



**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**

BOONE COUNTY, MISSOURI

YEAR ENDING DECEMBER 31, 2013

**BOONE COUNTY, MISSOURI
COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For The Fiscal Year Ended December 31, 2013

*Report prepared and submitted by
June E. Pitchford, CPA
Boone County Auditor*

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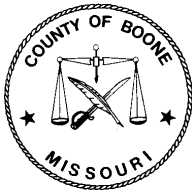
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Introductory Section



BOONE COUNTY AUDITOR JUNE E. PITCHFORD, CPA

BOONE COUNTY GOVERNMENT CENTER

801 East Walnut, Room 304 • Columbia, MO 65201-4890 • (573) 886-4275 OFFICE • (573) 886-4280 FAX

June 27, 2014

Honorable County Commissioners and Citizens of
Boone County, Missouri:

The Comprehensive Annual Financial Report of Boone County, Missouri for the fiscal year ended December 31, 2013, is hereby submitted.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

RubinBrown, an independent certified public accounting firm, has issued unmodified (“clean”) opinions on Boone County, Missouri’s financial statements for the year ended December 31, 2013. The independent auditors’ report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditors’ report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Boone County, organized in 1821 under applicable state statutes, is located in the central part of the state. It occupies 685 miles and serves a population of approximately 170,000. Limited-scope policymaking and legislative authority is granted through 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 a mix of legislative and administrative duties including passing ordinances (to the extent permitted by statute), adopting the annual budget, managing county property, appointing committees, and hiring and supervising departmental directors. 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.

Operations of the County are carried out under the direction of various elected officials. In addition to the County Commissioners, other officials elected on a county-wide basis to four-year terms include the following: Assessor, Auditor, Collector of Revenue, County Clerk, Prosecuting Attorney, Public Administrator, Sheriff, Recorder of Deeds, and Treasurer. Operations of the 13th Judicial Circuit Court, which includes Boone and Callaway counties, are administered by an elected Circuit Court Clerk and elected judges.

The County provides a broad range of public services required by state law including: the 13th Judicial Circuit Court, the Prosecuting Attorney's Office, the Juvenile Office and Juvenile Detention Center, the County Jail, law enforcement services for all unincorporated areas of the County, civil process service for the entire County, maintenance and retention of property records, assessment of all county property for taxing purposes, collection of property taxes for all political subdivisions within the County, voter registration and election services, maintenance of county roads, and various other public services.

Boone County's statutory *elective* form of government differs significantly from a charter form of government or a municipal council-manager form of government. Independent elected officials are directly accountable to the people of the County for carrying-out the statutory functions of their respective offices. 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.

The County adopts an annual budget for all of its governmental funds and proprietary (internal service) funds. Project-length budgets are prepared and approved for capital projects and neighborhood improvement district projects; unexpended and unencumbered appropriations for such project-length budgets are re-appropriated, as necessary, in successive annual budgets.

The County Commission approves the annual budget at the departmental object (or class) level. 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 accounted for in designated accounts within each respective fund. Open encumbrances at fiscal year end are not added to the subsequent year's budget.

The County's fiscal year is the calendar year and the annual budgetary process and timetable is governed by state statutes. Budgetary requests are due to the County Auditor by September 1st with a proposed comprehensive budget due from the County Auditor to the County Commission by November 15th. The County Commission may alter, modify, or change the proposed budget in any manner, except for the Court's budgets which may not be altered without the Court's consent or pursuant to mediation by the Judicial Finance Review Commission. The County Commission must comply with public notice and public hearing requirements and adopt the budget on or before January 10th; however, in a year in which a County Commissioner's new term of office begins (i.e., every odd-numbered year), the statutory deadline is extended to January 31st. However, the County Commission typically adopts the budget prior to December 31st each year. In the event the County Commission does not adopt the budget, the preceding year's budget remains effective.

For financial reporting purposes, the *reporting entity* is comprised of all County funds, agencies, and departments that make up its legal entity. The County's reporting entity does not include any component units.

Local Economy

Boone County is situated in Central Missouri at the cross-roads of 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 contains 685 square miles and includes six cities (Ashland, Centralia, Columbia, Hallsville, Rocheport, and Sturgeon), three towns (Harrisburg, Hartsburg, and McBaine) and other local communities (Midway, Prathersville, Wilton, and Village of Pierpont). Over the past ten years, the County's annual population growth rate has consistently out-paced that of the state.

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 commercial center for central Missouri. The County is also home to the flagship campus of the University of Missouri, Columbia College, and Stephens College. In addition, the County serves as a regional medical center. The largest employers in the County include the University of Missouri, University Hospital and Clinics, Columbia Public Schools, Boone Hospital Center, Harry S. Truman Veterans Hospital, City of Columbia, Veterans United Home Loans, Shelter and State Farm Insurance Companies, MBS Textbook Exchange, and the Hubbell Power Systems. The County's varied economic base contributes to economic and employment stability. Although the County's unemployment rate has risen as a result of the current economic recession, Boone County's rate of 4.5% at December 31, 2013 compares favorably with state and national rates, both of which were 6.5%.

Nearly seventy percent of the County's operating revenues are derived from local sales taxes. Sales tax revenue is inherently volatile with annual growth rates for sales tax ranging between -3% and +7% over the last fifteen years. In 2007, the County experienced an unexpected and significant decline in sales tax revenue, with the annual growth rate falling below 1%. This was followed by a further decline in 2008 with a first-ever negative sales tax growth rate of -1.36%. Sales tax continued to decline during 2009, reflecting a growth rate of -2.76%. As the local economy has stabilized, sales tax revenues have improved, with FY 2011, FY 2012, and FY 2013 reflecting positive growth of 5.04%, 3.76%, and 4.32%, respectively.

Other economic indicators such as building permits, real estate recordings, and the local unemployment rate reflect modest growth and improvement compared to the past several years; this trend is expected to continue in the immediate future.

Due to its strong and healthy local economy, Boone County has maintained a credit rating Aa2 from Moody's Investors Services, which places it in the top 25% of county bond ratings.

Long-Term Financial Planning and Major Initiatives

Boone County has adopted a comprehensive set of financial policies, which are included in the annual budget document. These policies are intended to guide elected officials' decisions so as to ensure that county officials manage public funds in a manner that promotes transparency and accountability; ensures fiscal stability; protects and preserves public assets; and reduces risk and uncertainty while maintaining flexibility.

As noted above, Boone County is primarily dependent on local sales tax for its operating revenues within the major funds. Such dependence on an inherently volatile revenue source increases Boone County's financial risk. To mitigate this risk, the County Commission adopted a fund balance policy which established a minimum unassigned fund balance of two months expenditures (or approximately 17%) for its major operating funds. Unassigned fund balance in the General Fund at year end exceeded the minimum, totaling \$10.4 million, or 44% of total general fund expenditures. Unassigned fund balance represents the spendable portion of fund balance that is not subject to restrictions, commitments, or assignments. Within Boone County's other major funds- the Road and Bridge Fund, the Community Children's Services Fund, the 911/Emergency Management Fund, the Law Enforcement Services Fund, and the Series 2008 Debt Service Fund- all resources are legally restricted; as a result, the entire fund balance is reported as *restricted fund balance*. At the end of the fiscal year, fund balance for these funds was \$9.1 million, \$4.7 million, \$2.4 million, \$2.2 million, and \$.2 million, respectively; each of these fund balance amounts exceeds the minimum amount required by policy.

Voters recently approved two sales tax measures that will result in significant growth and improvement in county services. A permanent one-quarter cent sales tax will provide funding for community children's services and is expected to generate approximately \$6.5 million annually. The tax became effective April 1, 2013 and will be allocated by a commission-appointed governing board. Resources are accumulating in the Children's Services Fund (a major fund) while the board develops its funding policies and completes its needs assessment. The board is expected to authorize spending allocations in FY 2014.

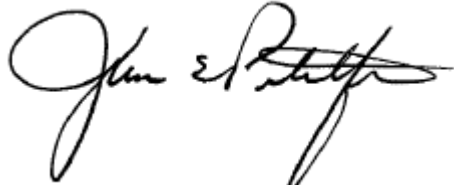
The second sales tax measure approved by voters imposes an additional permanent three-eighth cent sales tax to fund existing and expanded 911 and emergency management operations. This tax became effective October 1, 2013 and will provide funding for a new facility and transfer of administrative control from the City of Columbia to Boone County. Effective January 1, 2014, financial responsibility for 911 and Emergency Management operations was transferred to the County; transfer of administrative responsibility will be accomplished over the course of 2014 and 2015 such that the transfer is completed in conjunction with relocation into the new facility. The sales tax is expected to generate approximately \$9.5 million annually. The dedicated sales tax will be used to improve 911 services by upgrading staffing levels to meet current demand, providing technology, radio equipment, hardware and software equipment and constructing a 911 Joint Communications/Emergency Management facility. The revenue will also be used to improve Emergency Management operations by providing dedicated staff and equipment to oversee emergency management activities and planning throughout the county.

Awards and Acknowledgements

The County's CAFR for the fiscal year ended December 31, 2012, was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This was the 29th consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. The report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for one year only. We believe that our current CAFR will continue to meet the Certificate of Achievement Program requirements and we will be submitting it to the GFOA to determine its eligibility for another certificate.

I would like to recognize the County Commission and other elected officials for their part in planning and conducting the financial operations of the County. In addition, I want to express my appreciation to the staff members of the Boone County Auditor's office who assisted in the preparation of this report.
Respectfully submitted,

A handwritten signature in black ink, appearing to read "June E. Pitchford". The signature is fluid and cursive, with a large initial "J" and "P".

June E. Pitchford, CPA
Boone County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Boone County
Missouri**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

BOONE COUNTY, MISSOURI

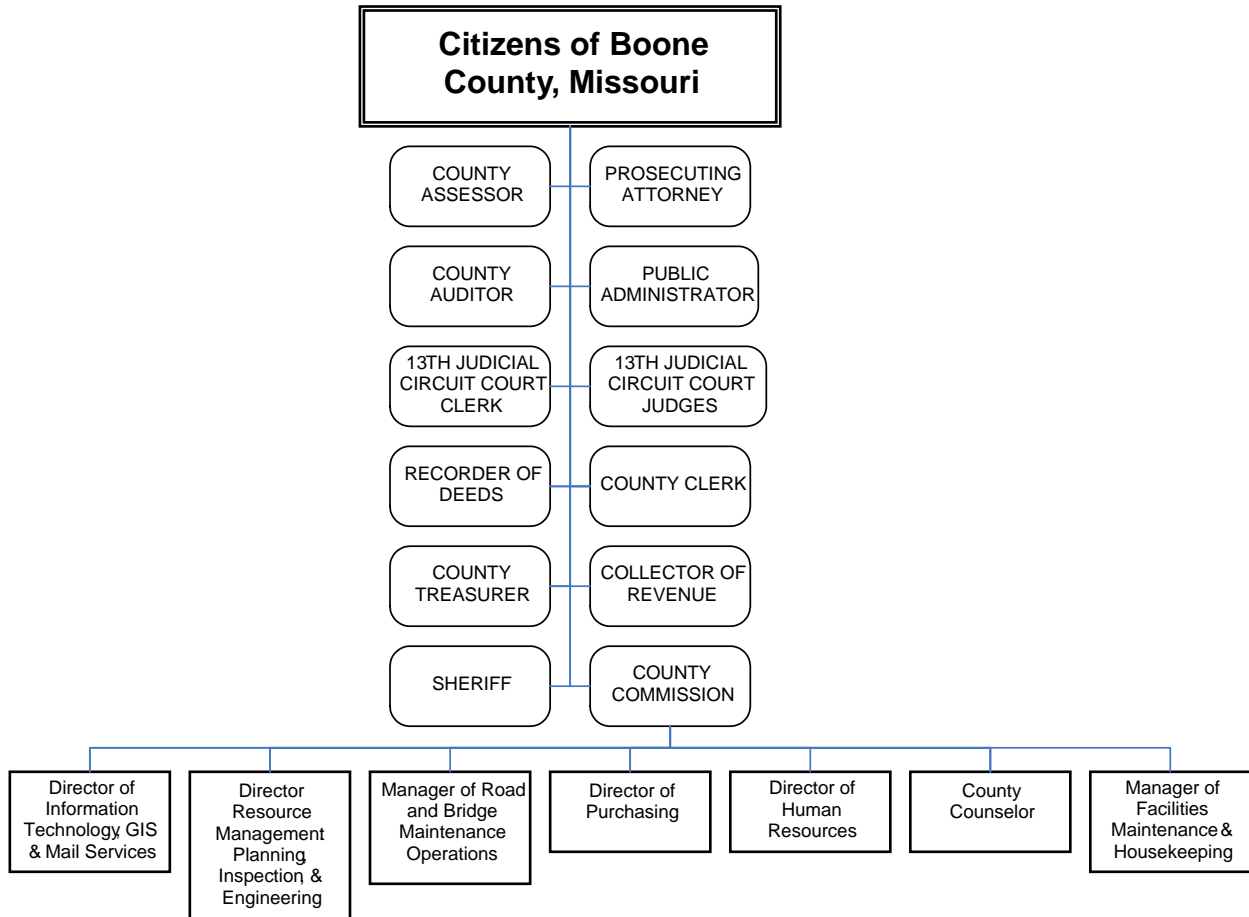
COUNTY OFFICIALS
For The Year Ended December 31, 2013

County Commission:

Presiding Commissioner	Dan Atwill
Commissioner - District I	Karen M. Miller
Commissioner - District II	Janet Thompson
Circuit Clerk	Christy Blakemore
Recorder of Deeds	Bettie Johnson
County Clerk	Wendy S. Noren
Prosecuting Attorney	Daniel K. Knight
Sheriff	Dwayne Carey
Auditor	June E. Pitchford
Collector of Revenue	Patricia S. Lensmeyer
Assessor	Thomas Schauwecker
Treasurer	Nicole Galloway
Public Administrator	Cathy Richards

BOONE COUNTY, MISSOURI

ORGANIZATIONAL CHART FOR BOONE COUNTY, MISSOURI



Financial Section

Independent Auditors' Report

The County Commissioners
Boone County, Missouri

Report on The Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Boone County, Missouri (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility For The Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 19, the Budgetary Comparison Information on pages 62 through 76, and the Other Post-Employment Benefits Schedule on page 77 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the budgetary comparison information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the budgetary comparison information schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

RubinBrown LLP

June 27, 2014

BOONE COUNTY, MISSOURI

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the County's Comprehensive Annual Financial Report presents a narrative overview and analysis of the financial activities of Boone County, Missouri, for the fiscal year ended December 31, 2013. Readers are encouraged to consider the information presented here in conjunction with additional information provided in the letter of transmittal, located at the front of this report, along with the County's basic financial statements (including footnotes), which are presented in the following section.

Financial Highlights

- On a government-wide basis, Boone County's assets exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$132.5 million. Of this amount, approximately \$14.2 million is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- On a government-wide basis, Boone County's total net position increased by \$7.8 million or 6.3% during the fiscal year. The cost of Boone County's governmental activities was \$48.3 million and combined revenues, including program revenues and general revenues, totaled \$56.2 million.
- At the close of the current fiscal year, Boone County's governmental funds reported combined ending fund balances of \$40 million, an increase of \$9.3 million in comparison to the prior year. Approximately 26%, or \$10.4 million, of the combined fund balances is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed, assigned, and unassigned components of fund balance*) for the General Fund was \$12.2 million, or approximately 51% of total General Fund expenditures. Of this amount, \$1.8 million was appropriated for spending in the FY 2014 budget (*assigned*). The *unassigned fund balance* in the General Fund at the close of the fiscal year was \$10.4 million.
- Boone County's total long-term debt decreased by approximately \$426,000. The net decrease is the result of scheduled principal repayments exceeding the increases in accrued compensated absence liability and other post employment benefits (OPEB) liability. The increases for accrued compensated absence liability and the liability for OPEB increased by approximately \$80,000 and \$42,000, respectively.
- General fund revenues totaled \$25.3 million, which exceeded budgetary estimates by approximately \$843,000 million or 3.3%.
- General fund expenditures (GAAP basis) were \$23.49 million. On a budgetary basis, the General fund expenditures totaled \$23.48 million which resulted in a favorable budgetary variance of \$2.7 million, or 10%.
- Fund balance in the General Fund increased by approximately \$1.6 million, due to revenues exceeding expenditures.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to Boone County's basic financial statements. This Comprehensive Annual Financial Report (CAFR) includes supplementary information intended to furnish additional detail to support the basic financial statements themselves and is organized as follows:

- **Introductory Section**-includes the transmittal letter and general information;
- **Management Discussion and Analysis (MD&A)**, this part of the report;
- **The Basic Financial Statements**-consists of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) the notes to financial statements includes;
- **Required Supplementary Information**-includes budgetary comparison information for certain major funds and certain other required disclosures;
- **Other Supplementary Information**-includes combining statements for nonmajor governmental funds, internal service funds, and fiduciary funds, as well as budgetary comparison schedules for nonmajor special revenue, debt service, and capital project funds; and,
- **Statistical Information**-includes additional information intended to provide a context for understanding information presented in other sections of the report.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Boone County's finances in a manner similar to a private-sector business, using a full accrual basis of accounting. These financial statements report information about the County as a whole and provide both long-term and short-term information about the County's overall financial condition. The two government-wide financial statements, **Statement of Net Position** and **Statement of Activities**, report Boone County's net position and how it has changed from the previous year. Boone County does not provide services through *business-type activities* (such as a public utility); consequently, only *governmental activities* are included in the County's financial statements.

The **Statement of Net Position** presents information on all of Boone County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Boone County is improving or deteriorating. (A ten-year history is presented in the statistical section of this report.)

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

The **Statement of Activities** presents information showing how Boone County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). The Statement of Activities presents the various governmental activities of Boone County and the degree to which they are supported by charges for services, federal and state grants and contributions, tax revenues, and investment income.

The government-wide financial statements are the first statements included in the Basic Financial Statements tab section and can be found on pages 20-21 of this report.

Fund Financial Statements

The second set of financial statements is the **Fund Financial Statements** which provide information about groupings of related accounts which are used to maintain control over resources that have been segregated for specific activities or objectives. Boone County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Boone County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- ***Governmental Funds.*** Governmental funds are used to account for governmental activities; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

As noted above, Boone County does not operate business-type activities; because of this, the government-wide financial statements reflect only those balances and results of operations pertaining to *governmental activities*. It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Boone County maintains numerous individual governmental funds according to their type (general, special revenue, debt service, and capital projects). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for funds that are considered to be a major fund. Financial information for all nonmajor funds is combined into a single aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Fund financial statements for governmental funds are prepared using a modified accrual basis of accounting which differs from the full-accrual basis of accounting used to prepare the government-wide financial statements. Because of the resulting differences, a reconciliation of the fund financial statements to the government-wide financial statements is provided.

The basic governmental fund financial statements can be found on pages 22-25 of this report.

- ***Proprietary Funds.*** Proprietary funds offer short-term and long-term financial information about the various internal services which the County provides through a business-type operation, using a full accrual basis of accounting. The County does not operate enterprise activities, where the customers are primarily external to the County, such as a public utility. Rather, the County operates several internal service activities, where the customers are internal County departments, such as Facilities Maintenance and Housekeeping and self-insured employee benefits.

The basic proprietary fund financial statements can be found on pages 26-28 of this report.

- ***Fiduciary Funds.*** Fiduciary funds are used to account for resources held for the benefit of individuals or entities outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support Boone County's operations and services. The accounting used for fiduciary funds is much like that used for proprietary funds.

Boone County maintains three different types of fiduciary funds. The *Pension Trust Fund* is used to report resources held in trust for retirees and beneficiaries covered by the *Boone County Matching Pension Plan*. *Private Purpose Trust Funds* are used to report resources held in trust for maintenance and upkeep of private cemeteries and where Boone County has been appointed trustee. *Agency Funds* reports resources held by Boone County in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statements can be found on pages 29-30 of this report.

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31-61 of this report.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning Boone County's budgetary compliance for the general fund and major special revenue funds, as well as progress in funding its obligation to provide OPEB benefits to its employees. Required Supplementary Information can be found on pages 63-76 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, internal service, and agency funds are presented immediately following the required supplementary information, in the *other supplementary information* section. Combining and individual fund statements and schedules can be found on pages 77-156 of this report.

Statistical information is presented on pages 157-176 of this report.

Financial Analysis of the County as a Whole

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. Boone County's assets exceeded its liabilities and deferred inflows of resources by \$132.5 million at the close of the most recent fiscal year.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Net Position

On a government-wide basis, the County's net position increased by \$7.8 million over the previous year, as shown in the table below. A discussion and analysis of the various factors resulting in this increase are presented in the following section.

