247	-	19,662	19,662
EXPENDITURES												
Current												
Policy and administration	5,322,901	4,547,968	774,933	1,556,229	869,904	686,325	-	-	-	-	-	-
Law enforcement and judicial	11,786,935	11,386,048	400,887	736,523	636,462	100,061	-	-	-	-	-	-
Environment, public buildings and infrastructure	126,561	100,315	26,246	10,967,441	10,793,506	173,935	-	-	-	-	-	-
Community health and public services	1,189,123	1,137,647	51,476	40,440	(727,700)	768,140	-	-	-	-	-	-
Economic vitality	66,000	66,000	-	-	-	-	-	-	-	-	-	-
Beautification and recreation	36,837	34,137	2,700	-	-	-	-	-	-	-	-	-
Protective inspection	734,286	721,786	12,500	-	-	-	-	-	-	-	-	-
Capital outlay	475,862	443,910	31,952	1,240,178	1,215,582	24,596	-	-	-	1,705,600	778,182	927,418
Debt service												
Principal retirement	329,890	329,890	-	300,000	300,000	-	135,000	135,000	-	-	-	-
Interest and fiscal charges	126,541	125,849	692	33,100	33,044	56	56,243	54,412	1,831	-	-	-
Total expenditures	20,194,936	18,893,550	1,301,386	14,873,911	13,120,798	1,753,113	191,243	189,412	1,831	1,705,600	778,182	927,418
REVENUES OVER (UNDER) EXPENDITURES	(673,539)	1,620,035	2,293,574	(546,533)	1,873,706	2,420,239	82,049	171,127	89,078	(1,705,600)	(758,520)	947,080
OTHER FINANCING SOURCES (USES)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfer in	-	-	-	9,508,373	8,737,246	(771,127)	-	-	-	750,000	750,000	-
Operating transfer out	(700,103)	(700,103)	-	(10,385,532)	(9,614,405)	771,127	-	-	-	-	-	-
Proceeds from sale of fixed asset	-	-	-	-	-	-	-	-	-	950,000	947,795	(2,205)
Total other financing sources (uses)	(700,103)	(700,103)	-	(877,159)	(877,159)	-	-	-	-	1,700,000	1,697,795	(2,205)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(\$1,373,642)	919,932	\$2,293,574	(\$1,423,692)	996,547	\$2,420,239	\$82,049	171,127	\$89,078	(\$5,600)	939,275	\$944,875
FUND BALANCES (GAAP), beginning of year		8,425,479			5,879,326			700,950			155,898	
Unbudgeted activity		-			481,775			-			-	
Less encumbrances, beginning of year		(160,674)			(2,020,064)			-			-	
Add encumbrances, end of year		93,140			1,074,618			-			2,418	
FUND BALANCES (GAAP), end of year		\$9,277,877			\$6,412,202			\$872,077			\$1,097,591	

BOONE COUNTY, MISSOURI

COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCES -
ALL PROPRIETARY FUND TYPES AND
DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2002

	Proprietary Funds	Component Unit	Totals (Memorandum Only)	
			Reporting Entity	
			December 31, 2002	December 31, 2001
OPERATING REVENUES				
Charges for services	\$2,728,803	\$ -	\$2,728,803	\$2,537,191
Miscellaneous	500	-	500	-
Hospital lease income	-	11,017,904	11,017,904	14,731,246
Other operating revenues	-	638,448	638,448	441,661
Contributions	-	1,746,672	1,746,672	207,377
Total operating revenues	<u>2,729,303</u>	<u>13,403,024</u>	<u>16,132,327</u>	<u>17,917,475</u>
OPERATING EXPENSES				
Salaries and employee benefits	445,046	-	445,046	409,560
Claims expense	1,595,353	-	1,595,353	1,435,570
Insurance premiums	361,185	-	361,185	259,609
Supplies, repairs and other expenses	642,112	1,534,073	2,176,185	1,108,718
Depreciation	-	2,981,807	2,981,807	2,920,308
Total operating expenses	<u>3,043,696</u>	<u>4,515,880</u>	<u>7,559,576</u>	<u>6,133,765</u>
Operating income (loss)	(314,393)	8,887,144	8,572,751	11,783,710
NONOPERATING REVENUES (EXPENSES)				
Investment income	65,728	1,287,363	1,353,091	2,171,642
Property taxes	-	51,862	51,862	46,078
Interest expense	-	(1,409,338)	(1,409,338)	(1,587,497)
Total nonoperating revenues (expenses)	<u>65,728</u>	<u>(70,113)</u>	<u>(4,385)</u>	<u>630,223</u>
Income before operating transfers	(248,665)	8,817,031	8,568,366	12,413,933
Operating transfer in	<u>347,262</u>	<u>-</u>	<u>347,262</u>	<u>200,000</u>
Net income (loss)	98,597	8,817,031	8,915,628	12,613,933
RETAINED EARNINGS/FUND BALANCES, beginning of year	<u>1,113,922</u>	<u>55,261,574</u>	<u>56,375,496</u>	<u>43,761,563</u>
RETAINED EARNINGS/FUND BALANCES, end of year	<u>\$1,212,519</u>	<u>\$64,078,605</u>	<u>\$65,291,124</u>	<u>\$56,375,496</u>

See accompanying notes to the general purpose financial statements.

BOONE COUNTY, MISSOURI

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY
PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2002

	Proprietary Funds	Component Unit	Totals (Memorandum Only) Reporting Entity	
			December 31, 2002	December 31, 2001
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	(\$314,393)	\$8,887,144	\$8,572,751	\$11,783,710
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation and amortization	-	2,981,807	2,981,807	2,920,308
Loss on sale of assets	-	26,801	26,801	18,082
(Increase) decrease in assets and increase (decrease) in liabilities				
Accounts receivable	(24,954)	(133,439)	(158,393)	(53,656)
Due from other funds	(347,262)	-	(347,262)	-
Due from others	-	4,891,602	4,891,602	(11,570,430)
Prepaid expenses	1,583	(991)	592	23,324
Accounts payable and accrued liabilities	32,099	48,540	80,639	(245,902)
Estimated liability for claims incurred but not paid	109,493	-	109,493	(39,542)
Net cash provided by (used in) operating activities	<u>(543,434)</u>	<u>16,701,464</u>	<u>16,158,030</u>	<u>2,835,894</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating subsidy from other funds	347,262	-	347,262	200,000
Tax appropriations received	-	51,862	51,862	46,078
Net cash provided by noncapital financing activities	<u>\$347,262</u>	<u>\$51,862</u>	<u>\$399,124</u>	<u>\$246,078</u>

(Continued)

BOONE COUNTY, MISSOURI

COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES AND DISCRETELY
 PRESENTED COMPONENT UNIT
 YEAR ENDED DECEMBER 31, 2002
 (Continued)

	Proprietary Funds	Component Unit	Totals (Memorandum Only)	
			Reporting Entity	
	Internal Service		December 31, 2002	December 31, 2001
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from issuance of long-term debt	\$ -	\$29,470,000	\$29,470,000	\$ -
Bond issuance costs	-	(346,826)	(346,826)	-
Repayments of long-term debt	-	(1,487,813)	(1,487,813)	(1,516,386)
Interest paid on long-term debt	-	(1,395,349)	(1,395,349)	(1,625,717)
Acquisition and construction of capital assets	-	(3,795,109)	(3,795,109)	(5,740,830)
Net cash provided by (used in) capital and related financing activities	-	22,444,903	22,444,903	(8,882,933)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income	53,728	1,472,282	1,526,010	1,908,394
Investment purchases	-	(61,893,585)	(61,893,585)	(20,590,745)
Investment sales and redemptions	-	24,121,852	24,121,852	26,432,151
Net cash provided by (used in) investing activities	53,728	(36,299,451)	(36,245,723)	7,749,800
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(142,444)	2,898,778	2,756,334	1,948,839
CASH AND CASH EQUIVALENTS, beginning of year	1,254,172	2,269,102	3,523,274	1,574,435
CASH AND CASH EQUIVALENTS, end of year	\$1,111,728	\$5,167,880	\$6,279,608	\$3,523,274

Supplemental disclosure for noncash financing activities:

During the year ended December 31, 2002, the component unit recognized an unrealized loss in the fair value of investments of \$160,780.

See accompanying notes to the general purpose financial statements.

BOONE COUNTY, MISSOURI

BOONE COUNTY MATCHING PENSION PLAN
STATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUND
YEAR ENDED DECEMBER 31, 2002

ADDITIONS	
Contributions:	
Employer	\$ 149,415
Total contributions	<u>149,415</u>
Investment loss	(81,103)
Total additions	<u>68,312</u>
DEDUCTIONS	
Benefits	<u>18,232</u>
Total deductions	<u>18,232</u>
Net increase	50,080
Net assets reserved for employees' pension benefits:	
Beginning of year	<u>467,752</u>
End of year	<u>\$ 517,832</u>

See accompanying notes to the general purpose financial statements.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

(1) Summary of Significant Accounting Policies

Boone County, Missouri (the County), is a first-class County, effective January 1, 1991, governed by a county commission comprised of a northern district commissioner, southern district commissioner and presiding commissioner. Elected officials are responsible for the operations of certain County offices including the assessor, collector, treasurer, clerk, auditor, sheriff, public administrator, prosecuting attorney and recorder offices and the circuit court with its various divisions.

The accounting policies and financial reporting practices of the County conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies:

(a) Reporting Entity

The County's financial reporting entity has been determined in accordance with governmental standards for defining the reporting entity and identifying entities to be included in its general purpose financial statements. These standards identify the County's financial accountability for potential component units as the primary, but not only, criteria for inclusion. The County is financially accountable if it appoints a voting majority of a potential component unit governing body and is able to impose its will on that potential component unit, or there is a potential for the potential component unit to provide specific financial benefits to, or impose specific financial burdens on the County. The County's financial reporting entity consists of Boone County, Missouri (the primary government) and its component unit.

Component Unit

The County has no blended component units. The component unit column in the general purpose financial statements presents the financial data of the County's discretely presented component unit discussed below.

Board of Trustees of Boone County Hospital – The Board of Trustees of Boone County Hospital (Trustees) is the governing body of Boone Hospital Center (Hospital), which provides acute health care services to Columbia and the surrounding region. In September of 1998, the Trustees and the County entered into a lease agreement with CH Allied Services, Inc. (CHAS) to operate the Hospital. In January 2001, the lease agreement was amended and restated. The Hospital lease agreement is explained in Note 11. The Trustees serve as lessor and share in certain Hospital management responsibilities pursuant to the lease agreement. The original lease and any renewals require the approval of the County Commissioners. The Trustees, who are elected by County voters, do not have authority to issue debt without approval by the County Commissioners.

The Trustees also govern the Boone Hospital Foundation and The Walter Johnson Palliative Care Foundation. Both Foundations began business in 2002, and are included as discretely presented component units of the Trustees' financial statements. The purpose of the Boone Hospital Foundation is

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

to provide support and provision of care to and in respect to patients at the Hospital and its facilities. The purpose of the Walter Johnson Palliative Care Foundation is to provide support and provision of palliative care to patients and their families at the Hospital and its facilities. Financial information presented for the Trustees is for the fiscal year ended December 31, 2002.

Complete financial statements for the discretely presented component unit can be obtained from their administrative office as follows:

Boone Hospital Center
1600 E. Broadway
Columbia, Missouri 65201

Related Organizations

The County Commissioners are also responsible for appointing the members of Boone County Group Homes and Family Support, the Board of Trustees of the Boone County Regional Sewer District, the Industrial Development Authority, the Boone County Library Board, and the Boone County Mental Health Board of Trustees. The County's accountability for these organizations does not extend beyond making the appointments. Thus, no financial data for these organizations are included in the County's general purpose financial statements.

(b) Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the general purpose financial statements. The following fund types and account groups are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The acquisition, uses and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income. The following are the County's governmental fund types:

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

General – The General Fund is the general operating fund of the County. All general tax revenues and other receipts not allocated by law or contractual agreement to another fund are accounted for in this fund. This fund provides for general operating expenditures, fixed charges and the capital improvement costs not paid through other funds.

Special Revenue – Special Revenue funds are used to account for the proceeds of specific revenue sources (other than those for major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service – Debt Service funds are used to account for the accumulation of resources for, and the payments of principal, interest and related costs on long term general debt.

Capital Projects – Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Proprietary Fund Types

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on the determination of net income.

Enterprise – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (including depreciation) of operations are financed primarily through user charges. The Trustees are accounted for as an enterprise fund.

Internal Service – 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 a government, or to other governments, on a cost reimbursement basis.

In reporting the financial activity of its proprietary fund types – internal service funds, the County applies all applicable Governmental Accounting Standards Board (GASB) pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) of the Committee on Accounting Procedure. The discretely presented component unit has elected to apply the provisions of all relevant pronouncements of the FASB, including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

Fiduciary Fund Types

Trust and Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds. These include pension trust and agency funds. The Pension Trust fund is accounted for and reported similar to proprietary funds. Agency funds are accounted for and reported similar to governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Account Groups

Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt as follows:

General Fixed Assets Account Group – This account group is established for all fixed assets of the County, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group – This account group is established to account for all long-term obligations of the County.

(c) Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the general purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County records transactions during the year on the basis of cash receipts and disbursements. At year-end, entries are recorded for financial reporting purposes to reflect the modified accrual basis of accounting for governmental fund types and agency funds, and the accrual basis of accounting for the proprietary fund types and the pension trust fund.

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general obligation debt which is recognized when due.

The County has adopted GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* (GASB 33). GASB 33 groups nonexchange transactions into the following four classes, based upon their principal characteristics: derived tax revenues, imposed nonexchange revenues, government mandated nonexchange transactions, and voluntary nonexchange transactions.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

The County recognizes assets from derived tax revenue transactions (such as sales taxes) in the period when the underlying exchange transaction on which the tax is imposed occurs or when the assets are received, whichever occurs first. Revenues are recognized, net of estimated refunds and estimated uncollectible amounts, in the same period that the assets are recognized, provided that the underlying exchange transaction has occurred. Resources received in advance are reported as deferred revenues until the period of the exchange.

The County recognizes assets from imposed nonexchange transactions (such as property taxes, licenses and permits, and fines and forfeitures) in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Revenues are recognized in the period when the resources are required to be used or the first period that use is permitted. Property taxes are considered measurable when levied and recognized as revenue when they become available. "Available" means when due or past due and receivable within the current period and collected within the current period or expected to be collected within 60 days following the end of the current period. Property taxes not collected within 60 days following the end of the current period are recorded as a receivable and deferred revenue.

Intergovernmental revenues, representing grants and assistance received from other governmental units, are generally recognized as revenues in the period when all eligibility requirements, as defined by GASB 33, have been met. Any resources received before eligibility requirements are met are reported as deferred revenues.

Charges for services in the governmental funds, which are exchange transactions and are therefore not subject to the provisions of GASB 33, are recognized as revenues when received in cash, because they are generally not measurable until actually received.

The proprietary fund types and the pension trust fund, including those of the component unit, are accounted for using the accrual basis of accounting. Their revenues are recognized when earned and their expenses are recognized when incurred.

(d) Cash and Investments

The County Treasurer maintains a cash and investment pool that is available for use by all funds except the pension trust fund. Income from investments associated with one fund is not assigned to another fund for other than legal or contractual reasons. In addition, cash and investments are separately maintained by County court officials, and third-party trustee and fiscal agents.

Investments are recorded at fair value. Fair values for investments are determined by closing market prices at year end.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

(e) Inventories

Purchases of materials and supplies in the governmental fund types are charged to expenditures as incurred. Amounts of inventories in such funds are immaterial.

(f) General Fixed Assets

General fixed assets are those that have been acquired for general government purposes. Upon acquisition, such assets are recorded as expenditures in the appropriate governmental fund type and capitalized at historical cost or estimated historical cost in the General Fixed Asset Account Group. Assets donated are capitalized at fair market value at the time received. No depreciation has been provided on general fixed assets, except for the Trustees general fixed assets which are net of accumulated depreciation.

Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, curbs and gutters, storm sewers, streets and sidewalks, bridges, wharves and docks, lighting systems and other immovable assets are not capitalized. Such assets normally are immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

Fixed assets acquired for use by the component units' proprietary fund type are recorded at cost. Donated fixed assets are recorded at fair market value at date of donation. The component units' assets are depreciated on a straight-line basis over the estimated useful life of each class of depreciable asset.

(g) Restricted Assets

Restricted assets are comprised of cash and cash equivalents and investments and represent those funds that are restricted as to use either at the time of receipt, by action of a governing body or by legal requirement.

(h) Reserved Fund Balance

Reserved fund balance represents the portion of fund balance that is not available for subsequent year appropriation and is legally segregated for a specific future use.

(i) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the appropriation, is utilized in the governmental fund types. Encumbrances are reported as reservations of fund balances because they do not constitute expenditures or liabilities for GAAP basis financial statements.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

(j) *Compensated Absences*

Under terms of the County's personnel policies, employees are granted vacation and sick leave in varying amounts. County employees are allowed to carry their total accrued vacation leave balance. However, in the event of termination, a County employee is only paid for accrued vacation leave up to a maximum of two times their annual accrual of vacation leave. Employees are not paid for accumulated sick leave upon termination. The vacation earned by County employees, subject to the aforementioned maximum, has been recorded in the General Long-Term Debt Account Group as it is not expected to be liquidated with expendable available resources.

(k) *Interfund Transactions*

The County has the following types of transactions among funds:

Operating Transfers

Legally authorized transfers are reported when incurred as "operating transfers in" by the recipient fund and as "operating transfers out" by the disbursing fund.

Residual Equity Transfers

Non-routine or nonrecurring transfers between funds are reported as additions to or deductions from the fund equity balance.

Quasi-External Transaction

Charges or collections for services rendered by one fund for another are recognized as revenues of the recipient fund and expenditures or expenses of the disbursing fund. These transactions are recorded as quasi-external transactions because they would be treated as revenues and expenditures or expenses if they involved organizations external to the County.

(l) *Statement of Cash Flows*

For the purpose of the statement of cash flows, cash and cash equivalents are defined as all highly liquid investments (including restricted assets) with a maturity of three months or less at the date of purchase.

(m) *Use of Estimates*

The preparation of general purpose financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

and liabilities at the date of the general purpose financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

(n) Total (Memorandum Only) Column

The total columns are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations or cash flows in conformity with accounting principles generally accepted in the United States of America; nor are such data comparable to a consolidation as interfund eliminations have not been made in the aggregation of this data.

(o) Comparative Total Data

Comparative total data are presented for informational purposes only.

(2) Budgetary Basis of Accounting

The County's policy is to prepare the annual operating budget on a basis which includes encumbrances as the equivalent of expenditures. The combined statement of revenues, expenditures and changes in fund balances – all governmental fund types excludes outstanding encumbrances in accordance with accounting principles generally accepted in the United States of America for the modified accrual basis of accounting. However, budgeted expenditures include both expenditures and encumbrances (budget basis). Therefore, in order to match reported results (actual) to the budget and to provide a useful comparison, it is necessary to include encumbrances outstanding at the end of the year as expenditures and exclude encumbrances outstanding at the beginning of the year. Unencumbered appropriations lapse at year end.

The County follows these procedures in establishing the budgetary data reflected in the general purpose financial statements, using the following dates as targets.

- a. July: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head.
- b. September 1: Budget requests are due to County Auditor.
- c. September and October: County Auditor reviews budget requests and schedules work sessions with elected officials and department directors as necessary.
- d. November 15: County Auditor delivers Proposed Budget to County Commission.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

- e. November 15 through December 15: County Commission holds public hearings on the Proposed Budget.
- f. January 10: Statutory deadline for adoption of the budget by the County Commission. However, in the year the presiding commissioner's new term of office begins, the statutory deadline is January 31.

For fiscal year 2002, the County Commission adopted an annual budget for the General Fund, the Special Revenue funds (except for the Fairground Maintenance Fund, due to mid-year inception), the Debt Service funds (except for the Debt Service Reserve Fund), the Capital Projects funds, and the Internal Service funds.

Budget amendments must be authorized by the County Commission or other appropriating authority as determined by state statute. Supplemental appropriations are made by the applicable authority throughout the year. Such supplemental appropriations were insignificant for the fiscal year ended December 31, 2002. Officials and Departments whose budgets are approved by the County Commission may not exceed their budgets at the departmental object (class) level without County Commission approval but may exceed their budget at the line-item level.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budget Basis) All Governmental Fund Types presents comparisons of the legally adopted budgets, as amended, with actual data on a budgetary basis. As defined in Note 1, the budgetary data are presented on a basis that differs significantly from the modified accrual (GAAP) basis of accounting.

Adjustments necessary to reconcile revenues and other sources over (under) expenditures and other uses from the GAAP basis to the budget basis of accounting are as follows:

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP basis	\$ 852,398	532,876	171,127	941,693
Increase (decrease) due to:				
Encumbrances	67,534	945,446	—	(2,418)
Unbudgeted activity	—	(481,775)	—	—
Budget basis	<u>\$ 919,932</u>	<u>996,547</u>	<u>171,127</u>	<u>939,275</u>

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

Expenditures exceeded appropriations for the year ended December 31, 2002 as follows:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
General Fund:			
Animal control – other services and charges	120,905	121,021	(116)
Special Revenue:			
Domestic Violence Fund – other services and charges	34,990	38,698	(3,708)
Law Library Fund – other services and charges	20,000	23,135	(3,135)

(3) Individual Fund Deficits

At December 31, 2002, the Special Revenue – Neighborhood Improvement Districts fund accumulated deficit of \$724 is the result of expenditures exceeding assessment revenue in 2002. The deficit will be offset by future assessment revenue.

(4) Cash and Investments

Primary Government

The County's investment policies are governed by County Commission Order, state statutes, and management policies. County monies are deposited in FDIC-insured banks located within the state.

The County is authorized to invest in the following:

- a. United States Treasury Securities;
- b. United States Agency Securities, including coupon and zero coupon securities, discount notes, callable securities, step-up securities, floating rate securities, and mortgage backed securities;
- c. Repurchase agreements;
- d. Collateralized Public Deposits (certificates of deposit);
- e. Banker's Acceptance; and
- f. Commercial Paper.

At year end the balance of cash and cash equivalents included property tax payments received by the County Collector at year end and deposited after year end. At December 31, 2002, the carrying amount of cash deposits was \$32,737,644 and the bank balances totaled \$11,074,666. Of the bank balance, \$100,000 was insured by the Federal Depository Insurance Corporation (FDIC), and \$10,974,666 was covered by collateral held by the pledging bank's trust department or agent in the pledging bank's name.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

Collateral is required for demand deposits and certificates of deposit. The market value of the collateral must equal at least 100% of deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are of the same type in which the County may invest. Obligations pledged to secure deposits are delivered to the bank's joint-custody account at the Federal Reserve Bank.

In accordance with Governmental Accounting Standards Board (GASB) Statement 3, the County's investments at year end are categorized below to give an indication of the level of custodial credit risk assumed by the County. The investments of the County are categorized as either: (1) insured or registered, with securities held by the County or its agent in the County's name; (2) uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name; or (3) uninsured and unregistered with securities held by the counterparty or their trust departments or agents but not in the County's name.

	<u>Category</u>			<u>Total</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Carrying</u>
				<u>Value</u>
U.S. Government and agency securities	\$ 58,028,202	—	—	58,028,202
Commercial paper	<u>13,993,117</u>	—	—	<u>13,993,117</u>
	\$ <u>72,021,319</u>	—	—	72,021,319
Money market mutual funds				819,825
Pension trust fund investments –				
Money market mutual funds				471,528
Investment contract agreements				46,304
Cash deposits				<u>32,737,644</u>
Total cash, cash equivalents, and investments – primary government				\$ <u>106,096,620</u>

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

Component Unit

State statutes and the component unit investment policies are the same as for the primary government. The investments of the Trustees are categorized as follows:

	<u>Category</u>			<u>Total Carrying Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
U.S. Government and agency securities	\$ 68,455,901	—	—	68,455,901
Repurchase agreements	—	5,167,880	—	5,167,880
Marketable equity securities	<u>167,471</u>	<u>—</u>	<u>—</u>	<u>167,471</u>
	\$ <u>68,623,372</u>	<u>5,167,880</u>	<u>—</u>	<u>73,791,252</u>
Total cash, cash equivalents, and investments – component unit			\$	<u>73,791,252</u>

(5) Property Tax

The County's property tax is levied by September 20 of each year based on the assessed value listed for all property located in the County and appropriate taxing districts as of January 1 of that year. Property taxes are due by December 31, following the levy date. Taxes become delinquent if not paid by February 28 and a lien is placed on the property as of March 1 if the delinquent taxes are not paid. Assessed values are established by the County Assessor, subject to review by the Board of Equalization.

Property taxes levied for 2002, which are intended to finance the budgeted year of 2002, are recorded as receivables, net of estimated uncollectibles. Property taxes that have been billed and are expected to be collected before March 1 of the subsequent year are recognized as revenues in the current year. Property taxes expected to be collected after March 1 have been recorded as property taxes receivable and deferred revenue.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

The County is permitted by Missouri State statutes to levy taxes for various purposes. The following schedule presents the maximum allowable County-wide tax levies and the County's actual levy for 2002:

<u>Purpose</u>	<u>Per \$100 of Assessed Valuation</u>	
	<u>Maximum Levy Allowed by Law (a)</u>	<u>County's Levy 2002</u>
General, other than payment of principal and interest on long term debt	\$ 0.33	0.13
Road and bridge (excluding special road districts)	0.28	0.05
Boone County Hospital	0.14	—
Group Homes	0.12	<u>0.12</u>
Combined County-wide tax rate (noncommercial and commercial)		<u>\$ 0.30</u>
County-wide surtax on commercial property (Class III)	0.61	<u>\$ 0.61</u>

(a) Missouri State statutes require the County to reduce its property tax levy (levies) in an amount sufficient to decrease the total property taxes it expects to collect in a year by not less than 50% of the amount of general revenue sales taxes received by the County.

