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**Required Supplementary Information**

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**BOONE COUNTY, MISSOURI**

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

**For The Year Ended December 31, 2008**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 3,324,350	3,324,350	2,951,281	(373,069)
Sales taxes	11,627,000	11,627,000	11,460,782	(166,218)
Other taxes	181,200	181,200	179,159	(2,041)
Licenses and permits	375,941	375,941	295,491	(80,450)
Intergovernmental	2,248,128	2,602,072	2,560,964	(41,108)
Charges for services	3,353,487	3,353,487	3,429,987	76,500
Fines and Forfeitures	—	6,000	14,791	8,791
Investment income	307,659	307,659	224,012	(83,647)
Miscellaneous:				
Hospital lease revenue	1,606,091	1,606,091	1,630,692	24,601
Other	524,230	518,230	657,939	139,709
<b>Total revenues</b>	<b>23,548,086</b>	<b>23,902,030</b>	<b>23,405,098</b>	<b>(496,932)</b>
<b>EXPENDITURES</b>				
Policy and administration:				
Auditor:				
Personal services	274,250	274,250	270,831	3,419
Supplies, services, and other charges	28,887	28,887	24,151	4,736
<b>Total Auditor</b>	<b>303,137</b>	<b>303,137</b>	<b>294,982</b>	<b>8,155</b>
Human Resources:				
Personal services	120,519	120,519	118,951	1,568
Supplies, services, and other charges	73,942	73,780	48,164	25,616
<b>Total Human Resources</b>	<b>194,461</b>	<b>194,299</b>	<b>167,115</b>	<b>27,184</b>
Purchasing:				
Personal services	147,908	146,908	139,582	7,326
Supplies, services, and other charges	20,093	21,093	19,348	1,745
<b>Total Purchasing</b>	<b>168,001</b>	<b>168,001</b>	<b>158,930</b>	<b>9,071</b>
County Commission:				
Personal services	396,481	396,481	386,638	9,843
Supplies, services, and other charges	74,181	74,181	69,079	5,102
<b>Total County Commission</b>	<b>470,662</b>	<b>470,662</b>	<b>455,717</b>	<b>14,945</b>
County Association Dues:				
Supplies, services, and other charges	44,434	44,434	35,237	9,197
<b>Total County Association Dues</b>	<b>44,434</b>	<b>44,434</b>	<b>35,237</b>	<b>9,197</b>
Emergency and Contingency:				
Supplies, services, and other charges	753,620	609,405	—	609,405
<b>Total Emergency and Contingency</b>	<b>\$ 753,620</b>	<b>609,405</b>	<b>—</b>	<b>609,405</b>

*(Continued)*

**BOONE COUNTY, MISSOURI**

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

**For The Year Ended December 31, 2008**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Centralia Office:				
Supplies, services and other charges	\$ 9,313	9,313	9,239	74
Total Centralia Office	<u>9,313</u>	<u>9,313</u>	<u>9,239</u>	<u>74</u>
County Counselor Office:				
Personal services	142,910	114,910	111,400	3,510
Supplies, services and other charges	26,384	58,884	54,540	4,344
Total County Counselor Office	<u>169,294</u>	<u>173,794</u>	<u>165,940</u>	<u>7,854</u>
County Clerk:				
Personal services	290,541	299,422	293,913	5,509
Supplies, services and other charges	29,368	29,119	25,439	3,680
Capital outlay	400	649	649	—
Total County Clerk	<u>320,309</u>	<u>329,190</u>	<u>320,001</u>	<u>9,189</u>
Election and Registration:				
Personal services	395,396	395,430	307,377	88,053
Supplies, services and other charges	1,102,223	1,102,223	1,072,440	29,783
Capital outlay	30,025	30,025	23,525	6,500
Total Election and Registration	<u>1,527,644</u>	<u>1,527,678</u>	<u>1,403,342</u>	<u>124,336</u>
Treasurer:				
Personal services	217,011	218,473	218,472	1
Supplies, services and other charges	72,395	70,933	67,967	2,966
Capital outlay	5,200	5,200	5,121	79
Total Treasurer	<u>294,606</u>	<u>294,606</u>	<u>291,560</u>	<u>3,046</u>
Collector:				
Personal services	395,580	395,580	360,235	35,345
Supplies, services and other charges	67,101	67,101	66,459	642
Total Collector	<u>462,681</u>	<u>462,681</u>	<u>426,694</u>	<u>35,987</u>
Recorder:				
Personal services	431,923	431,923	398,965	32,958
Supplies, services and other charges	118,135	97,779	89,419	8,360
Capital outlay	—	35,900	35,885	15
Total Recorder	<u>550,058</u>	<u>565,602</u>	<u>524,269</u>	<u>41,333</u>
Information Technology:				
Personal services	932,680	932,680	896,192	36,488
Supplies, services and other charges	376,174	376,174	310,006	66,168
Capital outlay	65,963	69,463	57,549	11,914
Total Information Technology	<u>1,374,817</u>	<u>1,378,317</u>	<u>1,263,747</u>	<u>114,570</u>
Geographic Information System—Consortium:				
Supplies, services and other charges	11,000	11,000	440	10,560
Total Geographic Information System—Cons.	\$ <u>11,000</u>	<u>11,000</u>	<u>440</u>	<u>10,560</u>