Boone County, Missouri Schedule of Net Assets As of December 31,

	2013	2012
	Governmental	Governmental
	Activities	Activities
	<hr/>	<hr/>
Assets:		
Current and other assets	\$ 50,384,247	43,444,391
Capital assets, net	91,758,029	93,047,689
Total assets	<hr/> 142,142,276 <hr/>	<hr/> 136,492,080 <hr/>
Liabilities:		
Long-term debt outstanding	5,768,022	6,194,075
Other Liabilities	3,825,487	5,559,459
Total liabilities	<hr/> 9,593,509 <hr/>	<hr/> 11,753,534 <hr/>
Deferred Inflows of Resources:		
Deferred gain on refunding long term debt	27,113	32,535
Total deferred inflows of resources	<hr/> 27,113 <hr/>	<hr/> 32,535 <hr/>
Net Position:		
Net investment in capital assets	89,268,029	90,132,689
Restricted	29,028,407	21,540,760
Unrestricted	14,225,218	13,032,562
Total net position	<hr/> \$ 132,521,654 <hr/>	<hr/> 124,706,011 <hr/>

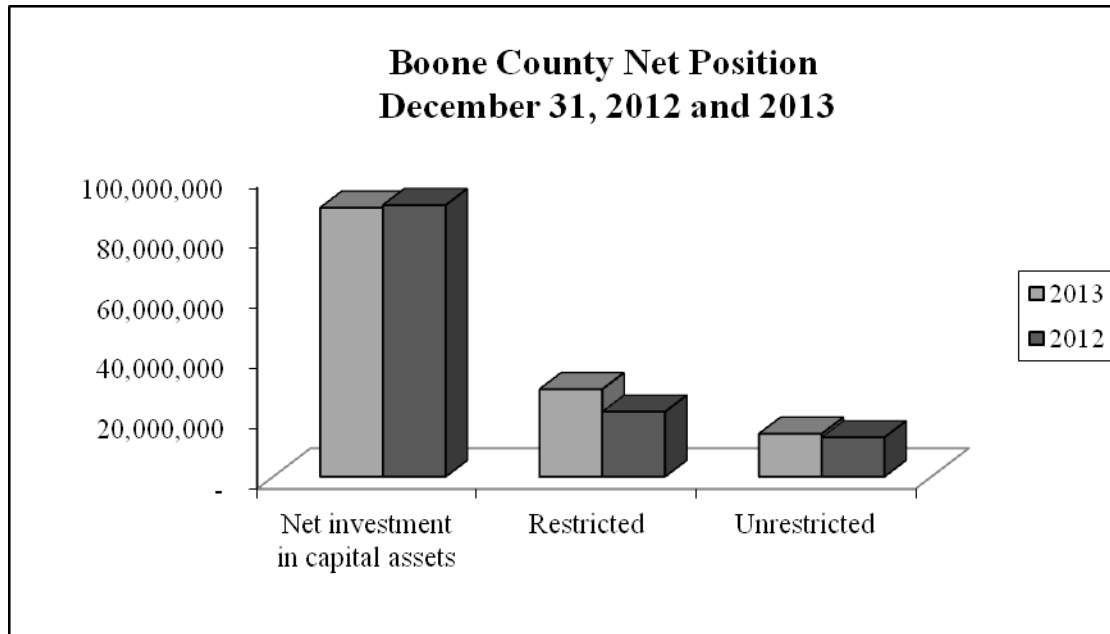
By far, the largest portion of the County's net position, or approximately 67%, reflects its investment of more than \$89 million in capital assets (i.e., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt used to acquire these assets. Boone County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although Boone County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be liquidated for the liabilities.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

An additional portion of Boone County's total net position (22%) represents resources that are subject to external restrictions on how they may be used; these restrictions total \$29 million. The remaining balance of \$14.2 million (11%) are unrestricted and may be used to meet the government's obligations to citizens and creditors.

The chart below shows the change in net position components from the prior fiscal year.



Governmental Activities

The schedule below shows the revenues and expenses for the County's activities for the current fiscal year as compared to the previous fiscal year.

The County's total revenue on a government-wide basis was \$56.1 million, an increase of \$4.1 million over the previous fiscal year. The increase is due to increased sales tax revenues, primarily from the addition of two voter-approved sales taxes for Community Children's Services and 911 and Emergency Management operations.

Taxes (all sources combined) comprise approximately 75% of total revenue, with sales tax as the largest single source, accounting for 67% of all County revenue. Sales tax revenue is a primary source of operating revenue to the General Fund and the Road and Bridge Fund and it is the sole revenue source (other than investment income) to the Law Enforcement Services Fund, Community Children's Services Fund, and 911/Emergency Management Fund. Actual sales tax revenue exceeded budget estimates, reflecting an annual growth rate of 4.32% compared to budgetary growth estimates of 3.5%.

BOONE COUNTY, MISSOURIManagement's Discussion And Analysis (*Continued*)

Charges for services account for approximately 13% of total revenue; grants and other support account for approximately 6% of total revenue. The remaining 6% of County revenues are derived from hospital lease revenue, investment income, gains on sale of capital assets, and other revenue.

Boone County, Missouri
Schedule of Changes in Net Assets
For the Fiscal Years Ended December 31,

	2013	2012
	Governmental	Governmental
	Activities	Activities
Revenues:		
Program revenues:		
Charges for services	\$ 7,110,884	8,182,890
Operating Grants and Contributions	3,237,307	4,103,952
Capital Grants and Contributions	204,298	1,633,372
General revenues:		
Property Taxes	4,527,182	4,479,317
Sales Taxes	37,551,262	29,062,645
Franchise and other taxes	215,436	211,339
Investment income	45,216	167,498
Hospital lease revenue	2,293,068	3,754,294
Gain on sale of capital assets	210,676	3,404
Other	792,917	438,754
Total revenues	<u>56,188,246</u>	<u>52,037,465</u>
Expenses:		
General government operations	8,439,738	8,455,464
Public safety and judicial	19,634,153	18,598,863
Environment, protective inspection, and infrastructure	18,354,794	20,891,071
Community health and public services	1,452,008	1,495,249
Economic vitality	53,000	553,000
Beautification and recreation	335,338	317,155
Interest and fiscal charges	103,572	134,465
Total expenses	<u>48,372,603</u>	<u>50,445,267</u>
Change in net position	7,815,643	1,592,198
Net position, beginning of year	<u>124,706,011</u>	<u>123,113,813</u>
Net position, end of year	<u>\$ 132,521,654</u>	<u>124,706,011</u>

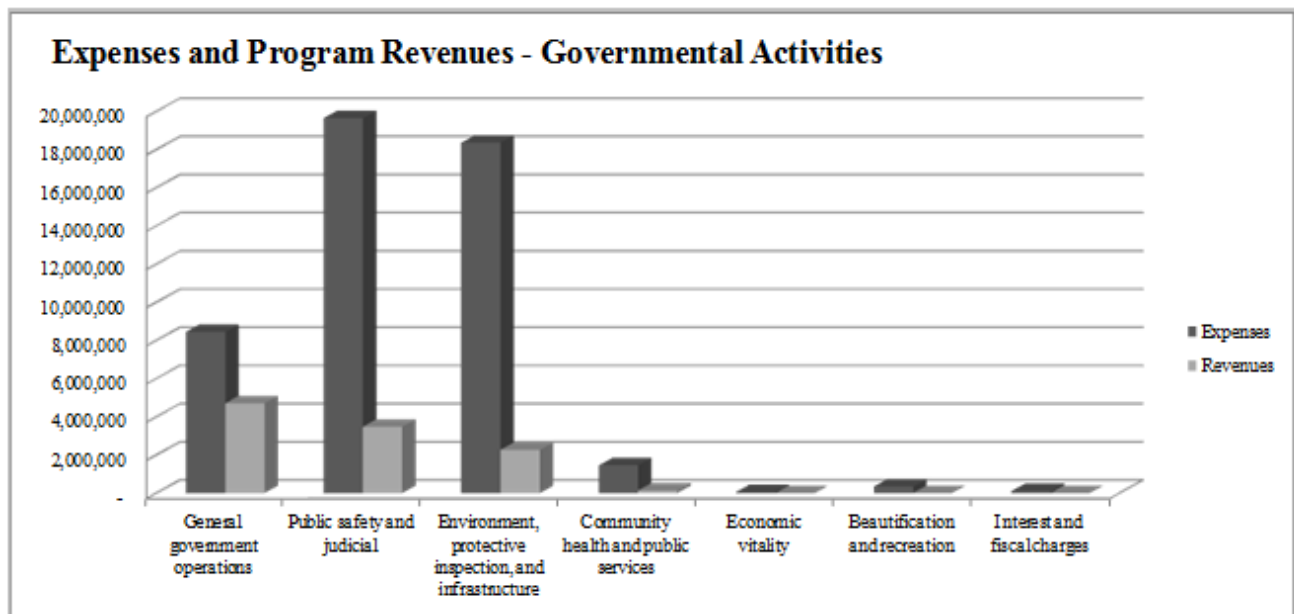
BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

The total cost of all programs and services was \$48.4 million, a increase of approximately \$2.1 million over the previous year. This increase is primarily attributable to increased election costs and increased infrastructure expenses.

The County's expenses cover a broad range of services typically provided by county government. Public Safety and Judicial accounts for 41% of total expenses while Environment, Protective Inspection, and Infrastructure (primarily road and bridge activities) accounts for 38% of total expense. General Government Operations accounts for 17% of total expenses. These areas also account for the largest burden on general tax revenues in the amount of \$16.1 million (environment, protective inspection and infrastructure), \$16.2 million (Public Safety and Judicial), and \$3.7 million, (general government).

The graph below shows the relationship of program revenues to functional area of expense for the year.



As previously noted, governmental activities increased the County's net position by approximately \$7.8 million compared to an increase of \$1.6 million the previous year. This change in net position is attributable to the net impact of increased revenues described above.

Financial Analysis of the County's Funds

As noted earlier, Boone County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As such, the focus of Boone County's governmental funds is significantly different than that of the government-wide financial statements. A discussion and analysis of the County's three types of fund financial statements (governmental funds, proprietary funds, and fiduciary funds) is presented below.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

General Fund and Other Governmental Funds

The focus of Boone County's *governmental funds* is to provide information on the inflows, outflows, and balances of resources that are available for spending as well as to demonstrate compliance with budgetary, statutory, and other legal requirements. Such information is useful in assessing Boone County's financing requirements. As a result, the fund financial statements reflect a *current financial resources* focus rather than a focus on *total economic resources*, which is used in the government-wide financial statements.

In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance which has not been limited to use for a particular purpose by either an external party or by Boone County itself.

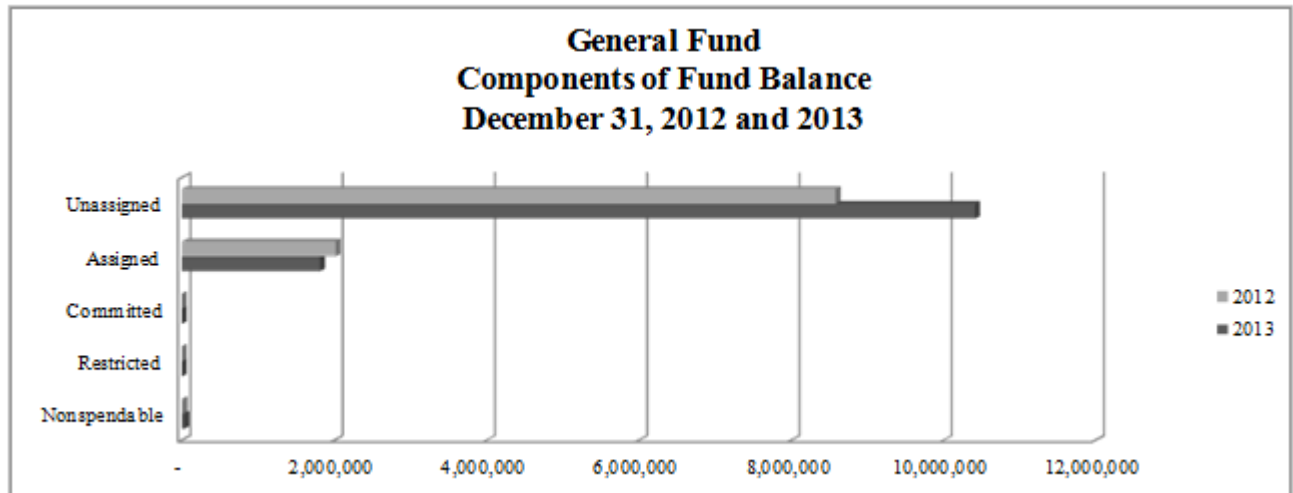
At the end of the fiscal year, Boone County's governmental funds reported combined fund balances of \$40 million, an increase of \$9.3 million in comparison with the prior year. Approximately 26% of this amount (\$10.4 million) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned*.

The General Fund is the primary operating fund of Boone County. At the end of the fiscal year, unassigned fund balance of the General Fund was \$10.4 million. Total fund balance increased by \$1.6 million for the year to a total of \$12.3 million. This increase resulted from a combination of favorable revenue and favorable spending variances. Favorable revenue variances include sales tax revenue and property tax commission revenue. Favorable spending variances resulted from public safety and judicial operations as well as in general government operations. Of this total fund balance, \$1.76 million was appropriated in the following year's budget and is therefore classified as *assigned fund balance*. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures; unassigned fund balance represents approximately 44% of total General Fund expenditures.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

The chart below provides a comparison of fund balance components for the General Fund for the most recent two fiscal years.



The Road and Bridge Fund, a major fund, provides financing for roadway infrastructure maintenance activities, pavement preservation activities, distributions to local cities and a special road district, as well as limited, small-scale road improvements. During the year, the total fund balance in the Road and Bridge Fund decreased by approximately \$150,000, or 1.7%, to a fiscal year end total of \$9.1 million. The decrease is primarily due to decreased revenues as the County received less reimbursements associated with specific infrastructure projects. Externally-imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The Community Children's Services Fund is a new major fund in 2013. The fund was created to account for the one-quarter cent sales tax approved by voters that became effective April 1, 2013. The beginning fund balance was \$0 and the ending fund balance was \$4.7 million. Externally-imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The 911/Emergency Management Sales Tax Fund is a new major fund in 2013. This fund was created to account for the three-eighths cent sales tax approved by voters that became effective October 1, 2013. The beginning fund balance was \$0 and the ending fund balance was \$2.4 million. Externally-imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The fund balance in the Law Enforcement Services Fund, a major fund, increased by approximately \$345,000 or 18%. This increase is primarily due to favorable variances for sales tax revenue. Externally-imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The Series 2008 General Obligation Bond-Sewer NID Fund is a major fund. The deferred inflows of resources of approximately \$0.7 million represents the future annual assessments to be billed, collected and used to retire the outstanding long-term debt issued in conjunction with one or more NID projects. The fund balance increased by approximately \$25,000 during the year, the result of

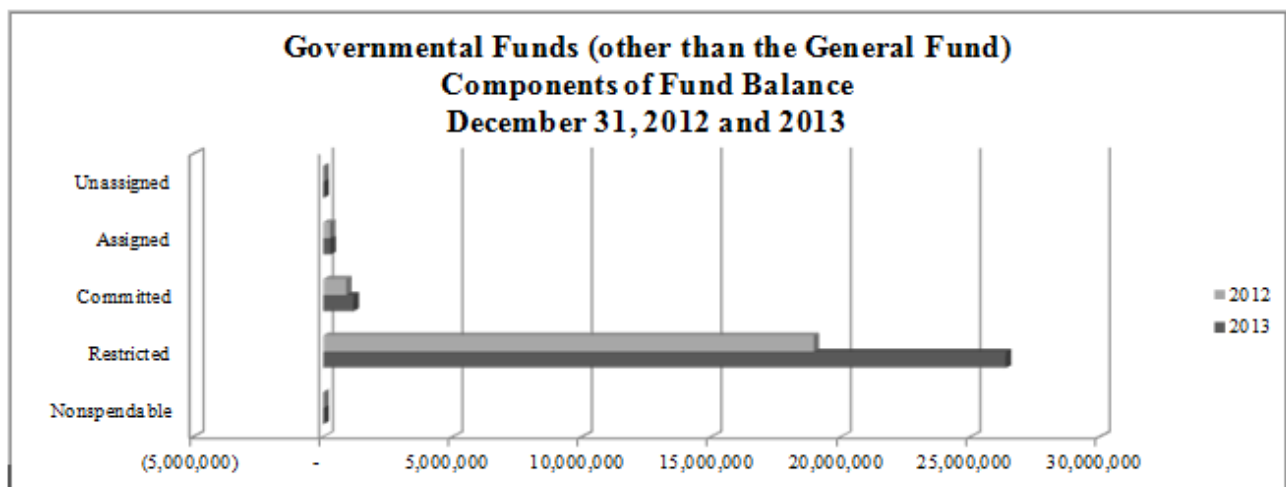
BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

assessment revenue exceeding principal and interest payments. The ending fund balance of approximately \$218,000 is classified as *restricted fund balance*.

Fund balances in the County's non-major governmental funds, all combined, totaled \$9.1 million at year end, increasing by approximately \$317,000, or 3.6%. The increase is primarily due to insurance proceeds received for a fire claim at one of the County's buildings. Of the \$9.1 million total fund balance within the non-major governmental funds, more than \$7.6 million, or 84% is restricted.

The chart below provides a comparison of fund balance components for all governmental funds combined other than the General Fund.



The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

As previously noted, the County does not operate enterprise funds; however it does utilize several internal service funds to account for services provided to county departments on a cost recovery basis. At the end of the fiscal year, total unrestricted net position of \$4.76 million for the County's various internal service funds were comprised of the following:

- Self-Insured Health Plan: \$ 1,491,298
- Self-Insured Dental Plan: \$ 61,353
- Self-Insured Workers' Compensation: \$ 890,878
- Self-Insured Workers' Compensation Loss Control \$ 114,100
- Facilities and Grounds: \$ 757,091
- Building/Ground Capital Repair and Replacement: \$ 1,005,963
- Building Utilities: \$ 141,856
- Health Facility Capital Repair and Replacement-
 - Family Health Center Unit: \$ 61,932
 - Health Department Unit: \$ 29,701
- Public Works Capital Repair and Replacement: \$ 201,177

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Fiduciary Funds

The County maintains a fiduciary fund for the assets of the pension trust fund for Boone County Matching Pension Plan for county employees. At the end of the current fiscal year, the net position of the pension fund totaled approximately \$2.49 million, representing an increase of more than \$455,000, or 22%, in comparison to the previous year. The increase is due to investment income and employer contributions exceeding benefit disbursements.

The County is trustee for three private-purpose trust funds. At the end of the current fiscal year, net position of the trust funds totaled approximately \$112,000 representing a decrease of approximately \$2,400 in comparison to the previous year. The change is due to expenses exceeding investment income.

The County is the custodian of numerous agency funds. The most common use of agency funds is to account for pass-through activity associated with property tax collection and distribution; however, the County administers numerous agency funds for various other purposes such as pass-through criminal costs, inmate funds, and unclaimed fees. At the end of the fiscal year, the combined gross assets of the agency funds totaled over \$160 million.

General Fund Budgetary Highlights

The final budget for the County's General Fund represents the original budget plus any supplemental appropriations approved during the year, combined with transfers of budgeted funds between departments and accounts. Prior year encumbrances are accounted for in designated accounts within each respective fund and are not added to the subsequent year's budget. Supplemental appropriations to the General Fund for the year totaled approximately \$750,600 and represent budgetary increases associated with various grants and contracts received during the year as well as increases to re-appropriate the unexpired balances of various grants where the grant year does not align with the County's fiscal year. As previously noted, actual sales tax revenue exceeded budgetary estimates, being the primary contributor to the overall favorable budget variance of 3.5%. Additional revenue sources that contributed to the overall favorable revenue variance were property tax commission and copy and real estate recording fees. Actual spending was less than budgeted, representing 90% of budget. Appropriate adjustments, if needed, were implemented in the Fiscal Year 2014 budget process, depending on the causal factors of these variances. Actual spending in the General Fund is consistently less than budget due to the unspent emergency appropriations and miscellaneous savings across a variety of departments and accounts. However, the Sheriff and Corrections operations have experienced an increase in the number of vacancies and this has contributed to the increased budgetary variances. A county-wide salary study is underway and it is expected that implementation of the final approved plan will have a positive impact on the turnover and vacancy rate and thereby reduce the budgetary variances. It is not legally permissible for County spending to exceed budgetary amounts.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Capital Assets and Debt Administration

Capital Assets

At the close of the fiscal year, the County's investment in a broad range of capital assets, including infrastructure assets (net of accumulated depreciation) exceeded \$91.7 million. This amount represents a net decrease of approximately \$1.3 million or 1.4%, in comparison to the previous year and is the result of investment in capital assets exceeding retirements and depreciation. Detailed information is provided in the schedule below.