In addition to the tax levies described above, various independent taxing districts within the County, including school, city, library, fire, special road and levee districts, levy a tax which is collected by the County Collector. The property tax collections resulting from these levies are disbursed by the County to the appropriate taxing districts.

(6) Intergovernmental Revenue and Receivables

Intergovernmental revenue for governmental fund types for fiscal year 2002 consisted of the following:

Federal:

Prisoner housing	\$ 18,473
Payment in lieu of taxes	8,538
USDA national school lunch/breakfast program	26,566
Reception and diagnostic services	1,425
Child support enforcement (IV-D)	369,773
Victim assistance grant	45,815
Title IV-E reimbursement	53,591

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

Psychological services to offenders	\$ 59,947
Law enforcement post fund	8,267
Operation cash crop	1,500
Community traffic safety grant	13,981
Selective traffic enforcement program	1,858
Domestic violence enforcement	94,500
Sewer improvement grant	22,612
Local law enforcement block grant	59,180
Bridge replacement office system	116,207
Meth-amphetamine relief team	41,789
Social security incentive	5,800
Emergency management disaster relief	151,386
COPS in schools	14,333
Total Federal	<u>1,115,541</u>

State:

Financial institution tax	3,348
County Aid Road Tax (CART)	1,210,403
Reassessment reimbursements	297,875
Prisoner board	794,322
State reimbursement of extradition expense	35,878
State reimbursement of transporting expense	27,322
State reimbursement of criminal costs	60,521
State reimbursement of home for delinquent children	135,303
Intensive intervention model	17,887
Local Emergency Planning Committee (LEPC) funding	9,279
Probation services	59,612
Family centered out of home care	78,415
Missouri local records grant	13,825
Community shock program	161,558
Child advocacy center	177,653
County surveyor co-op remonumentation	1,750
State services to victims grant	32,561
Drug court enhancement initiative grant	8,991
Storm water	34,292
State payment – election transaction fee	13,471
Total State	<u>3,174,266</u>

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

Local:

Callaway County reimbursement	\$	103,381
Reimbursements from other circuits/governments		17,750
Change of venue reimbursement		21,715
Prisoner housing – other counties and City of Columbia		<u>56,644</u>
Total Local		<u>199,490</u>
Total intergovernmental revenue	\$	<u><u>4,489,297</u></u>

Amounts due from other governments at December 31, 2002 include the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Federal	\$ 123,597	85,881
State	194,364	157,215
Local	<u>33,621</u>	<u>7,642</u>
Total intergovernmental receivables	\$ <u><u>351,582</u></u>	<u><u>250,738</u></u>

(7) Operating Transfers and Interfund Receivables/Payables

Operating transfers between funds of the County were as follows:

	<u>Transfer Out</u>		<u>Transfer In</u>
General	\$ 700,103	Special Revenue:	
		Road and Bridge	\$ 8,728,873
Special Revenue:		Fairground Maintenance	480,000
Assessment	22,535	Local Law Enforcement	
Road and Bridge	98,185	Grant	<u>8,373</u>
Road and Bridge Road Sales Tax	8,728,873		9,217,246
Hospital Profit Share	750,000	Capital Projects:	
Sheriff Forfeiture	8,373	City/County Health	
Prosecuting Attorney Tax		Facilities	750,000
Collection	1,610	Internal Service:	
Prosecuting Attorney Bad Check		Self Insured Health Plan	347,262
Collection	4,829		
	<u>9,614,405</u>		
	<u><u>\$ 10,314,508</u></u>		<u><u>\$ 10,314,508</u></u>

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

The Series 2002 bonds were issued on December 12, 2002, to refund the 1992, 1993, and 2000C Series bonds (outstanding bonds). The bond proceeds were deposited to an escrow account on December 20, 2002. The Series 2002 bonds required that the principal redemption premium and interest on the outstanding bonds be paid on or prior to February 1, 2003. As of December 31, 2002, these outstanding bonds had not yet been refunded. The revenue bonds are secured by a first lien upon the net income and revenues derived from the operation of the Hospital. The Series 2000C bonds are also secured by an irrevocable letter of credit by Firststar Bank, N.A.

Annual debt service requirements for the revenue bonds relating to the Hospital are being financed through the Hospital facilities lease payments, pursuant to and through the terms of the lease agreement with CHAS.

(10) Capital Leases

The County has a lease agreement for postage equipment. Because the lease agreement qualifies as a capital lease for accounting purposes, it was recorded at the inception date as a liability at the present value of the future minimum lease payments in the General Long-Term Debt Account Group.

The following is a schedule, by years, of the future minimum lease payments together with the present value of the net minimum payments as of December 31, 2002:

Year ending December 31:	
2003	40,430
2004	40,430
2005	38,029
Total payments	<u>118,889</u>
Amount representing interest	<u>(14,216)</u>
Present value of net minimum lease payments	<u>\$ 104,673</u>

(11) Restricted Assets – Component Unit

The Trustees maintain cash and investments which are set aside under the terms of the bond indenture relating to its \$15,005,000 bond issue (note 8). Cash and investments restricted for service of these bonds at December 31, 2002 is \$7,761,221. Additionally, the proceeds of the Series 2002 refunding bonds, which will be used to refund the other outstanding series, are also restricted. Cash and investments restricted relative to the refunding bonds at December 31, 2002 is \$30,885,209.

(12) Operating Lease – Component Unit

Effective January 2001, the County and the Trustees entered into an amended and restated lease agreement with CHAS whereby CHAS leases real property and equipment of the Hospital for the purpose of providing

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

health care services in Boone County and surrounding areas. The initial term of the lease is through December 31, 2010, subject to certain early termination provisions, after five years. The lease has a renewal option exercisable by CHAS for one additional five year period, beyond the initial ten year term. The modified lease calls for annual payments from hospital revenues, to the extent sufficient, as follows:

1. Payments to the Trustees equal to annual bond debt service payments, including principal and interest for all obligations incurred for hospital related facilities and equipment;
2. Payments to the County of \$1,350,000 annually, due and payable in four quarterly payments of \$337,500, as adjusted by the Consumer Price Index; and
3. Payments to the Trustees annually equal to fifty percent of the year's increase in cash and cash equivalents of the Hospital. Under the same terms of the agreement, the Trustees are responsible for fifty percent of any reduction in cash and cash equivalent balances during a fiscal year, and therefore may under those conditions be required to make payments to the Hospital.

The restated lease agreement also includes minimum capital expenditure requirements, certain lessee and lessor operational covenants and governance and control clauses.

(13) Employee Benefit Plans

Primary Government

a. Boone County Matching Pension Plan

The Boone County Matching Pension Plan (the Plan) is a defined contribution plan under Internal Revenue Code (IRC) Section 401 (a). The Plan was adopted by Order of the County Commission on March 16, 1999, with an effective date of May 1, 1999. The County Commission has the authority to amend the Plan. All employees who are in "benefited" positions are eligible to participate. As of December 31, 2002, 223 employees were participating in the Plan. The County makes contributions equal to participating employees' contributions to the County's IRC Section 457 deferred compensation plan, with County contributions limited to \$25 per bi-weekly pay period per participant. These matching contributions are invested as directed by participants in a variety of registered investment company funds. The County's matching contributions for 2002 were \$149,415. For financial reporting purposes, the activity of the Plan is accounted for within the pension trust fund of the County.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

Investments representing over 5% of the fair value of total Plan net assets at December 31, 2002 are as follows:

Registered investment companies (mutual funds):	
Nationwide Fixed Fund	\$ 87,230
Janus Twenty Fund	79,595
Gartmore Money Market Fund	59,491
Janus Fund	51,814
American Century Ultra Fund	39,497

b. *Statewide County Employee Retirement Fund*

In August 1994, the Missouri State Legislature passed RSMo Sections 50.100 through 50.306 creating a Statewide County Employee Retirement Fund (CERF). The cost-sharing multi-employer defined benefit plan is funded through various fees and employee contributions. The County is not required to make any contributions and did not make any employer contributions during 2002 or in the preceding two years. The CERF is administered by a governing board of directors. Complete financial statements of the CERF can be obtained from its administrative offices:

County Employee Retirement Fund
c/o Brydon, Searingen, and England
312 East Capitol
Jefferson City, Missouri 65102

As established by statute, all full-time employees and certain part-time employees of the County are eligible to participate in the CERF. Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement at age fifty-five with reduced benefit is allowed. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

In accordance with State statutes, the Plan is funded through various fees collected by counties and remitted to the CERF. Eligible employees are required to contribute 2% of their annual salary in order to participate in the CERF. During 2002, the County collected and remitted to CERF employee contributions of \$212,446 and statutory charges of \$790,160.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

c. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with IRC Section 457. The deferred compensation plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As such, the trust account and related liability are not included in the accompanying general purpose financial statements.

Component Unit

Effective September 1, 1988, a noncontributory, defined benefit pension plan was created to duplicate, where allowable, those benefits previously provided by the Hospital's plan prior to inception of the lease discussed in Note 11. The Plan (CHAS Plan) is administered by CHAS and has assumed the benefit obligations for active Hospital employees. The Trustees' administered Plan (Trustees' Plan) continued to assume the benefit obligations of existing retirees and vested terminations at the lease inception date.

During 1989, the Trustees' Plan made lump-sum payments and purchased annuities to satisfy any remaining retirees and vested terminations. The market value of assets remaining after such payment is approximately \$74,000 at December 31, 2002.

(14) Commitments and Contingent Liabilities

Litigation

The County is a defendant in a number of claims and lawsuits. The County Counselor has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the County and arrive at an estimate, if any, of the amount or range of potential loss to the County. The County Counselor has indicated that the resolution of any lawsuits pending are not expected to have a material adverse effect on the general purpose financial statements of the County. No amount has been provided in the December 31, 2002 general purpose financial statements for any such claims and lawsuits.

General Obligation Bonds

In 1992, County voters approved a \$3.5 million general obligation bond issue for the purpose of financing the construction and repair of roads and streets within the County's neighborhood improvement districts. Property taxes will not be levied for debt service on the bonds; instead, property owners within these districts will repay the bonds through annual billings over a period not to exceed ten years. As of December 31, 2002, \$1,399,000 of the bonds have been issued.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

In 1997, County voters approved a \$5.5 million general obligation bond issue for the purpose of financing the construction and repair of sewers within the County's neighborhood improvement districts. Property taxes will not be levied for debt service on the bonds; instead, property owners within these districts will repay the bonds through annual billings over a period not to exceed ten years. As of December 31, 2002, \$280,000 of the bonds have been issued.

Component Unit

The Trustees lease approximately 6 acres of property under two separate 52 year ground leases to the Graham Group, Inc., which has constructed medical buildings on the property. The leases expire in August 2045 and May 2050 and include a 25 year renewal option. Annual rent of \$69,076 and \$91,556, respectively, is payable to the Trustees monthly and is adjusted based on Consumer Price Index changes, subject to certain limitations.

The Trustees have agreed to assume a lease of office space from the Graham Group, Inc. for which CHAS is currently the lessee, should the lease agreement between CHAS and the Trustees be terminated. The office space lease, which is for a period of twenty-five years terminating November 30, 2019, require payments of \$19,583 monthly through December 1, 2001, adjustable thereafter based on Consumer Price Index changes, subject to certain limitations.

The Trustees entered into contracts for the construction of a south addition and various renovations and additions to outpatient, surgical and administrative areas of the hospital. Remaining commitments for these contracts totaled approximately \$13.2 million at December 31, 2002.

(15) Risk Management

The County maintains broad form insurance coverage for property/casualty, general liability, worker's compensation, inland marine, EDP, public officials' errors and omissions, law enforcement errors and omission, and boiler and machinery. The County is a member of the Mid-American Regional Council Insurance Trust (MARCIT), a public entity risk retention pool, and shares a full-time risk manager through that organization. The Board of Directors includes eleven member representatives. MARCIT has the right to assess members additional premiums to cover deficiencies in claim payments and may also issue refunds when revenues exceed expenses. MARCIT covers risks up to \$1,000,000 with deductibles of \$5,000; except for property, inland marine, and EDP which have 100% coverage with deductibles of \$5,000; and also maintains excess insurance agreements in the event of large losses. MARCIT is responsible for claims within its specified self-insured retention limits prior to the coverage of the excess insurance. Boone County had no settlements in excess of insurance coverage in any of the past three years. Total premiums paid to MARCIT by the County in 2002 were \$770,793.

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

Self-Insured Employee Benefits

The County maintains two Internal Service funds to account for its self-insured coverage of County employees and their dependents for health and dental benefits. Under these self-insurance programs, coverage is provided up to a maximum of \$50,000 and \$1,000 for each health and dental claim, respectively. The County has commercial reinsurance for claims in excess of the health individual claim maximum. No reinsurance is in place for dental because the County's plan does not provide for individual claims in excess of \$1,000. The claims liability as reported in the Internal Service funds is based on the Governmental Accounting Standards Board Statement No. 10 requirements that a liability for claims be recorded if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the general purpose financial statements and the amount of the loss can be reasonably estimated. There were no significant changes in coverage during the year. Changes in the internal service funds claims liability for the past two years are as follows:

2002				
	Beginning of Year Claims Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Claims Liability
Self-insured Health Plan	\$ 105,996	1,115,543	(1,009,801)	211,738
Self-insured Dental Plan	4,000	123,995	(120,244)	7,751
Totals	<u>\$ 109,996</u>	<u>1,239,538</u>	<u>(1,130,045)</u>	<u>219,489</u>
2001				
	Beginning of Year Claims Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Claims Liability
Self-insured Health Plan	\$ 149,538	1,019,000	(1,062,542)	105,996
Self-insured Dental Plan	—	125,465	(121,465)	4,000
Totals	<u>\$ 149,538</u>	<u>1,144,465</u>	<u>(1,184,007)</u>	<u>109,996</u>

BOONE COUNTY, MISSOURI

Notes to General Purpose Financial Statements

December 31, 2002

(16) Subsequent Events

In April 2003, the County authorized the issuance of approximately \$5,240,000 in Special Obligation Refunding and Improvement Bonds, Series 2003. Once issued, the proceeds of these bonds will be used to refinance the Boone County Government Center.

(17) New Accounting Pronouncements

GASB Statement No. 34, *Basic Financial Statements – and Management Discussion and Analysis – For State and Local Governments*, issued June 1999, as amended by GASB Statement No. 37, will impose new standards for governmental financial reporting. GASB Statement No. 38, *Certain Financial Statement Note Disclosures*, modifies existing, and imposes new, disclosure requirements. These statements will be effective for the County and its component unit for the fiscal year ending December 31, 2003. Management of the County has not yet completed its assessment of the statements; however, they will have a material effect on the overall financial presentation of the County.

COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP

STATEMENTS AND SCHEDULES

The supplemental financial presentation contains data beyond that included in the general purpose financial statements. This data is presented to provide additional financial information in order to better inform the users of the general purpose financial statements.

BOONE COUNTY, MISSOURI

GENERAL FUND
 SCHEDULE OF EXPENDITURES (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance- Favorable (Unfavorable)	2001 Actual
POLICY & ADMINISTRATION				
Auditor				
Personal services	\$208,205	\$203,965	\$4,240	\$193,764
Supplies	5,120	4,024	1,096	4,925
Other services and charges	21,201	17,964	3,237	18,802
Capital outlay	-	-	-	2,689
Total Auditor	<u>234,526</u>	<u>225,953</u>	<u>8,573</u>	<u>220,180</u>
Human Resources				
Personal services	92,929	92,791	138	85,600
Supplies	3,841	3,563	278	4,573
Other services and charges	51,236	48,690	2,546	46,994
Capital outlay	-	-	-	10,192
Total Human Resources	<u>148,006</u>	<u>145,044</u>	<u>2,962</u>	<u>147,359</u>
Purchasing				
Personal services	100,922	99,460	1,462	81,158
Supplies	2,065	2,041	24	2,417
Other services and charges	11,376	11,214	162	8,963
Capital outlay	15,600	15,383	217	1,054
Total Purchasing	<u>129,963</u>	<u>128,098</u>	<u>1,865</u>	<u>93,592</u>
County Commission				
Personal services	337,194	329,940	7,254	317,276
Supplies	4,803	2,280	2,523	5,543
Other services and charges	85,169	79,801	5,368	169,486
Capital outlay	-	-	-	2,585
Total County Commission	<u>427,166</u>	<u>412,021</u>	<u>15,145</u>	<u>494,890</u>
Emergency & Contingency				
Other services and charges	508,487	-	508,487	-
Total Emergency & Contingency	<u>\$508,487</u>	<u>\$ -</u>	<u>\$508,487</u>	<u>\$ -</u>

(Continued)

BOONE COUNTY, MISSOURI

GENERAL FUND
 SCHEDULE OF EXPENDITURES (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002
 (Continued)

	2002 Budget	2002 Actual	Variance- Favorable (Unfavorable)	2001 Actual
Centralia Office				
Personal services	\$ -	\$ -	\$ -	\$2
Other services and charges	10,042	8,909	1,133	9,951
Total Centralia Office	10,042	8,909	1,133	9,953
County Counselor Office				
Personal services	101,648	101,395	253	-
Supplies	4,200	3,738	462	-
Other services and charges	3,790	3,335	455	-
Total County Counselor Office	109,638	108,468	1,170	-
County Clerk				
Personal services	426,976	422,042	4,934	390,440
Supplies	33,450	17,277	16,173	11,031
Other services and charges	330,180	324,331	5,849	82,508
Capital outlay	-	-	-	244
Total County Clerk	790,606	763,650	26,956	484,223
Treasurer				
Personal services	149,966	149,348	618	143,253
Supplies	3,883	3,652	231	3,305
Other services and charges	50,074	49,951	123	47,218
Capital outlay	2,800	2,578	222	20,000
Total Treasurer	206,723	205,529	1,194	213,776
Collector				
Personal services	274,980	267,541	7,439	235,250
Supplies	13,480	7,974	5,506	10,467
Other services and charges	34,843	27,030	7,813	25,839
Capital outlay	3,297	3,297	-	343
Total Collector	\$326,600	\$305,842	\$20,758	\$271,899

(Continued)

BOONE COUNTY, MISSOURI

GENERAL FUND
 SCHEDULE OF EXPENDITURES (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002
 (Continued)

	2002 Budget	2002 Actual	Variance- Favorable (Unfavorable)	2001 Actual
BEAUTIFICATION & RECREATION				
Parks & Recreation				
Other services and charges	<u>\$36,837</u>	<u>\$34,137</u>	<u>\$2,700</u>	<u>\$30,929</u>
Total Parks & Recreation	<u>36,837</u>	<u>34,137</u>	<u>2,700</u>	<u>30,929</u>
TOTAL BEAUTIFICATION & RECREATION	<u><u>\$36,837</u></u>	<u><u>\$34,137</u></u>	<u><u>\$2,700</u></u>	<u><u>\$30,929</u></u>
PROTECTIVE INSPECTION				
Planning & Zoning				
Personal services	461,530	461,031	499	379,276
Supplies	4,310	3,627	683	9,511
Other services and charges	44,953	41,907	3,046	42,228
Capital outlay	<u>25,897</u>	<u>25,459</u>	<u>438</u>	<u>1,816</u>
Total Planning & Zoning	<u>536,690</u>	<u>532,024</u>	<u>4,666</u>	<u>432,831</u>
Animal Control				
Other services and charges	120,905	121,021	(116)	104,616
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,411</u>
Total Animal Control	<u>120,905</u>	<u>121,021</u>	<u>(116)</u>	<u>122,027</u>
On Site Waste Water				
Other services and charges	<u>102,588</u>	<u>94,200</u>	<u>8,388</u>	<u>99,307</u>
Total On Site Waste Water	<u>102,588</u>	<u>94,200</u>	<u>8,388</u>	<u>99,307</u>
TOTAL PROTECTIVE INSPECTION	<u><u>\$760,183</u></u>	<u><u>\$747,245</u></u>	<u><u>\$12,938</u></u>	<u><u>\$654,165</u></u>
TOTAL EXPENDITURES	<u><u>\$20,194,936</u></u>	<u><u>\$18,893,550</u></u>	<u><u>\$1,301,386</u></u>	<u><u>\$18,319,563</u></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.

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.

Road and Bridge Fund - To account for the operations of the public works department. Financing is funded by transfers from the Road and Bridge Sales Tax Fund, revenue from the State of Missouri, and occasional transfers from the General Fund. The activities of this fund are governed by Statutes 137.55 and 137.560.

Infrastructure Grants Fund - To account for infrastructure projects funded through grants.

Road and Bridge Road Sales Tax Fund - To account for monies received from a one-half cent sales tax. Transfers made from this fund to support the operations of the Road and Bridge Fund.

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

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

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

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

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

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

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

BOONE COUNTY, MISSOURI
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2002
 (Continued)

	Totals Forwarded	Sheriff Civil Charges	Prosecuting Attorney Training	Prosecuting Attorney Tax Collection	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Neighborhood Improvement Districts	Law Library	Family Preservation	Totals December 31, 2002	Totals December 31, 2001
ASSETS															
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,263	\$ 189	\$ 49,452	\$ 49,035
Investments	3,984,213	50,026	15,796	29,435	263	36,261	16,525	410,035	84,027	35,872	-	-	-	4,662,453	4,126,025
Accrued interest	44,565	115	129	234	51	613	153	4,174	834	298	-	-	-	51,166	25,963
Accounts receivable	117,471	-	302	966	-	333	-	-	7,733	-	-	-	-	126,805	77,476
Commissions receivable	183,055	-	-	-	-	-	-	-	-	-	-	-	-	183,055	186,354
Property taxes receivable	378,313	-	-	-	-	-	-	-	-	-	-	-	-	378,313	776,598
Assessment receivable	-	-	-	-	-	-	-	-	-	-	2,557	-	-	2,557	103,097
Sales taxes receivable	1,676,790	-	-	-	-	-	-	-	-	-	-	-	-	1,676,790	1,679,782
Due from other funds	1,470,711	-	-	-	-	-	-	-	-	-	-	-	-	1,470,711	1,524,111
Due from other governments	243,096	-	-	-	-	-	-	-	7,642	-	-	-	-	250,738	555,219
Total assets	\$8,098,214	\$50,141	\$16,227	\$30,635	\$314	\$37,207	\$16,678	\$414,209	\$100,236	\$36,170	\$2,557	\$49,263	\$189	\$8,852,040	\$9,103,660
LIABILITIES AND FUND BALANCES															
Liabilities															
Accounts payable	\$959,822	\$ -	\$ -	\$390	\$ -	\$4,369	\$ -	\$ 52,229	\$27,587	\$89	\$ -	\$ -	\$ -	\$1,044,486	\$1,468,432
Wages payable	133,552	-	-	946	-	5,844	-	-	-	-	-	-	-	140,342	107,644
Accrued liabilities	11,538	-	-	63	-	472	-	-	-	-	-	-	-	12,073	9,353
Deferred revenue	78,013	-	-	-	-	-	-	-	-	-	-	-	-	78,013	100,932
Loan payable to other funds	-	-	-	-	-	-	-	-	-	-	3,281	-	-	3,281	13,545
Due to other funds	1,152,820	-	-	1,610	-	4,829	-	-	-	-	-	-	-	1,159,259	1,524,428
Due to others	-	-	-	-	-	2,384	-	-	-	-	-	-	-	2,384	-
Total liabilities	2,335,745	-	-	3,009	-	17,898	-	52,229	27,587	89	3,281	-	-	2,439,838	3,224,334
Fund balances															
Reserved for encumbrances	1,053,805	20,514	-	-	-	-	-	299	-	-	-	-	-	1,074,618	2,020,064
Unreserved															
Undesignated	4,708,664	29,627	16,227	27,626	314	19,309	16,678	361,681	72,649	36,081	(724)	49,263	189	5,337,584	3,859,262
Total fund balances	5,762,469	50,141	16,227	27,626	314	19,309	16,678	361,980	72,649	36,081	(724)	49,263	189	6,412,202	5,879,326
Total liabilities and fund balances	\$8,098,214	\$50,141	\$16,227	\$30,635	\$314	\$37,207	\$16,678	\$414,209	\$100,236	\$36,170	\$2,557	\$49,263	\$189	\$8,852,040	\$9,103,660

BOONE COUNTY, MISSOURI
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 2002