*(Continued)*

**BOONE COUNTY, MISSOURI**

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

**For The Year Ended December 31, 2008**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Geographic Information System—County:				
Personal services	\$ 117,990	118,124	118,123	1
Supplies, services and other charges	37,760	37,626	33,480	4,146
Total Geographic Information System—County	<u>155,750</u>	<u>155,750</u>	<u>151,603</u>	<u>4,147</u>
Nondepartmental:				
Supplies, services and other charges	210,667	210,667	162,643	48,024
Debt service:				
Principal retirement	280,000	280,000	280,000	—
Interest and fiscal charges	133,215	133,215	133,215	—
Total Nondepartmental	<u>623,882</u>	<u>623,882</u>	<u>575,858</u>	<u>48,024</u>
Insurance and Safety:				
Supplies, services and other charges	605,600	605,600	393,592	212,008
Total Insurance and Safety	<u>605,600</u>	<u>605,600</u>	<u>393,592</u>	<u>212,008</u>
Employee Benefits:				
Personal services	20,000	11,134	—	11,134
Supplies, services and other charges	20,700	20,700	18,268	2,432
Employee Benefits	<u>40,700</u>	<u>31,834</u>	<u>18,268</u>	<u>13,566</u>
Mail Services:				
Personal services	33,322	40,256	40,042	214
Supplies, services and other charges	263,734	280,400	272,537	7,863
Total Mail Services	<u>297,056</u>	<u>320,656</u>	<u>312,579</u>	<u>8,077</u>
Insurance Claim Activity:				
Supplies, services and other charges	75,000	93,753	93,752	1
Capital outlay	—	17,042	17,042	—
Total Insurance Claim Activity	<u>75,000</u>	<u>110,795</u>	<u>110,794</u>	<u>1</u>
Records Management Services:				
Personal services	23,997	23,997	4,706	19,291
Supplies, services and other charges	34,237	34,237	29,585	4,652
Capital outlay	—	31,660	31,659	1
Total Records Management Services	<u>58,234</u>	<u>89,894</u>	<u>65,950</u>	<u>23,943</u>
Total Policy and administration	<u>8,510,259</u>	<u>8,480,530</u>	<u>7,145,857</u>	<u>1,334,672</u>
Law enforcement and judicial:				
Public Administrator:				
Personal services	250,382	250,382	248,859	1,523
Supplies, services and other charges	46,939	46,939	43,453	3,486
Total Public Administrator	<u>\$ 297,321</u>	<u>297,321</u>	<u>292,312</u>	<u>5,009</u>