	2013	2012
	Governmental Activities	Governmental Activities
	<hr/>	<hr/>
Land	\$ 7,109,489	6,697,393
Land-Infrastructure	10,914,911	10,764,837
Construction in progress	112,607	13,798
Construction in progress - Intangibles	203,226	238,364
Construction in progress-Infrastructure	143,029	2,044,668
Works of art	131,228	131,228
Buildings and improvements	39,239,147	40,484,766
Vehicles and equipment	6,212,725	5,290,192
Office furniture and equipment	412,166	204,684
Infrastructure	27,279,501	27,177,759
Total capital assets	<u><u>\$ 91,758,029</u></u>	<u><u>93,047,689</u></u>

For government-wide financial presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements, however, reflect capital asset purchases as expenditures and ignore depreciation. Depreciation expense of \$4.8 million was recognized in the government-wide financial statements for fiscal year 2013; this compares to \$4.6 million for the previous year.

Capital asset additions in the current year totaled approximately \$5.5 million. Capital asset retirements and disposals in the current year totaled approximately \$2 million (net of accumulated depreciation) and consisted primarily of vehicles, office furniture, equipment, and infrastructure.

Additional information on Boone County's capital assets can be found in note 7 on page 50 of this report.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Long-Term Debt

The schedule below summarizes the changes in net outstanding debt. As previously noted, the County does not report business type activities; accordingly, all debt is attributable to governmental activities.

Boone County, Missouri
Schedule of Changes in Net Outstanding Debt
December 31,

	Fiscal Year	Fiscal Year
	2013	2012
	<hr/>	<hr/>
Governmental Activities		
General Obligation Debt	\$ 1,699,736	1,818,536
Special Obligation Debt	2,490,000	2,915,000
Unamortized premiums	22,684	27,681
Accrued compensated absences	1,276,806	1,196,548
Other post-employment benefits	278,796	236,310
Total	\$ <hr/> <hr/> 5,768,022	<hr/> <hr/> 6,194,075

At the end of the current fiscal year, the County had long-term liabilities for governmental activities in the amount of \$5.8 million, which reflects a reduction of approximately \$426,000 in comparison to the previous year. Of this amount, \$2.5 million, or 43%, are special obligation bonds being retired through a combination of general fund and special revenue fund appropriations. Approximately \$1.7 million, or 29%, are general obligation bonds issued for the Neighborhood Improvement District program and are being retired through special assessments. Accrued compensated absences liability accounts for 22% of total long-term debt at approximately \$1.8 million. Additional information on Boone County's long-term debt can be found in Note 8 on page 51 of this report.

Economic Outlook

The unemployment rate for Boone County remains significantly lower than the state and national averages, although the rate has increased since 2008 as a result of the economic recession. Local population growth is stable and continues at a pace faster than the state as a whole. Assessed valuation reflects relatively flat growth; however, the property tax revenue is a very small percentage of the County's overall revenues.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Local sales tax is the single most important revenue source to the County and its growth rate declined significantly in 2007, becoming negative in 2008 (-1.36%) and again in 2009 (-2.76%). The 2008 negative annual growth rate was the first-ever negative sales tax growth rate for Boone County. Since 2009, sales tax revenues have grown at annual rates of 3.9%, 5.04%, 3.76%, and 4.32% for FY 2010, 2011, 2012, and 2013 respectively. FY 2013 sales tax revenue reflects net growth of 14% and an average growth rate of 2.85% per year over the 5-year period FY 2009 to FY 2013. Sales tax revenue is inherently volatile, responding very quickly to changing economic conditions, particularly consumer spending. Given the significance of this revenue source, Boone County is at risk in the event of sudden and significant decline; however, current trends suggest modest growth is likely to continue.

These trends combined with low investment income and lagging state reimbursement revenues will present continuing budget challenges in the foreseeable future.

Requests for Information

This financial report is designed to provide a general overview of the finances of Boone County, Missouri, for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the office of Boone County Auditor, Roger B. Wilson Government Center, 801 E. Walnut, Room 304, Columbia, MO 65201.

Basic Financial Statements

BOONE COUNTY, MISSOURI

STATEMENT OF NET POSITION December 31, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 9,707,331
Investments	28,549,808
Accrued interest	39,811
Accounts receivable	488,791
Commissions receivable	312,576
Property taxes receivable, net	575,543
Assessments receivable	1,509,318
Sales taxes receivable	8,258,532
Due from other governments	466,347
Prepaid items	30,610
Restricted assets:	
Cash and cash equivalents	238,009
Investments	207,571
Capital assets, net:	
Nondepreciable	18,614,490
Depreciable	73,143,539
Total assets	<u>142,142,276</u>
LIABILITIES	
Accounts payable	1,881,089
Wages payable	760,926
Accrued liabilities	85,267
Due to other governments	1,108
Due to others	59,795
Estimated liability for claims incurred but not paid	524,861
Unearned revenue	473,809
Interest payable	38,632
Long-term liabilities:	
Due within one year	1,441,697
Due within more than one year	4,326,325
Total liabilities	<u>9,593,509</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred gain on refunding long-term debt	27,113
Total deferred inflows of resources	<u>27,113</u>
NET POSITION	
Net investment in capital assets	89,268,029
Restricted for:	
Debt service	1,983,619
Capital projects	848,755
Roads and Bridge Infrastructure	9,124,589
Law Enforcement Services	4,658,737
Other statutory restrictions	12,412,707
Unrestricted	<u>14,225,218</u>
Total net position	<u>\$132,521,654</u>

BOONE COUNTY, MISSOURI

**STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2013**

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES:					
General government operations	\$ 8,439,738	\$ 4,418,508	\$ 283,910	\$ —	(3,737,320)
Public safety and judicial services	19,634,153	1,767,989	1,692,189	—	(16,173,975)
Environment, protective inspection and infrastructure	18,354,794	795,080	1,261,208	204,298	(16,094,208)
Community health and public services	1,452,008	129,307	—	—	(1,322,701)
Economic vitality	53,000	—	—	—	(53,000)
Beautification and recreation	335,338	—	—	—	(335,338)
Interest and fiscal charges	103,572	—	—	—	(103,572)
Total	48,372,603	7,110,884	3,237,307	204,298	(37,820,114)
GENERAL REVENUES:					
Property taxes					4,527,182
Sales taxes					37,551,262
Franchise and other taxes					215,436
Investment revenue					45,216
Hospital lease revenue					2,293,068
Gain on sale of capital assets					210,676
Miscellaneous (including insurance proceeds)					792,917
Total general revenues					45,635,757
Change in net position					7,815,643
NET POSITION -- beginning of year					124,706,011
NET POSITION -- end of year				\$	132,521,654

BOONE COUNTY, MISSOURI

BALANCE SHEET - GOVERNMENTAL FUNDS December 31, 2013

	Major Funds							Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	Community Childrens Services Fund	911/Emergency Management Sales Tax Fund	Law Enforcement Services Fund	Series 2008 GO Bond Sewer NID			
ASSETS									
Cash and cash equivalents	\$ 7,131,924	\$ 1,039,328	\$ —	\$ —	\$ —	\$ 29,069	\$ 1,507,010	\$ 9,707,331	
Investments	3,783,260	5,914,175	3,619,656	673,057	1,727,862	164,006	7,335,049	23,217,065	
Accrued interest	10,659	8,274	3,042	315	2,029	185	8,826	33,330	
Accounts receivable	182,939	88,733	—	—	198	—	202,183	474,053	
Commissions receivable	125,235	1,096	—	—	—	—	186,245	312,576	
Property taxes receivable	424,410	180,445	—	—	—	—	—	604,855	
Assessments receivable	—	—	—	—	—	753,478	755,840	1,509,318	
Sales taxes receivable	2,391,007	2,388,372	1,123,991	1,757,373	596,788	—	1,001	8,258,532	
Loans receivable from other funds	3,032	—	—	—	—	—	—	3,032	
Due from other governments	226,949	181,591	—	—	1,128	—	56,679	466,347	
Advance to other funds	36,603	—	—	—	—	—	—	36,603	
Prepaid items	30,610	—	—	—	—	—	—	30,610	
Restricted assets:									
Cash and cash equivalents	9	—	—	—	—	—	223,000	223,009	
Total assets	\$ 14,346,637	\$ 9,802,014	\$ 4,746,689	\$ 2,430,745	\$ 2,328,005	\$ 946,738	\$ 10,275,833	\$ 44,876,661	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 911,135	\$ 494,575	\$ —	\$ 448	\$ 28,426	\$ —	\$ 397,984	\$ 1,832,568	
Wages payable	485,001	161,036	—	11,411	54,358	—	31,139	742,945	
Accrued liabilities	62,767	13,374	—	958	4,412	—	2,127	83,638	
Due to other governments	605	—	—	—	—	—	503	1,108	
Due to others	59,176	—	—	—	—	—	619	59,795	
Advance from other funds	—	—	—	—	—	—	36,603	36,603	
Unearned revenues	459,216	—	—	—	—	—	14,007	473,223	
Loans payable to other funds	—	—	—	—	—	—	3,032	3,032	
Total liabilities	1,977,900	668,985	—	12,817	87,196	—	486,014	3,232,912	
Deferred Inflows of Resources:									
Unavailable revenue - property taxes and special assessments	98,095	39,188	—	—	—	729,158	727,615	1,594,056	
Fund balances:									
Nonspendable	30,610	—	—	—	—	—	—	30,610	
Restricted	3,041	9,093,841	4,746,689	2,417,928	2,240,809	217,580	7,638,203	26,358,091	
Committed	—	—	—	—	—	—	1,160,917	1,160,917	
Assigned	1,816,074	—	—	—	—	—	272,549	2,088,623	
Unassigned, reported in:									
General fund	10,420,917	—	—	—	—	—	—	10,420,917	
Special revenue funds	—	—	—	—	—	—	(9,465)	(9,465)	
Total fund balances	12,270,642	9,093,841	4,746,689	2,417,928	2,240,809	217,580	9,062,204	40,049,693	
Total liabilities, deferred inflows of resources and fund balances	\$ 14,346,637	\$ 9,802,014	\$ 4,746,689	\$ 2,430,745	\$ 2,328,005	\$ 946,738	\$ 10,275,833	\$ 44,876,661	

BOONE COUNTY, MISSOURI

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
December 31, 2013**

Total fund balance-- total governmental funds \$ 40,049,693

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities (excluding internal service fund capital assets) are not financial resources and, therefore, are not reported in the fund financial statements. 91,689,807

Some of the County's property taxes and special assessments will be collected after the 60-day availability period and are deferred in the fund financial statements. However, revenue for this amount is recognized in the government-wide financial statements, net of allowance for uncollectible amounts. 1,564,744

Internal service funds are used by management to charge the cost of building and custodial maintenance and self-insurance to the individual governmental funds, generally on a cost-reimbursement basis. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 4,755,349

Long-term liabilities applicable to the County's governmental activities (excluding internal service fund accrued compensated absences) are not due and payable in the current period and, accordingly, are not reported as liabilities within the fund financial statements. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities -- both current and long-term -- are reported on the government-wide statement of net assets. Discounts and premiums are reported in the governmental fund financial statements when the debt was issued, whereas these amounts are deferred and amortized over the life of the debt as an adjustment to interest expense on the government-wide financial statements.

Balances as of December 31, 2013 are:

Accrued interest on long-term debt	(38,632)
Bonds payable	(4,189,736)
Unamortized premiums	(22,684)
Unamortized deferred inflow of resources from bond refunding	(27,113)
Accrued compensated absences	<u>(1,259,774)</u>

Total net position -- governmental activities -- statement of net position \$ 132,521,654

BOONE COUNTY, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS For The Year Ended December 31, 2013

	Major Funds							Total Governmental Funds
	General Fund	Road & Bridge Fund	Community Childrens Services Fund	911/Emergency Management Sales Tax Fund	Law Enforcement Services Fund	Series 2008 GO Bond Sewer NID DNR	Nonmajor Governmental Funds	
REVENUES								
Property taxes	\$ 3,177,727	\$ 1,360,971	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,538,698
Assessments	—	—	—	—	—	96,065	136,429	232,494
Sales taxes	13,165,037	13,577,237	4,741,873	2,529,281	3,285,946	—	251,888	37,551,262
Other taxes	143,800	—	—	—	—	—	—	143,800
Licenses and permits	542,781	11,914	—	—	—	—	118,340	673,035
Intergovernmental	1,745,996	1,232,996	—	—	26,495	—	453,411	3,458,898
Charges for services	3,884,785	52,986	—	—	—	—	1,859,100	5,796,871
Fines and forfeitures	11,413	—	—	—	—	—	27,446	38,859
Investment income	21,037	6,641	5,231	(401)	805	179	7,864	41,356
Interfund services provided	416,052	25,552	—	—	—	—	—	441,604
Miscellaneous:								
Hospital lease revenue	1,784,468	—	—	—	—	—	508,600	2,293,068
Contributions	—	—	—	—	—	—	30,500	30,500
Other	427,867	1,562	—	—	624	—	96,176	526,229
Total revenues	25,320,963	16,269,859	4,747,104	2,528,880	3,313,870	96,244	3,489,754	55,766,674
EXPENDITURES								
Current:								
General government operations	6,052,711	—	—	—	—	—	1,122,598	7,175,309
Public safety and judicial services	14,033,047	—	—	77,712	2,634,797	—	650,460	17,396,016
Environment, protective inspection, and infrastructure	829,592	14,312,562	—	—	—	—	88,437	15,230,591
Community health and public services	1,364,326	—	—	—	—	—	37,927	1,402,253
Economic vitality	53,000	—	—	—	—	—	—	53,000
Beautification and recreation	74,838	—	—	—	—	—	260,500	335,338
Interfund services used	25,552	241,755	—	—	—	—	174,297	441,604
Capital outlay	669,654	2,431,236	415	—	388,539	—	1,234,069	4,723,913
Debt service:								
Principal retirement	350,000	—	—	—	—	50,000	143,800	543,800
Interest and fiscal charges	36,111	—	—	—	—	21,675	61,160	118,946
Total expenditures	23,488,831	16,985,553	415	77,712	3,023,336	71,675	3,773,248	47,420,770
REVENUES OVER (UNDER) EXPENDITURES	1,832,132	(715,694)	4,746,689	2,451,168	290,534	24,569	(283,494)	8,345,904
OTHER FINANCING SOURCES (USES)								
Transfers in	64,714	—	—	—	—	—	781,288	846,002
Transfers out	(310,000)	—	—	(33,240)	—	—	(502,762)	(846,002)
Insurance proceeds	28,166	6,478	—	—	—	—	319,406	354,050
Sale of capital assets	31,441	554,105	—	—	54,000	—	2,067	641,613
Total other financing sources (uses)	(185,679)	560,583	—	(33,240)	54,000	—	599,999	995,663
NET CHANGE IN FUND BALANCES	1,646,453	(155,111)	4,746,689	2,417,928	344,534	24,569	316,505	9,341,567
FUND BALANCES, beginning of year	10,624,189	9,248,952	—	—	1,896,275	193,011	8,745,699	30,708,126
FUND BALANCES, end of year	\$ 12,270,642	\$ 9,093,841	\$ 4,746,689	\$ 2,417,928	\$ 2,240,809	\$ 217,580	\$ 9,062,204	\$ 40,049,693

BOONE COUNTY, MISSOURI

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES For The Year Ended December 31, 2013

Net change in fund balances -- governmental funds-- statement of revenues, expenditures, and changes in fund balances \$ 9,341,567

Amounts reported for governmental activities in the statement of net assets are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets that meet the capitalization threshold is allocated over their estimated useful lives and recorded as depreciation expense. This is the amount by which such capital outlays (\$5,251,029) exceeded depreciation expense (\$4,771,157) in the current period. 479,872

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, contributed capital assets) is to decrease net assets. (1,776,433)

Revenues in the statement of activities (net of allowance for uncollectible amounts) that do not provide current financial resources are not reported as revenues in the fund financial statements. This amount represents the extent to which revenues not providing current financial resources in the current fiscal year exceeded revenues not providing current financial resources in the prior fiscal year (which are recognized in the fund financial statements in the current year). (182,640)

Internal service funds are used by management to charge the cost of building and custodial maintenance and self-insurance to the individual governmental funds. The net income of internal service funds attributable to governmental activities is reported on the statement of activities. (526,880)

Governmental funds report repayment of principal on bonds payable and capital leases as an expenditure. However, repayment of principal is not recognized as an expense in the statement of activities; instead, it reduces the liability in the statement of net assets.

Annual principal payments on bonds payable and capital leases 543,800

Under the modified accrual basis of accounting used in the governmental funds financial statements, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

This adjustment combines the net changes of the following:

Accrued compensated absences	(79,017)
Accrued interest on bonds	4,955
Premiums on debt issuances, net of amortization	4,997
Deferred inflow of resources from bond refunding, net of amortization	5,422
	<u>(63,643)</u>

Change in net position -- governmental activities -- statement of activities \$ 7,815,643

BOONE COUNTY, MISSOURI

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
December 31, 2013

	<u>Governmental Activities-Internal Service Funds</u>
ASSETS	
Current assets:	
Investments	\$ 5,332,743
Accrued interest	6,481
Accounts receivable	14,738
Restricted cash	15,000
Restricted investments	207,571
Total current assets	<u>5,576,533</u>
Noncurrent assets:	
Capital assets, net	68,222
Total noncurrent assets	<u>68,222</u>
Total assets	<u>5,644,755</u>
LIABILITIES	
Current liabilities:	
Accounts payable	48,521
Wages payable	17,981
Compensated absences	17,032
Accrued liabilities	1,629
Estimated liability for claims incurred but not paid	524,861
Unearned revenue	586
Total current liabilities	<u>610,610</u>
Long-term liabilities:	
Other post-employment benefit	<u>278,796</u>
Total liabilities	<u>889,406</u>
NET POSITION	
Net investment in capital assets	68,222
Restricted for workers' compensation expenses	222,571
Unrestricted	<u>4,464,556</u>
Total net position	<u>\$ 4,755,349</u>

BOONE COUNTY, MISSOURI

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION -
PROPRIETARY FUNDS**

For The Year Ended December 31, 2013

	Governmental Activities-Internal Service Funds
OPERATING REVENUES	
Charges for services	\$ 4,304,506
Miscellaneous	38,004
Total operating revenues	<u>4,342,510</u>
OPERATING EXPENSES	
Salaries and employee benefits	527,783
Supplies, services, and other charges	1,067,418
Claims expense	2,722,511
Professional services	50,945
Administrative fees	453,053
Other post-employment benefit expense	42,486
Depreciation	6,673
Total operating expenses	<u>4,870,869</u>
Operating income (loss)	<u>(528,359)</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	3,860
Loss on sale of capital assets	(2,381)
Total nonoperating revenues (expenses)	<u>1,479</u>
Transfers in	45,000
Transfers out	(45,000)
	<u>—</u>
Change in net position	(526,880)
Net position, beginning of year	5,282,229
Net position, end of year	<u>\$ 4,755,349</u>

BOONE COUNTY, MISSOURI

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For The Year Ended December 31, 2013**

	Governmental Activities-Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 4,327,959
Other operating cash receipts	268
Payments to employees	(525,699)
Payments to suppliers for goods and services	(4,525,458)
Net cash provided by (used in) operating activities	<u>(722,930)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(29,680)
Net cash provided by (used in) capital and related financing activities	<u>(27,955)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sales and maturities of investments	5,652,465
Purchase of investments	(4,891,481)
Interest received	4,901
Net cash provided by (used in) investing activities	<u>765,885</u>
Net increase in cash and cash equivalents	15,000
Cash and cash equivalents, beginning of year	—
Cash and cash equivalents, end of year	<u>\$ 15,000</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:	
Operating income (loss)	\$ (528,359)
Depreciation	6,673
Change in assets and liabilities:	
Decrease (increase) in receivables	(14,283)
Increase (decrease) in accounts payable and estimated liability for claims incurred but not paid	(243,510)
Increase (decrease) in wages payable	843
Increase (decrease) in accrued liabilities	(21)
Increase (decrease) in compensated absences	1,241
Decrease (increase) in CIP	12,000
Increase (decrease) in other post-employment benefit	42,486
Net cash provided by (used in) operating activities	<u>\$ (722,930)</u>
Noncash investing, capital, and financing activities:	
Net depreciation in value of investments reported at fair value (not classified as cash equivalents)	<u>\$ (24,424)</u>

BOONE COUNTY, MISSOURI

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2013**

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS			
Cash and cash equivalents	\$ —	\$ —	\$ 23,038,550
Investments:			
U.S. Government and agency securities	—	111,598	118,423,849
Money market mutual funds	2,494,399	—	—
Accrued interest	—	130	20,207
Accounts receivable	—	—	3,789
Property taxes receivable	—	—	18,437,379
Due from others	—	—	455,485
Total assets	<u>2,494,399</u>	<u>111,728</u>	<u>160,379,259</u>
LIABILITIES			
Accounts payable	—	—	94,004
Due to other political subdivisions	—	—	160,285,255
Total liabilities	<u>—</u>	<u>—</u>	<u>\$ 160,379,259</u>
NET POSITION			
Held in trust for pension benefits and other purposes	<u>2,494,399</u>	<u>111,728</u>	
Total net position	<u>\$ 2,494,399</u>	<u>\$ 111,728</u>	

BOONE COUNTY, MISSOURI

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For The Year Ended December 31, 2013**

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Funds</u>
ADDITIONS		
Contributions - employer	\$ 106,415	\$ —
Investment income	<u>460,486</u>	<u>76</u>
Total additions	<u>566,901</u>	<u>76</u>
DEDUCTIONS		
Benefits	111,104	—
Scholarships	—	78
Supplies, services and other charges	—	<u>2,418</u>
Total deductions	<u>111,104</u>	<u>2,496</u>
Change in net position	455,797	(2,420)
NET POSITION, beginning of year	<u>2,038,602</u>	<u>114,148</u>
NET POSITION, end of year	<u>\$ 2,494,399</u>	<u>\$ 111,728</u>

BOONE COUNTY, MISSOURI

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

(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 U.S. generally accepted accounting principles (GAAP) 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 basic 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). The County does not have any component units.