	Assessment	E-911 Emergency Telephone	Domestic Violence	Road and Bridge	Infra- structure Grants	Road and Bridge Road Sales Tax	Hospital Profit Share	Local Emergency Planning Committee	Collector Tax Maintenance	Fairground Maintenance	Election Services	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Local Law Enforcement Grant	Totals Forwarded
REVENUES																
Property taxes	\$ -	\$ -	\$ -	\$859,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$859,980
Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	289,352	-	468,670	-	9,470,442	-	-	-	-	-	-	-	-	-	10,228,464
Intergovernmental	297,874	-	-	1,514,955	22,612	-	-	9,279	-	-	13,471	-	8,267	-	59,180	1,925,638
Charges for services	508,642	-	35,292	114,383	97,399	-	-	-	65,079	-	17,133	-	17,439	-	-	855,367
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	116,297	-	-	-	116,297
Investments	13,555	16,113	291	3,647	-	78,974	43,998	451	28	1,775	1,204	6,732	255	303	2,189	169,515
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	9,056	-	9,056
Other	31,741	-	-	182,927	-	-	45,242	-	-	-	-	-	-	-	-	259,910
Total revenues	851,812	305,465	35,583	3,144,562	120,011	9,549,416	89,240	9,730	65,107	1,775	31,808	123,029	25,961	9,359	61,369	14,424,227
EXPENDITURES																
Current																
Policy and administration	808,329	-	-	-	-	-	-	-	5,293	-	7,240	-	-	-	-	820,862
Law enforcement and judicial	-	199,967	-	-	-	-	-	-	-	-	-	25,139	20,013	297	17,582	262,998
Environment, public buildings and infrastructure	-	-	-	10,788,863	120,411	-	-	-	-	-	-	-	-	-	-	10,909,274
Community health and public services	-	-	38,698	-	-	-	4,500	3,837	-	-	-	-	-	-	-	47,035
Capital outlay	24,656	-	-	1,002,048	-	-	-	-	-	-	3,112	16,586	-	9,000	41,598	1,097,000
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000
Interest and fiscal charges	-	-	-	33,044	-	-	-	-	-	-	-	-	-	-	-	33,044
Total expenditures	832,985	199,967	38,698	12,123,955	120,411	-	4,500	3,837	5,293	-	10,352	41,725	20,013	9,297	59,180	13,470,213
REVENUES OVER (UNDER) EXPENDITURES	18,827	105,498	(3,115)	(8,979,393)	(400)	9,549,416	84,740	5,893	59,814	1,775	21,456	81,304	5,948	62	2,189	954,014
OTHER FINANCING SOURCES (USES)																
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfer in	-	-	-	8,728,873	-	-	-	-	-	480,000	-	-	-	-	8,373	9,217,246
Operating transfer out	(22,535)	-	-	(98,185)	-	(8,728,873)	(750,000)	-	-	-	-	(8,373)	-	-	-	(9,607,966)
Total other financing sources (uses)	(22,535)	-	-	8,630,688	-	(8,728,873)	(750,000)	-	-	480,000	-	(8,373)	-	-	8,373	(390,720)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,708)	105,498	(3,115)	(348,705)	(400)	820,543	(665,260)	5,893	59,814	481,775	21,456	72,931	5,948	62	10,562	563,294
FUND BALANCES, beginning of year	675,959	477,154	21,375	1,320,298	400	1,516,242	914,819	13,815	-	-	32,093	197,018	7,969	7,758	14,275	5,199,175
Equity transfer in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity transfer out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCES, end of year	\$672,251	\$582,652	\$18,260	\$971,593	\$ -	\$2,336,785	\$249,559	\$19,708	\$59,814	\$481,775	\$53,549	\$269,949	\$13,917	\$7,820	\$24,837	\$5,762,469

(Continued)

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2002

(Continued)

	Totals Forwarded	Sheriff Civil Charges	Prosecuting Attorney Training	Prosecuting Attorney Tax Collection	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Neighborhood Improvement Districts	Law Library	Family Preservation	Totals		
														December 31, 2002	December 31, 2001	
REVENUES																
Property taxes	\$859,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$859,980	\$835,326
Assessments	-	-	-	-	-	-	-	-	-	-	7,532	-	-	-	7,532	215,544
Sales taxes	10,228,464	-	-	-	-	-	-	-	-	-	-	-	-	10,228,464	9,915,126	
Intergovernmental	1,925,638	-	-	-	-	-	-	-	24,377	-	-	-	-	1,950,015	1,922,308	
Charges for services	855,367	49,894	4,331	29,010	19,534	133,894	-	163,372	82,858	12,679	-	-	-	1,350,939	1,097,155	
Fines and forfeitures	116,297	-	-	-	-	-	-	-	-	-	-	22,622	-	138,919	94,832	
Investments	169,515	247	455	797	217	1,862	513	11,026	2,703	1,019	-	949	4	189,307	276,224	
Miscellaneous																
Contributions	9,056	-	-	-	-	-	-	-	-	-	-	-	-	9,056	17,018	
Other	259,910	-	-	41	-	831	-	-	1,285	-	-	-	-	262,067	53,407	
Total revenues	14,424,227	50,141	4,786	29,848	19,751	136,587	513	174,398	111,223	13,698	7,532	23,571	4	14,996,279	14,426,940	
EXPENDITURES																
Current																
Policy and administration	820,862	-	-	-	-	-	-	122,325	-	-	-	-	-	943,187	685,146	
Law enforcement and judicial	262,998	-	1,562	26,212	19,906	179,720	-	-	109,745	7,136	-	23,135	-	630,414	709,010	
Environment, public buildings and infrastructure	10,909,274	-	-	-	-	-	-	-	-	-	97,807	-	-	11,007,081	12,222,552	
Community health and public services	47,035	-	-	-	-	-	-	-	-	-	-	-	23	47,058	146,494	
Capital outlay	1,097,000	-	-	-	-	-	-	8,460	-	-	-	-	-	1,105,460	1,056,275	
Debt service																
Principal retirement	300,000	-	-	-	-	-	-	-	-	-	-	-	-	300,000	300,000	
Interest and fiscal charges	33,044	-	-	-	-	-	-	-	-	-	-	-	-	33,044	52,397	
Total expenditures	13,470,213	-	1,562	26,212	19,906	179,720	-	130,785	109,745	7,136	97,807	23,135	23	14,066,244	15,171,874	
REVENUES OVER (UNDER) EXPENDITURES	954,014	50,141	3,224	3,636	(155)	(43,133)	513	43,613	1,478	6,562	(90,275)	436	(19)	930,035	(744,934)	
OTHER FINANCING SOURCES (USES)																
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,347	
Operating transfer in	9,217,246	-	-	-	-	-	-	-	-	-	-	-	-	9,217,246	9,829,057	
Operating transfer out	(9,607,966)	-	-	(1,610)	-	(4,829)	-	-	-	-	-	-	-	(9,614,405)	(9,827,576)	
Total other financing sources (uses)	(390,720)	-	-	(1,610)	-	(4,829)	-	-	-	-	-	-	-	(397,159)	303,828	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	563,294	50,141	3,224	2,026	(155)	(47,962)	513	43,613	1,478	6,562	(90,275)	436	(19)	532,876	(441,106)	
FUND BALANCES, beginning of year	5,199,175	-	13,003	25,600	469	67,271	16,165	318,367	71,171	29,519	89,551	48,827	208	5,879,326	6,320,432	
Equity transfer in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	
Equity transfer out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14)	
FUND BALANCES, end of year	\$5,762,469	\$50,141	\$16,227	\$27,626	\$314	\$19,309	\$16,678	\$361,980	\$72,649	\$36,081	(\$724)	\$49,263	\$189	\$6,412,202	\$5,879,326	

BOONE COUNTY, MISSOURI

ASSESSMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Intergovernmental	\$310,112	\$297,874	(\$12,238)	\$293,921
Charges for services	536,150	508,642	(27,508)	489,102
Investments	7,500	13,555	6,055	14,267
Miscellaneous	12,000	31,741	19,741	11,272
Total revenues	<u>865,762</u>	<u>851,812</u>	<u>(13,950)</u>	<u>808,562</u>
EXPENDITURES				
Personal services	638,427	550,943	87,484	482,524
Supplies	52,420	48,414	4,006	24,126
Other services and charges	515,864	210,988	304,876	70,338
Capital outlay	26,485	24,656	1,829	51,863
Total expenditures	<u>1,233,196</u>	<u>835,001</u>	<u>398,195</u>	<u>628,851</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$367,434)</u>	<u>16,811</u>	<u>\$384,245</u>	<u>179,711</u>
OTHER FINANCING SOURCES (USES)				
Operating transfer out	<u>(22,535)</u>	<u>(22,535)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(22,535)</u>	<u>(22,535)</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u><u>(\$389,969)</u></u>	<u><u>(5,724)</u></u>	<u><u>\$384,245</u></u>	<u>179,711</u>
FUND BALANCE (GAAP), beginning of year		675,959		507,918
Less encumbrances, beginning of year		(2,200)		(13,870)
Add encumbrances, end of year		<u>4,216</u>		<u>2,200</u>
FUND BALANCE (GAAP), end of year		<u><u>\$672,251</u></u>		<u><u>\$675,959</u></u>

BOONE COUNTY, MISSOURI

E-911 EMERGENCY TELEPHONE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Sales taxes	\$264,000	\$289,352	\$25,352	\$266,195
Investments	<u>11,000</u>	<u>16,113</u>	<u>5,113</u>	<u>21,513</u>
Total revenues	<u>275,000</u>	<u>305,465</u>	<u>30,465</u>	<u>287,708</u>
EXPENDITURES				
Other services and charges	<u>237,800</u>	<u>199,967</u>	<u>37,833</u>	<u>141,284</u>
Total expenditures	<u>237,800</u>	<u>199,967</u>	<u>37,833</u>	<u>141,284</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$37,200</u>	105,498	<u>\$68,298</u>	146,424
FUND BALANCE (GAAP), beginning of year		477,154		495,101
Less encumbrances, beginning of year		<u>-</u>		<u>(164,371)</u>
FUND BALANCE (GAAP), end of year		<u>\$582,652</u>		<u>\$477,154</u>

BOONE COUNTY, MISSOURI

DOMESTIC VIOLENCE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$34,620	\$35,292	\$672	\$35,321
Investments	<u>370</u>	<u>291</u>	<u>(79)</u>	<u>565</u>
Total revenues	<u>34,990</u>	<u>35,583</u>	<u>593</u>	<u>35,886</u>
EXPENDITURES				
Other services and charges	<u>34,990</u>	<u>38,698</u>	<u>(3,708)</u>	<u>26,240</u>
Total expenditures	<u>34,990</u>	<u>38,698</u>	<u>(3,708)</u>	<u>26,240</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	(3,115)	<u>(\$3,115)</u>	9,646
FUND BALANCE (GAAP), beginning of year		<u>21,375</u>		<u>11,729</u>
FUND BALANCE (GAAP), end of year		<u>\$18,260</u>		<u>\$21,375</u>

BOONE COUNTY, MISSOURI

ROAD AND BRIDGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Property taxes	\$852,015	\$859,980	\$7,965	\$835,326
Sales taxes	448,000	468,670	20,670	474,814
Intergovernmental	1,433,683	1,514,955	81,272	1,481,567
Charges for services	50,500	114,383	63,883	58,762
Investments	3,755	3,647	(108)	2,451
Miscellaneous	-	182,927	182,927	902
Total revenues	<u>2,787,953</u>	<u>3,144,562</u>	<u>356,609</u>	<u>2,853,822</u>
EXPENDITURES				
Personal services	2,897,228	2,888,561	8,667	2,563,694
Supplies	1,919,832	1,893,111	26,721	2,504,870
Other services and charges	6,027,370	5,793,616	233,754	6,166,585
Capital outlay	1,029,921	1,019,947	9,974	1,054,831
Debt service				
Principal retirement	300,000	300,000	-	300,000
Interest and fiscal charges	33,100	33,044	56	52,397
Total expenditures	<u>12,207,451</u>	<u>11,928,279</u>	<u>279,172</u>	<u>12,642,377</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(9,419,498)</u>	<u>(8,783,717)</u>	<u>635,781</u>	<u>(9,788,555)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfer in	9,500,000	8,728,873	(771,127)	9,827,576
Operating transfer out	(98,185)	(98,185)	-	-
Total other financing sources (uses)	<u>9,401,815</u>	<u>8,630,688</u>	<u>(771,127)</u>	<u>9,827,576</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(\$17,683)</u>	<u>(153,029)</u>	<u>(\$135,346)</u>	<u>39,021</u>
FUND BALANCE (GAAP), beginning of year				
		1,320,298		1,879,531
Equity transfer in				
		-		14
Less encumbrances, beginning of year				
		(1,156,319)		(1,754,587)
Add encumbrances, end of year				
		<u>960,643</u>		<u>1,156,319</u>
FUND BALANCE (GAAP), end of year				
		<u>\$971,593</u>		<u>\$1,320,298</u>

BOONE COUNTY, MISSOURI

INFRASTRUCTURE GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Intergovernmental	\$22,612	\$22,612	\$ -	\$75,991
Charges for services	97,400	97,399	(1)	128,640.00
Total revenues	<u>120,012</u>	<u>120,011</u>	<u>(1)</u>	<u>204,631</u>
EXPENDITURES				
Other services and charges	120,411	120,411	-	204,231
Total expenditures	<u>120,411</u>	<u>120,411</u>	<u>-</u>	<u>204,231</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (399)</u>	<u>(400)</u>	<u>(\$1)</u>	<u>400</u>
FUND BALANCE (GAAP), beginning of year		<u>400</u>		<u>-</u>
FUND BALANCE (GAAP), end of year		<u>\$ -</u>		<u>\$400</u>

BOONE COUNTY, MISSOURI

ROAD AND BRIDGE ROAD SALES TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Sales taxes	\$9,370,000	\$9,470,442	\$100,442	\$9,174,117
Investments	141,000	78,974	(62,026)	133,739
Total revenues	<u>9,511,000</u>	<u>9,549,416</u>	<u>38,416</u>	<u>9,307,856</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	9,511,000	9,549,416	38,416	9,307,856
OTHER FINANCING SOURCES (USES)				
Operating transfer out	<u>(9,500,000)</u>	<u>(8,728,873)</u>	<u>771,127</u>	<u>(9,827,576)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$11,000</u>	820,543	<u>\$809,543</u>	(519,720)
FUND BALANCE (GAAP), beginning of year, as restated		<u>1,516,242</u>		<u>2,035,962</u>
FUND BALANCE (GAAP), end of year		<u>\$2,336,785</u>		<u>\$1,516,242</u>

BOONE COUNTY, MISSOURI

HOSPITAL PROFIT SHARE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Investments	\$26,869	\$43,998	\$17,129	\$61,029
Other	39,294	45,242	5,948.00	37,011
Total revenues	<u>66,163</u>	<u>89,240</u>	<u>23,077</u>	<u>98,040</u>
EXPENDITURES				
Supplies	-	-	-	1,914
Other services and charges	-	(770,258)	770,258	10,318
Total expenditures	<u>-</u>	<u>(770,258)</u>	<u>770,258</u>	<u>12,232</u>
REVENUES OVER (UNDER) EXPENDITURES	66,163	859,498	793,335	85,808
OTHER FINANCING SOURCES (USES)				
Operating transfer out	(750,000)	(750,000)	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(\$683,837)</u>	109,498	<u>\$793,335</u>	85,808
FUND BALANCE (GAAP), beginning of year				
		914,819		926,089
Less encumbrances, beginning of year				
		(784,758)		(881,836)
Add encumbrances, end of year				
		10,000		784,758
FUND BALANCE (GAAP), end of year				
		<u>\$249,559</u>		<u>\$914,819</u>

BOONE COUNTY, MISSOURI

LOCAL EMERGENCY PLANNING COMMITTEE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Intergovernmental	\$5,900	\$9,279	\$3,379	\$8,808
Investments	270	451	181	329
Total revenues	<u>6,170</u>	<u>9,730</u>	<u>3,560</u>	<u>9,137</u>
EXPENDITURES				
Supplies	1,300	149	1,151	6,766
Other services and charges	4,000	3,688	312	588
Total expenditures	<u>5,300</u>	<u>3,837</u>	<u>1,463</u>	<u>7,354</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$870</u>	5,893	<u>\$5,023</u>	1,783
FUND BALANCE (GAAP), beginning of year		<u>13,815</u>		<u>12,032</u>
FUND BALANCE (GAAP), end of year		<u>\$19,708</u>		<u>\$13,815</u>

BOONE COUNTY, MISSOURI

COLLECTOR TAX MAINTENANCE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$14,500	\$65,079	\$50,579	\$ -
Investments	-	28	28	-
Total revenues	<u>14,500</u>	<u>65,107</u>	<u>50,607</u>	<u>-</u>
EXPENDITURES				
Other services and charges	<u>13,943</u>	<u>5,293</u>	<u>8,650</u>	<u>-</u>
Total expenditures	<u>13,943</u>	<u>5,293</u>	<u>8,650</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$557</u>	59,814	<u>\$41,957</u>	-
FUND BALANCE (GAAP), beginning of year		<u>-</u>		<u>-</u>
FUND BALANCE (GAAP), end of year		<u>\$59,814</u>		<u>\$ -</u>

BOONE COUNTY, MISSOURI

ELECTION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Intergovernmental	\$1,500	\$13,471	11,971	\$18,914
Charges for services	13,500	17,133	3,633	4,720
Investments	-	1,204	1,204	1,301
Total revenues	<u>15,000</u>	<u>31,808</u>	<u>16,808</u>	<u>24,935</u>
EXPENDITURES				
Supplies	2,675	-	2,675	86
Other services and charges	8,600	7,240	1,360	4,895
Capital outlay	3,700	3,112	588	-
Total expenditures	<u>14,975</u>	<u>10,352</u>	<u>4,623</u>	<u>4,981</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$25</u>	21,456	<u>\$21,431</u>	19,954
FUND BALANCE (GAAP), beginning of year		32,093		12,314
Less encumbrances, beginning of year		-		(175)
FUND BALANCE (GAAP), end of year		<u>\$53,549</u>		<u>\$32,093</u>

BOONE COUNTY, MISSOURI

SHERIFF FORFEITURE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Fines and forfeitures	\$ -	\$116,297	\$116,297	\$74,784
Investments	-	6,732	6,732	8,249
Total revenues	-	123,029	123,029	83,033
EXPENDITURES				
Personal services	8,512	8,512	-	7,928
Supplies	11,166	8,850	2,316	7,981
Other services and charges	22,782	13,101	9,681	10,610
Capital outlay	23,216	21,912	1,304	3,100
Total expenditures	65,676	52,375	13,301	29,619
REVENUES OVER (UNDER) EXPENDITURES	(65,676)	70,654	136,330	53,414
OTHER FINANCING SOURCES (USES)				
Operating transfer out	(8,373)	(8,373)	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(\$74,049)	62,281	\$136,330	53,414
FUND BALANCE (GAAP),				
beginning of year		197,018		145,626
Less encumbrances, beginning of year		(1,189)		(3,211)
Add encumbrances, end of year		11,839		1,189
FUND BALANCE (GAAP), end of year		\$269,949		\$197,018

BOONE COUNTY, MISSOURI

SHERIFF TRAINING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Intergovernmental	\$8,200	\$8,267	\$67	\$8,211
Charges for services	18,800	17,439	(1,361)	16,958
Investments	-	255	255	456
Total revenues	<u>27,000</u>	<u>25,961</u>	<u>(1,039)</u>	<u>25,625</u>
EXPENDITURES				
Other services and charges	<u>28,000</u>	<u>20,013</u>	<u>7,987</u>	<u>27,547</u>
Total expenditures	<u>28,000</u>	<u>20,013</u>	<u>7,987</u>	<u>27,547</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$1,000)</u>	5,948	<u>\$6,948</u>	(1,922)
FUND BALANCE (GAAP), beginning of year		<u>7,969</u>		<u>9,891</u>
FUND BALANCE (GAAP), end of year		<u>\$13,917</u>		<u>\$7,969</u>

BOONE COUNTY, MISSOURI

PUBLIC SAFETY CITIZEN CONTRIBUTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET TO ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Investments	\$ -	\$303	\$303	\$341
Miscellaneous	8,500	9,056	556	9,350
Total revenues	<u>8,500</u>	<u>9,359</u>	<u>859</u>	<u>9,691</u>
EXPENDITURES				
Supplies	400	297	103	734
Capital outlay	9,000	9,000	-	8,000
Total expenditures	<u>9,400</u>	<u>9,297</u>	<u>103</u>	<u>8,734</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$900)</u>	62	<u>\$962</u>	957
FUND BALANCE (GAAP), beginning of year		<u>7,758</u>		<u>6,801</u>
FUND BALANCE (GAAP), end of year		<u>\$7,820</u>		<u>\$7,758</u>

BOONE COUNTY, MISSOURI

LOCAL LAW ENFORCEMENT GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Intergovernmental	\$91,358	\$59,180	(\$32,178)	\$8,061
Investments	-	2,189	2,189	2,601
Total revenues	<u>91,358</u>	<u>61,369</u>	<u>(29,989)</u>	<u>10,662</u>
EXPENDITURES				
Supplies	8,598	8,588	10	-
Other services and charges	9,718	9,718	-	-
Capital outlay	112,870	107,981	4,889	8,061
Total expenditures	<u>131,186</u>	<u>126,287</u>	<u>4,899</u>	<u>8,061</u>
REVENUES OVER (UNDER) EXPENDITURES	(39,828)	(64,918)	(25,090)	2,601
OTHER FINANCING SOURCES (USES)				
Operating transfer in	<u>8,373</u>	<u>8,373</u>	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(\$31,455)</u>	(56,545)	<u>(\$25,090)</u>	2,601
FUND BALANCE (GAAP), beginning of year		14,275		11,674
Add encumbrances, end of year		<u>67,107</u>		<u>-</u>
FUND BALANCE (GAAP), end of year		<u>\$24,837</u>		<u>\$14,275</u>

BOONE COUNTY, MISSOURI

SHERIFF CIVIL CHARGES FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$ -	\$49,894	49,894	\$ -
Investments	-	247	247	-
Total revenues	-	50,141	50,141	-
EXPENDITURES				
Supplies	4,140	-	4,140	-
Capital outlay	24,886	20,514	4,372	-
Total expenditures	29,026	20,514	8,512	-
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$29,026)</u>	29,627	<u>\$58,653</u>	-
FUND BALANCE (GAAP), beginning of year		-		-
Add encumbrances, end of year		<u>20,514</u>		<u>-</u>
FUND BALANCE (GAAP), end of year		<u>\$50,141</u>		<u>\$ -</u>

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY TRAINING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$3,800	\$4,331	\$531	\$4,262
Investments	<u>354</u>	<u>455</u>	<u>101</u>	<u>554</u>
Total revenues	<u>4,154</u>	<u>4,786</u>	<u>632</u>	<u>4,816</u>
EXPENDITURES				
Other services and charges	<u>2,080</u>	<u>1,562</u>	<u>518</u>	<u>2,118</u>
Total expenditures	<u>2,080</u>	<u>1,562</u>	<u>518</u>	<u>2,118</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$2,074</u>	3,224	<u>\$1,150</u>	2,698
FUND BALANCE (GAAP), beginning of year		<u>13,003</u>		<u>10,305</u>
FUND BALANCE (GAAP), end of year		<u>\$16,227</u>		<u>\$13,003</u>

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY TAX COLLECTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$34,000	\$29,010	(\$4,990)	\$25,822
Investments	255	797	542	778
Miscellaneous	-	41	41	-
Total revenues	<u>34,255</u>	<u>29,848</u>	<u>(4,407)</u>	<u>26,600</u>
EXPENDITURES				
Personal services	27,299	24,996	2,303	11,745
Supplies	1,475	1,216	259	1,440
Other services and charges	100	-	100	-
Total expenditures	<u>28,874</u>	<u>26,212</u>	<u>2,662</u>	<u>13,185</u>
REVENUES OVER (UNDER) EXPENDITURES	5,381	3,636	(1,745)	13,415
OTHER FINANCING SOURCES (USES)				
Operating transfer out	(1,610)	(1,610)	-	-
Total other financing sources (uses)	(1,610)	(1,610)	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$3,771</u>	2,026	<u>(\$1,745)</u>	13,415
FUND BALANCE (GAAP), beginning of year		<u>25,600</u>		<u>12,185</u>
FUND BALANCE (GAAP), end of year		<u>\$27,626</u>		<u>\$25,600</u>

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY CONTINGENCY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET TO ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$19,500	\$19,534	\$34	\$18,241
Investments	<u>121</u>	<u>217</u>	<u>96</u>	<u>143</u>
Total revenues	<u>19,621</u>	<u>19,751</u>	<u>130</u>	<u>18,384</u>
EXPENDITURES				
Other services and charges	<u>20,000</u>	<u>19,906</u>	<u>94</u>	<u>19,886</u>
Total expenditures	<u>20,000</u>	<u>19,906</u>	<u>94</u>	<u>19,886</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$379)</u>	(155)	<u>\$224</u>	(1,502)
FUND BALANCE (GAAP), beginning of year		<u>469</u>		<u>1,971</u>
FUND BALANCE (GAAP), end of year		<u>\$314</u>		<u>\$469</u>

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY BAD CHECK COLLECTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$135,000	\$133,894	(\$1,106)	\$130,922
Investments	2,050	1,862	(188)	3,716
Miscellaneous	200	831	631	243
	<u>137,250</u>	<u>136,587</u>	<u>(663)</u>	<u>134,881</u>
EXPENDITURES				
Personal services	156,478	154,767	1,711	146,341
Supplies	16,603	16,100	503	13,800
Other services and charges	10,458	8,853	1,605	7,789
	<u>183,539</u>	<u>179,720</u>	<u>3,819</u>	<u>167,930</u>
REVENUES OVER (UNDER) EXPENDITURES	(46,289)	(43,133)	3,156	(33,049)
OTHER FINANCING SOURCES (USES)				
Operating transfer out	(4,829)	(4,829)	-	-
	<u>(4,829)</u>	<u>(4,829)</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(\$51,118)</u>	<u>(47,962)</u>	<u>\$3,156</u>	<u>(33,049)</u>
FUND BALANCE (GAAP), beginning of year		<u>67,271</u>		<u>100,320</u>
FUND BALANCE (GAAP), end of year		<u>\$19,309</u>		<u>\$67,271</u>