*(Continued)*

**BOONE COUNTY, MISSOURI**

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

**For The Year Ended December 31, 2008**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Circuit Court:				
Personal services	\$ 1,002,220	1,002,220	916,538	85,682
Supplies, services and other charges	382,954	382,954	363,114	19,840
Capital outlay	13,175	13,175	11,880	1,295
Total Circuit Court	<u>1,398,349</u>	<u>1,398,349</u>	<u>1,291,532</u>	<u>106,817</u>
Circuit Clerk:				
Personal services	165,129	165,129	163,943	1,186
Supplies, services and other charges	278,021	278,149	274,554	3,595
Capital outlay	8,710	9,982	7,021	2,961
Total Circuit Clerk	<u>451,860</u>	<u>453,260</u>	<u>445,518</u>	<u>7,742</u>
Jury Services and Court Costs:				
Supplies, services and other charges	235,905	235,905	213,603	22,302
Capital outlay	42,310	22,310	6,538	15,772
Total Jury Services and Court Costs	<u>278,215</u>	<u>258,215</u>	<u>220,141</u>	<u>38,074</u>
Juvenile Office:				
Personal services	112,492	112,492	94,852	17,640
Supplies, services and other charges	304,424	304,877	272,228	32,649
Capital outlay	7,444	7,444	7,259	185
Total Juvenile Office	<u>424,360</u>	<u>424,813</u>	<u>374,339</u>	<u>50,474</u>
Juvenile Justice Center:				
Personal services	135,109	135,109	131,161	3,948
Supplies, services and other charges	198,347	198,247	180,900	17,347
Capital outlay	4,005	4,005	3,543	462
Total Juvenile Justice Center	<u>337,461</u>	<u>337,361</u>	<u>315,604</u>	<u>21,757</u>
Judicial Grants and Contracts:				
Personal services	54,019	160,618	146,029	14,589
Supplies, services and other charges	10,385	28,271	19,389	8,882
Capital outlay	—	3,277	3,220	57
Total Judicial Grants and Contracts	<u>64,404</u>	<u>192,166</u>	<u>168,638</u>	<u>23,528</u>
Sheriff:				
Personal services	3,338,103	3,332,935	3,260,907	72,028
Supplies, services and other charges	625,827	637,427	632,790	4,637
Capital outlay	2,400	4,300	4,105	195
Total Sheriff	<u>3,966,330</u>	<u>3,974,662</u>	<u>3,897,802</u>	<u>76,860</u>
Internet Crimes Task Force:				
Personal services	50,818	130,564	130,563	1
Supplies, services and other charges	2,192	22,191	12,940	9,251
Capital outlay	—	4,220	3,753	467
Total Internet Crimes Task Force	<u>\$ 53,010</u>	<u>156,975</u>	<u>147,256</u>	<u>9,719</u>

*(Continued)*

**BOONE COUNTY, MISSOURI**

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

**For The Year Ended December 31, 2008**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Corrections:				
Personal services	\$ 2,875,337	2,826,718	2,636,706	190,012
Supplies, services and other charges	1,324,213	1,372,913	1,370,191	2,722
Capital outlay	32,000	32,000	27,518	4,482
Total Corrections	<u>4,231,550</u>	<u>4,231,631</u>	<u>4,034,415</u>	<u>197,216</u>
Prosecuting Attorney:				
Personal services	1,379,897	1,379,540	1,356,080	23,460
Supplies, services and other charges	214,243	213,790	208,305	5,485
Total Prosecuting Attorney	<u>1,594,140</u>	<u>1,593,330</u>	<u>1,564,385</u>	<u>28,945</u>
Victim Witness:				
Personal services	118,724	129,633	129,632	1
Supplies, services and other charges	21,016	44,566	44,474	92
Total Victim Witness	<u>139,740</u>	<u>174,199</u>	<u>174,106</u>	<u>93</u>
IV-D:				
Personal services	409,164	409,164	401,709	7,455
Supplies, services and other charges	87,045	107,745	92,006	15,739
Capital outlay	15,560	15,560	11,176	4,384
Total IV-D	<u>511,769</u>	<u>532,469</u>	<u>504,891</u>	<u>27,578</u>
Prosecuting Attorney Retirement:				
Supplies, services and other charges	<u>7,752</u>	<u>7,752</u>	<u>7,752</u>	<u>—</u>
Medical Examiner:				
Supplies, services and other charges	172,209	172,209	172,209	—
Capital outlay	13,144	13,144	13,144	—
Total Medical Examiner	<u>185,353</u>	<u>185,353</u>	<u>185,353</u>	<u>—</u>
Public Defender:				
Supplies, services and other charges	<u>33,436</u>	<u>33,436</u>	<u>33,436</u>	<u>—</u>
Emergency Services and Dispatch:				
Supplies, services and other charges	<u>654,977</u>	<u>654,977</u>	<u>632,359</u>	<u>22,618</u>
Total Law enforcement and judicial	\$ <u>14,630,027</u>	<u>14,906,269</u>	<u>14,289,839</u>	<u>616,430</u>