Related Organizations

The County Commissioners also are 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, these organizations are not component units of the County, and accordingly, no financial data for these organizations are included in the County's basic financial statements.

(b) *Government-Wide And Fund Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. The effect of interfund activity has been removed from these statements. The County's nonfiduciary activities consist entirely of governmental activities, which normally are supported by taxes and intergovernmental revenues. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, unrestricted interest earnings, gains, and other miscellaneous revenues not properly included among program revenues are reported instead as general revenues.

Following the government-wide financial statements are separate financial statements for governmental funds, proprietary funds, and fiduciary funds. Fiduciary activities are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are reported in one column labeled "Nonmajor Governmental Funds." The total fund balances for all governmental funds is reconciled to total net position for governmental activities as shown on the statement of net position. The net change in fund balance for all governmental funds is reconciled to the total change in net position as shown on the statement of activities in the government-wide statements. Additionally, the County has ten internal service funds (governmental activities): self-insured health plan, self-insured dental plan, self-insured workers' compensation, self-insured worker's compensation loss control, facilities and grounds, building and grounds capital repair and replacement fund, utilities fund, family health center capital repair and replacement, health department capital repair and replacement, and public works capital repair and replacement. All internal service fund activity is combined into a single column on the proprietary fund statements since major fund reporting requirements do not apply to internal service funds.

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund balances/net position, 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 following funds are reported by the County:

Governmental Funds

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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

The following are the County's governmental major funds:

General Fund - 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.

Road And Bridge Fund - The road and bridge fund is a special revenue fund used to account for the operations of the public works department. Financing is primarily provided by a one-half cent sales tax, revenue from the State of Missouri, and property taxes.

Community Children's Services Fund - The community children's services fund is a special revenue fund financed by a one-quarter cent sales tax for purposes described in RSMo 210-8691 including counseling, family support, and temporary residential services to persons nineteen years of age or less.

911/Emergency Management Sales Tax Fund - The 911/emergency management sales tax fund is a special revenue fund financed by a three-eighths cent sales tax for County-wide joint communications and dispatch center and for the funding of emergency management services.

Law Enforcement Services Fund - The law enforcement services fund is a special revenue fund financed by a one-eighth cent sales tax for public safety and judicial services.

Series 2008 Neighborhood Improvement District Bond Fund - Sewer - The Series 2008 neighborhood improvement district bond fund - sewer is a debt service fund that accumulates moneys for the payment of the principal and interest on the \$1,700,000 general obligation neighborhood improvement bonds issued in 2008. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2028. The fees in excess of actual requirements are legally restricted to servicing this debt.

The other governmental funds of the County are considered nonmajor and are reported as nonmajor governmental funds within these financial statements. Nonmajor governmental funds include special revenue funds that account for the proceeds of specific revenue sources that are legally restricted, or committed through local policy, to expenditures for specific purposes; debt service funds that account for the accumulation of resources for, and repayment of, general obligation long-term debt principal, interest, and related costs; and capital projects funds that account for financial resources used for the acquisition or construction of major capital facilities.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Proprietary Funds

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

The following are the County's proprietary funds:

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 a government, or to other governments, on a cost-reimbursement basis. The following internal service funds have been established: self-insured health plan fund, self-insured dental plan fund, self-insured workers' compensation fund, self-insured worker's compensation loss control fund, facilities and grounds fund, building and grounds capital repair and replacement fund, utilities fund, family health center capital repair and replacement fund, health department capital repair and replacement fund, and public works repair and replacement fund. The self-insured health plan fund accounts for operations of the self-insured health plan for County employees. The self-insured dental plan fund accounts for operations of the self-insured dental plan for County employees. The self-insured workers' compensation funds account for operations of the self-insured workers' compensation plan for County employees. The facilities and grounds fund accounts for the operations of the facilities maintenance and housekeeping departments. The buildings 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 utilities fund accounts for building utilities for the Government Center, the Johnson Building, the Courthouse and the Boone County Annex. The Family Health Center Capital Repair and Replacement Fund and the Health Department Capital Repair and Replacement Fund account for the accumulation of resources to be used for major repairs to the health facility. The public works capital repair and replacement fund accounts for the accumulation of resources to be used for major repairs to the County's road and bridge maintenance operations facility.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

The following are the County's fiduciary funds:

Pension Trust Fund - The pension trust fund accounts for the plan net position of the Boone County Matching Pension Plan, a defined contribution plan under Internal Revenue Code (IRC) Section 401(a). The pension trust fund is accounted for and reported similar to a proprietary fund.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Private Purpose Trust Funds - The private-purpose trust funds are used to account for all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments. Private-purpose trust funds are accounted for and reported similar to a proprietary fund. Three private-purpose trust funds have been established: the George Spencer Trust Fund, which was established to award academic scholarships from the interest earned, the Union Cemetery Trust Fund, which was established to fund the maintenance of the Union Cemetery, and the Rocky Fork Cemetery Trust Fund, which was established to fund the maintenance of the Rocky Fork Cemetery.

Agency Funds - Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The County maintains agency funds for special taxing districts, the Circuit Clerk, the Collector of Revenue, and for other miscellaneous purposes.

(c) ***Basis Of Accounting***

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

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as are the financial statements of the proprietary fund, pension trust fund, and the private-purpose trust fund. Agency funds are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating expenses for the internal service funds consist of the cost of providing services to other County funds, and operating revenues consist of the charges to other County funds for these services. Investment income and gains or losses on disposals of capital items are considered nonoperating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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 the liabilities of the current period. For the County, available is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 270 days of fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e. matured).

GASB Statement No. 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.

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 inflows of resources until the period of the exchange.

The County recognizes assets from imposed nonexchange revenue 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. The County recognizes revenues from property taxes, net of refunds and estimated uncollectible amounts, in the period for which the taxes are levied.

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 Statement No. 33, have been met. Any resources received before eligibility requirements (other than time requirements) are met are reported as unearned revenues. Any resources received before time requirements are met are reported as deferred inflows of resources.

Charges for services in the governmental funds, which are exchange transactions and are, therefore, not subject to the provisions of GASB Statement No. 33, are recognized as revenues when received in cash because they are generally not measurable until actually received.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources as they are needed.

For the pension trust funds, under the accrual basis of accounting, contributions are recognized in the period in which the contributions are due and benefits are recognized when they become due and payable.

(d) *Cash And Investments*

The County Collector holds cash and investments for short-term purposes within fiduciary funds. The County Treasurer maintains a cash and investment pool that is available for use by all other funds except the pension trust fund. Within the financial statements, 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.

(e) *Inventories*

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

(f) *Capital Assets*

Capital assets, which include buildings, improvements, equipment, infrastructure assets (e.g., roads, drainage structures and similar items) and works of art, are reported in the governmental activities column in the government-wide financial statements, net of accumulated depreciation. Capital assets also are recorded in the proprietary fund financial statements. Capital assets are defined by the County as assets with an estimated useful life in excess of one year with an initial, individual cost of \$5,000 or more, infrastructure with a cost of \$50,000 or more, internally developed software with a cost of \$20,000 or more, and all land and land improvements.

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Depreciation, including depreciation recognized on assets acquired through government grants and other aid, is computed on the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful lives of depreciable capital assets are as follows:

	<u>Years</u>
Buildings and improvements	5 to 50
Vehicles and equipment	4 to 7
Furniture and fixtures	3 to 4
Infrastructure	10 to 75

(g) *Restricted Assets*

Restricted assets, comprised of cash and cash equivalents and investments, 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. At December 31, 2013, the County's restricted assets represent assets restricted by bond agreements as to their use and the pledged security for the self-insured workers' compensation plan.

(h) *Deferred Outflows Of Resources*

In addition to assets, the statement of net position and governmental funds balance sheets will sometimes include a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources until then.

(i) *Deferred Inflows Of Resources*

In addition to liabilities, the statement of net position and governmental funds balance sheets will sometimes include a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period or periods and so will not be recognized as an inflow of resources until then. The County has a deferred gain on refunding reported in the government-wide statement of net position. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. This item has been reported as deferred inflows of resources on the government-wide statement of net position.

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund balance sheet.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

(j) ***Fund Balance/Net Position***

Fund balance for governmental funds is required to be reported in classifications that comprise a hierarchy that is primarily based on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- *Nonspendable Fund Balance* - Includes amounts not in spendable form, such as inventory or prepaids, or amounts required to be maintained intact legally or contractually.
- *Restricted Fund Balance* - Includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds) and amounts imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance* - Includes amounts constrained for a specific purpose by a government using its highest level of decision making authority. Fund Balance of the County may be committed for a specific purpose by resolution of the County Commission. Amendments or modifications of the committed fund balance must also be approved by the same formal action of the Commission.
- *Assigned Fund Balance* - Includes general fund amounts constrained for a specific purpose by a governing board or by a committee or official that has been delegated authority from the County Commission by resolution of the Commission to assign amounts. For all funds other than the general fund, the residual balance is assigned.
- *Unassigned Fund Balance* - The residual fund balance for the general fund.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

In the government-wide financial statements net position are classified as follows:

- *Net investment in capital assets* - the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction, or improvement of those assets.
- *Restricted for specific purposes* - the components of net position that reports the difference between assets, deferred outflows, liabilities and deferred inflows of the certain programs that consists of net position with constraints placed on their use by either external parties and/or enabling legislation.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

- *Unrestricted* - the difference between the assets and liabilities that are not reported in net investment in capital assets or net position restricted for specific purposes.

(k) *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 funds. Prior year encumbrances are accounted for in designated accounts within each respective fund and are not added to the subsequent year's budget.

Encumbrances by fund as of December 31, 2013 are as follows:

General Fund	\$	54,731
Road and Bridge Fund		944,861
Law Enforcement Services Fund		14,213
Nonmajor Governmental Fund		<u>354,757</u>
	\$	<u>1,368,562</u>

(l) *Amortization*

In government-wide financial statements, bond premiums are recorded as an addition to the debt obligation and bond issuance costs are recorded as an expense during the period the debt is issued.

In the fund financial statements, governmental funds recognize bond premiums, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(m) *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 up to an established cap. Amounts in excess of this cap are converted to sick leave. However, in the event of termination, County employees are only paid for accrued vacation leave up to a maximum of three 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 as a long-term liability in the government-wide financial statements. A liability for compensated absences is recorded within the fund financial statements only to the extent that this liability has matured. Compensated absences are typically liquidated from the fund that pays the salary and benefits for the employee.

(n) *Interfund Transactions*

In the fund financial statements, the County has the following types of transactions amongst funds:

Transfers

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

Interfund Services Provided/Used

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

Transfers and interfund services provided and used are eliminated within the government-wide statement of activities.

(o) *Statement Of Cash Flows*

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

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

(p) Use Of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash And Investments

The County Treasurer holds pooled cash deposits and investments for governmental, fiduciary, and proprietary funds. Pooled investments consist of moneys not needed for current operations. The County Treasurer's cash and investments are governed by legal restrictions dictated by state statute and investment policies adopted by the County Commission. Longer-term funds, including employee's pension trust mutual funds and debt service money market mutual funds, are invested outside of the County Treasurer's pooled investments.

The County Collector holds cash and investments for short-term purposes within fiduciary funds. The County Collector's cash and investments are governed by legal restrictions dictated in state statute.

All County moneys are deposited in FDIC-insured banks located within the State of Missouri, and all deposits are fully insured or collateralized.

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 deposit accounts (certificates of deposit);
- e. Banker's acceptance and
- f. Commercial paper.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Investments are recorded at fair value. Fair value for investments is determined by closing market prices at year end as reported by Central Bank, the County's safekeeping institution. Certificates of deposit are defined as investments in the financial statements; however, they are described as cash deposits for the custodial risk disclosure. In addition, debt service money market mutual funds are classified as cash and cash equivalents on the statement of net position but as investments for risk disclosure. All other cash and cash equivalents are not included in the investment risk disclosures.

As of December 31, 2013, the County had the following investments:

Investments	
Investment Type	Fair Value
Certificates of Deposit	\$ 15,380,000
U.S. Treasuries	103,207,800
Bankers' Acceptances	1,999,709
U.S. Agencies:	
Federal Home Loan Bank	7,340,290
Federal National Mortgage Association	8,435,607
Federal Farm Credit Bank	4,956,510
Freddie Discount Notes	5,972,910
Federal Agricultural Mortgage Association	
Money Market Mutual Funds	223,009
Pension Trust Fund Mutual Funds	2,494,399
	<u>\$ 150,010,234</u>

(a) Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be adversely affected by a change in interest rates. The County's policies provide that the County seeks to minimize the risk that the fair value of securities in its portfolio will decrease due to changes in general interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Additionally, the County primarily invests operating funds in shorter-term securities. Investments with call options are assumed to mature on the call date for interest rate risk disclosures.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

As of December 31, 2013, the County's investments had the following maturities, excluding pension trust and debt service money market funds, totaling \$2,717,408:

Investment Maturities (In Years)			
Investment Type	Fair Value	Less Than One	1-5
Certificates of Deposit	\$ 15,380,000	\$ 15,380,000	\$ —
U.S. Treasury Notes	103,207,800	103,207,800	—
Bankers Acceptance	1,999,709	1,999,709	—
U.S. Agencies:			
Federal Home Loan Bank	7,340,290	6,640,150	700,140
Federal National Mortgage Association	8,435,607	—	8,435,607
Federal Farm Credit Bank	4,956,510	200,260	2,956,250
Freddie Discount Notes	5,972,910	2,008,400	3,964,510
	\$ 147,292,826	\$ 129,436,319	\$ 16,056,507

(b) Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Moody's Investor Services.

The County's investment policy provides that the County will minimize credit risk by pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which the County will do business, as well as through diversifying its portfolio in order to minimize potential losses on individual securities.

The County's debt investments (excluding U.S. Treasuries totaling \$103,207,800) were rated as follows by Moody's Investor Services as of December 31, 2013:

Investment Rating	Investment Fair Value
Aaa	\$ 28,574,943
P-1	11,549,709
Unrated	6,677,782
	\$ 46,802,434

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

(c) *Custodial Credit Risk*

Custodial credit risk is the risk that, in the event of the failure of a counterparty, the County will not be able to recover the value of the investments, collateral securities, or deposits that are in the possession of the counterparty. The County's policies require that deposits be covered by adequate pledge collateral. In order to anticipate market changes and provide a level of security for all funds, the market value (including accrued interest) of the collateral should be at least 102%.

The County's policies further provide that all securities that serve as collateral against the deposits of a depository institution must be safe kept at a nonaffiliated custodial facility. Depository institutions pledging collateral against deposits must, in conjunction with the custodial agent, furnish the necessary custodial receipts within five business dates from the settlement date. The County shall have a depository contract and pledge agreement with each safekeeping bank that complies with the Financial Institutions, Reform, Recovery, and Enforcement Act of 1989 (FIRREA). This will ensure that the County's security interest in collateral pledged to secure deposits is enforceable against the receivables of a failed financial institution.

At December 31, 2013, all County investments and all collateral securities pledged against County deposits are held by the counterparty's trust department or agent in the County's name.

(d) *Concentration Of Credit Risk*

The County's policies provide that investments shall be diversified to minimize the risk of loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. The County's policies further provide that, with the exception of U.S. Treasury Securities, U.S. Government Agency Securities, and collateralized repurchase agreements, no more than 30% of the County's total investment portfolio will be invested with a single security type.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

At December 31, 2013, the concentration of the County's investments was as follows:

Investment Type	Percentage	Fair Value
Certificates of Deposit	10.3%	\$ 15,380,000
U.S. Treasuries	68.8%	103,207,800
Bankers Acceptance	1.3%	1,999,709
U.S. Agencies:		
Federal Home Loan Bank	4.9%	7,340,290
Federal National Mortgage Association	5.6%	8,435,607
Federal Farm Credit Bank	3.3%	4,956,510
Freddie Discount Notes	4.0%	5,972,910
Money Market Mutual Funds	0.1%	223,009
Pension Trust Fund Mutual Funds	1.7%	2,494,399
	100.0%	\$ 150,010,234

Investments are included within the County's accompanying statement of net position as of December 31, 2013 as follows:

Fund Type	Investments	Restricted Assets	Total
Government-Wide Statement of Net Position	\$ 28,549,808	\$ 207,571	\$ 28,757,379
Statement of Net Position - Fiduciary Funds	118,535,447	—	118,535,447
Total Excluding Pension Trust and Debt Service			
Money Market Mutual Funds	147,085,255	207,571	147,292,826
Statement of Net Position - Fiduciary Funds, Pension Trust Mutual Funds	2,494,399	—	2,494,399
Government-Wide Statement of Net Position - Debt Service Money Market Mutual Funds	—	223,009	223,009
Total Pension Trust and Debt Service Money Market Mutual Funds	2,494,399	223,009	2,717,408
Total investments	\$ 149,579,654	\$ 430,580	\$ 150,010,234

(3) 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 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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Property taxes levied for 2013, which are intended to finance the budgeted expenditures for the fiscal year 2013, 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 within the governmental fund financial statements. Property taxes expected to be collected after March 1 have been recorded as property taxes receivable and deferred inflows of resources within the governmental fund financial statements. All property taxes billed are recognized as revenue on the government-wide statements, regardless of when they are expected to be collected.

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 2013:

Purpose	Per \$100 Of Assessed Valuation	
	Maximum Levy Allowed By Law (a)	County's Levy 2013
General, other than payment of principal and interest on long-term debt	0.3155	0.1200
Road and bridge (excluding special road districts)	0.2657	0.0500
Group Homes	0.1146	0.1146
Combined County-wide tax rate (noncommercial and commercial)		<u>0.2846</u>
County-wide surtax on commercial property (Class III)	0.6100	0.6100

- (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, County, library, fire, special road, and levee districts, levy a tax that is collected by the County Collector. The property tax collections resulting from these levies are disbursed by the County to the appropriate taxing districts.

Property taxes receivable are net of an allowance for uncollectible receivables of \$20,872 in the general fund and \$8,440 in the road and bridge fund.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(4) Intergovernmental Revenue And Receivables

Intergovernmental revenue for governmental funds for fiscal year 2013 consisted of the following:

	General Fund	Road And Bridge Fund	Law Enforcement Services Fund	Other Governmental Funds	Total Governmental Funds
Federal	\$ 677,115	\$ 57,408	\$ —	\$ 188,459	\$ 922,982
State	928,589	1,175,588	26,495	247,136	2,377,808
Local	140,292	—	—	17,816	158,108
Total inter-governmental revenue	\$ 1,745,996	\$ 1,232,996	\$ 26,495	\$ 453,411	\$ 3,458,898

Within the fund financial statements, amounts due from other governments at December 31, 2013 include the following:

	General Fund	Road And Bridge Fund	Law Enforcement Services Fund	Other Governmental Funds	Total Governmental Funds
Federal	\$ 100,758	\$ 49,000	\$ —	\$ 55,299	\$ 205,057
State	79,243	132,591	1,128	—	212,962
Local	46,948	—	—	1,380	48,328
Total due from other governments	\$ 226,949	\$ 181,591	\$ 1,128	\$ 56,679	\$ 466,347

(5) Interfund Balances

Interfund balances are the result of services provided by one fund to another fund and are expected to be repaid during the fiscal year ended December 31, 2013. There were no interfund receivable and payable balances at December 31, 2013.