BOONE COUNTY, MISSOURI

PROSECUTING ATTORNEY FORFEITURE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Investments	<u>\$385</u>	<u>\$513</u>	<u>\$128</u>	<u>\$692</u>
Total revenues	<u>385</u>	<u>513</u>	<u>128</u>	<u>692</u>
EXPENDITURES				
Other services and charges	<u>15,650</u>	<u>-</u>	<u>15,650</u>	<u>-</u>
Total expenditures	<u>15,650</u>	<u>-</u>	<u>15,650</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u><u>(\$15,265)</u></u>	513	<u><u>\$15,778</u></u>	692
FUND BALANCE (GAAP), beginning of year		<u>16,165</u>		<u>15,473</u>
FUND BALANCE (GAAP), end of year		<u><u>\$16,678</u></u>		<u><u>\$16,165</u></u>

BOONE COUNTY, MISSOURI

RECORD PRESERVATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$143,800	\$163,372	\$19,572	\$96,326
Investments	10,265	11,026	761	13,669
	<u>154,065</u>	<u>174,398</u>	<u>20,333</u>	<u>109,995</u>
EXPENDITURES				
Personal services	22,877	57	22,820	48
Supplies	30,000	16,344	13,656	93
Other services and charges	271,423	30,625	240,798	119,865
Capital outlay	10,100	8,460	1,640	55,129
	<u>334,400</u>	<u>55,486</u>	<u>278,914</u>	<u>175,135</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$180,335)</u>	118,912	<u>\$299,247</u>	(65,140)
FUND BALANCE (GAAP), beginning of year		318,367		336,463
Less encumbrances, beginning of year		(75,598)		(28,554)
Add encumbrances, end of year		<u>299</u>		<u>75,598</u>
FUND BALANCE (GAAP), end of year		<u>\$361,980</u>		<u>\$318,367</u>

BOONE COUNTY, MISSOURI

FAMILY SERVICES & JUSTICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Intergovernmental	\$26,667	\$24,377	(\$2,290)	\$26,835
Charges for services	75,000	82,858	7,858	72,292
Investments	5,950	2,703	(3,247)	3,982
Miscellaneous	150	1,285	1,135	501
	<u>107,767</u>	<u>111,223</u>	<u>3,456</u>	<u>103,610</u>
EXPENDITURES				
Supplies	100	64	36	650
Other services and charges	123,159	109,681	13,478	120,946
	<u>123,259</u>	<u>109,745</u>	<u>13,514</u>	<u>121,596</u>
REVENUES OVER (UNDER) EXPENDITURES				
	<u>(\$15,492)</u>	1,478	<u>\$16,970</u>	(17,986)
FUND BALANCE (GAAP), beginning of year				
		<u>71,171</u>		<u>89,157</u>
FUND BALANCE (GAAP), end of year				
		<u>\$72,649</u>		<u>\$71,171</u>

BOONE COUNTY, MISSOURI

CIRCUIT DRUG COURT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Charges for services	\$17,500	\$12,679	(\$4,821)	\$15,787
Investments	740	1,019	279	1,240
	<u>18,240</u>	<u>13,698</u>	<u>(4,542)</u>	<u>17,027</u>
EXPENDITURES				
Supplies	2,600	1,595	1,005	1,781
Other services and charges	9,405	5,541	3,864	2,106
	<u>12,005</u>	<u>7,136</u>	<u>4,869</u>	<u>3,887</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$6,235</u>	6,562	<u>\$327</u>	13,140
FUND BALANCE (GAAP), beginning of year		<u>29,519</u>		<u>16,379</u>
FUND BALANCE (GAAP), end of year		<u>\$36,081</u>		<u>\$29,519</u>

BOONE COUNTY, MISSOURI

NEIGHBORHOOD IMPROVEMENT DISTRICTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Assessments	\$8,233	\$7,532	(\$701)	\$215,544
Investments	-	-	-	2,948
Total revenues	<u>8,233</u>	<u>7,532</u>	<u>(701)</u>	<u>218,492</u>
EXPENDITURES				
Other services and charges	<u>101,900</u>	<u>97,807</u>	<u>4,093</u>	<u>60,336</u>
Total expenditures	<u>101,900</u>	<u>97,807</u>	<u>4,093</u>	<u>60,336</u>
REVENUES OVER (UNDER) EXPENDITURES	(93,667)	(90,275)	3,392	158,156
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	302,347
Operating transfer in	-	-	-	1,481
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>303,828</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(\$93,667)</u>	(90,275)	<u>\$3,392</u>	461,984
FUND BALANCE (DEFICIT) (GAAP), beginning of year		89,551		(362,794)
Less encumbrances, beginning of year		-		<u>(9,639)</u>
FUND BALANCE (DEFICIT) (GAAP), end of year		<u>(\$724)</u>		<u>\$89,551</u>

BOONE COUNTY, MISSOURI

LAW LIBRARY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Fines and forfeitures	\$19,000	\$22,622	\$3,622	\$20,048
Investments	1,000	949	(51)	1,641
Total revenues	<u>20,000</u>	<u>23,571</u>	<u>3,571</u>	<u>21,689</u>
EXPENDITURES				
Other services and charges	<u>20,000</u>	<u>23,135</u>	<u>(3,135)</u>	<u>17,931</u>
Total expenditures	<u>20,000</u>	<u>23,135</u>	<u>(3,135)</u>	<u>17,931</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$0</u>	436	<u>\$436</u>	3,758
FUND BALANCE (GAAP), beginning of year		<u>48,827</u>		<u>45,069</u>
FUND BALANCE (GAAP), end of year		<u>\$49,263</u>		<u>\$48,827</u>

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
DECEMBER 31, 2002

	Debt Service Reserve	Series 1994 Neighborhood Improvement District Bond - Road	Series 1996 Neighborhood Improvement District Bond - Road	Series 1998 Neighborhood Improvement District Bond - Road	Series 2000A Neighborhood Improvement District Bond - Sewer	Series 2000B Neighborhood Improvement District Bond - Road	Series 2001 Neighborhood Improvement District Bond - Road	Totals	
								December 31, 2002	December 31, 2001
ASSETS									
Investments	\$ -	\$86,198	\$26,579	\$52,860	\$52,424	\$22,020	\$86,015	\$326,096	\$249,169
Accrued interest	-	726	129	354	531	180	279	2,199	1,172
Assessments receivable	-	54,806	91,567	175,185	208,222	147,090	254,065	930,935	1,035,653
Restricted assets									
Cash and cash equivalents	450,500	-	-	-	-	-	-	450,500	450,609
Total assets	\$450,500	\$141,730	\$118,275	\$228,399	\$261,177	\$169,290	\$340,359	\$1,709,730	\$1,736,603
LIABILITIES AND FUND BALANCES									
Liabilities									
Deferred revenue	\$ -	\$36,661	\$78,980	\$159,810	\$184,736	\$135,163	\$242,303	\$837,653	\$1,035,653
Total liabilities	-	36,661	78,980	159,810	184,736	135,163	242,303	837,653	1,035,653
Fund Balances									
Reserved for debt service	450,500	105,069	39,295	68,589	76,441	34,127	98,056	872,077	700,950
Total fund balances	450,500	105,069	39,295	68,589	76,441	34,127	98,056	872,077	700,950
Total liabilities and fund balances	\$450,500	\$141,730	\$118,275	\$228,399	\$261,177	\$169,290	\$340,359	\$1,709,730	\$1,736,603

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL DEBT SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2002

	Debt Service Reserve	Series 1994 Neighborhood Improvement District Bond - Road	Series 1996 Neighborhood Improvement District Bond - Road	Series 1998 Neighborhood Improvement District Bond - Road	Series 2000A Neighborhood Improvement District Bond - Sewer	Series 2000B Neighborhood Improvement District Bond - Road	Series 2001 Neighborhood Improvement District Bond - Road	Totals	
								December 31, 2002	December 31, 2001
REVENUES									
Assessments	\$ -	\$51,827	\$56,424	\$65,390	\$50,091	\$37,357	\$92,407	\$353,496	\$228,545
Investments	-	2,349	226	994	1,640	641	1,193	7,043	4,969
Other	-	-	-	-	-	-	-	-	2,250
Total revenues	-	54,176	56,650	66,384	51,731	37,998	93,600	360,539	235,764
EXPENDITURES									
Principal retirement	-	25,000	35,000	35,000	25,000	15,000	-	135,000	124,000
Interest and fiscal charges	-	6,788	6,227	10,897	13,058	8,700	8,742	54,412	55,616
Total expenditures	-	31,788	41,227	45,897	38,058	23,700	8,742	189,412	179,616
REVENUES OVER (UNDER) EXPENDITURES	-	22,388	15,423	20,487	13,673	14,298	84,858	171,127	56,148
OTHER FINANCING SOURCES (USES)									
Operating transfers out	-	-	-	-	-	-	-	-	(1,481)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(1,481)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	22,388	15,423	20,487	13,673	14,298	84,858	171,127	54,667
FUND BALANCES,									
beginning of year	450,500	82,681	23,872	48,102	62,768	19,829	13,198	700,950	646,283
FUND BALANCES,									
end of year	\$450,500	\$105,069	\$39,295	\$68,589	\$76,441	\$34,127	\$98,056	\$872,077	\$700,950

BOONE COUNTY, MISSOURI

SERIES 1994 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Assessments	\$36,000	\$51,827	\$15,827	\$32,792
Investments	<u>3,255</u>	<u>2,349</u>	<u>(906)</u>	<u>3,131</u>
Total revenues	<u>39,255</u>	<u>54,176</u>	<u>14,921</u>	<u>35,923</u>
EXPENDITURES				
Principal retirement	25,000	25,000	-	25,000
Interest and fiscal charges	<u>7,388</u>	<u>6,788</u>	<u>600</u>	<u>7,700</u>
Total expenditures	<u>32,388</u>	<u>31,788</u>	<u>600</u>	<u>32,700</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$6,867</u>	22,388	<u>\$15,521</u>	3,223
FUND BALANCE (GAAP), beginning of year		<u>82,681</u>		<u>79,458</u>
FUND BALANCE (GAAP), end of year		<u>\$105,069</u>		<u>\$82,681</u>

BOONE COUNTY, MISSOURI

SERIES 1996 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Assessments	\$92,000	\$56,424	(\$35,576)	\$41,553
Investments	<u>380</u>	<u>226</u>	<u>(154)</u>	<u>409</u>
Total revenues	<u>92,380</u>	<u>56,650</u>	<u>(35,730)</u>	<u>41,962</u>
EXPENDITURES				
Principal retirement	35,000	35,000	-	35,000
Interest and fiscal charges	<u>6,478</u>	<u>6,227</u>	<u>251</u>	<u>7,855</u>
Total expenditures	<u>41,478</u>	<u>41,227</u>	<u>251</u>	<u>42,855</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$50,902</u>	15,423	<u>(\$35,479)</u>	(893)
FUND BALANCE (GAAP), beginning of year		<u>23,872</u>		<u>24,765</u>
FUND BALANCE (GAAP), end of year		<u>\$39,295</u>		<u>\$23,872</u>

BOONE COUNTY, MISSOURI

SERIES 1998 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Assessments	\$43,000	\$65,390	\$22,390	\$49,831
Investments	<u>1,550</u>	<u>994</u>	<u>(556)</u>	<u>1,491</u>
Total revenues	<u>44,550</u>	<u>66,384</u>	<u>21,834</u>	<u>51,322</u>
EXPENDITURES				
Principal retirement	35,000	35,000	-	30,000
Interest and fiscal charges	<u>11,148</u>	<u>10,897</u>	<u>251</u>	<u>12,215</u>
Total expenditures	<u>46,148</u>	<u>45,897</u>	<u>251</u>	<u>42,215</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$1,598)</u>	20,487	<u>\$22,085</u>	9,107
FUND BALANCE (GAAP), beginning of year		<u>48,102</u>		<u>38,995</u>
FUND BALANCE (GAAP), end of year		<u>\$68,589</u>		<u>\$48,102</u>

BOONE COUNTY, MISSOURI

SERIES 2000A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - SEWER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Assessments	\$33,000	\$50,091	\$17,091	\$64,783
Investments	290	1,640	1,350	539
Total revenues	<u>33,290</u>	<u>51,731</u>	<u>18,441</u>	<u>65,322</u>
EXPENDITURES				
Principal retirement	25,000	25,000	-	20,000
Interest and fiscal charges	<u>13,308</u>	<u>13,058</u>	<u>250</u>	<u>18,392</u>
Total expenditures	<u>38,308</u>	<u>38,058</u>	<u>250</u>	<u>38,392</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$5,018)</u>	13,673	<u>\$18,691</u>	26,930
FUND BALANCE (GAAP), beginning of year		<u>62,768</u>		<u>35,838</u>
FUND BALANCE (GAAP), end of year		<u>\$76,441</u>		<u>\$62,768</u>

BOONE COUNTY, MISSOURI

SERIES 2000B NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Assessments	\$26,000	\$37,357	\$11,357	\$27,230
Investments	<u>230</u>	<u>641</u>	<u>411</u>	<u>(674)</u>
Total revenues	<u>26,230</u>	<u>37,998</u>	<u>11,768</u>	<u>26,556</u>
EXPENDITURES				
Principal retirement	15,000	15,000	-	14,000
Interest and fiscal charges	<u>8,950</u>	<u>8,700</u>	<u>250</u>	<u>9,454</u>
Total expenditures	<u>23,950</u>	<u>23,700</u>	<u>250</u>	<u>23,454</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$2,280</u>	14,298	<u>\$12,018</u>	3,102
FUND BALANCE (GAAP), beginning of year		<u>19,829</u>		<u>16,727</u>
FUND BALANCE (GAAP), end of year		<u>\$34,127</u>		<u>\$19,829</u>

BOONE COUNTY, MISSOURI

SERIES 2001 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Assessments	\$37,587	\$92,407	\$54,820	\$12,356
Investments	-	1,193	1,193	73
Other	-	-	-	2,250
Total revenues	<u>37,587</u>	<u>93,600</u>	<u>56,013</u>	<u>14,679</u>
EXPENDITURES				
Interest and fiscal charges	<u>8,971</u>	<u>8,742</u>	<u>229</u>	<u>-</u>
Total expenditures	<u>8,971</u>	<u>8,742</u>	<u>229</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>28,616</u>	<u>84,858</u>	<u>56,242</u>	<u>14,679</u>
OTHER FINANCING SOURCES (USES)				
Operating transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,481)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$28,616</u>	<u>84,858</u>	<u>\$56,242</u>	<u>13,198</u>
FUND BALANCE (GAAP), beginning of year		<u>13,198</u>		<u>-</u>
FUND BALANCE (GAAP), end of year		<u>\$98,056</u>		<u>\$13,198</u>

BOONE COUNTY, MISSOURI

DEBT SERVICE RESERVE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 YEAR ENDED DECEMBER 31, 2002

	2002 Actual	2001 Actual
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
EXPENDITURES	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-
FUND BALANCE (GAAP), beginning of year	<u>450,500</u>	<u>450,500</u>
FUND BALANCE (GAAP), end of year	<u><u>\$450,500</u></u>	<u><u>\$450,500</u></u>

BOONE COUNTY, MISSOURI

CAPITAL PROJECTS FUNDS

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

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

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

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
DECEMBER 31, 2002

	Jail Expansion	City/County Health Facility	Totals December 31, 2002	Totals December 31, 2001
ASSETS				
Investments	\$156,203	\$964,649	\$1,120,852	\$163,515
Accrued interest	1,531	1,834	3,365	768
Due from other funds	-	-	-	536
Total assets	<u>\$157,734</u>	<u>\$966,483</u>	<u>\$1,124,217</u>	<u>\$164,819</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$26,626	\$26,626	\$8,385
Due to other funds	-	-	-	536
Total liabilities	<u>-</u>	<u>26,626</u>	<u>26,626</u>	<u>8,921</u>
Fund Balances				
Reserved for encumbrances	2,418	-	2,418	-
Undesignated	155,316	939,857	1,095,173	155,898
Total fund balances	<u>157,734</u>	<u>939,857</u>	<u>1,097,591</u>	<u>155,898</u>
Total liabilities and fund balances	<u>\$157,734</u>	<u>\$966,483</u>	<u>\$1,124,217</u>	<u>\$164,819</u>

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL CAPITAL PROJECT FUNDS
YEAR ENDED DECEMBER 31, 2002

	Jail Expansion	City/County Health Facility	Totals	
			December 31, 2002	December 31, 2001
REVENUES				
Investments	<u>\$5,018</u>	<u>\$14,644</u>	<u>\$19,662</u>	<u>\$6,096</u>
Total revenues	<u>5,018</u>	<u>14,644</u>	<u>19,662</u>	<u>6,096</u>
EXPENDITURES				
Capital outlay	<u>3,182</u>	<u>772,582</u>	<u>775,764</u>	<u>51,732</u>
Total expenditures	<u>3,182</u>	<u>772,582</u>	<u>775,764</u>	<u>51,732</u>
REVENUES OVER (UNDER) EXPENDITURES				
	1,836	(757,938)	(756,102)	(45,636)
OTHER FINANCING SOURCES (USES)				
Operating transfer in	-	750,000	750,000	-
Proceeds from sale of fixed asset	<u>-</u>	<u>947,795</u>	<u>947,795</u>	<u>-</u>
Total other financing sources (uses)	-	1,697,795	1,697,795	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	1,836	939,857	941,693	(45,636)
FUND BALANCES,				
beginning of year	155,898	-	155,898	201,534
Equity transfer in	-	-	-	536
Equity transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(536)</u>
FUND BALANCES,				
end of year	<u>\$157,734</u>	<u>\$939,857</u>	<u>\$1,097,591</u>	<u>\$155,898</u>

BOONE COUNTY, MISSOURI

JAIL EXPANSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Investments	\$ -	\$5,018	\$5,018	\$5,830
Total revenues	-	5,018	5,018	5,830
EXPENDITURES				
Capital outlay	5,600	5,600	-	-
Total expenditures	5,600	5,600	-	-
REVENUES OVER (UNDER) EXPENDITURES	<u>(\$5,600)</u>	(582)	<u>\$5,018</u>	5,830
FUND BALANCE (GAAP), beginning of year		155,898		149,532
Equity transfer in		-		536
Add encumbrances, end of year		<u>2,418</u>		<u>-</u>
FUND BALANCE (GAAP), end of year		<u>\$157,734</u>		<u>\$155,898</u>

BOONE COUNTY, MISSOURI

CITY/COUNTY HEALTH FACILITY
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
REVENUES				
Investments	\$ -	\$14,644	\$14,644	\$ -
Total revenues	-	14,644	14,644	-
EXPENDITURES				
Capital outlay	1,700,000	772,582	927,418	-
Total expenditures	1,700,000	772,582	927,418	-
REVENUES OVER (UNDER) EXPENDITURES	(1,700,000)	(757,938)	942,062	-
OTHER FINANCING SOURCES (USES)				
Operating transfer in	750,000	750,000	-	-
Proceeds from sale of fixed asset	950,000	947,795	(2,205)	-
Total other financing sources (uses)	1,700,000	1,697,795	(2,205)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ -	939,857	\$939,857	-
FUND BALANCE (GAAP), beginning of year		-		-
FUND BALANCE (GAAP), end of year		\$939,857		\$ -

BOONE COUNTY, MISSOURI

INTERNAL SERVICE FUNDS

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

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

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

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

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

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

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
DECEMBER 31, 2002

	Self Insured Health Plan	Self Insured Dental Plan	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Totals December 31, 2002	Totals December 31, 2001
ASSETS							
Cash and cash equivalents	\$76,935	\$22,125	\$301,932	\$590,357	\$120,379	\$1,111,728	\$1,254,172
Accrued interest	6,650	569	3,646	5,148	1,885	17,898	5,898
Accounts receivable	25,168	63	-	-	-	25,231	277
Due from other funds	347,262	-	-	-	-	347,262	-
Prepaid expenses	-	-	-	-	-	-	1,583
Total assets	\$456,015	\$22,757	\$305,578	\$595,505	\$122,264	\$1,502,119	\$1,261,930
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable	\$ -	\$ -	\$14,638	\$24,711	\$12,949	\$52,298	\$24,102
Wages payable	-	-	16,366	-	-	16,366	12,805
Accrued liabilities	-	-	1,447	-	-	1,447	1,105
Estimated liability for claims incurred but not paid	211,738	7,751	-	-	-	219,489	109,996
Total liabilities	211,738	7,751	32,451	24,711	12,949	289,600	148,008
Fund Equity							
Retained earnings Unreserved	244,277	15,006	273,127	570,794	109,315	1,212,519	1,113,922
Total fund equity	244,277	15,006	273,127	570,794	109,315	1,212,519	1,113,922
Total liabilities and fund equity	\$456,015	\$22,757	\$305,578	\$570,794	\$122,264	\$1,502,119	\$1,261,930

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2002

	Self Insured Health Plan	Self Insured Dental Plan	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Totals	
						December 31, 2002	December 31, 2001
OPERATING REVENUES							
Charges for services	\$1,426,109	\$135,674	\$748,704	\$151,980	\$266,336	\$2,728,803	\$2,537,191
Miscellaneous	-	-	500	-	-	500	-
Total operating revenues	<u>1,426,109</u>	<u>135,674</u>	<u>749,204</u>	<u>151,980</u>	<u>266,336</u>	<u>2,729,303</u>	<u>2,537,191</u>
OPERATING EXPENSES							
Salaries and employee benefits	-	-	445,046	-	-	445,046	409,560
Claims expense	1,471,358	123,995	-	-	-	1,595,353	1,435,570
Insurance premiums	340,605	20,580	-	-	-	361,185	259,609
Supplies, repairs and other expenses	-	-	299,247	97,383	245,482	642,112	697,612
Total operating expenses	<u>1,811,963</u>	<u>144,575</u>	<u>744,293</u>	<u>97,383</u>	<u>245,482</u>	<u>3,043,696</u>	<u>2,802,351</u>
Operating income (loss)	(385,854)	(8,901)	4,911	54,597	20,854	(314,393)	(265,160)
NONOPERATING REVENUES							
Investments	<u>27,482</u>	<u>2,390</u>	<u>11,987</u>	<u>17,663</u>	<u>6,206</u>	<u>65,728</u>	<u>72,824</u>
Total nonoperating revenues	27,482	2,390	11,987	17,663	6,206	65,728	72,824
Income (loss) before operating transfers	(358,372)	(6,511)	16,898	72,260	27,060	(248,665)	(192,336)
Operating transfer in	<u>347,262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,262</u>	<u>200,000</u>
Net Income (loss)	(11,110)	(6,511)	16,898	72,260	27,060	98,597	7,664
RETAINED EARNINGS,							
beginning of year	<u>255,387</u>	<u>21,517</u>	<u>256,229</u>	<u>498,534</u>	<u>82,255</u>	<u>1,113,922</u>	<u>1,106,258</u>
RETAINED EARNINGS,							
end of year	<u>\$244,277</u>	<u>\$15,006</u>	<u>\$273,127</u>	<u>\$570,794</u>	<u>\$109,315</u>	<u>\$1,212,519</u>	<u>\$1,113,922</u>

BOONE COUNTY, MISSOURI

COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2002

	Self Insured Health Plan	Self Insured Dental Plan	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Totals December 31, 2002	December 31, 2001
CASH FLOWS FROM OPERATING ACTIVITIES							
Operating income (loss)	(\$385,854)	(\$8,901)	\$4,911	\$54,597	\$20,854	(\$314,393)	(\$265,160)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities							
(Increase) decrease in assets and increase (decrease) in liabilities							
Accounts receivable	(24,891)	(63)	-	-	-	(24,954)	(277)
Due from other funds	(347,262)	-	-	-	-	(347,262)	-
Prepaid expenses	-	1,583	-	-	-	1,583	(1,583)
Accounts payable and accrued liabilities	-	-	5,930	24,711	1,458	32,099	8,125
Estimated liability for claims incurred but not paid	105,742	3,751	-	-	-	109,493	(39,542)
Total adjustments	(266,411)	5,271	5,930	24,711	1,458	(229,041)	(33,277)
Net cash provided by (used in) operating activities	(652,265)	(3,630)	10,841	79,308	22,312	(543,434)	(298,437)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Operating subsidy from other funds	347,262	-	-	-	-	347,262	200,000
Net cash provided by noncapital financing activities	347,262	-	-	-	-	347,262	200,000
CASH FLOWS FROM INVESTING ACTIVITIES							
Investment income	22,522	1,936	9,664	14,847	4,759	53,728	81,470
Investment sales and redemptions	-	-	-	-	-	-	1,271,139
Net cash provided by (used in) investing activities	22,522	1,936	9,664	14,847	4,759	53,728	1,352,609
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(282,481)	(1,694)	20,505	94,155	27,071	(142,444)	1,254,172
CASH AND CASH EQUIVALENTS, beginning of year	359,416	23,819	281,427	496,202	93,308	1,254,172	-
CASH AND CASH EQUIVALENTS, end of year	\$76,935	\$22,125	\$301,932	\$590,357	\$120,379	\$1,111,728	\$1,254,172