*(Continued)*

**BOONE COUNTY, MISSOURI**

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

**For The Year Ended December 31, 2008**

	<u>Original Budget</u>	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Environment, public buildings, and infrastructure:				
NID Administration:				
Supplies, services and other charges	\$ 9,950	9,950	3,931	6,019
Solid Waste Recycling:				
Personal services	16,001	16,119	16,118	1
Supplies, services and other charges	23,886	23,731	21,396	2,335
Total Solid Waste Recycling	<u>39,887</u>	<u>39,850</u>	<u>37,514</u>	<u>2,336</u>
Boone Co. Regional Sewer Dist. Mgmt. Service:				
Personal services	<u>4,736</u>	<u>4,773</u>	<u>4,773</u>	<u>—</u>
Total Environment, public buildings, and infrastructure	<u>54,573</u>	<u>54,573</u>	<u>46,218</u>	<u>8,355</u>
Community health and public services:				
Community Health:				
Supplies, services and other charges	1,009,482	1,009,482	879,494	129,988
Social Services:				
Supplies, services and other charges	128,690	128,690	117,897	10,793
Community Services:				
Supplies, services and other charges	<u>198,260</u>	<u>198,260</u>	<u>197,760</u>	<u>500</u>
Total Community health and public services	<u>1,336,432</u>	<u>1,336,432</u>	<u>1,195,151</u>	<u>141,281</u>
Economic vitality:				
Economic Support:				
Supplies, services and other charges	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>	<u>—</u>
Beautification and recreation:				
Parks and Recreation:				
Supplies, services and other charges	\$ <u>44,992</u>	<u>62,071</u>	<u>56,485</u>	<u>5,586</u>

*(Continued)*

**BOONE COUNTY, MISSOURI**

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

**For The Year Ended December 31, 2008**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Protective inspection:				
Planning and Zoning:				
Personal services	\$ 331,456	331,456	326,483	4,973
Supplies, services and other charges	54,197	54,197	29,009	25,188
Capital outlay	10,000	10,000	8,038	1,962
Total Planning and Zoning	<u>395,653</u>	<u>395,653</u>	<u>363,530</u>	<u>32,123</u>
Building Codes:				
Personal services	362,154	362,154	352,284	9,870
Supplies, services and other charges	48,389	48,389	33,553	14,836
Capital outlay	23,500	23,500	20,819	2,681
Total Building Codes	<u>434,043</u>	<u>434,043</u>	<u>406,656</u>	<u>27,387</u>
Animal Control:				
Supplies, services and other charges	155,645	155,645	151,943	3,702
On-Site Waste Water:				
Supplies, services and other charges	88,587	88,587	88,587	—
Bonne Femme Creek Watershed:				
Supplies, services and other charges	97,339	97,339	2,433	94,906
Hinkson Creek Watershed:				
Personal services	—	23,350	13,728	9,622
Supplies, services and other charges	—	20,200	339	19,861
Capital outlay	—	7,300	6,514	786
Total Bonne Femme Creek Watershed	<u>—</u>	<u>50,850</u>	<u>20,581</u>	<u>30,269</u>
Total Protective inspection	<u>1,171,267</u>	<u>1,222,117</u>	<u>1,033,730</u>	<u>188,387</u>
Total expenditures	<u>25,813,550</u>	<u>26,127,992</u>	<u>23,833,280</u>	<u>2,294,711</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(2,265,464)</u>	<u>(2,225,962)</u>	<u>(428,182)</u>	<u>1,797,779</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	—	83,414	83,414	—
Transfers out	(113,000)	(133,000)	(127,614)	5,386
Insurance proceeds	—	18,294	21,193	2,899
Sale of capital assets	—	—	26,178	26,178
Total other financing sources (uses)	<u>(113,000)</u>	<u>(31,292)</u>	<u>3,171</u>	<u>34,463</u>
NET CHANGE IN FUND BALANCE	\$ <u>(2,378,464)</u>	<u>(2,257,254)</u>	<u>(425,011)</u>	<u>1,832,242</u>
FUND BALANCES (GAAP), beginning of year			8,014,864	
Less encumbrances, beginning of year			(242,539)	
Add encumbrances, end of year			<u>89,009</u>	
FUND BALANCES (GAAP), end of year			\$ <u><u>7,436,323</u></u>	