Loans receivable and payable between funds at December 31, 2013 are as follows:

Receivable Fund	Payable Fund	Amount
General fund	Neighborhood improvement districts	\$ 3,032

Interfund loans were used to provide short-term financing for Neighborhood Improvement District (NID) projects.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Advances between funds at December 31, 2013 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$ 36,603</u>

The advance to the nonmajor governmental funds was made to fund expenses that were to be subsequently reimbursed by a grant from an external party.

(6) Interfund Transfers

Transfers between funds of the County for the year ended December 31, 2013 were as follows:

<u>Transfer Out:</u>	<u>Transfer In:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Other Governmental Funds - Nonmajor</u>	<u>Internal Service Funds</u>	
General Fund	\$ —	\$ 310,000	\$ —	\$ 310,000
911/Emergency Management Sales Tax Fund	—	33,240	—	33,240
Other Governmental Funds - Nonmajor	64,714	438,048	—	502,762
Internal Service Funds	—	—	45,000	45,000
	<u>\$ 64,714</u>	<u>\$ 781,288</u>	<u>\$ 45,000</u>	<u>\$ 891,002</u>

Interfund transfers were used to move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(7) Capital Assets

Primary Government

The following is a summary of changes in capital assets for the year ended December 31, 2013:

	Balance January 1, 2013	Additions	Deletions	Transfers	Balance December 31, 2013
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 6,697,393	\$ 412,096	\$ —	\$ —	\$ 7,109,489
Land - infrastructure	10,764,837	288,317	(144,672)	6,429	10,914,911
Construction in progress	13,798	137,261	(24,274)	(14,178)	112,607
Construction in progress - intangibles	238,364	38,452	—	(73,590)	203,226
Construction in progress - infrastructure	2,044,668	1,607,757	(872,817)	(2,636,579)	143,029
Works of art	131,228	—	—	—	131,228
Total capital assets not being depreciated	19,890,288	2,483,883	(1,041,763)	(2,717,918)	18,614,490
Capital assets being depreciated:					
Buildings and improvements	51,772,413	112,879	(427,857)	14,178	51,471,613
Vehicles and equipment	12,750,361	2,381,921	(2,345,990)	—	12,786,292
Office furniture and equipment	3,823,270	302,026	(47,680)	73,590	4,151,206
Infrastructure	103,039,440	204,298	(772,827)	2,630,150	105,101,061
Total capital assets being depreciated	171,385,484	3,001,124	(3,594,354)	2,717,918	173,510,172
Less accumulated depreciation for:					
Buildings and improvements	11,287,648	1,035,057	(90,239)	—	12,232,466
Vehicles and equipment	7,460,167	935,040	(1,821,640)	—	6,573,567
Office furniture and equipment	3,618,587	168,134	(47,681)	—	3,739,040
Infrastructure	75,861,681	2,639,599	(679,720)	—	77,821,560
Total accumulated depreciation	98,228,083	4,777,830	(2,639,280)	—	100,366,633
Total capital assets being depreciated, net	73,157,401	(1,776,706)	(955,074)	2,717,918	73,143,539
Total capital assets, net	\$ 93,047,689	\$ 707,177	\$ (1,996,837)	\$ —	\$ 91,758,029

Within the statement of activities, depreciation expense is charged to the following functions:

Policy and administration	\$ 472,126
Public safety and judicial services	868,196
Environment, public buildings and infrastructure	3,378,705
Community health and public services	51,077
Protective inspection	1,053
Internal service funds	6,673
	<u>\$ 4,777,830</u>

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(8) Long-Term Liabilities

Following is a summary of the changes in long-term liabilities for the year ended December 31, 2013:

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013	Due Within One Year
General obligation bonds payable	\$ 1,818,536	\$ —	\$ (118,800)	\$ 1,699,736	\$ 120,700
Special obligation bonds payable	2,915,000	—	(425,000)	2,490,000	430,000
Unamortized premiums	27,681	—	(4,997)	22,684	4,997
Accrued compensated absences	1,196,548	1,023,218	(942,960)	1,276,806	886,000
Other post-employment benefits	236,310	59,800	(17,314)	278,796	—
	<u>\$ 6,194,075</u>	<u>\$ 1,083,018</u>	<u>\$ (1,509,071)</u>	<u>\$ 5,768,022</u>	<u>\$ 1,441,697</u>

For compensated absences, the General Fund normally liquidates 69 percent, the Road and Bridge fund and the Law Enforcement Sales Tax Fund normally liquidates 19 and 7 percent, respectively. The remaining 5 percent is liquidated by other governmental funds and the Facilities and Grounds internal service fund.

General Obligation Bonds

General obligation bonds at December 31, 2013 are composed of special assessment debt as follows:

\$182,000 - 2006 general obligation neighborhood improvement bonds due in annual installments of \$18,000 to \$21,000 through 2016; interest at 4.2% to 4.5%	\$ 62,000
\$1,700,000 - 2008 general obligation neighborhood sewer improvement bonds due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%	865,500
\$204,000 - 2010A general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030; interest at 4.0% to 5.0%	201,000
\$159,543 - 2010 general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2029; interest at 1.48%	129,236
\$450,000 - 2011A general obligation neighborhood road improvements bonds due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%	375,000
\$71,000 - 2011B general obligation bonds for neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031; interest at 4.0% to 5.0%	<u>67,000</u>
Total general obligation bonds	<u>\$ 1,699,736</u>

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

The annual debt service requirements for the above general obligation bonds are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 120,700	\$ 45,567	\$ 166,267
2015	127,800	42,161	169,961
2016	129,000	38,638	167,638
2017	109,100	35,565	144,665
2018	110,200	32,832	143,032
2019-2023	512,100	118,784	630,884
2024-2028	412,100	67,349	479,449
2029-2033	178,736	9,114	187,850
	<u>\$ 1,699,736</u>	<u>\$ 390,010</u>	<u>\$ 2,089,746</u>

The County is subject to Missouri State statutes that limit the amount of the County's outstanding bonded debt (exclusive of revenue bonds and balances available in Debt Service funds) to 10% of the County's assessed valuation. At December 31, 2013, the statutory limit for the County was \$248,038,724, providing a debt margin of \$246,738,656.

Although the County is generally obligated for their payment, neighborhood improvement bonds are to be repaid from assessments on properties within the districts. Such assessments are required to be deposited in debt service funds that are legally restricted for payment of the bonds. The County attaches liens on the properties within the districts to secure payment of the assessments. As of December 31, 2013, delinquent assessments receivable amounted to \$18,352.

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 10 years. As of December 31, 2013, \$2,031,000 of the bonds has been issued.

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 20 years. As of December 31, 2013, \$2,414,543 of the bonds has been issued.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Special Obligation Bonds

Special obligation bonds at December 31, 2013 are composed of the following:

\$830,000 - 2010 special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%; secured by first lien on the property and buildings constructed by the bond proceeds	\$ 610,000
\$2,230,000 - 2012 series refunding certificates of participation due in annual installments of \$350,000 to \$435,000 beginning in 2013 through 2018; semi-annual interest is due 2012 through 2018; interest at 1.5% to 2.0%. The debt is secured by the base rent payments made by the County under a lease agreement that is annually renewable by County General Fund appropriations.	<u>1,880,000</u>
	<u>\$ 2,490,000</u>

The annual debt service requirements for the above special obligation bonds are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 430,000	\$ 53,810	\$ 483,810
2014	430,000	44,127	474,127
2015	455,000	33,633	488,633
2016	460,000	23,684	483,684
2017	525,000	14,058	539,058
2018-2022	190,000	8,729	198,729
	<u>\$ 2,490,000</u>	<u>\$ 178,041</u>	<u>\$ 2,668,041</u>

(9) County Approval Of Hospital Lease

Effective September 1, 1988, with subsequent amendments made and last amended effective May 17, 2012, the Board of Trustees of Boone County Hospital entered into an amended and restated lease agreement with CH Allied Services, Inc. (CHAS), whereby CHAS leases real property and equipment of the Board of Trustees for the purpose of providing healthcare services in Boone County and surrounding areas. The current amended term of the lease is through December 31, 2020. This lease is required to be ratified by the Boone County Commission.

Pursuant to the current amended lease term, in exchange for the County's ratification of the lease agreement, CHAS makes two payments to the County on an annual basis consisting of an unrestricted contribution and a contribution restricted for community medical and health needs. Both payments are increased, but not decreased, in accordance with changes in the Consumer Price Index. The 2013 unrestricted and restricted contribution amounts totaled \$1,784,468 and \$508,600, respectively.

(10) Employee Benefit Plans

(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, 2013, 286 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 \$15 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 2013 were \$106,415. For financial reporting purposes, the activity of the Plan is accounted for as a pension trust fund of the County. Separate financial statements are not available for the Plan.

(b) Statewide County Employees’ Retirement Fund

The County Employees’ Retirement Fund (CERF) was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. The CERF is administered by a governing board of directors, which has the authority to adopt rules and regulations for administering the system.

The CERF is a mandatory cost-sharing multiple employer retirement system for each county in the State of Missouri, except any county not within a county (which excludes the County of St. Louis) and counties of the first classification with a charter form of government. 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 County, Missouri 65102

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

The CERF covers County elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, noncharter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, County prosecuting attorneys, and County sheriffs. Until January 1, 2000, employees hired before January 1, 2000 could opt out of the system.

The CERF provides retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of the Fund are paid out of funds of the system.

Prior to January 1, 2003, participating County employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, in addition to the prior contribution requirements, participating county employees hired on or after February 25, 2002 are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature.

While the County is not required to make any contributions to the Plan, the County has elected to contribute 4% of the required 6% contribution for employees hired between February 25, 2002 and December 31, 2002. During 2013, the County collected and remitted to CERF employee contributions of \$714,330, employer contributions of \$18,536 and statutory charges of \$749,192.

(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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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 the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

(11) Other Post-Employment Benefit Plan

Plan Description

The County has a single-employer defined benefit healthcare plan (the Healthcare Plan) that provides medical and prescription drug coverage to retirees. Participants are eligible to retire once they have attained age 55 plus five years of service or age 65.

The County requires retirees to pay the same premiums charged to active participants. The rates being paid for benefits are typically lower than those for individual health insurance policies. The difference between these rates is the implicit rate subsidy, which is considered an other post-employment benefit under GASB Statement No. 45, *Accounting and Financial Reporting By Employers for Postemployment Benefits Other Than Pensions*.

Retirees and spouses have the same benefits as active employees. Retiree and spousal coverage terminates when the retiree becomes covered under another employer health plan, or becomes eligible to be covered under Medicare at age 65.

Funding Policy

The County is not required to fund the Healthcare Plan and has elected not to do so. County policy dictates the payment of retiree claims as they come due.

Annual Post-Employment Benefit Cost

The County's annual post-employment benefit cost for the current year is as follows:

Annual required contribution (January 1, 2012)	\$ 64,900
Interest on net OPEB obligation	9,100
Adjustment to the Annual Required Contribution (ARC)	<u>(14,200)</u>
Net OPEB Costs	59,800
Contributions made	<u>(17,314)</u>
Increase (decrease) in benefit obligation	42,486
Net post-employment benefit obligation - Beginning of year	<u>236,310</u>
End of year	<u><u>\$ 278,796</u></u>

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Post-employment benefit calculations are based upon the benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing costs between the employer and plan members to that point. Actuarial valuations for the plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective.

Trend Information

<u>Year Ended</u>	<u>Annual Post- Employment Benefit Cost (APBC)</u>	<u>Percentage Of APBC Contributed</u>	<u>Net Post- Employment Obligation</u>
2013	\$ 59,800	3%	\$ 278,796
2012	\$ 59,800	110%	\$ 236,310
2011	\$ 66,100	1%	\$ 242,114

Funded Status And Funding Progress

As of December 31, 2013, the Healthcare Plan was not funded. The actuarial accrued liability for benefits at December 31, 2012, the date of the latest actuarial valuation, was \$477,600, and there were no assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$477,600. The covered payroll (annual payroll of active employees covered by the plan) was \$16,500,000 and the ratio of the UAAL to covered payroll was 2.9%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents trend information about whether the actuarial accrued liability for benefits is increasing or decreasing over time.

Actuarial Assumptions And Methods

The actuarial accrued liability was determined as part of an actuarial valuation at December 31, 2013, the most recently filed actuarial valuation report. Additional information as of the latest actuarial valuation follows:

Valuation Date:	December 31, 2012
Actuarial Cost Method:	Projected Unit Credit Cost Method
Amortization Method and Period:	The initial UAAL is being amortized over a 30 year closed period using a level-percentage of projected payroll
Healthcare Cost Trend Rate:	7.4% initially, reduced by decrements to an ultimate rate of 4.7% after 85 years.
Discount Rate	3.75%
Inflation rate	2.75%
Investment Rate of Return	N/A

(12) Commitments And Contingent Liabilities

The County is a defendant in a number of claims and lawsuits. The County's legal counsel 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.

At December 31, 2013, the County is a defendant in a federal civil lawsuit alleging violations of constitutional rights and defamation, with the plaintiff seeking damages in excess of \$100 million. As the litigation is in the preliminary stages, it is not possible to reasonably estimate an amount of loss, and accordingly no amount has been provided in the December 31, 2013 basic financial statements for this claim. The County denies the allegations in the petition and the case will be aggressively defended.

(13) Risk Management

The County maintains broad form insurance coverage for property/casualty, general liability, inland marine, EDP, public officials' errors and omissions, law enforcement errors and omission, and boiler and machinery. The County is a member of the Missouri Public Entity Risk Management Fund (MOPERM), a public entity risk retention pool. The MOPERM Board of Directors includes six member representatives, including the Commissioner of the State's Office of Administration and the Missouri Attorney General. MOPERM has the right to assess members' additional premiums to cover deficiencies in claim payments and may also issue refunds when revenues exceed expenses. Property losses are limited to 125% of scheduled property values and other risks are insured up to \$2,000,000 with deductibles varying between \$1,000 and \$10,000 per incident. MOPERM is responsible for claims within its specified self-insured retention limits and provides coverage for large losses through excess insurance agreements. The County had no settlements in excess of insurance coverage in any of the past three years. Total premiums paid to MOPERM by the County in 2013 were \$649,718. Premiums paid to Naught-Naught for crime insurance were \$2,766.

Effective June 1, 2013, the County joined the Missouri Association of Counties (MAC) Workers Compensation Trust. Membership in the Trust is open to counties in the State of Missouri which are members of MAC, cities located within such counties, and other governmental entities established by such counties whose employees have the same status as county employees for purposes of workers' compensation. The Trust is governed by a 5-member board of directors, all of whom are county officials. They are elected to serve 3-year staggered terms by a majority vote of the Trust members. Membership in the Trust currently includes 87 out of 114 counties and 11 related agencies. Total premiums paid to the MAC Workers Compensation Trust Fund by the County in 2013, for the period of June 1 through December 31, totaled \$211,535.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Self-Insured Employee Benefits

The County maintains three internal service funds to account for its self-insured coverage of County employees and their dependents for health, dental, and workers' compensation benefits. Under these self-insurance programs, coverage is provided up to a maximum of \$100,000, \$1,250 and \$500,000 for each health, dental, and workers' compensation claims, respectively. The County has commercial reinsurance for claims in excess of the health and workers' compensation individual claim maximum. No reinsurance is in place for dental because the County's plan does not provide for individual claims in excess of \$1,250. The claims liability, as reported in the Internal Service funds, is based on the GASB 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 basic financial statements and the amount of the loss can be reasonably estimated. There were no significant changes in coverage during the year.

Effective June 1, 2013, the County is no longer self-insured for workers' compensation, and has purchased insurance for workers' compensation coverage. The claims liability for workers' compensation at December 31, 2013 relates to claims incurred prior to June 1, 2013.

Changes in the internal service funds claims liability for the past two years are as follows:

	2013			
	Beginning Of Year Claims Liability	Current Year Claims And Changes In Estimates	Claim Payments	End Of Year Claims Liability
Self-insured health plan, including prescription drugs	\$ 240,672	\$ 1,773,407	\$ (2,274,528)	\$ 260,449
Self-insured dental plan	12,244	174,691	(201,944)	15,009
Self-insured worker's compensation	332,095	(335,459)	(246,039)	249,403
	\$ 585,011	\$ 1,612,639	\$ (2,722,511)	\$ 524,861

	2012			
	Beginning Of Year Claims Liability	Current Year Claims And Changes In Estimates	Claim Payments	End Of Year Claims Liability
Self-insured health plan, including prescription drugs	\$ 138,762	\$ 2,365,671	\$ (2,263,761)	\$ 240,672
Self-insured dental plan	16,617	196,513	(200,886)	12,244
Self-insured worker's compensation	290,806	257,718	(216,429)	332,095
	\$ 446,185	\$ 2,819,902	\$ (2,681,076)	\$ 585,011

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

(14) Conduit Debt

During 2008, pursuant to the statutory provisions of Revised Statutes of Missouri (RSMo) 100, the County issued \$15,000,000 of “Chapter 100” bonds in order to finance the construction of a facility and purchase of equipment for Analytical Bio-Chemistry Laboratories, Inc. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon payment of the bonds, ownership of the acquired facilities transfers to Analytical Bio-Chemistry Laboratories, Inc. The County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements. At December 31, 2013, \$15,000,000 of bonds are still outstanding.

(15) Fund Deficits

The fund deficit of \$9,416 in the 911/OEM Facility Construction Nonmajor Fund is due to an accounts payable balance from the accrual of expenses to 2013. Until a final project cost is determined for construction of the 911/Emergency Management Facility, expenses will be covered with transfers from the 911/Emergency management Sales Tax fund.

The fund deficit of \$49 in the Neighborhood Improvement District nonmajor fund is due to neighborhood improvements being performed in advance of assessments being collected from residents. The deficit will be resolved in future years as assessments are collected.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

(16) Fund Balances

	Major Funds						Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	Community Childrens Services Fund	911/Emergency Management Sales Tax Fund	Law Enforcement Services Fund	Series 2008 GO Bond Sewer NID		
Fund Balances								
Nonspendable:								
Prepaid items	\$ 30,610	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 30,610
Total Nonspendable	<u>30,610</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>30,610</u>
Restricted for:								
General Government Operations:								
Assessment	—	—	—	—	—	—	2,067,924	2,067,924
Collector tax maintenance	—	—	—	—	—	—	288,091	288,091
Elections	—	—	—	—	—	—	272,469	272,469
Record preservation	—	—	—	—	—	—	540,114	540,114
Domestic violence	—	—	—	—	—	—	36,392	36,392
Community health	—	—	4,746,689	—	—	—	2,527,267	7,273,956
Roads and bridges	—	9,093,841	—	—	—	—	—	9,093,841
Public safety and judicial	—	—	—	2,417,928	2,240,809	—	1,288,225	5,946,962
Building improvements	—	—	—	—	—	—	83,925	83,925
Debt service	9	—	—	—	—	217,580	526,837	744,426
Other purposes	3,032	—	—	—	—	—	6,959	9,991
Total Restricted	<u>3,041</u>	<u>9,093,841</u>	<u>4,746,689</u>	<u>2,417,928</u>	<u>2,240,809</u>	<u>217,580</u>	<u>7,638,203</u>	<u>26,358,091</u>
Committed to:								
Elections	—	—	—	—	—	—	151,598	151,598
Building improvements	—	—	—	—	—	—	774,246	774,246
Other purposes	—	—	—	—	—	—	235,073	235,073
Total Committed	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,160,917</u>	<u>1,160,917</u>
Assigned to:								
Public safety and judicial	—	—	—	—	—	—	272,549	272,549
Encumbrances	54,731	—	—	—	—	—	—	54,731
Appropriated fund balance	1,761,343	—	—	—	—	—	—	1,761,343
Total Assigned	<u>1,816,074</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>272,549</u>	<u>2,088,623</u>
Unassigned	10,420,917	—	—	—	—	—	(9,465)	10,411,452
Total Fund Balances	<u>\$ 12,270,642</u>	<u>\$ 9,093,841</u>	<u>\$ 4,746,689</u>	<u>\$ 2,417,928</u>	<u>\$ 2,240,809</u>	<u>\$ 217,580</u>	<u>\$ 9,062,204</u>	<u>\$ 40,049,693</u>