BOONE COUNTY, MISSOURI

SELF INSURED HEALTH PLAN
 SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
OPERATING REVENUES				
Charges for services	<u>\$1,425,904</u>	<u>\$1,426,109</u>	<u>\$205</u>	<u>\$1,236,044</u>
Total operating revenues	<u>1,425,904</u>	<u>1,426,109</u>	<u>205</u>	<u>1,236,044</u>
OPERATING EXPENSES				
Claims expense	<u>1,515,413</u>	<u>1,471,358</u>	<u>44,055</u>	<u>1,310,106</u>
Insurance premiums	<u>296,550</u>	<u>340,605</u>	<u>(44,055)</u>	<u>241,864</u>
Total operating expenses	<u>1,811,963</u>	<u>1,811,963</u>	<u>-</u>	<u>1,551,970</u>
Operating income (loss)	<u>(386,059)</u>	<u>(385,854)</u>	<u>205</u>	<u>(315,926)</u>
NONOPERATING REVENUES				
Investments	<u>19,000</u>	<u>27,482</u>	<u>8,482</u>	<u>22,288</u>
Total nonoperating revenues	<u>19,000</u>	<u>27,482</u>	<u>8,482</u>	<u>22,288</u>
Income (loss) before operating transfers	<u>(367,059)</u>	<u>(358,372)</u>	<u>8,687</u>	<u>(293,638)</u>
Operating transfer in	<u>347,262</u>	<u>347,262</u>	<u>-</u>	<u>200,000</u>
Net income (loss)	<u><u>(\$19,797)</u></u>	<u>(11,110)</u>	<u><u>\$8,687</u></u>	<u>(93,638)</u>
RETAINED EARNINGS,				
beginning of year		<u>255,387</u>		<u>349,025</u>
RETAINED EARNINGS,				
end of year		<u><u>\$244,277</u></u>		<u><u>\$255,387</u></u>

BOONE COUNTY, MISSOURI

BUILDINGS AND GROUNDS CAPITAL REPAIRS AND REPLACEMENTS FUND
 SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
OPERATING REVENUES				
Charges for services	<u>\$151,981</u>	<u>\$151,980</u>	<u>\$ (1)</u>	<u>\$151,980</u>
Total operating revenues	<u>151,981</u>	<u>151,980</u>	<u>(1)</u>	<u>151,980</u>
OPERATING EXPENSES				
Supplies, repairs and other expenses	<u>125,200</u>	<u>97,383</u>	<u>27,817</u>	<u>116,833</u>
Total operating expenses	<u>125,200</u>	<u>97,383</u>	<u>27,817</u>	<u>116,833</u>
Operating income (loss)	26,781	54,597	27,816	35,147
NONOPERATING REVENUES				
Investments	<u>15,700</u>	<u>17,663</u>	<u>1,963</u>	<u>23,612</u>
Total nonoperating revenues	<u>15,700</u>	<u>17,663</u>	<u>1,963</u>	<u>23,612</u>
Net income (loss)	<u><u>\$42,481</u></u>	72,260	<u><u>\$29,779</u></u>	58,759
RETAINED EARNINGS,				
beginning of year		<u>498,534</u>		<u>439,775</u>
RETAINED EARNINGS,				
end of year		<u><u>\$570,794</u></u>		<u><u>\$498,534</u></u>

BOONE COUNTY, MISSOURI

UTILITIES FUND
 SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL (BUDGET BASIS)
 YEAR ENDED DECEMBER 31, 2002

	2002 Budget	2002 Actual	Variance Favorable (Unfavorable)	2001 Actual
OPERATING REVENUES				
Charges for services	<u>\$264,645</u>	<u>\$266,336</u>	<u>\$1,691</u>	<u>\$266,336</u>
Total operating revenues	<u>264,645</u>	<u>266,336</u>	<u>1,691</u>	<u>266,336</u>
OPERATING EXPENSES				
Supplies, repairs and other expenses	<u>264,645</u>	<u>245,482</u>	<u>19,163</u>	<u>264,991</u>
Total operating expenses	<u>264,645</u>	<u>245,482</u>	<u>19,163</u>	<u>264,991</u>
Operating income (loss)	-	20,854	20,854	1,345
NONOPERATING REVENUES				
Investments	<u>5,660</u>	<u>6,206</u>	<u>546</u>	<u>8,292</u>
Total nonoperating revenues	<u>5,660</u>	<u>6,206</u>	<u>546</u>	<u>8,292</u>
Net income (loss)	<u>\$ 5,660</u>	27,060	<u>\$21,400</u>	9,637
RETAINED EARNINGS,				
beginning of year		<u>82,255</u>		<u>72,618</u>
RETAINED EARNINGS,				
end of year		<u>\$109,315</u>		<u>\$82,255</u>

BOONE COUNTY, MISSOURI

TRUST AND AGENCY FUNDS

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

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

Agency Funds - To account for assets held by the County for individuals, private organizations and other governmental units.

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

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

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

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

Other Agency Funds:

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

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

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

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

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.

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

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

BOONE COUNTY, MISSOURI

TRUST AND AGENCY FUNDS – Continued

Other Agency Funds (Continued):

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

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

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

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

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

BOONE COUNTY, MISSOURI

COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS
DECEMBER 31, 2002

	Pension Trust Fund County Retirement Plan	Agency Funds			Totals		
		Special Taxing Districts	Fee Offices		December 31, 2002	December 31, 2001	
			Collector	Circuit Clerk			Other
ASSETS							
Cash and cash equivalents	\$ -	\$3,707,217	\$22,205,903	\$705,692	\$8,979	\$26,627,791	\$26,756,297
Investments	517,832	1,960,390	60,435,265	-	2,404,535	65,318,022	58,600,518
Accrued interest	-	80,439	222,147	-	30,014	332,600	295,368
Accounts receivable	-	-	-	-	115,618	115,618	121,760
Property taxes receivable	-	-	7,865,836	-	-	7,865,836	9,256,643
Due from other funds	-	-	-	-	-	-	1,269
Due from others	-	-	156,097	-	399	156,496	159,759
Total assets	\$517,832	\$5,748,046	\$90,885,248	\$705,692	\$2,559,545	\$100,416,363	\$95,191,614
LIABILITIES							
Accounts payable	\$ -	\$ -	\$268,159	\$ -	\$23,979	\$292,138	\$183,338
Due to state	-	-	439,724	-	-	439,724	420,464
Due to cities	-	-	8,087,235	-	-	8,087,235	7,655,945
Due to special districts	-	5,748,046	13,873,974	-	-	19,622,020	19,850,568
Due to school districts	-	-	66,553,145	-	58,941	66,612,086	64,023,969
Due to others	-	-	77,751	705,692	2,476,625	3,260,068	2,572,560
Due to other funds	-	-	1,585,260	-	-	1,585,260	17,018
Total liabilities	\$ -	\$5,748,046	\$90,885,248	\$705,692	\$2,559,545	\$99,898,531	\$94,723,862
FUND BALANCES RESERVED FOR EMPLOYEE RETIREMENT PLAN							
	517,832	-	-	-	-	517,832	467,752
Total liabilities and fund balances	\$517,832	\$5,748,046	\$90,885,248	\$705,692	\$2,559,545	\$100,416,363	\$95,191,614

BOONE COUNTY, MISSOURI

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
TOTALS ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$26,756,297	\$30,242,352	\$30,370,858	\$26,627,791
Investments	58,132,766	134,213,228	127,545,804	64,800,190
Accrued interest	295,368	332,600	295,368	332,600
Accounts receivable	121,760	115,618	121,760	115,618
Property taxes receivable	9,256,643	37,333,927	38,724,734	7,865,836
Due from other funds	1,269	-	1,269	-
Due from others	159,759	707,394	710,657	156,496
	<u>\$94,723,862</u>	<u>\$202,945,119</u>	<u>\$197,770,450</u>	<u>\$99,898,531</u>
Total assets	\$94,723,862	\$202,945,119	\$197,770,450	\$99,898,531
Liabilities				
Accounts payable	\$183,338	\$78,131,935	\$78,023,135	\$292,138
Due to county	2,854,465	543,923	3,398,388	-
Due to state	420,464	494,261	475,001	439,724
Due to cities	7,655,945	9,173,103	8,741,813	8,087,235
Due to special districts	16,996,103	25,511,575	22,885,658	19,622,020
Due to school districts	64,023,969	75,811,845	73,223,728	66,612,086
Due to others	2,572,560	7,791,817	7,104,309	3,260,068
Due to other funds	17,018	1,715,534	147,292	1,585,260
	<u>\$94,723,862</u>	<u>\$199,173,993</u>	<u>\$193,999,324</u>	<u>\$99,898,531</u>
Total liabilities	\$94,723,862	\$199,173,993	\$193,999,324	\$99,898,531

(Continued)

BOONE COUNTY, MISSOURI

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002
 (Continued)

	Balance January 1, 2002	Additions	Deductions	December 31, 2002
SPECIAL TAXING DISTRICTS				
Assets				
Cash and cash equivalents	\$3,891,238	\$3,707,217	\$3,891,238	\$3,707,217
Investments	1,640,636	7,808,376	7,488,622	1,960,390
Accrued interest	29,683	80,439	29,683	80,439
Total assets	\$5,561,557	\$11,596,032	\$11,409,543	\$5,748,046
Liabilities				
Due to cities	\$708	\$249	\$957	\$ -
Due to special districts	5,560,849	11,595,783	11,408,586	5,748,046
Total liabilities	\$5,561,557	\$11,596,032	\$11,409,543	\$5,748,046
FEE OFFICES - CIRCUIT CLERK				
Assets				
Cash and cash equivalents	\$733,797	\$4,260,003	\$4,288,108	\$705,692
Total assets	\$733,797	\$4,260,003	\$4,288,108	\$705,692
Liabilities				
Due to others	\$733,797	\$4,260,003	\$4,288,108	\$705,692
Total liabilities	\$733,797	\$4,260,003	\$4,288,108	\$705,692

(Continued)

BOONE COUNTY, MISSOURI

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002
 (Continued)

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
FEE OFFICES - COLLECTOR				
Assets				
Cash and cash equivalents	\$22,098,024	\$22,205,903	\$22,098,024	\$22,205,903
Investments	54,299,751	121,857,535	115,722,021	60,435,265
Accrued interest	255,780	222,147	255,780	222,147
Property taxes receivable	9,256,643	37,333,927	38,724,734	7,865,836
Due from others	159,624	706,995	710,522	156,097
	<u>\$86,069,822</u>	<u>\$182,326,507</u>	<u>\$177,511,081</u>	<u>\$90,885,248</u>
Liabilities				
Accounts payable	\$183,338	\$77,498,647	\$77,413,826	\$268,159
Due to county	2,762,638	543,923	3,306,561	-
Due to state	420,464	494,261	475,001	439,724
Due to cities	7,655,237	9,172,854	8,740,856	8,087,235
Due to special districts	11,435,254	13,915,792	11,477,072	13,873,974
Due to school districts	63,535,309	75,131,594	72,113,758	66,553,145
Due to others	77,582	112,338	112,169	77,751
Due to other funds	-	1,585,260	-	1,585,260
	<u>\$86,069,822</u>	<u>\$178,454,669</u>	<u>\$173,639,243</u>	<u>\$90,885,248</u>

(Continued)

BOONE COUNTY, MISSOURI

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2002
 (Continued)

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
OTHER AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$33,238	\$69,229	\$93,488	\$8,979
Investments	2,192,379	4,547,317	4,335,161	2,404,535
Accrued interest	9,905	30,014	9,905	30,014
Accounts receivable	121,760	115,618	121,760	115,618
Due from other funds	1,269	-	1,269	-
Due from others	135	399	135	399
	<u>\$2,358,686</u>	<u>\$4,762,577</u>	<u>\$4,561,718</u>	<u>\$2,559,545</u>
Total assets				
Liabilities				
Accounts payable	\$ -	\$633,288	\$609,309	\$23,979
Due to county	91,827	-	91,827	-
Due to school districts	488,660	680,251	1,109,970	58,941
Due to others	1,761,181	3,419,476	2,704,032	2,476,625
Due to other funds	17,018	130,274	147,292	-
	<u>\$2,358,686</u>	<u>\$4,863,289</u>	<u>\$4,662,430</u>	<u>\$2,559,545</u>
Total liabilities				

BOONE COUNTY, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2002

	Land (07)	Buildings and Improvements (06,08)	Vehicles and Equipment (04,05)	Office Furniture and Equipment (01,02,03)	Art Work (09)	Total
OPERATIONS OF COUNTY OFFICES						
Auditor	\$ -	\$ -	\$1,423	\$46,327	\$ -	\$47,750
Human Resources	-	-	759	28,316	-	29,075
Purchasing	-	-	816	44,029	-	44,845
County Commission	1,119,105	612,359	228,454	118,206	-	2,078,124
County Clerk	-	-	2,437	86,052	-	88,489
Election & Registration	-	-	146,471	162,525	-	308,996
Treasurer	-	-	1,188	69,939	-	71,127
Collector	-	-	6,103	77,248	-	83,351
Recorder	-	-	9,418	263,748	-	273,166
Information Services	-	-	10,155	1,751,180	-	1,761,335
Geographic Information System	-	-	277.12	37,471	-	37,748
Assessor	-	-	64,482	287,781	-	352,263
Mail Services	-	-	20,203	201,191	-	221,394
Non-departmental	3,407,898	8,825,075	-	193	120,228	12,353,394
Total operations of county offices	4,527,003	9,437,434	492,186	3,174,206	120,228	17,751,057
PUBLIC SAFETY AND JUDICIAL						
Circuit Court	-	7,746,646	230,619	678,900	-	8,656,165
Circuit Clerk	-	-	28,041	244,818	-	272,859
Juvenile Office	-	-	49,548	71,088	-	120,636
Juvenile Residential Services	-	1,729,223	98,086	39,793	-	1,867,102
Public Administrator	-	-	806	21,933	-	22,739
Total judicial	\$ -	\$9,475,869	\$407,100	\$1,056,532	-	\$10,939,501

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY
 DECEMBER 31, 2002
 (Continued)

	Land (07)	Buildings and Improvements (06,08)	Vehicles and Equipment (04,05)	Office Furniture and Equipment (01,02,03)	Art Work (09)	Total
Sheriff	\$ -	\$2,092	\$1,444,601	\$489,363	\$ -	\$ 1,936,056
Corrections	-	7,691,730	291,319	147,372	-	8,130,421
Prosecuting Attorney	-	-	73,028	212,466	-	285,494
E-911	-	-	6,340	339,018	-	345,358
IV-D Program	-	-	3,357	42,941	-	46,298
Total public safety	-	7,693,822	1,818,645	1,231,160	-	10,743,627
Total judicial and public safety	-	17,169,691	2,225,745	2,287,692	-	21,683,128
PUBLIC WORKS, ROADS AND HIGHWAYS						
Animal Control	-	-	17,411	-	-	17,411
Planning & Zoning	-	-	85,858	93,821	-	179,679
Public Works-Buildings & Grounds	-	-	186,246	38,392	-	224,638
Public Works-Road & Bridge	-	1,806,033	5,585,342	239,220	-	7,630,595
NID Administration	-	-	956	252	-	1,208
Total public works	-	1,806,033	5,875,813	371,685	-	8,053,531
TOTAL	\$4,527,003	\$28,413,158	\$8,593,744	\$5,833,583	\$120,228	\$47,487,716

BOONE COUNTY, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
YEAR ENDED DECEMBER 31, 2002

	Balance January 1, 2002	2002 Additions	2002 Retirements	Net Transfers	Balance December 31, 2002
OPERATIONS OF COUNTY OFFICES					
Auditor	\$49,182	\$1,754	(\$1,383)	(\$1,803)	\$47,750
Human Resources	25,826	2,296	(1,500)	2,453	29,075
Purchasing	25,422	18,679	(733)	1,477	44,845
County Commission	1,083,712	1,006,027	(615)	(11,000)	2,078,124
County Clerk	98,452	6,664	-	(16,627)	88,489
Election & Registration	316,868	900	(13,148)	4,376	308,996
Treasurer	68,045	3,613	-	(531)	71,127
Collector	79,323	9,632	-	(5,604)	83,351
Recorder	275,646	24,354	(18,849)	(7,985)	273,166
Information Services	1,942,517	103,067	(448,229)	163,980	1,761,335
Geographic Information System	41,284	9,451	-	(12,987)	37,748
Assessor	371,734	21,857	(19,757)	(21,571)	352,263
Mail Services	218,137	2	(15,890)	19,145	221,394
Non-departmental	11,764,958	724,074	(135,412)	(226)	12,353,394
Total operations of county offices	16,361,106	1,932,370	(655,516)	113,097	17,751,057
PUBLIC SAFETY AND JUDICIAL					
Circuit Court	8,961,954	29,557	(305,955)	(29,391)	8,656,165
Circuit Clerk	277,939	8,232	(13,560)	248	272,859
Juvenile Office	118,036	22,918	(19,004)	(1,314)	120,636
Juvenile Residential Services	1,864,951	8,595	(6,254)	(190)	1,867,102
Public Administrator	21,837	1	-	901	22,739
Total judicial	\$11,244,717	\$69,303	(\$344,773)	(\$29,746)	\$10,939,501

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY
 YEAR ENDED DECEMBER 31, 2002
 (Continued)

	Balance January 1, 2002	2002 Additions	2002 Retirements	Net Transfers	Balance December 31, 2002
Sheriff	\$1,934,193	\$203,510	(\$178,727)	(\$22,920)	\$1,936,056
Corrections	8,142,605	16,870	(27,445)	(1,609)	8,130,421
Prosecuting Attorney	275,153	10,217	(3,144)	3,268	285,494
E-911	345,358	-	-	-	345,358
IV-D Program	37,360	1,941	(623)	7,620	46,298
Total public safety	10,734,669	232,538	(209,939)	(13,641)	10,743,627
Total judicial and public safety	21,979,386	301,841	(554,712)	(43,387)	21,683,128
PUBLIC WORKS, ROADS AND HIGHWAYS					
Animal Control	17,411	-	-	-	17,411
Planning & Zoning	176,579	36,456	(24,038)	(9,318)	179,679
Public Works-Buildings & Grounds	220,608	3,585	(12,569)	13,014	224,638
Public Works-Road & Bridge	7,039,213	1,134,864	(472,414)	(71,068)	7,630,595
NID Administration	3,546	-	-	(2,338)	1,208
Total public works	7,457,357	1,174,905	(509,021)	(69,710)	8,053,531
HEALTH AND WELFARE					
Boone Retirement Center	2,779,539	-	(2,779,539)	-	-
Total health and welfare	2,779,539	-	(2,779,539)	-	-
Construction in Progress	-	-	-	-	-
TOTAL	\$48,577,388	\$3,409,116	(\$4,498,788)	\$ -	\$47,487,716

STATISTICAL SECTION
(unaudited)

The statistical data relates to the physical, economic, social and political characteristics of the County. Its design is to provide a broader and more complete understanding of the County and its financial affairs than is possible from the general purpose financial statements.

BOONE COUNTY, MISSOURI

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION - BUDGET BASIS (1)
LAST TEN FISCAL YEARS

TABLE 1

	Policy & Administration	Law Enforcement & Judicial	Environment, Public Bldgs & Infrastructure	Community Health & Public Services	Economic Vitality	Beautification & Recreation	Protective Inspection	Capital Outlay	Debt Service	Total
1993	\$2,269,468	\$6,614,723	\$4,890,916	\$916,011				\$1,426,149	\$1,462,766	\$17,580,033
1994	2,864,055	7,356,767	6,929,321	747,180				1,930,422	2,076,142	21,903,887
1995	3,041,923	8,015,188	9,179,693	578,360	\$85,668 (2)	\$21,237 (2)	\$466,402 (2)	1,614,203	2,067,327	25,070,001
1996	3,558,339	8,605,705	12,174,429	677,828	84,319	10,279	507,218	2,793,229	1,609,179	30,020,525
1997	3,565,973	9,229,298	6,483,453	812,447	86,000	12,405	548,166	1,500,117	641,011	22,878,870
1998	3,802,655	10,488,868	12,367,141	3,653,728	77,500	4,764	554,937	1,952,466	598,815	33,500,874
1999	3,903,151	10,971,313	14,799,665	1,178,358	77,500	8,574	594,101	3,939,208	648,292	36,120,162
2000	4,560,505	10,634,713	12,017,312	1,003,103	69,500	16,294	612,876	1,844,401	886,669	31,645,373
2001	4,745,728	11,466,344	11,587,820	926,168	72,500	30,929	634,938	2,155,155	1,214,370	32,833,952
2002	\$5,417,872	\$12,022,510	\$10,893,821	\$409,947	\$66,000	\$34,137	\$721,786	\$1,659,492	\$978,195	\$32,203,760

Notes:

(1) Includes General, Special Revenue, and Debt Service Funds. Only amounts attributable to the primary government are included.

(2) Functions established in 1995. Prior to 1995, these expenditures were included in other functional categories.

Source: General purpose financial statements

BOONE COUNTY, MISSOURI

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

	Taxes	Licenses and Permits	Inter- governmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Total
1993	\$11,663,154	\$228,428	\$2,879,169	\$2,213,341	\$66,253	\$486,424	\$2,259,700	\$19,796,469
1994	15,965,288	266,077	3,096,190	2,274,444	91,918	579,289	1,331,761	23,604,967
1995	16,791,115	251,930	3,786,474	2,748,215	27,923	875,832	2,151,197	26,632,686
1996	17,107,213	256,480	3,844,960	2,622,418	78,667	693,266	2,443,194	27,046,198
1997	18,300,605	261,472	3,263,380	3,037,550	27,783	962,481	4,092,232	29,945,503
1998	19,430,589	266,101	3,971,586	3,324,132	41,625	1,173,640	2,747,869	30,955,542
1999	20,585,856	270,166	4,178,382	3,320,817	117,186	1,011,362	1,997,278	31,481,047
2000	21,423,066	253,414	4,002,744	3,459,939	129,229	711,825	1,709,845	31,690,062
2001	22,579,369	284,832	4,380,202	3,854,780	94,832	599,903	921,603	32,715,521
2002	\$23,228,463	\$340,430	\$4,489,297	\$4,480,285	\$138,919	\$396,494	\$2,796,515	\$35,870,403

Note:

(1) Includes General, Special Revenue, and Debt Service Funds. Only amounts attributable to the primary government are included.

Source: General purpose financial statements

BOONE COUNTY, MISSOURI

PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

TABLE 3

	Total Tax Levy	Current Tax Collections	Current Tax Collections as Percent of Total Tax Levy	Delinquent Tax Collections	Total Tax Collections	Total Tax Collections as Percent of Total Tax Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as Percent of Total Tax Levy
1993	\$3,559,184	\$3,415,535	95.96%	\$166,234	\$3,581,769	100.63%	\$189,501	5.32%
1994	1,433,764	1,381,441	96.35%	141,109	1,522,550	106.19%	113,106	7.89%
1995	1,523,141	1,473,056	96.71%	72,956	1,546,012	101.50%	97,649	6.41%
1996	1,644,298	1,591,986	96.82%	55,248	1,647,234	100.18%	102,423	6.23%
1997	2,053,796	1,985,891	96.69%	86,956	2,072,846	100.93%	117,891	5.74%
1998	2,142,795	2,046,902	95.52%	67,316	2,114,218	98.67%	152,919	7.14%
1999	2,382,259	2,304,257	96.73%	76,341	2,380,599	99.93%	104,866	4.40%
2000	2,502,122	2,409,941	96.32%	87,429	2,497,370	99.81%	116,329	4.65%
2001	2,692,673	2,597,234	96.46%	95,021	2,692,256	99.98%	123,255	4.58%
2002	\$2,792,240	\$2,705,377	96.89%	\$104,553	\$2,809,929	100.63%	\$121,308	4.34%

Note:

(1) Includes General, Special Revenue, and Debt Service Funds. Amounts are determined in accordance with the County Collector's fiscal year ending February 28, which differs from the County's fiscal year. Only amounts attributable to the primary government are included.