**BOONE COUNTY, MISSOURI**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -  
ROAD AND BRIDGE FUND  
For The Year Ended December 31, 2008**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 1,175,900	1,175,900	1,208,922	33,022
Sales taxes	12,101,500	12,101,500	11,815,984	(285,516)
Licenses and permits	15,000	15,000	14,027	(973)
Intergovernmental	2,076,315	2,076,315	1,269,787	(806,528)
Charges for services	29,770	41,940	45,407	3,467
Investment income	243,960	243,960	271,694	27,734
Miscellaneous	1,000	1,000	15,782	14,782
<b>Total revenues</b>	<b>15,643,445</b>	<b>15,655,615</b>	<b>14,641,603</b>	<b>(1,014,012)</b>
<b>EXPENDITURES</b>				
Environment, public buildings, and infrastructure:				
Maintenance Operations:				
Personal services	2,913,478	2,913,559	2,812,612	100,947
Supplies, services, and other charges	7,302,119	7,290,144	5,851,794	1,438,350
Capital outlay	231,418	243,393	231,114	12,279
<b>Total Maintenance Operations</b>	<b>10,447,015</b>	<b>10,447,096</b>	<b>8,895,520</b>	<b>1,551,576</b>
Design and Construction:				
Personal services	846,143	846,143	731,231	114,912
Supplies, services, and other charges	4,984,186	4,974,048	1,297,605	3,676,443
Capital outlay	48,328	58,466	51,965	6,501
<b>Total Design and Construction</b>	<b>5,878,657</b>	<b>5,878,657</b>	<b>2,080,801</b>	<b>3,797,856</b>
Insurance Activity:				
Supplies, services, and other charges	40,000	40,000	2,499	37,501
Administration:				
Distributions to other political subdivisions and other charges	4,269,782	4,269,782	3,608,335	661,447
<b>Total Environment, public buildings, and infrastructure</b>	<b>20,635,454</b>	<b>20,635,535</b>	<b>14,587,155</b>	<b>6,048,380</b>
<b>Total expenditures</b>	<b>20,635,454</b>	<b>20,635,535</b>	<b>14,587,155</b>	<b>6,048,380</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(4,992,009)</b>	<b>(4,979,920)</b>	<b>54,448</b>	<b>5,034,368</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	—	—	5,630	5,630
Sale of capital assets	1,000	1,000	28,422	27,422
<b>Total other financing sources (uses)</b>	<b>1,000</b>	<b>1,000</b>	<b>34,052</b>	<b>33,052</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (4,991,009)</b>	<b>(4,978,920)</b>	<b>88,500</b>	<b>5,067,420</b>
<b>FUND BALANCES (GAAP), beginning of year</b>			8,748,203	
Less encumbrances, beginning of year			(1,133,864)	
Add encumbrances, end of year			1,340,571	
<b>FUND BALANCES (GAAP), end of year</b>			<b>\$ 9,043,410</b>	