Required Supplementary Information

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, 2013

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3,173,000	\$ 3,173,000	\$ 3,177,727	\$ 4,727
Sales taxes	12,413,000	12,413,000	13,165,037	752,037
Other taxes	138,200	138,200	143,800	5,600
Licenses and permits	376,063	376,063	542,781	166,718
Intergovernmental	2,063,445	2,229,615	1,745,996	(483,619)
Charges for services	3,716,675	3,716,675	4,059,082	342,407
Fines and Forfeitures	10,000	10,000	11,413	1,413
Investment income	55,345	63,845	21,037	(42,808)
Miscellaneous:				
Hospital lease revenue	1,790,000	1,790,000	1,784,468	(5,532)
Other	559,146	559,781	677,628	117,847
Total revenues	24,294,874	24,470,179	25,328,969	858,790
EXPENDITURES				
Policy and administration:				
Auditor:				
Personal services	292,959	311,687	301,170	10,517
Supplies, services, and other charges	25,465	26,705	26,063	642
Capital outlay	—	—	—	—
Total Auditor	318,424	338,392	327,233	11,159
Human Resources:				
Personal services	212,730	210,930	100,012	110,918
Supplies, services, and other charges	43,982	45,539	39,442	6,097
Capital outlay	—	7,000	—	7,000
Total Human Resources	256,712	263,469	139,454	124,015
Purchasing:				
Personal services	150,684	151,254	151,253	1
Supplies, services, and other charges	22,011	22,076	21,123	953
Total Purchasing	172,695	173,330	172,376	954
County Commission:				
Personal services	405,878	405,878	396,623	9,255
Supplies, services, and other charges	67,152	67,152	62,667	4,485
Capital outlay	26,950	26,950	25,340	1,610
Total County Commission	499,980	499,980	484,630	15,350
County Association Dues:				
Supplies, services, and other charges	36,630	36,630	31,968	4,662
Total County Association Dues	36,630	36,630	31,968	4,662

(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, 2013

	<u>Original Budget</u>	<u>Final Revised Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency and Contingency:				
Supplies, services, and other charges	\$ 750,000	\$ 351,698	\$ —	\$ 351,698
Total Emergency and Contingency	<u>750,000</u>	<u>351,698</u>	<u>—</u>	<u>351,698</u>
Centralia Office:				
Supplies, services and other charges	<u>9,411</u>	<u>9,411</u>	<u>9,045</u>	<u>366</u>
Total Centralia Office	<u>9,411</u>	<u>9,411</u>	<u>9,045</u>	<u>366</u>
County Counselor Office:				
Personal services	219,037	219,037	208,591	10,446
Supplies, services and other charges	<u>42,337</u>	<u>43,037</u>	<u>34,813</u>	<u>8,224</u>
Total County Counselor Office	<u>261,374</u>	<u>262,074</u>	<u>243,404</u>	<u>18,670</u>
County Clerk:				
Personal services	203,850	203,931	200,633	3,298
Supplies, services and other charges	24,836	24,836	20,075	4,761
Capital outlay	<u>3,600</u>	<u>3,600</u>	<u>—</u>	<u>3,600</u>
Total County Clerk	<u>232,286</u>	<u>232,367</u>	<u>220,708</u>	<u>11,659</u>
Election and Registration:				
Personal services	342,622	343,437	315,750	27,687
Supplies, services and other charges	<u>127,142</u>	<u>127,142</u>	<u>102,718</u>	<u>24,424</u>
Total Election and Registration	<u>469,764</u>	<u>470,579</u>	<u>418,468</u>	<u>52,111</u>
Election Activities:				
Personal services	8,331	8,331	—	8,331
Supplies, services and other charges	70,000	97,971	97,970	1
Capital outlay	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total County Clerk	<u>78,331</u>	<u>106,302</u>	<u>97,970</u>	<u>8,332</u>
Treasurer:				
Personal services	216,095	219,105	210,057	9,048
Supplies, services and other charges	50,339	50,823	42,024	8,799
Capital outlay	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Treasurer	<u>266,434</u>	<u>269,928</u>	<u>252,081</u>	<u>17,847</u>
Collector:				
Personal services	394,744	394,744	381,985	12,759
Supplies, services and other charges	<u>111,881</u>	<u>111,881</u>	<u>90,229</u>	<u>21,652</u>
Total Collector	<u>506,625</u>	<u>506,625</u>	<u>472,214</u>	<u>34,411</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, 2013

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder:				
Personal services	\$ 401,091	\$ 401,091	\$ 391,412	\$ 9,679
Supplies, services and other charges	70,913	70,913	65,539	5,374
Capital outlay	—	—	—	—
Total Recorder	<u>472,004</u>	<u>472,004</u>	<u>456,951</u>	<u>15,053</u>
Information Technology:				
Personal services	1,048,901	1,050,582	1,004,745	45,837
Supplies, services and other charges	409,958	420,373	383,947	36,426
Capital outlay	159,861	359,142	339,141	20,001
Total Information Technology	<u>1,618,720</u>	<u>1,830,097</u>	<u>1,727,833</u>	<u>102,264</u>
Geographic Information System-Consortium:				
Supplies, services and other charges	4,189	4,189	611	3,578
Capital outlay	1,000	1,000	—	1,000
Total Geographic Information System-Consortium	<u>5,189</u>	<u>5,189</u>	<u>611</u>	<u>4,578</u>
Geographic Information System—County:				
Personal services	130,908	133,291	133,291	—
Supplies, services and other charges	44,052	41,669	37,643	4,026
Total Geographic Information System-County	<u>174,960</u>	<u>174,960</u>	<u>170,934</u>	<u>4,026</u>
Nondepartmental:				
Supplies, services and other charges	265,228	300,443	290,025	10,418
Debt service:				
Principal retirement	350,000	350,000	350,000	—
Interest and fiscal charges	36,113	36,113	36,111	2
Capital outlay	—	19,700	—	19,700
Total Nondepartmental	<u>651,341</u>	<u>706,256</u>	<u>676,136</u>	<u>30,120</u>
Insurance and Safety:				
Supplies, services and other charges	495,105	495,105	490,596	4,509
Total Insurance and Safety	<u>495,105</u>	<u>495,105</u>	<u>490,596</u>	<u>4,509</u>
Employee Benefits:				
Personal services (Unemployment)	28,000	7,746	—	7,746
Supplies, services and other charges	18,000	18,000	17,240	760
Employee Benefits	<u>46,000</u>	<u>25,746</u>	<u>17,240</u>	<u>8,506</u>
Mail Services:				
Personal services	72,091	72,091	68,474	3,617
Supplies, services and other charges	328,877	328,877	232,414	96,463
Total Mail Services	<u>400,968</u>	<u>400,968</u>	<u>300,888</u>	<u>100,080</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, 2013

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Insurance Claim Activity:				
Supplies, services and other charges	\$ 22,000	\$ 71,953	\$ 71,952	\$ 1
Capital outlay	—	30,111	30,110	1
Total Insurance Claim Activity	<u>22,000</u>	<u>102,064</u>	<u>102,062</u>	<u>2</u>
Records Management Services:				
Supplies, services and other charges	30,391	30,391	30,391	—
Capital outlay	800	800	—	800
Total Records Management Services	<u>31,191</u>	<u>31,191</u>	<u>30,391</u>	<u>800</u>
Total Policy and administration	<u>7,776,144</u>	<u>7,764,365</u>	<u>6,843,193</u>	<u>921,172</u>
Public safety and judicial services				
Public Administrator:				
Personal services	296,061	296,061	290,093	5,968
Supplies, services and other charges	43,275	43,275	40,787	2,488
Capital outlay	8,200	9,175	9,126	49
Total Public Administrator	<u>347,536</u>	<u>348,511</u>	<u>340,006</u>	<u>8,505</u>
Circuit Court:				
Personal services	1,023,077	1,023,103	977,584	45,519
Supplies, services and other charges	442,416	443,153	412,411	30,742
Capital outlay	19,350	19,350	8,250	11,100
Total Circuit Court	<u>1,484,843</u>	<u>1,485,606</u>	<u>1,398,245</u>	<u>87,361</u>
Circuit Clerk:				
Personal services	172,373	172,373	171,711	662
Supplies, services and other charges	340,267	335,613	323,869	11,744
Capital outlay	25,400	38,554	37,916	638
Total Circuit Clerk	<u>538,040</u>	<u>546,540</u>	<u>533,496</u>	<u>13,044</u>
Jury Services and Court Costs:				
Supplies, services and other charges	215,835	215,475	153,540	61,935
Capital outlay	28,375	28,735	21,322	7,413
Total Jury Services and Court Costs	<u>244,210</u>	<u>244,210</u>	<u>174,862</u>	<u>69,348</u>
Juvenile Office:				
Personal services	120,022	120,022	117,681	2,341
Supplies, services and other charges	284,980	284,980	255,398	29,582
Capital outlay	10,786	10,786	10,007	779
Total Juvenile Office	<u>415,788</u>	<u>415,788</u>	<u>383,086</u>	<u>32,702</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, 2013

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Justice Center:				
Personal services	\$ 144,262	\$ 145,207	\$ 110,388	\$ 34,819
Supplies, services and other charges	195,518	195,127	170,544	24,583
Capital outlay	11,980	11,980	9,957	2,023
Total Juvenile Justice Center	<u>351,760</u>	<u>352,314</u>	<u>290,889</u>	<u>61,425</u>
Judicial Grants and Contracts:				
Personal services	157,193	155,314	145,034	10,280
Supplies, services and other charges	169,468	191,448	80,115	111,333
Capital outlay	3,393	6,389	6,367	22
Total Judicial Grants and Contracts	<u>330,054</u>	<u>353,151</u>	<u>231,516</u>	<u>121,635</u>
Sheriff:				
Personal services	3,605,819	3,605,900	3,395,938	209,962
Supplies, services and other charges	680,282	681,945	580,355	101,590
Capital outlay	7	7	—	7
Total Sheriff	<u>4,286,108</u>	<u>4,287,852</u>	<u>3,976,293</u>	<u>311,559</u>
Internet Crimes Task Force:				
Personal services	—	99,950	96,571	3,379
Supplies, services and other charges	—	31,297	17,297	14,000
Capital outlay	—	5,251	2,155	3,096
Total Internet Crimes Task Force	<u>—</u>	<u>136,498</u>	<u>116,023</u>	<u>20,475</u>
Corrections:				
Personal services	2,825,575	2,829,070	2,441,328	387,742
Supplies, services and other charges	1,268,218	1,269,917	1,192,059	77,858
Capital outlay	49,979	47,580	47,566	14
Total Corrections	<u>4,143,772</u>	<u>4,146,567</u>	<u>3,680,953</u>	<u>465,614</u>
Sheriff/Corrections Bldg House Keeping/Maint				
Personal services	90,779	97,283	97,282	1
Supplies, services and other charges	102,959	89,387	75,205	14,182
Capital outlay	66,062	105,930	59,551	46,379
Total Internet Crimes Task Force	<u>259,800</u>	<u>292,600</u>	<u>232,038</u>	<u>60,562</u>
Prosecuting Attorney:				
Personal services	1,452,349	1,452,349	1,444,793	7,556
Supplies, services and other charges	228,836	228,836	220,175	8,661
Capital outlay	17,775	17,775	16,799	976
Total Prosecuting Attorney	<u>1,698,960</u>	<u>1,698,960</u>	<u>1,681,767</u>	<u>17,193</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, 2013

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Victim Witness:				
Personal services	\$ 176,090	\$ 182,810	\$ 182,808	\$ 2
Supplies, services and other charges	21,743	21,598	15,526	6,072
Total Victim Witness	<u>197,833</u>	<u>204,408</u>	<u>198,334</u>	<u>6,074</u>
IV-D:				
Personal services	173,519	184,273	182,454	1,819
Supplies, services and other charges	46,031	41,471	32,516	8,955
Capital outlay	—	4,560	3,295	1,265
Total IV-D	<u>219,550</u>	<u>230,304</u>	<u>218,265</u>	<u>12,039</u>
Prosecuting Attorney Retirement:				
Supplies, services and other charges	<u>7,752</u>	<u>7,752</u>	<u>7,752</u>	<u>—</u>
Total Prosecuting Attorney Retirement	<u>7,752</u>	<u>7,752</u>	<u>7,752</u>	<u>—</u>
Medical Examiner:				
Supplies, services and other charges	<u>195,656</u>	<u>195,656</u>	<u>195,656</u>	<u>—</u>
Total Medical Examiner	<u>195,656</u>	<u>195,656</u>	<u>195,656</u>	<u>—</u>
Public Defender:				
Supplies, services and other charges	<u>44,472</u>	<u>44,472</u>	<u>44,472</u>	<u>—</u>
Total Public Defender	<u>44,472</u>	<u>44,472</u>	<u>44,472</u>	<u>—</u>
Emergency Services and Dispatch:				
Supplies, services and other charges	<u>678,768</u>	<u>678,768</u>	<u>596,726</u>	<u>82,042</u>
Total Emergency Services and Dispatch	<u>678,768</u>	<u>678,768</u>	<u>596,726</u>	<u>82,042</u>
Total Public safety and judicial services	<u>15,444,902</u>	<u>15,669,957</u>	<u>14,300,379</u>	<u>1,369,578</u>
Environment, protective inspection, and infrastructure:				
NID Administration:				
Supplies, services and other charges	<u>7,000</u>	<u>7,000</u>	<u>3,930</u>	<u>3,070</u>
Total NID Administration	<u>7,000</u>	<u>7,000</u>	<u>3,930</u>	<u>3,070</u>
Solid Waste Recycling:				
Personal services	16,755	16,755	16,578	177
Supplies, services and other charges	<u>50,738</u>	<u>50,738</u>	<u>49,550</u>	<u>1,188</u>
Total Solid Waste Recycling	<u>67,493</u>	<u>67,493</u>	<u>66,128</u>	<u>1,365</u>
Boone Co. Regional Sewer Dist. Mgmt. Service:				
Personal services	<u>4,766</u>	<u>4,766</u>	<u>4,736</u>	<u>30</u>
Total Boone Co. Regional Sewer Dist. Mgmt. Service	<u>4,766</u>	<u>4,766</u>	<u>4,736</u>	<u>30</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, 2013

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Planning and Zoning:				
Personal services	\$ 310,163	\$ 310,174	\$ 310,173	\$ 1
Supplies, services and other charges	28,221	28,210	19,773	8,437
Capital outlay	4,214	4,214	3,334	880
Total Planning and Zoning	<u>342,598</u>	<u>342,598</u>	<u>333,280</u>	<u>9,318</u>
Building Codes:				
Personal services	366,612	366,612	326,766	39,846
Supplies, services and other charges	50,261	50,261	39,702	10,559
Capital outlay	4,214	4,214	3,334	880
Total Building Codes	<u>421,087</u>	<u>421,087</u>	<u>369,802</u>	<u>51,285</u>
Stormwater Administration:				
Personal services	65,148	65,148	49,654	15,494
Supplies, services and other charges	58,568	58,568	13,799	44,769
Capital outlay	16,109	16,109	3,334	12,775
Total Social Services	<u>139,825</u>	<u>139,825</u>	<u>66,787</u>	<u>73,038</u>
Total Environment, protective inspection and infrastructure	<u>982,769</u>	<u>982,769</u>	<u>844,663</u>	<u>138,106</u>
Community health:				
Public Health Services:				
Supplies, services and other charges	1,065,629	1,065,629	855,782	209,847
Total Community health	<u>1,065,629</u>	<u>1,065,629</u>	<u>855,782</u>	<u>209,847</u>
Social Services:				
Supplies, services and other charges	118,394	118,394	118,394	—
Total Social Services	<u>118,394</u>	<u>118,394</u>	<u>118,394</u>	<u>—</u>
Civic Services:				
Supplies, services and other charges	136,260	136,260	133,760	2,500
Total Community Services	<u>136,260</u>	<u>136,260</u>	<u>133,760</u>	<u>2,500</u>
Animal Control:				
Supplies, services and other charges	179,652	179,652	169,396	10,256
Total Animal Control	<u>179,652</u>	<u>179,652</u>	<u>169,396</u>	<u>10,256</u>
On-Site Waste Water:				
Supplies, services and other charges	86,838	86,838	86,837	1
Total On-Site Waste Water	<u>86,838</u>	<u>86,838</u>	<u>86,837</u>	<u>1</u>
Total Community health and public services	<u>1,586,773</u>	<u>1,586,773</u>	<u>1,364,169</u>	<u>222,604</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, 2013

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Economic vitality:				
Economic Support:				
Supplies, services and other charges	\$ 53,000	\$ 53,000	\$ 53,000	\$ —
Total Economic Support	<u>53,000</u>	<u>53,000</u>	<u>53,000</u>	<u>—</u>
Total Economic vitality	<u>53,000</u>	<u>53,000</u>	<u>53,000</u>	<u>—</u>
Beautification and recreation:				
Parks and Recreation:				
Supplies, services and other charges	74,663	75,263	74,838	425
Total Parks and Recreation	<u>74,663</u>	<u>75,263</u>	<u>74,838</u>	<u>425</u>
Total Beautification and recreation	<u>74,663</u>	<u>75,263</u>	<u>74,838</u>	<u>425</u>
Total expenditures	<u>25,918,251</u>	<u>26,132,127</u>	<u>23,480,242</u>	<u>2,651,885</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,623,377)</u>	<u>(1,661,948)</u>	<u>1,848,727</u>	<u>3,510,675</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	—	64,714	64,714	—
Transfers out	(310,000)	(310,000)	(310,000)	—
Insurance proceeds	—	36,171	28,166	(8,005)
Sale of capital assets	9,939	9,939	22,185	12,246
Total other financing sources (uses)	<u>(300,061)</u>	<u>(199,176)</u>	<u>(194,935)</u>	<u>4,241</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,923,438)</u>	<u>\$ (1,861,124)</u>	1,653,792	<u>\$ 3,514,916</u>
FUND BALANCES (GAAP), beginning of year			10,624,189	
Less encumbrances, beginning of year			(62,070)	
Add encumbrances, end of year			<u>54,731</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 12,270,642</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, 2013**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,397,340	\$ 1,397,340	\$ 1,360,971	\$ (36,369)
Sales taxes	12,831,000	12,831,000	13,577,237	746,237
Licenses and permits	7,980	7,980	11,914	3,934
Intergovernmental	1,432,900	1,432,900	1,232,996	(199,904)
Charges for services	71,865	71,865	78,538	6,673
Investment income	36,180	36,180	6,641	(29,539)
Miscellaneous	10,400	10,400	1,562	(8,838)
Total revenues	15,787,665	15,787,665	16,269,859	482,194
EXPENDITURES				
Environment, protective inspection, and infrastructure:				
Maintenance Operations:				
Personal services	3,047,110	3,047,110	2,950,205	96,905
Supplies, services, and other charges	3,958,145	3,631,845	3,423,994	207,851
Capital outlay	1,712,850	2,084,150	2,048,803	35,347
Total Maintenance Operations	8,718,105	8,763,105	8,423,002	340,103
Pavement Preservation:				
Supplies, services, and other charges	3,206,675	3,206,675	2,225,936	980,739
Total Pavement Prservation	3,206,675	3,206,675	2,225,936	980,739
Design and Construction:				
Personal services	844,783	844,783	755,893	88,890
Supplies, services, and other charges	2,349,683	2,259,778	1,487,010	772,768
Capital outlay	18,977	37,829	37,825	4
Total Design and Construction	3,213,443	3,142,390	2,280,728	861,662
Stormwater Administration:				
Personal services	34,565	34,565	26,643	7,922
Supplies, services, and other charges	152,865	152,865	5,435	147,430
Capital outlay	6,405	6,405	—	6,405
Total Stormwater Administration	193,835	193,835	32,078	161,757

(Continued)

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, 2013**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Insurance Activity:				
Supplies, services, and other charges	\$ 40,000	\$ 40,000	\$ 12,904	\$ 27,096
Total Insurance Activity	<u>40,000</u>	<u>40,000</u>	<u>12,904</u>	<u>27,096</u>
Administration:				
Distributions to other political subdivisions and other charges	<u>2,877,855</u>	<u>2,948,908</u>	<u>2,948,904</u>	<u>4</u>
Total Administration	<u>2,877,855</u>	<u>2,948,908</u>	<u>2,948,904</u>	<u>4</u>
Total Environment, protective inspection, and infrastructure	<u>18,249,913</u>	<u>18,294,913</u>	<u>15,923,552</u>	<u>2,371,361</u>
Total expenditures	<u>18,249,913</u>	<u>18,294,913</u>	<u>15,923,552</u>	<u>2,371,361</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,462,248)	(2,507,248)	346,307	2,853,555
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	—	—
Insurance proceeds	—	—	6,478	6,478
Sale of capital assets	<u>149,550</u>	<u>104,550</u>	<u>335,605</u>	<u>231,055</u>
Total other financing sources (uses)	149,550	104,550	342,083	237,533
NET CHANGE IN FUND BALANCE	\$ <u>(2,312,698)</u>	\$ <u>(2,402,698)</u>	688,390	\$ <u>3,091,088</u>
FUND BALANCES (GAAP), beginning of year			9,248,952	
Less encumbrances, beginning of year			(1,788,362)	
Add encumbrances, end of year			<u>944,861</u>	
FUND BALANCES (GAAP), end of year			\$ <u>9,093,841</u>	

BOONE COUNTY, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS -
COMMUNITY CHILDRENS SERVICES FUND
For The Year Ended December 31, 2013