BOONE COUNTY, MISSOURI

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

	Real Property		Personal Property		Railroads and Utility		Total		Ratio of Total Assessed Value to Total Estimated Actual Value	Percent Change Less Reassessment Years
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
1993	\$659,795,547	\$3,017,504,101	\$160,959,629	\$510,522,662	\$21,037,657	\$65,742,678	\$841,792,833	\$3,593,769,441	23.4%	8.6%
1994	684,837,732	3,141,383,336	180,345,818	570,604,277	23,039,434	71,998,231	888,222,984	3,783,985,844	23.5%	5.5%
1995	716,622,930	3,335,885,595	202,967,083	587,500,223	26,512,225	82,850,703	946,102,238	4,006,236,521	23.6%	6.5%
1996	753,190,586	3,496,479,199	238,794,586	742,872,496	27,894,061	87,168,941	1,019,879,233	4,326,520,636	23.6%	7.8%
1997	934,741,528	4,407,848,616	253,804,060	788,481,489	28,516,469	89,113,966	1,217,062,057	5,285,444,071	23.0%	19.3%
1998	976,044,501	4,599,885,883	265,669,016	825,348,746	28,055,971	87,674,909	1,269,769,488	5,512,909,538	23.0%	4.3%
1999	1,014,572,774	4,777,589,810	288,357,598	880,075,103	31,134,255	97,294,547	1,334,064,627	5,754,959,460	23.2%	5.1%
2000	1,052,505,854	4,967,567,370	315,782,804	976,051,739	31,701,039	99,065,747	1,399,989,697	6,042,684,856	23.2%	4.9%
2001	1,147,616,965	5,444,668,147	324,415,743	1,000,989,854	35,426,571	110,708,035	1,507,459,279	6,556,366,036	23.0%	7.7%
2002	\$1,211,532,232	\$5,712,271,756	\$318,306,177	\$980,490,034	\$31,877,923	\$99,618,509	\$1,561,716,332	\$6,792,380,299	23.0%	3.6%

TABLE 5

BOONE COUNTY, MISSOURI

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUATION)
LAST TEN FISCAL YEARS

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300
Road and Bridge (1)	0.2900	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Bridge Bond	0.0200	-	-	-	-	-	-	-	-	-
Boone Retirement Bond	0.0200	-	-	-	-	-	-	-	-	-
Hospital Bond	-	-	-	-	-	-	-	-	-	-
Hospital Maintenance	-	-	-	-	-	-	-	-	-	-
Group Homes	0.1200	0.1200	0.1200	0.1200	0.1100	0.1200	0.1200	0.1200	0.1189	0.1194
Total Boone County	\$ 0.5700	\$ 0.2900	\$ 0.2900	\$ 0.2900	\$ 0.2800	\$ 0.2900	\$ 0.3000	\$ 0.3000	\$ 0.2989	\$ 0.2994
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Boone County Library District	0.2500	0.2500	0.2500	0.2500	0.2300	0.2400	0.2400	0.3200	0.3200	0.3200
Special Business District	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300
Boone County Fire Protection District	0.8600	0.8800	0.8800	0.8800	0.8800	0.8500	0.8500	0.8500	0.8495	0.8495
Centralia Road and Bridge District	0.2600	-	0.2600	0.2600	0.2200	-	-	-	-	-
Columbia Regional Library District	0.3000	0.3000	0.3000	0.3000	0.2800	0.2900	0.6500	0.6500	0.6441	0.6391
City of Columbia	0.5400	0.4800	0.4800	0.4800	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Ashland	0.6000	0.5000	0.6600	0.6600	0.5700	0.4700	0.3000	0.3000	0.5062	0.7306
City of Centralia	1.2600	1.2800	1.2900	1.2900	1.3200	1.3200	1.3400	0.9700	0.9526	0.9579
Centralia Library District	-	-	-	-	-	-	-	0.3900	0.3722	0.3854
City of Hallsville	1.0000	1.0500	1.0600	1.0700	0.9600	0.9700	0.9700	0.9700	0.9468	0.9447
Town of Harrisburg	0.3400	0.3400	0.3500	0.3600	0.3200	0.3300	0.3300	0.3300	0.3284	0.3284
Village of Hartsburg	0.4400	0.4900	0.4900	0.5100	0.4000	0.4000	0.4000	0.3999	0.4157	0.4114
City of Rocheport	0.2800	0.3000	0.3000	0.3200	0.2700	0.2800	0.2800	0.2974	0.2974	0.2974
City of Sturgeon	0.4200	0.4200	0.4200	0.4200	0.3900	0.3900	0.3900	0.3900	0.4900	0.4900
Columbia Public Schools	4.3700	4.4500	4.5500	4.5600	4.1200	4.1200	4.7000	4.7900	4.7544	4.7544
Southern Boone County R-I Schools	4.1600	4.1600	4.6100	4.6100	3.9800	4.0600	4.6600	4.6572	4.6236	4.5963
Hallsville R-IV Schools	3.8300	3.7700	4.8700	4.8700	4.3800	4.3800	4.3800	4.1200	4.1200	4.1200
Sturgeon R-V Schools	3.8400	3.8500	3.5400	3.4500	3.7500	3.6900	3.6000	4.0000	4.0200	4.0200
Centralia R-VI Schools	3.0400	3.4200	3.4200	3.4200	3.2200	3.2200	3.2200	3.2200	3.2200	3.5611
Harrisburg R-VIII Schools	3.3800	3.6800	3.7300	3.7300	3.8000	3.7300	4.1200	4.2929	4.3491	4.3313
New Franklin R-I Schools	3.0100	3.7700	3.7700	3.8200	3.6200	3.8700	3.8700	3.8700	3.8255	3.8700
Fayette R-III Schools	3.2300	3.4000	3.5500	3.1400	2.9900	2.9900	3.8900	3.8766	4.1500	4.1223
North Callaway R-I Schools	3.0500	3.2500	3.3100	3.3100	3.2400	3.3100	3.3100	3.3100	3.3100	3.3100
Southern Boone County Fire District	0.2500	0.4900	0.4800	0.4500	0.4400	0.4200	0.4100	0.4100	0.4078	0.3082
Moniteau Watershed Subdistrict	0.3200	-	-	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.3200	\$ -	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900

Note:

(1) Missouri State Statute 137.555 allows the County to levy an additional road and bridge tax, not exceeding \$.35 on each \$100 of assessed valuation.

BOONE COUNTY, MISSOURI

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Funds	Debt Payable from Enterprise Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1993	120,329	\$841,792,833	\$4,925,000	\$4,279,290	\$770,000	-	-	-
1994	122,817	888,222,984	3,505,000	2,972,797	400,000	132,203	0.01%	1.08
1995	125,520	946,102,238	1,645,000	1,553,856	-	91,144	0.01%	0.73
1996	128,366	1,019,879,233	835,000	364,016	-	470,984	0.05%	3.67
1997	130,981	1,217,062,057	685,000	296,805	-	388,195	0.03%	2.96
1998	132,601	1,269,769,488	890,000	291,087	-	598,913	0.05%	4.52
1999	134,081	1,334,064,627	700,000	148,391	-	551,609	0.04%	4.11
2000	135,832	1,399,989,697	1,079,000	195,783	-	883,217	0.06%	6.50
2001	137,391	1,507,459,279	1,260,000	250,450	-	1,009,550	0.07%	7.35
2002	139,492	\$1,561,716,332	\$1,125,000	\$421,577	-	\$703,423	0.05%	\$5.04

Note:

(1) Includes all long-term general obligation debt. Only amounts attributable to the primary government are included.

Source: Population statistics - US Census Bureau; Missouri Office of Administration, Division of Budget & Planning, State Demographer

TABLE 7

BOONE COUNTY, MISSOURI

COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2002

Total assessed value of taxable property			\$1,561,716,332
Debt limitation (10% of assessed value)			\$156,171,633
Amount of debt applicable to debt limit			
Total bonded debt (1)			
General obligation bonds	\$1,125,000		
Special obligation bonds	2,180,000		
Component units	59,344,203		
		<u>62,649,203</u>	
Less: Revenue bonds (2)			
Special obligation bonds	2,180,000		
Component units	59,344,203		
		<u>(61,524,203)</u>	
Less: Amount available in debt service funds (Fund balance reserved for debt service)			
Series 1994 NID Bond - Road	105,069		
Series 1996 NID Bond - Road	39,295		
Series 1998 NID Bond - Road	68,589		
Series 2000A NID Bond - Sewer	76,441		
Series 2000B NID Bond - Road	34,127		
Series 2001 NID Bond - Road	98,056		
		<u>(421,577)</u>	
Amount of debt applicable to debt limit			<u>703,423</u>
Legal debt margin			<u><u>\$155,468,210</u></u>

Notes:

- (1) See accompanying notes to the general purpose financial statements - Note 8.
- (2) The Missouri State statutes exclude revenue bonds from the legal debt limit. Amounts attributable to the primary government and its component unit have been included on this schedule because all amounts apply to the legal debt limit.

TABLE 8

BOONE COUNTY, MISSOURI

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2002

Jurisdiction	General Obligation Bond Issues Outstanding	Amount Available Debt Service Funds	Net Debt Outstanding	Percentage Applicable to Boone County	Amount Applicable to Boone County
Direct:					
COUNTY					
Payable from ad valorem taxes	\$1,125,000	\$421,577	\$703,423	100.0%	\$703,423
Overlapping:					
CITIES					
Columbia	700,000	1,203,786	(503,786)	100.0%	(503,786)
Ashland	380,000	74,605	305,395	100.0%	305,395
Centralia	320,000	15,171	304,829	100.0%	304,829
Hallsville	765,000	14,257	750,743	100.0%	750,743
Sturgeon	115,000	68,586	46,414	100.0%	46,414
SCHOOLS					
Columbia	133,545,000	24,820,857	108,724,143	100.0%	108,724,143
Southern Boone County	9,084,993	517,995	8,566,998	100.0%	8,566,998
Centralia	4,630,000	201,855	4,428,145	72.6%	3,214,429
Hallsville	5,550,000	303,060	5,246,940	100.0%	5,246,940
Sturgeon	3,575,000	197,191	3,377,809	67.0%	2,261,889
Harrisburg	2,550,000	162,099	2,387,901	93.5%	2,233,266
Fayette	2,885,000	259,826	2,625,174	0.5%	12,884
North Callaway	2,230,000	254,398	1,975,602	0.4%	8,480
New Franklin	840,000	102,033	737,967	9.0%	66,066
FIRE PROTECTION DISTRICTS					
Boone County	5,915,000	559,872	5,355,128	100.0%	5,355,128
Southern Boone County	140,000	116,557	23,443	100.0%	23,443
LIBRARY DISTRICTS					
Columbia Municipal Library District	20,010,000	388,001	19,621,999	100.0%	19,621,999
Total Overlapping:	193,234,993	29,260,149	163,974,844		156,239,260
TOTAL DIRECT AND OVERLAPPING	\$194,359,993	\$29,681,726	\$164,678,267	95.3%	\$156,942,683

TABLE 9

BOONE COUNTY, MISSOURI

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT TO TOTAL
GENERAL EXPENDITURES (BUDGET BASIS) (1)
LAST TEN FISCAL YEARS**

	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Expenditures	Ratio of Total Debt Service to Total General Expenditures
1993	\$1,170,000	\$292,766	\$1,462,766	\$17,580,033	8.3%
1994	1,305,000	217,975	1,522,975	21,903,887	7.0%
1995	1,460,000	142,714	1,602,714	25,070,001	6.4%
1996	1,110,000	66,833	1,176,833	30,020,525	3.9%
1997	150,000	40,473	190,473	22,878,870	0.8%
1998	150,000	34,312	184,312	33,500,874	0.6%
1999	190,000	45,877	235,877	36,120,162	0.7%
2000	85,000	33,632	118,632	31,645,373	0.4%
2001	124,000	55,616	179,616	32,833,952	0.5%
2002	\$135,000	\$54,412	\$189,412	\$32,203,760	0.6%

Note:

(1) Includes General, Special Revenue, and Debt Service Funds. Only amounts attributable to the primary government are included.

BOONE COUNTY, MISSOURI

REVENUE BOND COVERAGE
HOSPITAL BONDS
LAST TEN FISCAL YEARS

	Gross Revenues (1)	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1993	\$4,077,928	\$424,154	\$3,653,774	\$480,000	\$1,905,208	\$2,385,208	1.53
1994	4,513,957	298,712	4,215,245	355,000	1,800,830	2,155,830	1.96
1995	5,748,937	350,189	5,398,748	770,000	1,694,965	2,464,965	2.19
1996	7,294,883	235,396	7,059,487	830,000	1,639,313	2,469,313	2.86
1997	5,530,987	112,821	5,418,166	895,000	1,578,883	2,473,883	2.19
1998	4,965,861	165,885	4,799,976	950,000	1,513,641	2,463,641	1.95
1999	3,804,174	324,053	3,480,121	1,005,000	1,443,935	2,448,935	1.42
2000	5,626,371	686,327	4,940,044	1,060,000	1,375,141	2,435,141	2.03
2001	17,546,311	411,106	17,135,205	1,525,000	1,791,270	3,316,270	5.17
2002	\$13,309,490	\$1,534,073	\$11,775,417	\$1,590,000	\$1,775,368	\$3,365,368	3.50

Notes:

- (1) Effective September 1, 1988, debt service requirements for these revenue bonds are included in the Hospital facility lease payment pursuant to the lease agreement with CHAS, whereby CHAS leased the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. Pursuant to the terms of the lease agreement, CHAS has assured by a letter of credit the availability of \$3.9 million for the payment of any debt service required under the lease agreement.
- (2) Excludes depreciation and interest expense.

BOONE COUNTY, MISSOURI

PRINCIPAL TAXPAYERS

December 31, 2002

TABLE 11

Taxpayer	Type of Business	2002 Taxes Billed	Percentage of Total Taxes Billed \$92,356,785	2002 Assessed Valuation	Percentage of Total Assessed Valuation \$1,561,716,332
Ameren-Union Electric	Utility	\$1,922,445.72	2.08%	\$29,828,570	1.91%
Minnesota Mining & Manufacturing Company (3M)	Manufacturing	1,716,303.43	1.86%	27,795,707	1.78%
Ameren Services Company	Utility	1,496,751.83	1.62%	23,098,716	1.48%
Centurytel of Central Mo	Utility	1,133,034.67	1.23%	19,293,209	1.24%
State Farm Mutual Auto Insurance Company	Insurance	705,081.37	0.76%	11,092,132	0.71%
Shelter Mutual Insurance Company	Insurance	540,267.40	0.58%	8,345,629	0.53%
Columbia Mall LLC	Real Estate	531,964.26	0.58%	8,268,325	0.53%
Boone Electric Cooperative	Utility	502,396.81	0.54%	7,682,662	0.49%
Columbia Foods	Manufacturing	335,512.42	0.36%	5,770,966	0.37%
A B Chance Co	Manufacturing	260,829.85	0.28%	4,468,124	0.29%
		<u>\$7,222,142.04</u>	<u>7.82%</u>	<u>\$115,815,470</u>	<u>7.42%</u>

BOONE COUNTY, MISSOURI

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS

	Real Estate Property Value	County Permits Issued (1)	Value of Buildings	City Permits Issued (1)	Value of Buildings	Total Permits Issued	Total Value of Buildings	Bank Deposits (2)
1993	\$659,795,547	1,236	\$ 44,759,864	1,653	\$ 116,130,005	2,889	\$ 160,889,869	\$ 1,334,985,599
1994	684837732	1,317	58,604,714	1,824	145,824,561	3,141	204,429,275	1,648,884,094
1995	716622930	1,278	53,703,160	1,643	155,193,435	2,921	208,896,595	1,462,308,283
1996	753190586	1,254	55,196,889	1,802	147,066,591	3,056	202,263,480	1,467,822,225
1997	934741528	1,305	56,773,260	1,733	189,740,986	3,038	246,514,246	1,569,273,980
1998	976044501	1,263	64,633,158	1,738	121,284,643	3,001	185,917,801	1,591,437,746
1999	1014572774	1,355	70,183,872	1,685	133,214,453	3,040	203,398,325	1,605,550,387
2000	1,052,505,854	1,263	61,312,857	1,414	183,853,641	2,677	245,166,498	1,685,533,892
2001	1,147,616,965	1,280	72,174,544	1,581	160,308,223	2,861	232,482,767	1,823,428,313
2002	\$1,211,532,232	1,193	\$ 66,501,439	1,828	\$212,154,097	3,021	\$278,655,536	\$ 1,900,929,716

Notes:

(1) The City of Columbia issues building permits in its own right. The County issues building permits for all other areas in the County.

(2) 1995 - 2001 values restated for FY02

BOONE COUNTY, MISSOURI

COMPUTATION OF KEY RATIOS
LAST TEN FISCAL YEARS

TABLE 13

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Measures of Revenue Sufficiency										
Ratio #1 Total Revenues to Population	160.05	193.56	212.74	212.18	228.51	233.64	235.25	233.39	238.16	257.29
Ratio #2 Total General Revenues to Population	103.69	107.64	115.95	111.16	113.36	126.51	130.91	130.70	131.40	147.06
Ratio #3 Total General Fund Revenues from Local Sources to Total General Fund Revenues	0.88	0.88	0.89	0.87	0.88	0.86	0.86	0.87	0.86	0.88
Ratio #4 General Fund Operating Transfers In to Total General Fund Sources	0.00	0.00	0.00	0.00	0.06	0.00	0.01	0.00	0.00	0.00
Measures of Capital Asset Maintenance										
Ratio #5 Operating (or Current) Expenditures to Total Expenditures	0.76	0.68	0.80	0.84	0.90	0.94	0.81	0.93	0.90	0.90
Ratio #6 General Fund Operating (or Current) Expenditures to Total General Fund Expenditures	0.92	0.88	0.91	0.85	0.92	0.94	0.87	0.92	0.90	0.95
Measures of Operating Position										
Ratio #7 Total Revenues to Total Expenditures	0.99	0.91	0.99	0.98	1.19	1.00	0.83	0.99	0.96	1.06
Ratio #8 Total General Fund Revenues to Total General Fund Expenditures	1.21	1.08	1.15	0.99	1.05	1.06	1.02	1.03	0.97	1.08
Ratio #9 Unreserved and Undesignated General Fund Balance to Total General Fund Revenues	0.56	0.37	0.42	0.24	0.34	0.29	0.29	0.33	0.33	0.34
Ratio #10 Total General Fund Cash and Investments to Total General Fund Liabilities	7.54	2.98	8.09	4.28	3.59	4.59	4.57	3.81	2.89	3.07
Measures of Debt Structure										
Ratio #11 Total General Fund Liabilities to Total General Fund Revenues	0.05	0.12	0.04	0.04	0.09	0.05	0.05	0.07	0.09	0.10
Ratio #12 Direct Long-Term Bonded Debt to Population	71.97	59.93	45.21	36.07	32.33	31.60	27.89	28.30	27.22	23.69
Ratio #13 Debt Service to Total Revenues	0.08	0.09	0.08	0.06	0.02	0.02	0.02	0.03	0.04	0.03

Computations are based on GAAP basis amounts for All Governmental Fund Types for the Primary Government, unless otherwise specified.

BOONE COUNTY, MISSOURI

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

	Population						Unemployment Rate Percentages		
	Boone County				State of Missouri		Boone County	State of Missouri	USA
	Incorporated	Unincorporated	Total	Percentage of Growth	Total	Percentage of Growth			
1993	81,824	38,505	120,329	2.28%	5,271,175	1.04%	3.6%	6.5%	6.9%
1994	83,516	39,301	122,817	2.07%	5,324,479	1.01%	2.4%	4.9%	6.1%
1995	85,354	40,166	125,520	2.20%	5,378,247	1.01%	1.9%	4.8%	5.6%
1996	87,289	41,077	128,366	2.27%	5,431,553	0.99%	1.7%	4.6%	5.4%
1997	89,067	41,914	130,981	2.04%	5,481,193	0.91%	1.6%	4.2%	4.9%
1998	90,169	42,432	132,601	1.24%	5,521,765	0.74%	1.5%	4.2%	4.5%
1999	91,175	42,906	134,081	1.12%	5,561,948	0.73%	1.1%	3.4%	4.2%
2000	92,366	43,466	135,832	1.31%	5,605,067	0.78%	1.2%	3.4%	4.0%
2001	93,426	43,965	137,391	1.15%	5,637,309	0.58%	1.8%	4.7%	4.7%
2002	94,855	44,637	139,492	1.53%	5,672,579	0.63%	2.2%	5.5%	5.8%

Note:

Population totals are slightly different from those on Table 15 due to different estimation methods used by source entities.

Sources:

Population statistics - US Census Bureau; Missouri Office of Administration, Division of Budget & Planning, State Demographer

Unemployment statistics - Missouri Department of Economic Development, Division of Workforce Development, Research & Analysis Section

TABLE 15

BOONE COUNTY, MISSOURI

DEMOGRAPHIC STATISTICS

Population (thousands)	Boone County									
	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2002	% of Total
0 to 14 years	19.05	23%	18.26	18%	22.04	20%	26.25	19%	26.94	19%
15 to 29 years	33.80	42%	43.88	44%	39.20	35%	42.81	32%	43.82	32%
30 to 44 years	11.49	14%	17.86	18%	26.45	23%	31.71	24%	31.82	23%
45 to 59 years	8.82	11%	10.32	10%	12.53	11%	18.96	14%	20.63	15%
60 to 74 years	5.68	7%	7.21	7%	8.25	7%	9.12	7%	9.37	7%
75 to 84 years	1.92	2%	2.45	2%	3.14	3%	3.89	3%	4.03	3%
85 years and over	0.49	1%	0.83	1%	1.13	1%	1.57	1%	1.64	1%
Total Population	81.25	100%	100.81	100%	112.74	100%	134.31	100%	138.25	100%
Median Age	22.57		24.81		27.70		29.11		29.16	
Income Per Capita (1992 \$)	\$11,333		\$15,284		\$17,825		\$21,729		\$22,267	
Income Per Capita (current \$)	\$3,342		\$8,940		\$16,561		\$25,961		\$27,930	
Number of Households (thousands)	24.37		35.41		42.01		51.03		52.74	
Persons per Household (people)	2.83		2.51		2.43		2.41		2.41	
Mean Household Income (1992 \$)	\$33,260		\$39,412		\$44,200		\$53,422		\$54,538	
Mean Household Income (current \$)	\$9,809		\$23,052		\$41,066		\$63,829		\$68,409	

Population (thousands)	State of Missouri									
	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2002	% of Total
0 to 14 years	1,290.16	28%	1,090.68	22%	1,109.59	22%	1,155.23	21%	1,152.67	21%
15 to 29 years	1,091.65	23%	1,306.39	27%	1,142.42	22%	1,129.72	20%	1,142.19	20%
30 to 44 years	760.94	16%	900.29	18%	1,175.53	23%	1,249.68	23%	1,227.14	22%
45 to 59 years	759.58	16%	749.20	15%	751.73	15%	1,004.62	18%	1,070.30	19%
60 to 74 years	561.25	12%	607.71	12%	623.26	12%	606.27	11%	613.88	11%
75 to 84 years	178.87	4%	206.86	4%	242.83	5%	263.24	5%	267.96	5%
85 years and over	43.69	1%	61.84	1%	80.81	2%	102.19	2%	106.51	2%
Total Population	4,686.14	100%	4,922.97	100%	5,126.17	100%	5,510.95	100%	5,580.65	100%
Median Age	29.30		30.86		33.56		36.28		36.73	
Income Per Capita (1992 \$)	\$12,975		\$16,007		\$19,020		\$22,294		\$22,845	
Income Per Capita (current \$)	\$3,826		\$9,363		\$17,672		\$26,637		\$28,655	
Number of Households (thousands)	1,533.36		1,799.09		1,964.77		2,117.98		2,150.78	
Persons per Household (people)	2.96		2.67		2.54		2.53		2.52	
Mean Household Income (1992 \$)	\$38,652		\$42,887		\$48,500		\$56,715		\$57,929	
Mean Household Income (current \$)	\$11,399		\$25,084		\$45,061		\$67,763		\$72,661	

Population (thousands)	USA									
	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2002	% of Total
0 to 14 years	57,944.67	28%	51,292.40	23%	54,100.34	22%	58,541.60	21%	58,812.95	21%
15 to 29 years	49,419.44	24%	62,180.72	27%	58,132.77	23%	56,127.63	20%	56,781.16	20%
30 to 44 years	34,551.97	17%	43,550.11	19%	59,683.20	24%	64,217.48	23%	63,279.53	23%
45 to 59 years	33,301.81	16%	34,354.29	15%	35,667.40	14%	50,406.85	18%	53,856.45	19%
60 to 74 years	21,158.67	10%	25,791.24	11%	28,718.15	12%	28,795.11	11%	29,379.56	11%
75 to 84 years	6,175.73	3%	7,785.68	3%	10,080.06	4%	12,311.60	5%	12,598.68	5%
85 years and over	1,430.01	1%	2,271.18	1%	3,058.73	1%	4,275.96	2%	4,529.56	2%
Total Population	203,982.30	100%	227,225.62	100%	249,440.65	100%	274,676.23	100%	279,237.89	100%
Median Age	27.91		30.04		32.83		35.74		36.18	
Income Per Capita (1992 \$)	\$13,812		\$17,203		\$20,652		\$23,694		\$24,285	
Income Per Capita (current \$)	\$4,073		\$10,062		\$19,188		\$28,309		\$30,462	
Number of Households (thousands)	63,983.52		80,824.79		92,254.47		102,960.19		105,100.45	
Persons per Household (people)	3.08		2.74		2.63		2.60		2.59	
Mean Household Income (1992 \$)	\$42,896		\$47,380		\$54,637		\$61,897		\$63,163	
Mean Household Income (current \$)	\$12,650		\$27,713		\$50,764		\$73,954		\$79,227	

Source: Woods & Poole Economics, Inc., 1999 Data Pamphlet

Note: Population totals are slightly different from those on Table 14 due to different estimation methods used by source entities.