**BOONE COUNTY, MISSOURI**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - BUDGET BASIS -  
LAW ENFORCEMENT SERVICES FUND  
For The Year Ended December 31, 2008**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Sales taxes	\$ 2,900,000	2,900,000	2,860,622	(39,378)
Investment income	58,835	58,835	38,536	(20,299)
Total revenues	<u>2,958,835</u>	<u>2,958,835</u>	<u>2,899,158</u>	<u>(59,677)</u>
<b>EXPENDITURES</b>				
Law enforcement and judicial:				
Emergency and Contingency:				
Supplies, services, and other charges	25,000	38,835	15,000	23,835
Sheriff Operations:				
Personal services	1,090,636	1,090,636	1,067,378	23,258
Supplies, services, and other charges	149,312	149,312	109,014	40,298
Capital outlay	230,543	230,543	228,309	2,234
Total Sheriff Operations	<u>1,470,491</u>	<u>1,470,491</u>	<u>1,404,701</u>	<u>65,790</u>
Corrections:				
Personal services	653,774	653,774	639,741	14,033
Supplies, services, and other charges	38,392	38,392	27,960	10,432
Total Corrections	<u>692,166</u>	<u>692,166</u>	<u>667,701</u>	<u>24,465</u>
Prosecuting Attorney:				
Personal services	278,732	278,732	275,892	2,840
Supplies, services, and other charges	5,526	5,526	4,586	940
Total Prosecuting Attorney	<u>284,258</u>	<u>284,258</u>	<u>280,478</u>	<u>3,780</u>
Alternative Sentencing Programs:				
Personal services	219,498	219,498	204,676	14,822
Supplies, services, and other charges	100,009	100,009	83,053	16,956
Capital outlay	1,700	1,700	1,534	166
Total Alternative Sentencing Programs	<u>321,207</u>	<u>321,207</u>	<u>289,263</u>	<u>31,944</u>
Law Enforcement/Judicial Information System:				
Supplies, services, and other charges	38,316	38,356	38,354	2
Capital outlay	4,950	6,075	6,071	4
Total Law Enforcement/Judicial Info System	<u>43,266</u>	<u>44,431</u>	<u>44,425</u>	<u>6</u>
Contract Inmate Housing:				
Supplies, services, and other charges	228,000	228,000	112,056	115,944
Information System—Court Only:				
Supplies, services, and other charges	6,430	6,246	2,100	4,146
Capital outlay	25,000	10,184	10,184	—
Total Information System—Court Only	<u>31,430</u>	<u>16,430</u>	<u>12,284</u>	<u>4,146</u>
Total Law enforcement and judicial	<u>3,095,818</u>	<u>3,095,818</u>	<u>2,825,908</u>	<u>269,910</u>
Total expenditures	<u>3,095,818</u>	<u>3,095,818</u>	<u>2,825,908</u>	<u>269,910</u>
REVENUES OVER (UNDER) EXPENDITURES	(136,983)	—	73,250	210,233
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	—	—	37,825	37,825
NET CHANGE IN FUND BALANCE	\$ <u>(136,983)</u>	<u>(136,983)</u>	111,075	<u>248,058</u>
FUND BALANCES (GAAP), beginning of year			1,464,751	
Less encumbrances, beginning of year			(89,426)	
Add encumbrances, end of year			22,816	
FUND BALANCES (GAAP), end of year			\$ <u>1,509,216</u>	

## **BOONE COUNTY, MISSOURI**

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### **NOTES TO BUDGETARY COMPARISON INFORMATION**

**December 31, 2008**

#### **Explanation Of Budgetary Basis Of Accounting**

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

#### **Explanation Of Budgetary Process**

The County follows these procedures in establishing the budgetary data using the following dates as targets:

- a. July: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head.
- b. September 1: Budget requests due to County Auditor.
- c. September and October: The County Auditor and County Commission review budget requests and schedule work sessions with elected officials and department directors, as necessary.
- d. November 15: County Auditor delivers proposed Budget to County Commission.
- e. November 15 through December 15: County Commission holds public hearings on the Proposed Budget.
- f. January 10: Statutory deadline for adoption of the budget by the County Commission. However, in the year in which any commissioner's new term begins, the statutory deadline is January 31.

For fiscal year 2008, the County Commission adopted an annual budget for the General Fund, the Special Revenue Funds, the Capital Projects Funds, and the Internal Service Funds.

Budget amendments must be authorized by the County Commission or other appropriating authority as determined by state statute. Supplemental appropriations are made by the applicable authority throughout the year. Such supplemental appropriations were insignificant for the fiscal year ended December 31, 2008.

The County Commission approves the annual budget by class of transaction at the department level for each fund. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Unencumbered appropriations lapse at fiscal year end, while open encumbrances are reported as reservations of fund balance at each year end.

**BOONE COUNTY, MISSOURI**

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**REQUIRED SUPPLEMENTARY INFORMATION -  
OTHER POST-EMPLOYMENT BENEFITS  
December 31, 2008**

**Schedule Of Funding Progress**

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