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	\$ 4,650,000	\$ 4,650,000	\$ 4,741,873	\$ 91,873
Investment income	—	—	5,231	5,231
Total revenues	<u>4,650,000</u>	<u>4,650,000</u>	<u>4,747,104</u>	<u>97,104</u>
EXPENDITURES				
Community health and public services:				
Community Children's Services:				
Supplies, services, and other charges	20,000	20,000	—	20,000
Capital outlay	802	802	415	387
Total Community Children's Services	<u>20,802</u>	<u>20,802</u>	<u>415</u>	<u>20,387</u>
Total Community health and public service	<u>20,802</u>	<u>20,802</u>	<u>415</u>	<u>20,387</u>
Total expenditures	<u>20,802</u>	<u>20,802</u>	<u>415</u>	<u>20,387</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 4,629,198</u>	<u>\$ 4,629,198</u>	4,746,689	<u>\$ 117,491</u>
FUND BALANCES (GAAP), beginning of year			<u>—</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 4,746,689</u>	

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
911/EMERGENCY MANAGEMENT SALES TAX FUND
For The Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Sales taxes	\$ 2,325,000	\$ 2,325,000	\$ 2,529,281	\$ 204,281
Investment income	—	—	(401)	(401)
Total revenues	<u>2,325,000</u>	<u>2,325,000</u>	<u>2,528,880</u>	<u>203,880</u>
EXPENDITURES				
Public safety and judicial:				
911/Emergency Management Sales Tax Revenue:				
Supplies, services, and other charges	—	450	448	2
Total 911/Emergency Management Sales Tax Revenue	<u>—</u>	<u>450</u>	<u>448</u>	<u>2</u>
911/Joint Communication Operations:				
Personal services	—	110,316	77,264	33,052
Supplies, services, and other charges	—	5,465	—	5,465
Total 911/Joint Communication Operations:	<u>—</u>	<u>115,781</u>	<u>77,264</u>	<u>38,517</u>
Total Public safety and judicial	<u>—</u>	<u>116,231</u>	<u>77,712</u>	<u>38,519</u>
Total expenditures	<u>—</u>	<u>116,231</u>	<u>77,712</u>	<u>38,519</u>
REVENUES OVER (UNDER) EXPENDITURES	2,325,000	2,208,769	2,451,168	165,361
OTHER FINANCING SOURCES (USES)				
Transfers out	—	(33,240)	(33,240)	—
NET CHANGE IN FUND BALANCE	<u>\$ 2,325,000</u>	<u>\$ 2,175,529</u>	2,417,928	<u>\$ 165,361</u>
FUND BALANCES (GAAP), beginning of year			<u>—</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 2,417,928</u>	

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS -
LAW ENFORCEMENT SERVICES FUND
For The Year Ended December 31, 2013**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	\$ 3,103,500	\$ 3,103,500	\$ 3,285,946	\$ 182,446
Intergovernmental	9,345	51,927	26,495	(25,432)
Investment income	6,135	6,135	805	(5,330)
Miscellaneous:				
Other	—	—	624	624
Total revenues	3,118,980	3,161,562	3,313,870	152,308
EXPENDITURES				
Public safety and judicial:				
Emergency and Contingency:				
Supplies, services, and other charges	25,300	25,300	1,048	24,252
Total Emergency and Contingency	25,300	25,300	1,048	24,252
Sheriff Operations:				
Personal services	1,113,438	1,101,346	1,031,469	69,877
Supplies, services, and other charges	218,018	273,659	218,579	55,080
Capital outlay	441,838	386,197	354,822	31,375
Total Sheriff Operations	1,773,294	1,761,202	1,604,870	156,332
Corrections:				
Personal services	665,223	677,315	677,315	—
Supplies, services, and other charges	34,178	34,877	29,833	5,044
Capital outlay	26,699	26,000	25,986	14
Total Corrections	726,100	738,192	733,134	5,058
Prosecuting Attorney:				
Personal services	301,035	292,907	287,449	5,458
Supplies, services, and other charges	5,872	13,940	15,770	(1,830)
Total Prosecuting Attorney	306,907	306,847	303,219	3,628
Alternative Sentencing Programs:				
Personal services	234,645	277,227	222,172	55,055
Supplies, services, and other charges	108,790	108,790	77,677	31,113
Capital outlay	1,550	1,550	1,003	547
Total Alternative Sentencing Programs	344,985	387,567	300,852	86,715
Law Enforcement/Judicial Information System:				
Supplies, services, and other charges	38,683	38,743	38,742	1
Total Law Enforcement/Judicial Info System	38,683	38,743	38,742	1

(Continued)

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, 2013

	<u>Original Budget</u>	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Contract Inmate Housing:				
Supplies, services, and other charges	\$ 200,000	\$ 200,000	\$ 50,894	\$ 149,106
Total Contract Inmate Housing	<u>200,000</u>	<u>200,000</u>	<u>50,894</u>	<u>149,106</u>
Information System—Court Only:				
Supplies, services, and other charges	<u>3,392</u>	<u>3,392</u>	<u>3,355</u>	<u>37</u>
Total Information System—Court Only	<u>3,392</u>	<u>3,392</u>	<u>3,355</u>	<u>37</u>
Total Public safety and judicial	<u>3,418,661</u>	<u>3,461,243</u>	<u>3,036,114</u>	<u>425,129</u>
Total expenditures	<u>3,418,661</u>	<u>3,461,243</u>	<u>3,036,114</u>	<u>425,129</u>
REVENUES OVER (UNDER) EXPENDITURES	(299,681)	(299,681)	277,756	577,437
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	<u>46,000</u>	<u>46,000</u>	<u>54,000</u>	<u>8,000</u>
Total other financing sources (uses)	46,000	46,000	54,000	8,000
NET CHANGE IN FUND BALANCE	<u>\$ (253,681)</u>	<u>\$ (253,681)</u>	331,756	<u>\$ 585,437</u>
FUND BALANCES (GAAP), beginning of year			1,896,275	
Less encumbrances, beginning of year			(1,435)	
Add encumbrances, end of year			<u>14,213</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 2,240,809</u>	

BOONE COUNTY, MISSOURI

NOTES TO BUDGETARY COMPARISON INFORMATION December 31, 2013

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. Certain other miscellaneous transactions (such as the transfer of ownership of capital assets between funds) are not recorded on the budget basis of accounting. Additionally, on a budget basis, interfund services provided are included within charges for services or miscellaneous income for the department that provides the personnel or services. These interfund services provided are reclassified as Interfund services provided in GAAP basis reporting.

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 2013, the County Commission adopted an annual budget for the General Fund, the Special Revenue Funds, the Debt Service 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, 2013. 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 at year end as assigned fund balance in the General Fund, and as restricted, committed, or assigned fund balance, as appropriate, in the other funds.

BOONE COUNTY, MISSOURI

**REQUIRED SUPPLEMENTARY INFORMATION -
OTHER POST-EMPLOYMENT BENEFITS
December 31, 2013**

Schedule Of Funding Progress

Actuarial Valuation Date	Actuarial Value Of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As A Percentage Of Covered Payroll {(b-a)/c}
12/31/2012	\$ —	\$ 477,600	\$ 477,600	0.0%	\$ 16,500,000	2.9%
12/31/2010	\$ —	\$ 461,000	\$ 461,000	0.0%	\$ 16,800,000	2.7%
12/31/2008	\$ —	\$ 422,000	\$ 422,000	0.0%	\$ 16,830,000	2.5%

Note: Pursuant to GASB Statement No. 45, actuarial valuations are required to be obtained for other post-employment benefits on a biannual basis. The County's next actuarial valuation will be obtained for the year ending December 31, 2014.

Other Supplementary Information

**Combining And Individual Fund
Financial Statements And Schedules**

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 997,705	\$ 106,241	\$ 403,064	\$ 1,507,010
Investments	6,433,247	166,063	735,739	7,335,049
Accrued interest	7,530	278	1,018	8,826
Accounts receivable	202,183	—	—	202,183
Commissions receivable	186,245	—	—	186,245
Assessments receivable	—	755,840	—	755,840
Sales taxes receivable	1,001	—	—	1,001
Due from other governments	53,649	3,030	—	56,679
Restricted assets:				
Cash and cash equivalents	—	223,000	—	223,000
 Total assets	 <u>7,881,560</u>	 <u>1,254,452</u>	 <u>1,139,821</u>	 <u>10,275,833</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 106,918	\$ —	\$ 291,066	\$ 397,984
Wages payable	31,139	—	—	31,139
Accrued liabilities	2,127	—	—	2,127
Due to other governments	503	—	—	503
Due to others	619	—	—	619
Advance from other funds	36,603	—	—	36,603
Unearned revenue	14,007	—	—	14,007
Loans payable to other funds	3,032	—	—	3,032
 Total liabilities	 <u>194,948</u>	 <u>—</u>	 <u>291,066</u>	 <u>486,014</u>
 Deferred inflows of resources:				
Unavailable revenue-special assessments	—	727,615	—	727,615
 Total deferred inflows of resources	 <u>—</u>	 <u>727,615</u>	 <u>—</u>	 <u>727,615</u>
 Fund balances:				
Nonspendable	—	—	—	—
Restricted	7,027,441	526,837	83,925	7,638,203
Committed	386,671	—	774,246	1,160,917
Assigned	272,549	—	—	272,549
Undesignated	(49)	—	(9,416)	(9,465)
 Total fund balances	 <u>7,686,612</u>	 <u>526,837</u>	 <u>848,755</u>	 <u>9,062,204</u>
 Total liabilities and fund balances	 <u>\$ 7,881,560</u>	 <u>\$ 1,254,452</u>	 <u>\$ 1,139,821</u>	 <u>\$ 10,275,833</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2013**

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
REVENUES				
Assessments	\$ —	\$ 136,429	\$ —	\$ 136,429
Sales taxes	242,239	—	9,649	251,888
Licenses and permits	118,340	—	—	118,340
Intergovernmental	441,321	12,090	—	453,411
Charges for services	1,859,100	—	—	1,859,100
Fines and forfeitures	27,446	—	—	27,446
Investment income	5,036	345	2,483	7,864
Miscellaneous:				
Hospital lease	508,600	—	—	508,600
Contributions	30,500	—	—	30,500
Other	96,176	—	—	96,176
	<u>3,328,758</u>	<u>148,864</u>	<u>12,132</u>	<u>3,489,754</u>
Total revenues				
EXPENDITURES				
Current:				
General government operations	1,122,598	—	—	1,122,598
Public safety and judicial services	650,460	—	—	650,460
Environment, protective inspection, and infrastructure	88,437	—	—	88,437
Community health and public services	37,927	—	—	37,927
Beautification and recreation	260,500	—	—	260,500
Interfund services used	174,297	—	—	174,297
Capital outlay	794,292	—	439,777	1,234,069
Debt service:				
Principal retirement	—	143,800	—	143,800
Interest and fiscal charges	—	61,160	—	61,160
	<u>3,128,511</u>	<u>204,960</u>	<u>439,777</u>	<u>3,773,248</u>
Total expenditures				
REVENUES OVER (UNDER) EXPENDITURES	200,247	(56,096)	(427,645)	(283,494)
OTHER FINANCING SOURCES (USES)				
Transfers in	259,251	100,000	422,037	781,288
Transfers out	(104,714)	—	(398,048)	(502,762)
Insurance proceeds	—	—	319,406	319,406
Sale of capital assets	2,067	—	—	2,067
	<u>156,604</u>	<u>100,000</u>	<u>343,395</u>	<u>599,999</u>
Total other financing sources (uses)				
NET CHANGE IN FUND BALANCES	356,851	43,904	(84,250)	316,505
FUND BALANCES, beginning of year	<u>7,329,761</u>	<u>482,933</u>	<u>933,005</u>	<u>8,745,699</u>
FUND BALANCES, end of year	\$ <u>7,686,612</u>	\$ <u>526,837</u>	\$ <u>848,755</u>	\$ <u>9,062,204</u>

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific or restricted revenue sources or to finance specified activities as required by law or administrative regulations.

Special Building Project Citizen Contribution Fund - To account for citizen contributions towards County building projects.

Assessment Fund - To account for the operations of the County Assessor's office, which includes the cost of performing a reassessment of all taxable real property as required by Statute 137.750. Financing is provided by the state and a commission received from property tax collections.

E-911 Emergency Telephone Fund - To account for the collection and disbursement of the 2% tax on land line local tariffs, authorized in Statute 190.305, 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.

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.

Community Health/Medical (Hospital Lease) Fund - To account for dedicated revenues received pursuant to the Boone Hospital Lease and which are intended to fund community health and medical needs.

Stormwater Grants - To account for expenditures and corresponding reimbursement revenues from federal monies received.

Boone County Fairground Regional Recreation District - To account for the collection and disbursement of a real sales tax of one-half of one cent on all retail sales within the Boone County Fairgrounds Regional Recreation District.

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

Federal HAVA Election Fund - To account for revenues and expenses related to federal monies received in conjunction with the Help America Vote Act (HAVA).

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

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS

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

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

Public Safety Citizen Contributions Fund - To account for private donations specifically set aside for the following programs: neighborhood watch, community traffic safety, Drug Abuse Resistance Education (D.A.R.E.), and internet crimes task force.

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

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

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

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

Sheriff K9 Operations Fund – To account for donations and future fees and expenses related to K9 Operations.

Prosecuting Attorney Training Fund - To account for fees collected under Statute 56.765 for the purpose of providing additional training for prosecuting attorneys and their staff.

Prosecuting Attorney Tax Collection Fund - To account for fees collected under Statute 136.15 for the Prosecuting Attorney's collection of delinquent taxes, licenses, and fees for the State of Missouri.

Prosecuting Attorney Contingency Fund - To account for fees collected under Statute 56.330 for the payment of incidental expenses incurred in the Prosecuting Attorney's office.

Prosecuting Attorney Bad Check Collection Fund - To account for the revenues and expenditures of the Prosecuting Attorney for the collection of insufficient funds checks as provided in Statute 570.1. The Prosecuting Attorney retains a fee based on the amount of the collection recovered.

Prosecuting Attorney Forfeiture Fund - To account for federal drug money collected by the prosecuting attorney and used for expenditures related to the prosecution of drug-related cases.

Prosecuting Attorney Admin Handling Cost – To account for revenues authorized for the collection, disbursement, and general administration of crime victim restitution under Statute 559.100.

Record Preservation Fund - To account for fees collected under Statute 59.319 for record storage, microfilming and preservation.

Family Services and Justice Fund - Accounts for the revenues and expenditures associated with family court. In 1993, the state legislature passed legislation that created a family court in the Thirteenth Judicial Circuit. The law provides for the collection of a \$30 fee per each family court case, which is deposited into this fund.

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS

Circuit Drug Court Fund - To account for fees received from defendants who participate in the Drug Court program.

Administration of Justice Fund - To account for late fees collected pursuant to RSMo 488.5025.1-2 to be used for the general administration of justice.

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

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

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

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2013**

	Special Bldg Project Citizen Contribution	Assessment	E-911 Emergency Telephone	Domestic Violence	Local Emergency Planning Committee	Collector Tax Maintenance	Fairground Maintenance	Community Health/Med (Hospital Lease)	Stormwater Grants	Boone County Fairground Regional Rec District	Election Services	Federal HAVA Election	
ASSETS													
Cash and cash equivalents	\$	—	\$ 663,151	\$	—	\$	8,090	\$	—	\$	—	\$	—
Investments	2,896	1,245,638	492,449	34,899	32,700	200,800	164,095	2,524,550	—	5,514	272,241	—	
Accrued interest	3	1,513	700	37	36	253	194	2,717	—	6	296	—	
Accounts receivable	—	600	24,344	1,456	—	78,948	73,268	—	—	—	—	—	
Commissions receivable	—	186,245	—	—	—	—	—	—	—	—	—	—	
Sales taxes receivable	—	—	—	—	—	—	—	—	—	1,001	—	—	
Due from other governments	—	—	—	—	—	—	—	—	52,269	—	—	—	
Total assets	2,899	2,097,147	517,493	36,392	32,736	288,091	237,557	2,527,267	52,269	6,521	272,537	—	
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts payable	\$	—	\$ 4,701	\$	10,349	\$	—	\$	5,383	\$	13,005	\$	68
Wages payable	—	23,060	—	—	—	—	—	—	2,023	—	—	—	
Accrued liabilities	—	1,462	—	—	—	—	—	—	200	—	—	—	
Due to other governments	—	—	—	—	—	—	—	—	—	—	—	—	
Due to others	—	—	—	—	—	—	—	—	—	—	—	—	
Advance from other funds	—	—	—	—	—	—	—	—	36,603	—	—	—	
Unearned revenue	—	—	—	—	—	—	—	—	—	—	—	—	
Loan payable to other funds	—	—	—	—	—	—	—	—	—	—	—	—	
Total liabilities	—	29,223	10,349	—	—	—	5,383	—	51,831	—	68	—	
Fund balances:													
Nonspendable	—	—	—	—	—	—	—	—	—	—	—	—	
Restricted	—	2,067,924	507,144	36,392	32,736	288,091	—	2,527,267	438	6,521	272,469	—	
Committed	2,899	—	—	—	—	—	232,174	—	—	—	—	—	
Assigned	—	—	—	—	—	—	—	—	—	—	—	—	
Undesignated	—	—	—	—	—	—	—	—	—	—	—	—	
Total fund balances	2,899	2,067,924	507,144	36,392	32,736	288,091	232,174	2,527,267	438	6,521	272,469	—	
Total liabilities and fund balances	\$ 2,899	\$ 2,097,147	\$ 517,493	\$ 36,392	\$ 32,736	\$ 288,091	\$ 237,557	\$ 2,527,267	\$ 52,269	\$ 6,521	\$ 272,537	\$ —	

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2013**

	Election Equipment Replacement	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Law Enforcement Department of Justice Grants	Sheriff Civil Charges	Sheriff Revolving	Inmate Security	Sheriff K9 Operations	Prosecuting Attorney Training	Prosecuting Attorney Tax Collection	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection
ASSETS													
Cash and cash equivalents	\$ 151,963	\$ —	\$ —	\$ —	\$ 14,007	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 12,422	\$ 15,804
Investments	(428)	52,331	13,567	8,268	—	26,448	194,654	125,420	3,098	1,528	38,635	—	—
Accrued interest	63	70	15	9	—	43	237	140	3	2	49	—	—
Accounts receivable	—	—	679	—	—	—	388	3,303	—	305	8,934	—	60
Commissions receivable	—	—	—	—	—	—	—	—	—	—	—	—	—
Sales taxes receivable	—	—	—	—	—	—	—	—	—	—	—	—	—
Due from other governments	—	—	—	—	—	—	—	—	—	—	—	—	—
Total assets	151,598	52,401	14,261	8,277	14,007	26,491	195,279	128,863	3,101	1,835	47,618	12,422	15,864
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts payable	\$ —	\$ —	\$ 856	\$ 21	\$ —	\$ 14,151	\$ 41,438	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 432
Wages payable	—	—	—	—	—	—	1,108	—	—	—	2,811	—	397
Accrued liabilities	—	—	—	—	—	—	124	—	—	—	268	—	(60)
Due to other governments	—	—	—	—	—	—	—	—	—	30	—	—	473
Due to others	—	—	—	—	—	—	—	—	—	—	110	—	10
Advance from other funds	—	—	—	—	—	—	—	—	—	—	—	—	—
Unearned revenue	—	—	—	—	14,007	—	—	—	—	—	—	—	—
Loan payable to other funds	—	—	—	—	—	—	—	—	—	—	—	—	—
Total liabilities	—	—	856	21	14,007	14,151	42,670	—	—	30	3,189	—	1,252
Fund balances:													
Nonspendable	—	—	—	—	—	—	—	—	—	—	—	—	—
Restricted	—	52,401	13,405	8,256	—	12,340	152,609	128,863	3,101	1,805	44,429	12,422	14,612
Committed	151,598	—	—	—	—	—	—	—	—	—	—	—	—
Assigned	—	—	—	—	—	—	—	—	—	—	—	—	—
Undesignated	—	—	—	—	—	—	—	—	—	—	—	—	—
Total fund balances	151,598	52,401	13,405	8,256	—	12,340	152,609	128,863	3,101	1,805	44,429	12,422	14,612
Total liabilities and fund balances	\$ 151,598	\$ 52,401	\$ 14,261	\$ 8,277	\$ 14,007	\$ 26,491	\$ 195,279	\$ 128,863	\$ 3,101	\$ 1,835	\$ 47,618	\$ 12,422	\$ 15,864