BOONE COUNTY, MISSOURI

LARGEST EMPLOYERS

March 2003

Employer	Number of Employees
University of Missouri	14,757
University Hospitals & Clinics	4,184
Columbia Public Schools	2,258
Boone Hospital Center	2,017
City of Columbia	1,129
U S Government (excludes VA Hospital)	1,028
Shelter Insurance-Corp. Headquarters	1,020
MBS Textbook Exchange, Inc.	931
Hubbell/Chance Company	924
State of Missouri (excludes UMC)	905
State Farm Insurance Companies	900
Harry S. Truman Veteran's Hospital	880
3M	741
Columbia Foods-Oscar Mayer	640
Columbia Regional Hospital	598
Boone County Government	365
Columbia College	350
Boone County National Bank	342
Square D Corporation	340
Colliers & Aikman formerly Textron	340
MO Employers Mutual Insurance	320
Dana Corporation	309
Tribune Publishing Company	308
Columbia Insurance Group	302
APAC MO Inc	300
Mid-Missouri Mental Health Center	293
MFA Oil Companies	290
Watlow-Columbia, Inc.	266
First National Bank	257
Toastmaster, Inc.	249
Summitt Polymers	211
CenturyTel	205
Quaker Oats	200

Source: Regional Economic Development, Inc. <http://www.columbiaredi.com/Environment/IndustrialEmployers.asp>

Excludes retail sector.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

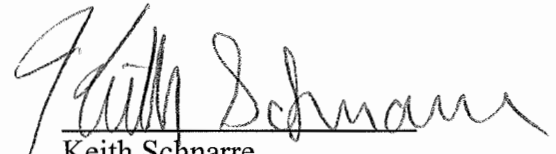
August Session of the August Adjourned Term. 20 03

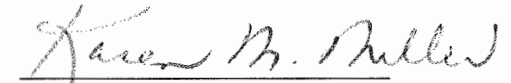
In the County Commission of said county, on the 19th day of August 20 03

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the agreement between the Curators of the University of Missouri and the Boone County Sheriff's Department for providing safety and security for events on University of Missouri-Columbia campus.

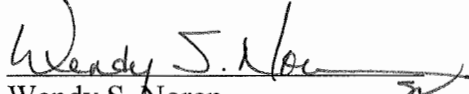
Done this 19th day of August, 2003.


Keith Schnarre
Presiding Commissioner


Karen M. Miller
District I Commissioner


Skip Elkin
District II Commissioner

ATTEST:


Wendy S. Noren
Clerk of the County Commission

AGREEMENT

THIS AGREEMENT is made and entered into by and between THE CURATORS OF THE UNIVERSITY OF MISSOURI, a public corporation of the State of Missouri, contracting on behalf of its Police Department at the University of Missouri-Columbia (hereafter "University") and THE BOONE COUNTY SHERIFF'S DEPARTMENT (hereafter "County").

WITNESSETH:

WHEREAS, University is desirous of obtaining assistance in providing safety and security for the period from July 1, 2003 through June 30, 2004;

WHEREAS, County has the personnel and expertise to assist University in its efforts; and

WHEREAS, the parties deem it to their mutual benefit to set for the terms of their agreement in writing;

NOW, THEREFORE, it is agreed by and between the parties as follows:

1. County will provide appropriately trained personnel and assistance as mutually agreed, when requested, during the period from July 1, 2003 through June 30, 2004.
2. University will consult with County in planning, scheduling and conducting the work to be performed pursuant to this agreement. University's representative for such purposes shall be Chief Jack Watring or his designee; County's representative shall be Major O.J. Stone.
3. University shall compensate ^{\$35.00} County for services rendered pursuant to this agreement at the rate of ~~\$30.00~~ per hour. County will invoice University of Missouri Police Department, 901 Virginia Ave. Columbia, MO 65211 for services rendered at the conclusion of each event during the term of this agreement. Such invoices shall contain sufficient documentation to permit independent verification by University of amounts due.
4. The parties mutually agree that:
 - a. Work conducted under this agreement will be carried out according to procedures which are mutually acceptable to the parties.

- b. County acts as an independent contractor for purposes of this agreement, and shall not act as an agent for the University. Nor shall any individuals assigned by County to render services pursuant to this agreement be deemed to be employees of the University for any purposes whatsoever, including but not limited to Social Security, Employment Compensation, Workers Compensation or other insurance.
- c. University shall retain overall administrative and professional supervision of individuals rendering services pursuant to this agreement insofar as their presence affects the operations of University.

IN WITNESS WHEREOF, the parties have executed this agreement by their duly authorized representatives as of the dates below their respective signatures.

THE CURATORS OF THE
UNIVERSITY OF MISSOURI

BOONE COUNTY

Signature

[Handwritten Signature]

Signature

Title

[Handwritten Title]

Title

Date

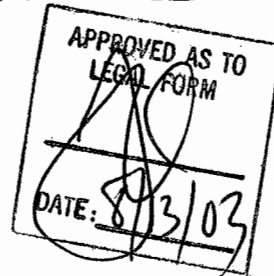
[Handwritten Date]

Date
393-2003

CERTIFICATION:

I certify that this contract is within the purpose of the appropriation to which it is to be charged and there is an unencumbered balance of such appropriation sufficient to pay the costs arising from this contract.

[Handwritten Signature] *[Handwritten Date]*
Auditor Date



1251-10100 and/or 1255-10100

Contract will generate revenues to cover all related expenditures.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

August Session of the August Adjourned Term. 20 03

In the County Commission of said county, on the 19th day of August 20 03

the following, among other proceedings, were had, viz:

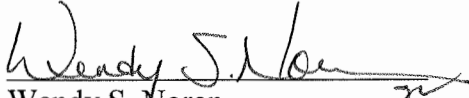
Now on this day the County Commission of the County of Boone does hereby approve the following budget amendment:

DEPARTMENT ACCOUNT AND TITLE	AMOUNT INCREASE
1243-10100: Judicial Grants and Contracts – Salaries and Wages	\$13,624.00
1243-10200: Judicial Grants and Contracts – FICA	\$1,042.00
1243-10325: Judicial Grants and Contracts – Disability	\$63.00
1243-03451 – Judicial Grants and Contracts – State Reimbursement	\$14,729.00

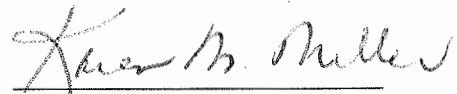
Said budget amendment is for the State Services to Victims Services Program July 1, 2003 through December 31, 2003.

Done this 19th day of August, 2003.

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Keith Schnarre
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner

BOONE COUNTY, MISSOURI

151 8/7
RECEIVED
JUL 31 2003
2nd 8/19

REQUEST FOR BUDGET AMENDMENT

7/30/03

DATE

FOR AUDITORS USE

394-2003

Department				Account				Account Title (or managerial code)	Decrease	Increase	
1	2	4	3	1	0	1	0	0	Salaries/Wages		\$13,624.00
1	2	4	3	1	0	2	0	0	FICA		\$1,042.00
1	2	4	3	1	0	3	2	5	Disability		\$63.00
								Total:		\$14,729.00	
1	2	4	3	0	3	4	5	1	State Reimbursement		\$14,729.00
State Services to Victims Services Program											
07/01/03 – 12/31/03											
(Positions #582 –Victim Advocate)											

Explanation:

Robert L. Benn

Originating Office

Kath Schumme

PRESIDING COMMISSIONER

Approved – Auditor

Karen B. Miller

DISTRICT I COMMISSIONER

[Signature]

DISTRICT II COMMISSIONER

BUDGET AMENDMENT PROCEDURES

- Schedule as a budget amendment item on a commission agenda, noted as a first reading. At least 5 days notice of the hearing is required.
- A copy of the budget amendment and all attachments must be available for public inspection and review, (the clerk's copy would serve this purpose).
- Final commission approval must be at least 10 calendar days after the first reading.

NOTE: The 10 day comment period may not be waived.

Thirteenth Judicial Circuit Court
Boone County Family Court Services
 State Services to Victims Fund Grant

EXPENDITURES

Account		Monthly Rate	Totals July 1, 03 - Dec. 31, 03
1243-10100	Hourly Salary	<i>Position# 582</i> 13.10x1040	\$13,624.00 ✓
1243-10200	FICA	7.65%	\$1,042.24 ✓
1243-10325	Disability	<i>Victim Advocate</i> 0.0046	\$62.67 ✓
TOTAL:			\$14,728.91 ✓

Revenue

Account		Totals July 1, 03 - Dec. 31, 03
1243-03451	State Reimbursement	\$14,728.91



MISSOURI DEPARTMENT OF PUBLIC SAFETY
 OFFICE OF THE DIRECTOR
 AWARD OF CONTRACT

P.O. Box 749
 Jefferson City, Missouri 65102
 Phone: (573) 751-4905

Contractor Name Boone, County of		
Project Title Victim Services Program - 13th Judicial Circuit Family Court-Juv Div		
Contract Period FROM< 07/01/03 TO< 06/30/04	State/Federal Funds Awarded \$28,764.00	Contract Number 2004-SSVF-0005

Award is hereby made in the amount and for the period shown above to the above-mentioned Contractor. This award is subject to compliance with the general conditions governing grants and contracts, as well as, any attached Special Conditions. This award is also subject to compliance with all current applicable federal and state laws, regulations and guidelines.

This award is subject to Special Conditions (if the box is checked, see attached).

The undersigned hereby certify acceptance of the above-described contract on the terms and conditions specified or incorporated by reference above and herein, including those stated in the contract application.

Keith S. Doman
 Authorized Official _____ Date

Pete Garner
 Project Director _____ Date

This contract shall be in effect for the duration of the contract period stated herein, and funds shall become available on the award date with the signed return of this form to the Missouri Department of Public Safety and the signature of the director of the Department of Public Safety.

 Director, Department of Public Safety

July 1, 2003
 Award Date

8/5/2003

FY 2003
 Budget Amendments/Revisions
 Judicial Grants & Contracts (1243)

Index #	Date Recd	Account	Account Name	\$Increase	\$Decrease	Reason/Justification	Comments
1	4/4/2003	91301	Computer Hardware		5,107	Revise budget per JAIBG grant	
		71100	Outside Services	3,900			
		71101	Professional Services	1,270			
2	5/5/2003	3411	Federal Grant Reimbursement	70,359		Establish revenue & expenditure budget for Mental Health Court grant	
		37220	Travel	1,790			
		37230	Meals & Lodging - Training	4,844			
		37235	Meals & Lodging - Other	600			
		37240	Registration/Tuition	125			
		59200	Local Mileage	1,000			
		71100	Outside Services	62,000			
3	6/27/2003	10100	Salaries & Wages	7,358		Intensive Intervention grant 7/1/03 to 12/31/03	
		10200	FICA	563			
		3451	State Grant Reimbursement	7,921			
4	6/27/2003	10100	Salaries & Wages	27,248		Probation Services grant 7/1/03 to 12/31/03	
		10200	FICA	2,085			
		10325	Disability Insurance	125			
		3451	State Grant Reimbursement	29,458			
5	7/16/2003	1243-03411	Federal Grant Reimbursement		7,970	2002/2003 JAIBG - revise budget	
		1243-10100	Salaries & Wages		1,615		
		1243-10200	FICA		124		
		1243-71100	Outside Services		800		
		1243-71101	Professional Services		5,431		
		4020-03411	JJC Capital Projects-Fed Grant Reimb	7,970			
4020-71231	JJC Capital Projects-Owner Costs	7,970					
6	7/31/2003	10100	Salaries & Wages	13,624		State Services to Victims grant - 7/1/03 to 12/31/03	
		10200	FICA	1,042			
		10325	Disability Insurance	63			
		3451	State Grant Reimbursement	14,729			

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

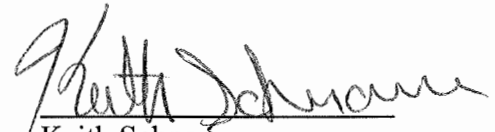
August Session of the August Adjourned Term. 20 03

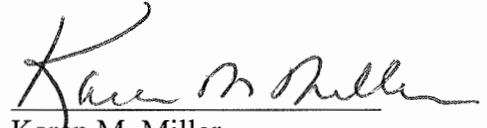
In the County Commission of said county, on the 19th day of August 20 03

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby rescind a portion of Commission Order 359-2003 awarding the Bagged Potassium Chloride line item to North American Salt Company Bagged Division per the request of the vendor as listed on the letter dated August 4, 2003.

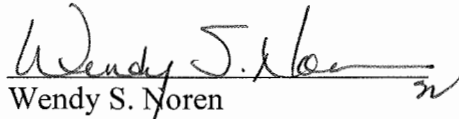
Done this 19th day of August, 2003.


Keith Schnarre
Presiding Commissioner


Karen M. Miller
District I Commissioner


Skip Elkin
District II Commissioner

ATTEST:


Wendy S. Noren
Clerk of the County Commission

Boone County Purchasing

Marlene Ridgway
Buyer



601 E. Walnut, Rm 209
Columbia, MO 65201
(573) 886-4392
Fax (573) 886-4390

395-2003

MEMORANDUM

TO: Boone County Commission
FROM: Marlene Ridgway *MR*
RE: MM38 – Rock Salt and Sodium Chloride Term and Supply
DATE: August 7, 2003

The Boone County Commission recently awarded a contract to North American Salt Co. Bagged Division for bagged Potassium Chloride for use to deice sidewalks. In a letter dated August 4, 2003, North American Salt Co. explains they are unable to meet our bid specifications. We request rescinding the portion of Commission Order 359-2003 awarding a contract to North American Salt Co. Bagged Division. The other items of the commission remain the same. We will be pursuing other bidding options in the procurement of deicing material for this purpose.



August 4, 2003

Boone County Purchasing
Attn: Marlene Ridgway
601 E. Walnut-Room 209
Columbia, MO 65201

Dear Ms. Ridgway:

I regret to inform you that I made a mistake on the recent Boone County Rock Salt & Sodium Chloride bid. I submitted pricing for Potassium Chloride, but our product is a water conditioning Potassium Chloride and is not suitable for deicing. This was simply an oversight on my part and I sincerely apologize.

Enclosed are the two contracts that you sent to me, as we are unable to meet the bid specifications. Again, I apologize for any inconvenience this will cause for you.

Thank you and best regards,

A handwritten signature in cursive script that reads 'Sean Lierz'.

Sean Lierz
Marketing Specialist

**PURCHASE AGREEMENT
FOR
ROCK SALT AND SODIUM CHLORIDE TERM AND SUPPLY**

THIS AGREEMENT dated the 24 day of, JULY 2003 is made between Boone County, Missouri, a political subdivision of the State of Missouri through the Boone County Commission, herein "County" and North American Salt Co. Bagged Division, herein, "Contractor."

IN CONSIDERATION of the parties performance of the respective obligations contained herein, the parties agree as follows:

1. **Contract Documents** - This agreement shall consist of this agreement for Rock Salt and Sodium Chloride Term and Supply, Mid-Missouri Public Purchasing Cooperative Request for Bid for Rock Salt and Sodium Chloride Term and Supply, bid number MM38, Mid-Missouri Public Purchasing Cooperative Instructions and General Conditions of Bidding and General Provisions as well as bid specifications and bid sheets completed by Contractor (signed by Sean Lierz). All such documents shall constitute the contract documents, true copies of the same being attached hereto and maintained in the Boone County Purchasing Department and are incorporated herein by reference. In the event of conflict between any of the foregoing documents, the terms, conditions, provisions and requirements contained in the bid specifications and bid sheets for the term and supply contract, General Conditions of Bidding and General Provisions, shall prevail and control over the Contractor's bid response.
2. **Basic Services** - The County agrees to purchase from the Contractor and the Contractor agrees to supply the County with bagged Potassium Chloride when and as required by County; purchases shall be made on the basis of unit prices set forth in the Contractor's bid response.
3. **Delivery** - Contractor agrees to deliver for all requests within 5 days and in accordance with the bidding specifications and Contractor bid response.
4. **Billing and Payment** - All billing shall be invoiced to the County department placing the order and billings may only include the prices listed in the Contractor's bid response. The County agrees to pay all invoices within thirty days of receipt. No other fees shall be included as additional charges in excess of the charges in the Contractor's response to the bid specifications. In the event of a billing dispute, the County reserves the right to withhold payment on the disputed amount; in the event the billing dispute is resolved in favor of the Contractor, the County agrees to pay interest at a rate of 9% per annum on disputed amounts withheld commencing from the last date that payment was due.
5. **Contract Duration** - The products and services under this agreement shall be guaranteed from the commencing date of the contract and ending March 31, 2004. This agreement may be extended beyond the expiration date by order of the County for four additional one year periods, subject to the pricing clauses in the Contractor's bid response and thereafter on a month to month basis in the event the County is unable to re-bid and/or award a new contract prior to the expiration date after exercising diligent efforts to do so or not; provided,

however, that from and after the expiration date of this agreement any annual extensions thereof, Contractor shall have the right to terminate this agreement upon thirty days advance written notice of termination.

- 6. **Binding Effect** - This agreement shall be binding upon the parties hereto and their successors and assigns for so long as this agreement remains in full force and effect.
- 7. **Entire Agreement** - This agreement constitutes the entire agreement between the parties and supersedes any prior negotiations, written or verbal, and any other bid or bid specification or contractual agreement. This agreement may only be amended by a signed writing executed with the same formality as this agreement.
- 8. **Termination** - This agreement may be terminated by the County upon ten days advance written notice for any of the following reasons or under any of the following circumstances.
 - a. County may terminate this agreement due to material breach of any term or condition of this agreement, or
 - b. County may terminate this agreement if in the opinion of the Boone County Commission service is chronically deficient such that it is unreasonable to continue services pursuant to this agreement, or
 - c. If appropriations are not made available and budgeted for any calendar year.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

**NORTH AMERICAN SALT CO.
HIGHWAY SALES DEPT**

BOONE COUNTY, MISSOURI

by _____
title _____

by: Boone County Commission
Karen M. Miller
Keith Schmarre, Presiding Commissioner
KAREN M. MILLER, ACTING

APPROVED AS TO FORM:
[Signature]
County Counselor

ATTEST:
Wendy S. Noren
Wendy S. Noren, County Clerk *W*

AUDITOR CERTIFICATION

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) incurred by this contract. (Note: Certification of this contract is not required if the terms of the contract do not create a measurable county obligation at this time.)

<i>no encumbrance required</i>	<i>7/21/03</i>	Term/Supply
Signature <i>[Signature]</i>	Date	Appropriation Account

CERTIFIED COPY OF ORDER

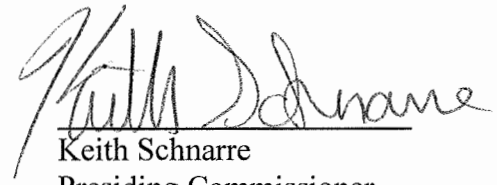
STATE OF MISSOURI }
 County of Boone } ea.

August Session of the August Adjourned Term. 20 03

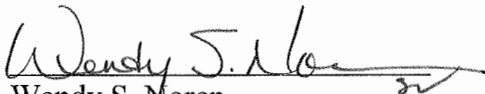
In the County Commission of said county, on the 19th day of August 20 03
 the following, among other proceedings, were had, viz:

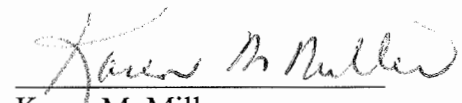
Now on this day the County Commission of the County of Boone does hereby authorize the disposal of surplus property to Kemper Auction Service as listed on the August 11, 2003 memo from the Purchasing Department. It is further ordered that the Presiding Commissioner be hereby authorized to sign said disposal request forms.

Done this 19th day of August, 2003.


 Keith Schnarre
 Presiding Commissioner

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner

Boone County Purchasing

Marlene Ridgway
Buyer



601 E. Walnut, Room 209
Columbia, MO 65201
(573) 886-4392

MEMORANDUM

TO: Boone County Commission
FROM: Marlene Ridgway
RE: Surplus Items
DATE: August 11, 2003

The following items have been identified as surplus. To date, there has not been any interest in any of these items. We are requesting approval for disposal through Kemper Auction Service.

Item #	Description	Condition	Office/Department
8446	Tan Desk	Fair	1210
4354	Brown Desk w/ credenza	Fair	NF/1221
9320	Teal Armless Chair	Poor	NF/1221
3310	Coat Rack	Poor	NF/1221
4131	Sony Transcriber	Poor	1241
4900	Stack Chair	Poor	NF/1221
4889	Stack Chair	Poor	NF/1221
3521	Oak Table	Poor	1221
11734	Workstation Table	Poor	NF/1221
2429	Oak Veneer Table	Poor	NF/1221
4908	Brown Task Chair	Poor	NF/1221
5431-2169	Brown Desk	Fair	1251
5594	Typewriters IBM	Poor	1251
5084	Typewriters IBM	Poor	1251
5764	Typewriters IBM	Poor	1251
6582	Typewriters IBM	Poor	1251
6741	Typewriters IBM	Poor	1251
No Tag	Typewriters IBM	Poor	1251
No Tag	2 Plastic Stack Chairs & 2 Tray Dollies	Poor	1251
No Tag	2 Typing Tables	Poor	NF
No Tag	Microfilm Reader	Poor	NF
No Tag	Push Lawn Mower	Poor	NF
No Tag	Brown Desk on Rollers	Fair	NF
No Tag	Small Grey Desk	Fair	NF
No Tag	Black 4 Drawer File Cabinet	Poor	NF
No Tag	Cork Board	Poor	NF
No Tag	Teal Armless Chair	Poor	NF
No Tag	Index Card Box	Poor	NF
No Tag	4 dr Desk Tray	Poor	NF
No Tag	Brown Armless Chair	Poor	NF
No Tag	8 Stack Chairs	Poor	NF
No Tag	2 desk Credenzas	Poor	NF

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

August Session of the August Adjourned Term. 20 03

In the County Commission of said county, on the 19th day of August 20 03

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby award bid 54-05AUG03 for Tree/Brush Cutting to Cevet Tree Service. It is further ordered that the Presiding Commissioner be hereby authorized to sign said contract.

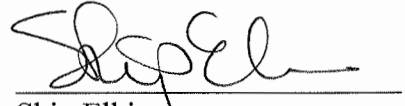
Done this 19th day of August, 2003.



Keith Schnarre
Presiding Commissioner

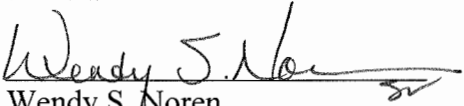


Karen M. Miller
District I Commissioner



Skip Elkin
District II Commissioner

ATTEST:



Wendy S. Noren
Clerk of the County Commission

Boone County Purchasing

Marlene Ridgway
Buyer



601 E. Walnut, Rm 209
Columbia, MO 65201
(573) 886-4392
Fax (573) 886-4390

397-2003

MEMORANDUM

TO: Boone County Commission
FROM: Marlene Ridgway *MR*
RE: 54-05AUG03 – Tree/Brush Cutting
DATE: August 12, 2003

The Public Works department and the Purchasing department have reviewed the bids received and recommend rejecting the bid from Poor Boy Tree Service since their bid response included hourly rates per equipment rather than a lump sum cost for the whole project on Missouri River View Road. We further recommend awarding to Cevet Tree Service for a contract amount of \$8,000.00. This is to be paid from organization 2040 account 71100 – Outside Services.

The bid tabulation is attached.

Bid Tabulation
54-05AUG03 - Tree/Brush Cutting

		Cevet Tree Service	Poor Boy Tree Service, Inc
4.7.	Pricing		
	Road Name	\$ 8,000.00	*
4.7.1.	Missouri River View		
4.7.2.	Price per hour for Additional work	100.00 Per Hour	*
4.8	Anticipated start date	August 11 2003	*
4.9.	Project duration (# OF DAYS)	15	*
4.10.1	Experience & Qualifiaction Info	Yes	*
4.10.2	Project Schedule per section 2.5	Yes	*

* Poor Boy Tree Service, Inc. Submitted a time & matierial Bid rather than a lump Sum Bid
 See Attached letter.

**SERVICE AGREEMENT FOR
TREE/BRUSH CUTTING**

THIS AGREEMENT dated the 19 day of AUGUST 2003 is made between Boone County, Missouri, a political subdivision of the State of Missouri through the Boone County Commission, herein "County" and Cevet Tree Service., herein "Contractor."

IN CONSIDERATION of the parties performance of the respective obligations contained herein, the parties agree as follows:

1. **Contract Documents** - This agreement shall consist of this Service Agreement for Tree/Brush Cutting, County of Boone Request for Bid for Tree/Brush Cutting, bid number 54-05AUG03 including Instructions and General Conditions of Bidding, Primary Specifications, Response Presentation and Review, the unexecuted Response Form, as well as the Contractor's bid response dated August 1, 2003 executed by Matt Tyler Lewis on behalf of the Contractor. All such documents shall constitute the contract documents which are attached hereto and incorporated herein by reference. Service or product data, specification and literature submitted with bid response may be permanently maintained in the County Purchasing Office bid file for this bid if not attached. In the event of conflict between any of the foregoing documents, the terms, conditions, provisions and requirements contained in the bid specifications including Instructions and General Conditions of Bidding, Primary Specifications, Response Presentation and Review and the unexecuted Response Form shall prevail and control over the Contractor's bid response.

2. **Purchase** - The County agrees to purchase from the Contractor and the Contractor agrees to supply the County with services as specified and responded to in the bid specifications for a contract price of \$8,000.00.

3. **Delivery** - Contractor agrees to begin and complete project as stated in the bid response within fifteen (15) days after project start date.

4. **Billing and Payment** - All billing shall be invoiced to the Boone County Public Works. Billings may only include the prices listed in the Contractor's bid response. No additional fees for delivery or extra services or taxes shall be included as additional charges in excess of the charges in the Contractor's bid response to the specifications. The County agrees to pay all invoices within thirty days of receipt; Contractor agrees to honor any cash or prompt payment discounts offered in its bid response if county makes payment as provided therein. In the event of a billing dispute, the County reserves the right to withhold payment on the disputed amount; in the event the billing dispute is resolved in favor of the Contractor, the County agrees to pay interest at a rate of 9% per annum on disputed amounts withheld commencing from the last date that payment was due.

5. **Binding Effect** - This agreement shall be binding upon the parties hereto and their successors and assigns for so long as this agreement remains in full force and effect.

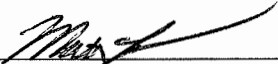
6. **Entire Agreement** - This agreement constitutes the entire agreement between the parties and supersedes any prior negotiations, written or verbal, and any other bid or bid specification or contractual agreement. This agreement may only be amended by a signed writing executed with the same formality as this agreement.

7. **Termination** - This agreement may be terminated by the County upon thirty days advance written notice for any of the following reasons or under any of the following circumstances:

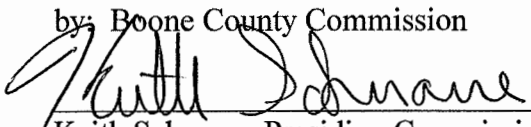
- a. County may terminate this agreement due to material breach of any term or condition of this agreement, or
- b. County may terminate this agreement if in the opinion of the Boone County Commission if delivery of products are delayed or products delivered are not in conformity with bidding specifications or variances authorized by County, or
- c. If appropriations are not made available and budgeted for any calendar year.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

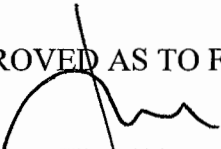
CEVET TREE SERVICE

by 
title General Foreman

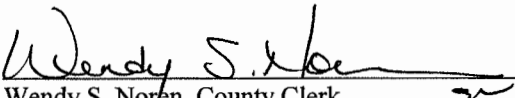
BOONE COUNTY, MISSOURI

by: Boone County Commission

Keith Schnarre, Presiding Commissioner

APPROVED AS TO FORM:


County Counselor

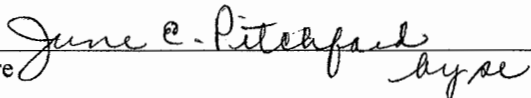
ATTEST:


Wendy S. Noren, County Clerk

AUDITOR CERTIFICATION

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification is not required if the terms of this contract do not create a measurable county obligation at this time.)

2040-71100 - \$8,000.00

Signature  Date 8/14/03 Appropriation Account _____

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

August Session of the August Adjourned Term. 20 03

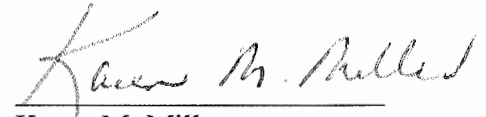
In the County Commission of said county, on the 19th day of August 20 03

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby award bid 55-05AUG03 for Fencing and Appurtenances Term and Supply to Designer Fence Company. It is further ordered that the Presiding Commissioner be hereby authorized to sign said contract.

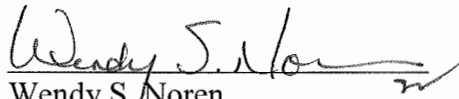
Done this 19th day of August, 2003.


Keith Schnarre
Presiding Commissioner


Karen M. Miller
District I Commissioner


Skip Elkin
District II Commissioner

ATTEST:


Wendy S. Noren
Clerk of the County Commission

Boone County Purchasing

Marlene Ridgway
Buyer



601 E. Walnut, Rm 209
Columbia, MO 65201
(573) 886-4392
Fax (573) 886-4390

398-2003

MEMORANDUM

TO: Boone County Commission
FROM: Marlene Ridgway *MR*
RE: 55-05AUG03 – Fencing and Appurtenances Term and Supply
DATE: August 12, 2003

The Public Works department and the Purchasing department have reviewed the bid submitted for the above referenced bid and recommend award to Designer Fence Company for meeting the minimum specifications. This is a term and supply contract so cost is dependent on projects scheduled. This service is to be paid from organization 2040 account 71100 – Outside services.

The bid tabulation is attached.

Bid Tabulation

55-05AUG03 - Fencing and Appurtenances Term & Supply

			Designer Fence
4.7.	Pricing	Unit	Unit Price
	Hourly Wage Rates	Per/Hour	\$50.00 per crew
	4-Strand Barbed Wire	LF	4.00
	5-Strand Barbed Wire	LF	5.00
	Woven Wire w/ 1 strand Barbed Wire	LF	5.10
	Woven Wire w/ 2 strand Barbed Wire	LF	5.60
	48" Non-climb Horse Fence	LF	115.00 per roll
	60" Non-climb Horse Fence	LF	140.00 per roll
	Optional 1 1/2" x 6" Rough Cut Pine Kick Board	LF	8.00 per 16'
	7" diam. X 8'-0" Wood Corner Brace	EA	15.00
	6" diam. X 8'-0" Wood Internal Brace	EA	10.00
	4" diam. X 8'-0" Wood Line Post	EA	5.00
	Metal T-Post - 6'-0" minimum	EA	3.00
	4" Yellow Pine Wood Brace with galvanized tie wires	EA	no bid
	2" Galvanized Pipe Brace	EA	10.00
	U-Channel Post Brace	EA	no bid
	Gate Brace	EA	35.00 labor
	4' Gate	EA	no bid
	8' Gate	EA	no bid
	10' Gate	EA	no bid
	12' Gate	EA	no bid
	14' Gate	EA	no bid
	16' Gate	EA	no bid
	18' Gate	EA	no bid
	Rock Excavation for Corner Posts	EA	15.00
	Rock Excavation for Line Posts	EA	15.00
	Concrete for Line Posts that require rock excavation	EA	20.00
	Total		
4.8.	Maximum % increase for renewal periods		
	% 2nd year		5%
	% 3rd year		5%
4.9.	Co-op		Yes
4.11.	# of days notice need prior to expected installation		Two Weeks
4.12.	# of crews for multiple projects		2

**PURCHASE AGREEMENT
FOR
FENCING AND APPURTENANCES TERM AND SUPPLY**

THIS AGREEMENT dated the 19 day of AUGUST 2003 is made between Boone County, Missouri, a political subdivision of the State of Missouri through the Boone County Commission, herein "County" and Designer Fence, herein "Contractor."

IN CONSIDERATION of the parties performance of the respective obligations contained herein, the parties agree as follows:

1. **Contract Documents** - This agreement shall consist of this Purchase Agreement For Fencing and Appurtenances Term and Supply, County of Boone Request for Bid for Fencing and Appurtenances Term and Supply, bid number 55-05AUG03 including Introduction and General Terms and Conditions of Bidding, Primary Specifications, Response Presentation and Review, the un-executed Response Form as well as the Contractor's bid response dated August 5, 2003 executed by Marc De Felice on behalf of the Contractor. All such documents shall constitute the contract documents, which are attached hereto and incorporated herein by reference. In the event of conflict between any of the foregoing documents, the County of Boone Request for Bid for Fencing and Appurtenances Term and Supply, bid number 55-05AUG03 including Introduction and General Terms and Conditions of Bidding, Primary Specifications, Response Presentation and Review and the un-executed Response Form shall prevail and control over the Contractor's bid response.

2. **Purchases/Services** - The County agrees to purchase from the Contractor and the Contractor agrees to supply the County with Fencing and Appurtenances as identified and responded to in the Contractor's Response Form. Service will be provided as required in the bid specifications and in conformity with the contract documents for the prices set forth in the Contractor's bid response, as needed and as ordered by the County. This agreement shall commence on the date written above through September 30, 2004 subject to the provisions for termination specified below. This agreement may be extended beyond the expiration date by order of the County for two additional one year periods, subject to the pricing clauses in the Contractor's bid response and thereafter on a month to month basis in the event the County is unable to re-bid and/or award a new contract prior to the expiration date after exercising diligent efforts to do so or not; provided, however, that from and after the expiration date of this agreement any annual extensions thereof, Contractor shall have the right to terminate this agreement upon thirty days advance written notice of termination.

3. **Billing and Payment** - All billing shall be invoiced to the Boone County Public Work's Department and billings may only include the prices listed in the Contractor's bid response. No additional fees for delivery or extra services or taxes shall be included as additional charges in excess of the charges in the Contractor's bid response to the specifications. The County agrees to pay all invoices within thirty days of receipt; Contractor agrees to honor any cash or prompt payment discounts offered in its bid response if county makes payment as provided therein. In the event of a billing dispute, the County reserves the right to withhold payment on the disputed amount; in the event the billing dispute is resolved in favor of the

Contractor, the County agrees to pay interest at a rate of 9% per annum on disputed amounts withheld commencing from the last date that payment was due.

4. **Binding Effect** - This agreement shall be binding upon the parties hereto and their successors and assigns for so long as this agreement remains in full force and effect.

5. **Entire Agreement** - This agreement constitutes the entire agreement between the parties and supersedes any prior negotiations, written or verbal, and any other bid or bid specification or contractual agreement. This agreement may only be amended by a signed writing executed with the same formality as this agreement.

6. **Termination** - This agreement may be terminated by the County upon thirty days advance written notice for any of the following reasons or under any of the following circumstances:

- a. County may terminate this agreement due to material breach of any term or condition of this agreement, or
- b. County may terminate this agreement if in the opinion of the Boone County Commission if delivery of products are delayed or products delivered are not in conformity with bidding specifications or variances authorized by County, or
- c. If appropriations are not made available and budgeted for any calendar year.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

DESIGNER FENCE

by marc Orteluci
title Owner

BOONE COUNTY, MISSOURI

by: Boone County Commission
Keith Schnarre
Keith Schnarre, Presiding Commissioner

APPROVED AS TO FORM:
[Signature]
County Counselor

ATTEST:
Wendy S. Noren
Wendy S. Noren, County Clerk

AUDITOR CERTIFICATION

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) incurred by this contract. (Note: Certification of this contract is not required if the terms of this contract do not result in a measurable county obligation at this time.)

no encumbrance required 8/14/03 2040-71100 – Term and Supply
Signature Date Appropriation Account

Boone County Purchasing

Debbie Crutchfield
Office Specialist



601 E. Walnut-Room 209
Columbia, MO 65201
(573) 886-4394
Fax (573) 886-4390
Email: dcrutchfield@boonecountymo.org

August 6, 2004

Marc Defelice
Designer Fence
3395 N. Moreau
Columbia, MO 65202

 **COPY**

RE: 55-05AUG03 – Fencing and Appurtenances Term and Supply

Dear Mr. Defelice:

The County of Boone wishes to renew the above referenced contract. Confirming the letter dated July 27, 2004, you agree to renew the contract under the same terms and conditions as the original contract with a 5% increase over the current contract. This contract renewal period is October 1, 2004 through September 30, 2005.

Pricing for the second term of this contact is as follows.

Hourly wage rates: \$52.50 per crew
4- Strand Barbed wire: \$4.20 per LF
5-Strand Barbed wire: \$5.25 per LF
Woven Wire w/1 Strand Barbed wire: \$5.36 per LF
Woven Wire w/2 Strand Barbed wire: \$5.88 per LF
48" Non-Climb Horse Fence: \$120.75 per roll
60" Non-Climb Horse Fence: \$147.00 per roll
Optional 1½"x6" Rough Cut Pine Kick Board: \$8.40 per 16'
7"diam.x8'-0" Wood Corner Brace: \$15.75 Ea.
6"diam.x8'-0" Wood Internal Brace: \$10.50 Ea.
4"diam.x8'-0" Wood Line Post: \$5.25 Ea.
Metal T-Post – 6'-0" Minimum: \$3.15 Ea.
2" Galvanized Pipe Brace: \$10.50 Ea.
Gate Brace: \$36.75 Labor
Rock Excavation for Corner Posts: \$15.75 Ea.
Rock Excavation for Line Posts: \$15.75 Ea.
Concrete for Line Posts that require rock excavation: \$21.00 Ea.

Should you have any questions, please contact me.

Sincerely,

Debbie Crutchfield
Office Specialist

Cc Public Works
Bid File
~~Public File~~
Auditor

398-2003

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

August Session of the August Adjourned Term. 20 03

In the County Commission of said county, on the 19th day of August 20 03

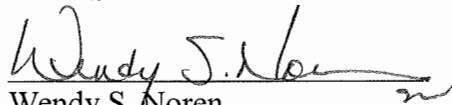
the following, among other proceedings, were had, viz:

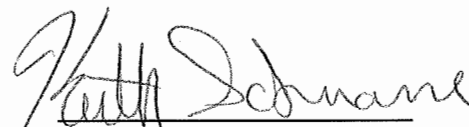
Now on this day the County Commission of the County of Boone does hereby approve the following variances from the Road and Bridge Advisory Committee:

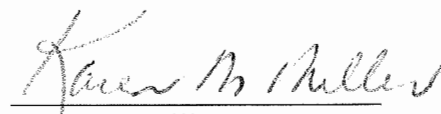
1. To allow for Atkinson Farm Service at 1720 and 1722 Trikalla Drive (Lot 86, Valley Creek) a forty (40) foot wide driveway entrance waiving the regulation which states the maximum driveway width for a residential drive is thirty (30) feet.
2. To allow for Allstate Consultants at Tomlin Hill Road and Forest Hill a forty two (42) foot wide driveway entrance waiving the regulation which states the maximum driveway width for a residential drive is thirty (30) feet.
3. Within the Planned Residential Development of Old Plank Village, sidewalks and driveways will not be required to be built on corner lots prior to acceptance of the streets. The curb cuts will be required to be made and both the sidewalks and driveways will be installed prior to certification of occupancy.

Done this 19th day of August, 2003.

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Keith Schnarre
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

August Session of the August Adjourned

Term. 20 03

In the County Commission of said county, on the

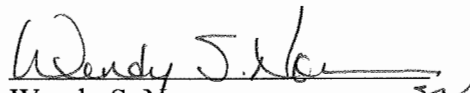
19th day of August 20 03


the following, among other proceedings, were had, viz:


Now on this day the County Commission of the County of Boone does hereby approve the Missouri Highways and Transportation Commission Road Relinquishment Agreement for Masonic Drive. It is further ordered that the Presiding Commissioner be hereby authorized to sign said agreement.

Done this 19th day of August, 2003.

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Keith Schnarre
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner

CCO FORM: RW27
Approved: 6/97 (DPP)
Revised: 1/00 (RMH)
Modified:

County Boone
Route 63 Service Road
Project F-63-3(25)R/W

**MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION
ROAD RELINQUISHMENT AGREEMENT**

THIS AGREEMENT is entered into by the Missouri Highways and Transportation Commission ("Commission") and the **Boone County Commission** ("Agency").

WITNESSETH:

NOW, THEREFORE, in consideration of the mutual covenants, promises and representations in this Agreement, the parties agree as follows:

(1) PURPOSE: The purpose of this Agreement is to relinquish a portion of the state highway system to the agency.

(2) WORK BY COMMISSION: Prior to any relinquishment or conveyance of the herein state highway to the Agency, the Commission shall perform the following:

N/A

(3) RELINQUISHMENT: Upon completion of the work as specified in paragraph (2), the Commission shall convey by quitclaim deed, to the Agency the portion of the State Highway which is the subject of this Agreement. The Agency agrees to accept the deed from the Commission. The deed shall be filed with the office of the recorder of deeds in the county where the highway is located.

(4) MAINTENANCE BY COMMISSION: Prior to conveyance of the highway, the Commission shall maintain the highway as part of the state highway system. Upon conveyance of the highway to the Agency, Commission's responsibility to maintain the highway shall cease and the highway will no longer be considered a part of the state highway system.

(5) MAINTENANCE BY AGENCY: Upon conveyance by the Commission as shown by the date on the quitclaim deed, Agency shall maintain the highway as part of Agency's system.

(6) LOCATION: The general location of the highway to be conveyed is as follows:

Route 63 Service Road from Station 856+90 to Station 878+75

The exact description of the highway shall appear in the quitclaim deed.

(7) FUTURE REPAIR: After conveyance of the highway to the Agency, the Commission may agree to perform future repair to the highway. Any future repair by the Commission shall only be by a separate written agreement between the Commission and the Agency. The cost of any future repairs by the Commission shall be identified by the separate agreement and shall be the responsibility of the Agency.

(8) COMMISSION REPRESENTATIVE: The Commission's district engineer is designated as the Commission's representative for the purpose of administering the provisions of this Agreement. The Commission's representative may designate by written notice other persons having the authority to act on behalf of the Commission in furtherance of the performance of this Agreement.

(9) LAW OF MISSOURI TO GOVERN: This Agreement shall be construed according to the laws of the State of Missouri. The Agency shall comply with all state and federal laws and regulations relating to the performance of this Agreement.

IN WITNESS WHEREOF, the parties have entered into this Agreement on the date last written below.

Executed by Agency this 19 day of August, 2003.

Executed by the Commission this 20 day of August, 2003.

MISSOURI HIGHWAYS AND
TRANSPORTATION COMMISSION

Roger Schwatze
Title District Engineer

BOONE COUNTY COMMISSION

By: Keith Schraue
Title Residing Commissioner

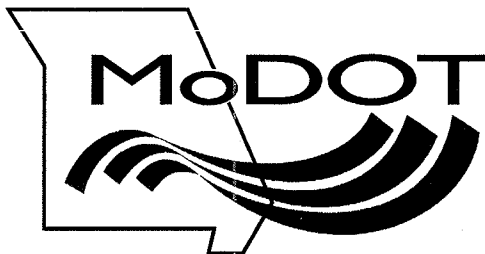
By: Karen M. Miller
Title Associate Commissioner
400-2003

Approved as to Form:

[Signature]
Title County Attorney

(If the Agency is a County, then the signatures of at least two (2) County Commissioners are needed.)

Missouri
Department
of Transportation



Roger Schwartze, District Engineer

Central District
1511 Missouri Boulevard
P.O. Box 718
Jefferson City, MO 65102
(573) 751-3322
fax (573) 522-1059
Toll free 1-888 ASK MoDOT
www.modot.org

August 20, 2003

Boone County Clerk
Attn: Shawna M. Victor
801 E. Walnut, Room 236
Columbia, MO 65201

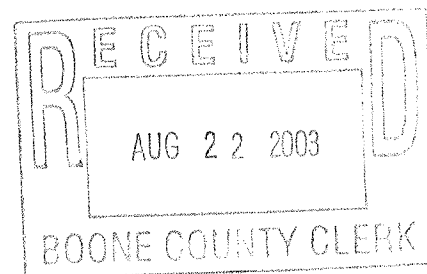
Dear Ms. Victor:

Enclosed is a fully executed Road Relinquishment Agreement for Masonic Drive for your files. I will forward a Quitclaim Deed for Commission signature and will send it to the Boone County Commission for recording.

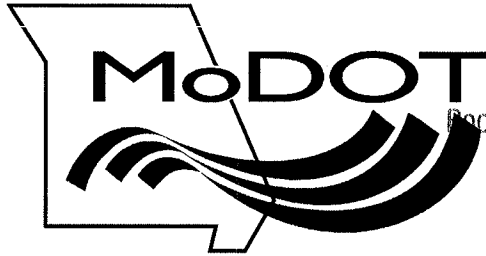
Please contact me at 573-751-4476 if you have any questions.

Sincerely,


Mary Rackers
Right of Way Specialist



Missouri
Department
of Transportation



Roger Schwartze, District Engineer

RECEIVED

AUG 06 2003

KS
order
Central District
Boone County Commission
1511 Missouri Boulevard
P.O. Box 718
Jefferson City, MO 65102
(573) 751-3322
fax (573) 522-1059
Toll free 1-888 ASK MoDOT
www.modot.org

July 31, 2003

RECEIVED

AUG 01 2003

Keith Schnarre, Presiding Commissioner
Boone County Commission
801 East Walnut, Room 245
Columbia, MO 65201-7732

Boone County Commission

Dear Mr. Schnarre:

Subject: Road Relinquishment Agreement
Boone County, Route 63 Service Road (Masonic Drive)

Enclosed are three originals of a Road Relinquishment Agreement for the Route 63 Service Road from Station 856+90 to Station 878+75. Please have all three originals executed by two County Commissioners and return all three to this office in the enclosed, self-addressed envelope. I will return a fully executed copy to you for your files.

If you have any questions, please feel free to contact me at 573-751-4476.

Sincerely,

A handwritten signature in cursive script that reads "Mary Rackers". The signature is written in black ink and is positioned above the typed name and title.

Mary Rackers
Right of Way Specialist

mr

Enclosure

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

August Session of the August Adjourned Term. 20 03

In the County Commission of said county, on the 19th day of August 20 03

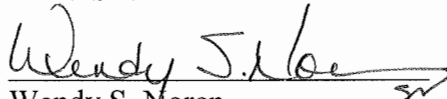
the following, among other proceedings, were had, viz:

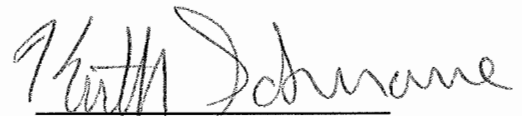
Now on this day the County Commission of the County of Boone does hereby authorize the use of the following for First Night Columbia and authorize the Presiding Commissioner to sign said application:

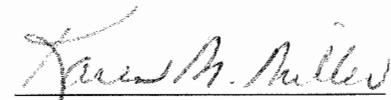
- Room 139 on December 29, 30, and 31, 2003 between 11:00 a.m. and 5:00 p.m.,
- Commission Chambers between 3:00 p.m. December 31, 2003 and 2:00 a.m. January 1, 2004
- Courthouse Grounds between 9:00 a.m. December 31, 2003 and 2:00 a.m. January 1, 2004

Done this 19th day of August, 2003.

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Keith Schnarre
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner

**APPLICATION FOR ORGANIZATIONAL USE OF
BOONE COUNTY COURTHOUSE GROUNDS**

The undersigned organization hereby applies for a permit to use the Boone County Courthouse grounds as follows:

Description of Use: First Night Columbia (please see attached memo) 401-2003
Date(s) of Use: 12/31 3pm -> 2am Commission Chambers; Rm 139
December 29, 30, 31 (use of room 139) and Dec 31 use of Govt Center, Square, Courthouse Roof
Time of Use: From: Dec 31, 9 am a.m./p.m. thru 2 am a.m./p.m.

The undersigned organization agrees to abide by the following terms and conditions in the event this application is approved:

1. To notify the Columbia Police Department and Boone County Sheriff's Department of time and date of use and abide by all applicable laws and ordinances in using Courthouse grounds.
2. To remove all trash or other debris which may be deposited on the courthouse grounds by participants in the organizational use.
3. To repair, replace, or pay for the repair or replacement of damaged property including shrubs, flowers or other landscape caused by participants in the organizational use of courthouse grounds.
4. To conduct its use of courthouse grounds in such a manner as to not unreasonably interfere with normal courthouse functions.
5. To indemnify and hold the County of Boone, its officers, agents and employees, harmless from any and all claims, demands, damages, actions, causes of action or suits of any kind or nature including costs, litigation expenses, attorney fees, judgments, settlements on account of bodily injury or property damage incurred by anyone participating in or attending the organizational use on the courthouse grounds as specified in this application.

Name of Organization/Person: First Night Columbia
Organization Representative/Title: Karen Ramey - Director of Operations
Address/Phone Number 874-6397
Date of Application: July 15, 2003

PERMIT FOR ORGANIZATIONAL USE OF COURTHOUSE GROUNDS

The County of Boone hereby grants the above application for permit in accordance with the terms and conditions above written. The above permit is subject to termination for any reason by duly entered order of the Boone County Commission.

ATTEST:

BOONE COUNTY, MISSOURI

Wendy S. [Signature]
County Clerk

[Signature]
County Commissioner

DATE: 19 AUGUST 2003

For
Action
551,000
hala

To: Boone County Commission

From: Karen Ramey, First Night Director of Operations

RE: First Night Columbia, Inc.

For the past four years the Commission has allowed First Night to use the Courthouse Square, the Government Center and has allowed us to shoot fireworks off the back of the Courthouse roof on the evening of December 31 to celebrate the New Year.

We would like to do so again and request:

- The use of room 139 as a staging area on Dec 29, 30 & 31 from 11 am to 5 pm. We are not requesting the use of the Chambers during this time. In the past, our use has interfered with Commission meetings.
- On December 31, we would like to move our supplies from room 139 to the Chambers after 3 pm and use the Chambers as our headquarters for the evening. We would like to use the main floor lobby as an entertainment venue. Most venues begin at 6 pm. Due to Dec 31 being the last day to pay taxes, we will request to use this area at 6:15 pm to begin set-up and begin entertainment at 7 pm. We will limit this area to poetry or another low scale venue.
- In the Square we will set-up a stage and sound equipment on the 31st. At 9 pm we have a children's fireworks show that lasts approx 5 minutes. Extra trash cans will be provided.
- Beginning at 11:30 we will have entertainment on stage with fireworks at midnight, lasting approximately 15 minutes. The fireworks will be a mix of indoor pyrotechnics and small shells and cakes. We limit the number of cakes used (cakes were primarily used on July 4th).

We sincerely appreciate your consideration and past cooperation. First Night is a tradition in Columbia, bringing over 7,000 people to downtown. Approximately \$200,000 is spent in Columbia by First Nighters during this 6 hour event.

Thanks.