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2013**

	Prosecuting Attorney Forfeiture	Prosecuting Attorney Admin Handling Cost	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Recovery Act Grants	Neighborhood Improvement Districts	Law Library	Nonmajor Special Revenue Funds
ASSETS										
Cash and cash equivalents	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 132,268	\$ 997,705
Investments	5,279	3,225	539,561	40,818	279,028	123,053	—	2,980	—	6,433,247
Accrued interest	6	2	621	37	335	140	—	3	—	7,530
Accounts receivable	—	75	—	4,895	4,001	927	—	—	—	202,183
Commissions receivable	—	—	—	—	—	—	—	—	—	186,245
Sales taxes receivable	—	—	—	—	—	—	—	—	—	1,001
Due from other governments	—	—	—	1,380	—	—	—	—	—	53,649
Total assets	5,285	3,302	540,182	47,130	283,364	124,120	—	2,983	132,268	7,881,560
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ —	\$ —	\$ 68	\$ 7,252	\$ 8,942	\$ 252	\$ —	\$ —	\$ —	\$ 106,918
Wages payable	—	—	—	—	1,740	—	—	—	—	31,139
Accrued liabilities	—	—	—	—	133	—	—	—	—	2,127
Due to other governments	—	—	—	—	—	—	—	—	—	503
Due to others	—	499	—	—	—	—	—	—	—	619
Advance from other funds	—	—	—	—	—	—	—	—	—	36,603
Unearned revenue	—	—	—	—	—	—	—	—	—	14,007
Loan payable to other funds	—	—	—	—	—	—	—	3,032	—	3,032
Total liabilities	—	499	68	7,252	10,815	252	—	3,032	—	194,948
Fund balances:										
Nonspendable	—	—	—	—	—	—	—	—	—	—
Restricted	5,285	2,803	540,114	39,878	—	123,868	—	—	132,268	7,027,441
Committed	—	—	—	—	—	—	—	—	—	386,671
Assigned	—	—	—	—	272,549	—	—	—	—	272,549
Undesignated	—	—	—	—	—	—	—	(49)	—	(49)
Total fund balances	5,285	2,803	540,114	39,878	272,549	123,868	—	(49)	132,268	7,686,612
Total liabilities and fund balances	\$ 5,285	\$ 3,302	\$ 540,182	\$ 47,130	\$ 283,364	\$ 124,120	\$ —	\$ 2,983	\$ 132,268	\$ 7,881,560

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2013**

	Special Bldg Project Citizen Contribution	Assessment	E-911 Emergency Telephone	Domestic Violence	Local Emergency Planning Committee	Collector Tax Maintenance	Fairground Maintenance	Community Health/Med (Hospital Lease)	Stormwater Grants	Boone County Fairground Regional Rec District	Election Services
REVENUES											
Sales taxes	\$ —	\$ —	\$ 237,926	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,313	\$ —
Licenses and permits	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental	—	196,422	—	—	7,642	—	—	—	88,161	—	35,421
Charges for services	—	1,038,405	—	27,906	—	190,651	—	—	—	—	37,058
Fines and forfeitures	—	—	—	—	—	—	—	—	—	—	—
Investment income	2	970	(676)	(3)	15	301	517	2,500	—	4	269
Miscellaneous:											
Hospital lease revenue	—	—	—	—	—	—	—	508,600	—	—	—
Contributions	—	—	—	—	—	—	—	—	—	—	—
Other	—	6,390	9,254	—	—	70	79,194	—	—	—	—
Total revenues	2	1,242,187	246,504	27,903	7,657	191,022	79,711	511,100	88,161	4,317	72,748
EXPENDITURES											
Current:											
General government operations	—	1,016,709	—	—	—	14,353	—	—	—	—	1,103
Public safety and judicial services	—	—	157,150	—	—	—	—	—	—	—	—
Environment, protective inspection, and infrastructure	—	—	—	—	—	—	—	—	88,423	—	—
Community health and public services	—	—	—	30,119	7,808	—	—	—	—	—	—
Beautification and recreation	—	—	—	—	—	—	260,500	—	—	—	—
Interfund services used	—	49,243	—	—	—	125,054	—	—	—	—	—
Capital outlay	—	16,837	597,855	—	—	4,379	35,828	—	—	—	—
Total expenditures	—	1,082,789	755,005	30,119	7,808	143,786	296,328	—	88,423	—	1,103
REVENUES OVER (UNDER) EXPENDITURES	2	159,398	(508,501)	(2,216)	(151)	47,236	(216,617)	511,100	(262)	4,317	71,645
OTHER FINANCING SOURCES (USES)											
Transfers in	—	—	—	—	—	—	250,000	—	—	—	—
Transfers out	—	—	—	—	—	(64,714)	—	—	—	—	—
Sale of capital assets	—	223	—	—	—	—	—	—	—	—	—
Total other financing sources (uses)	—	223	—	—	—	(64,714)	250,000	—	—	—	—
NET CHANGE IN FUND BALANCES	2	159,621	(508,501)	(2,216)	(151)	(17,478)	33,383	511,100	(262)	4,317	71,645
FUND BALANCES, beginning of year	2,897	1,908,303	1,015,645	38,608	32,887	305,569	198,791	2,016,167	700	2,204	200,824
FUND BALANCES, end of year	\$ 2,899	\$ 2,067,924	\$ 507,144	\$ 36,392	\$ 32,736	\$ 288,091	\$ 232,174	\$ 2,527,267	\$ 438	\$ 6,521	\$ 272,469

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2013**

	Federal HAVA Election	Election Equipment Replacement	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Law Enforcement Department of Justice Grants	Sheriff Civil Charges	Sheriff Revolving	Inmate Security	Sheriff K9 Operations	Prosecuting Attorney Training
REVENUES											
Sales taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licenses and permits	—	—	—	—	—	—	—	118,340	—	—	—
Intergovernmental	24,313	—	—	7,651	—	42,385	—	—	—	—	—
Charges for services	—	10,300	—	13,165	5,000	—	50,000	—	20,658	—	3,649
Fines and forfeitures	—	—	155	—	—	—	—	—	—	—	—
Investment income	—	764	40	5	17	—	(1,372)	185	86	2	(1)
Miscellaneous:											
Hospital lease revenue	—	—	—	—	—	—	—	—	—	—	—
Contributions	—	—	—	—	500	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	552	—	—	—
Total revenues	24,313	11,064	195	20,821	5,517	42,385	48,628	119,077	20,744	2	3,648
EXPENDITURES											
Current:											
General government operations	24,313	—	—	—	—	—	—	—	—	—	—
Public safety and judicial services	—	—	19,988	21,514	2,122	41,031	29,696	25,402	—	—	4,937
Environment, protective inspection, and infrastructure	—	—	—	—	—	—	—	—	—	—	—
Community health and public services	—	—	—	—	—	—	—	—	—	—	—
Beautification and recreation	—	—	—	—	—	—	—	—	—	—	—
Interfund services used	—	—	—	—	—	—	—	—	—	—	—
Capital outlay	—	—	—	—	—	1,354	—	116,528	—	—	—
Total expenditures	24,313	—	19,988	21,514	2,122	42,385	29,696	141,930	—	—	4,937
REVENUES OVER (UNDER) EXPENDITURES	—	11,064	(19,793)	(693)	3,395	—	18,932	(22,853)	20,744	2	(1,289)
OTHER FINANCING SOURCES (USES)											
Transfers in	—	—	—	—	—	—	9,251	—	—	—	—
Transfers out	—	—	—	—	—	—	(40,000)	—	—	—	—
Sale of capital assets	—	—	1,844	—	—	—	—	—	—	—	—
Total other financing sources (uses)	—	—	1,844	—	—	—	(30,749)	—	—	—	—
NET CHANGE IN FUND BALANCES	—	11,064	(17,949)	(693)	3,395	—	(11,817)	(22,853)	20,744	2	(1,289)
FUND BALANCES, beginning of year	—	140,534	70,350	14,098	4,861	—	24,157	175,462	108,119	3,099	3,094
FUND BALANCES, end of year	\$ —	\$ 151,598	\$ 52,401	\$ 13,405	\$ 8,256	\$ —	\$ 12,340	\$ 152,609	\$ 128,863	\$ 3,101	\$ 1,805

(Continued)

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
FEDERAL HAVA ELECTION FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ 24,313	\$ 24,313	\$ —
Total revenues	<u>24,313</u>	<u>24,313</u>	<u>—</u>
EXPENDITURES			
Supplies, services, and other charges	<u>24,313</u>	<u>24,313</u>	<u>—</u>
Total expenditures	<u>24,313</u>	<u>24,313</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>—</u>	—	\$ <u>—</u>
FUND BALANCE (GAAP), beginning of year		<u>—</u>	
FUND BALANCE (GAAP), end of year		\$ <u>—</u>	

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2013**

	Prosecuting Attorney Tax Collection	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Prosecuting Attorney Admin Handling Cost	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Recovery Act Grants	Neighborhood Improvement Districts	Law Library	Total Nonmajor Special Revenue Funds
REVENUES													
Sales taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 242,239
Licenses and permits	—	—	—	—	—	—	—	—	—	—	—	—	118,340
Intergovernmental	—	—	—	—	—	—	17,815	—	—	21,511	—	—	441,321
Charges for services	105,755	11,921	32,580	—	2,800	111,231	95,725	87,641	14,655	—	—	—	1,859,100
Fines and forfeitures	—	—	—	—	—	—	—	—	—	—	—	27,291	27,446
Investment income	45	—	—	3	3	373	35	185	83	—	2	682	5,036
Miscellaneous:													
Hospital lease revenue	—	—	—	—	—	—	—	—	—	—	—	—	508,600
Contributions	—	—	—	—	—	—	—	30,000	—	—	—	—	30,500
Other	—	—	21	—	—	—	435	260	—	—	—	—	96,176
Total revenues	105,800	11,921	32,601	3	2,803	111,604	114,010	118,086	14,738	21,511	2	27,973	3,328,758
EXPENDITURES													
Current:													
General government operations	—	—	—	—	—	66,120	—	—	—	—	—	—	1,122,598
Public safety and judicial services	94,364	7,578	16,262	—	—	—	93,409	103,426	3,436	21,577	—	8,568	650,460
Environment, protective inspection, and infrastructure	—	—	—	—	—	—	—	—	—	—	14	—	88,437
Community health and public services	—	—	—	—	—	—	—	—	—	—	—	—	37,927
Beautification and recreation	—	—	—	—	—	—	—	—	—	—	—	—	260,500
Interfund services used	—	—	—	—	—	—	—	—	—	—	—	—	174,297
Capital outlay	—	—	—	—	—	20,813	—	698	—	—	—	—	794,292
Total expenditures	94,364	7,578	16,262	—	—	86,933	93,409	104,124	3,436	21,577	14	8,568	3,128,511
REVENUES OVER (UNDER) EXPENDITURES	11,436	4,343	16,339	3	2,803	24,671	20,601	13,962	11,302	(66)	(12)	19,405	200,247
OTHER FINANCING SOURCES (USES)													
Transfers in	—	—	—	—	—	—	—	—	—	—	—	—	259,251
Transfers out	—	—	—	—	—	—	—	—	—	—	—	—	(104,714)
Sale of capital assets	—	—	—	—	—	—	—	—	—	—	—	—	2,067
Total other financing sources (uses)	—	—	—	—	—	—	—	—	—	—	—	—	156,604
NET CHANGE IN FUND BALANCES	11,436	4,343	16,339	3	2,803	24,671	20,601	13,962	11,302	(66)	(12)	19,405	356,851
FUND BALANCES, beginning of year	32,993	8,079	(1,727)	5,282	—	515,443	19,277	258,587	112,566	66	(37)	112,863	7,329,761
FUND BALANCES, end of year	\$ 44,429	\$ 12,422	\$ 14,612	\$ 5,285	\$ 2,803	\$ 540,114	\$ 39,878	\$ 272,549	\$ 123,868	\$ —	\$ (49)	\$ 132,268	\$ 7,686,612

(Continued)

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SPECIAL BUILDING PROJECT CITIZEN CONTRIBUTION FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ 12	\$ 2	\$ (10)
Miscellaneous:			
Other	<u>—</u>	<u>—</u>	<u>—</u>
Total revenues	<u>12</u>	<u>2</u>	<u>(10)</u>
EXPENDITURES			
Supplies, services, and other charges	—	—	—
Capital outlay	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>12</u>	2	\$ <u>(10)</u>
FUND BALANCE (GAAP), beginning of year		<u>2,897</u>	
FUND BALANCE (GAAP), end of year		\$ <u>2,899</u>	

BOONE COUNTY, MISSOURI

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

For The Year Ended December 31, 2013

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ 194,649	\$ 196,422	\$ 1,773
Charges for services	900,000	1,038,405	138,405
Investment income	5,400	970	(4,430)
Miscellaneous:			
Other	5,000	6,390	1,390
Total revenues	<u>1,105,049</u>	<u>1,242,187</u>	<u>137,138</u>
EXPENDITURES			
Personal services	952,984	775,116	177,868
Supplies, services, and other charges	406,435	305,556	100,879
Capital outlay	83,987	78,724	5,263
Total expenditures	<u>1,443,406</u>	<u>1,159,396</u>	<u>284,010</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(338,357)</u>	<u>82,791</u>	<u>421,148</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	—	—	—
Sale of capital assets	—	223	223
Total other financing sources (uses)	<u>—</u>	<u>223</u>	<u>223</u>
NET CHANGE IN FUND BALANCE	<u>\$ (338,357)</u>	<u>83,014</u>	<u>\$ 421,371</u>
FUND BALANCE (GAAP),			
beginning of year		1,908,303	
Add encumbrances, end of year		<u>76,607</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 2,067,924</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
E-911 EMERGENCY TELEPHONE FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Sales taxes	\$ 255,000	\$ 237,926	\$ (17,074)
Investment income	1,380	(676)	(2,056)
Miscellaneous:			
Other	<u> —</u>	<u> 9,254</u>	<u> 9,254</u>
Total revenues	<u> 256,380</u>	<u> 246,504</u>	<u> (9,876)</u>
EXPENDITURES			
Supplies, services, and other charges	157,588	157,150	438
Capital outlay	<u> 109</u>	<u> 109</u>	<u> —</u>
Total expenditures	<u> 157,697</u>	<u> 157,259</u>	<u> 438</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> 98,683</u>	89,245	\$ <u> (9,438)</u>
FUND BALANCE (GAAP), beginning of year		1,015,645	
Less encumbrances, beginning of year		<u> (597,746)</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 507,144</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
DOMESTIC VIOLENCE FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 31,500	\$ 27,906	\$ (3,594)
Investment income	70	(3)	(73)
	<u>31,570</u>	<u>27,903</u>	<u>(3,667)</u>
Total revenues			
EXPENDITURES			
Supplies, services, and other charges	<u>30,120</u>	<u>30,119</u>	<u>1</u>
	<u>30,120</u>	<u>30,119</u>	<u>1</u>
Total expenditures			
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>1,450</u>	(2,216) \$	<u>(3,666)</u>
FUND BALANCE (GAAP), beginning of year		<u>38,608</u>	
FUND BALANCE (GAAP), end of year		\$ <u>36,392</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
LOCAL EMERGENCY PLANNING COMMITTEE FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 7,500	\$ 7,642	\$ 142
Investment income	200	15	(185)
	<u>7,700</u>	<u>7,657</u>	<u>(43)</u>
Total revenues			
EXPENDITURES			
Supplies, services, and other charges	23,529	7,808	15,721
Capital outlay	—	—	—
	<u>23,529</u>	<u>7,808</u>	<u>15,721</u>
Total expenditures			
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(15,829)</u>	(151)	\$ <u>15,678</u>
FUND BALANCE (GAAP), beginning of year		<u>32,887</u>	
FUND BALANCE (GAAP), end of year		\$ <u>32,736</u>	

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - COLLECTOR TAX MAINTENANCE FUND For The Year Ended December 31, 2013

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Charges for services	\$ 182,721	\$ 190,651	\$ 7,930
Investment income	1,225	301	(924)
Miscellaneous:			
Other	<u>—</u>	<u>70</u>	<u>70</u>
Total revenues	<u>183,946</u>	<u>191,022</u>	<u>7,076</u>
EXPENDITURES			
Personal services	1,956	—	1,956
Supplies, services, and other charges	179,780	139,407	40,373
Capital outlay	<u>4,841</u>	<u>4,379</u>	<u>462</u>
Total expenditures	<u>186,577</u>	<u>143,786</u>	<u>42,791</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,631)	47,236	49,867
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(64,714)</u>	<u>(64,714)</u>	<u>—</u>
Total other financing sources (uses)	<u>(64,714)</u>	<u>(64,714)</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	\$ <u>(67,345)</u>	(17,478)	\$ <u>49,867</u>
FUND BALANCE (GAAP), beginning of year		<u>305,569</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>288,091</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
FAIRGROUND MAINTENANCE FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 190	\$ 517	\$ 327
Miscellaneous:			
Other	<u> —</u>	<u> 79,194</u>	<u> 79,194</u>
Total revenues	<u> 190</u>	<u> 79,711</u>	<u> 79,521</u>
EXPENDITURES			
Supplies, services, and other charges	262,000	260,500	1,500
Capital outlay	<u> 140,000</u>	<u> 35,828</u>	<u> 104,172</u>
Total expenditures	<u> 402,000</u>	<u> 296,328</u>	<u> 105,672</u>
REVENUES OVER (UNDER) EXPENDITURES	(401,810)	(216,617)	185,193
OTHER FINANCING SOURCES (USES)			
Transfers in	<u> 250,000</u>	<u> 250,000</u>	<u> —</u>
Total other financing sources (uses)	<u> 250,000</u>	<u> 250,000</u>	<u> —</u>
NET CHANGE IN FUND BALANCE	\$ <u> (151,810)</u>	33,383	\$ <u> 185,193</u>
FUND BALANCE (GAAP), beginning of year		<u> 198,791</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 232,174</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
COMMUNITY HEALTH/MEDICAL (HOSPITAL LEASE)
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 5,750	\$ 2,500	\$ (3,250)
Miscellaneous:			
Other	<u>510,000</u>	<u>508,600</u>	<u>(1,400)</u>
Total revenues	<u>515,750</u>	<u>511,100</u>	<u>(4,650)</u>
EXPENDITURES			
Supplies, services, and other charges	—	—	—
Capital outlay	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>515,750</u>	511,100	\$ <u>(4,650)</u>
FUND BALANCE (GAAP), beginning of year		<u>2,016,167</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>2,527,267</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
BOONE COUNTY STORMWATER GRANTS
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 464,079	\$ 88,161	\$ (375,918)
Charges for services	<u> —</u>	<u> —</u>	<u> —</u>
Total revenues	<u>464,079</u>	<u>88,161</u>	<u>(375,918)</u>
EXPENDITURES			
Personal services	67,512	54,054	13,458
Supplies, services, and other charges	96,678	16,477	80,201
Capital outlay	<u> —</u>	<u> —</u>	<u> —</u>
Total expenditures	<u>164,190</u>	<u>70,531</u>	<u>93,659</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>299,889</u>	17,630	\$ <u>(282,259)</u>
FUND BALANCE (GAAP), beginning of year		700	
Less encumbrances, beginning of year		(278,150)	
Add encumbrances, end of year		<u>260,258</u>	
FUND BALANCE (GAAP), end of year		\$ <u>438</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
BOONE COUNTY FAIRGROUND REGIONAL RECREATION DISTRICT FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Sales Taxes	\$ 1,900	\$ 4,313	\$ 2,413
Investment income	<u>2</u>	<u>4</u>	<u>2</u>
Total revenues	<u>1,902</u>	<u>4,317</u>	<u>2,415</u>
EXPENDITURES			
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>1,902</u>	4,317	\$ <u>2,415</u>
FUND BALANCE (GAAP), beginning of year		<u>2,204</u>	
FUND BALANCE (GAAP), end of year		\$ <u>6,521</u>	

BOONE COUNTY, MISSOURI

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

For The Year Ended December 31, 2013

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 19,000	\$ 35,421	\$ 16,421
Charges for services	18,000	37,058	19,058
Investment income	350	269	(81)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	37,350	72,748	35,398
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	81,800	1,103	80,697
Capital outlay	109,250	—	109,250
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	191,050	1,103	189,947
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(153,700)</u>	71,645	\$ <u>225,345</u>
FUND BALANCE (GAAP), beginning of year		<u>200,824</u>	
FUND BALANCE (GAAP), end of year		\$ <u>272,469</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ELECTION EQUIPMENT REPLACEMENT FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 6,000	\$ 10,300	\$ 4,300
Investment income	<u>440</u>	<u>764</u>	<u>324</u>
Total revenues	<u>6,440</u>	<u>11,064</u>	<u>4,624</u>
EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>6,440</u>	11,064	\$ <u>4,624</u>
FUND BALANCE (GAAP), beginning of year		<u>140,534</u>	
FUND BALANCE (GAAP), end of year		\$ <u>151,598</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF FORFEITURE FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Fines and forfeitures	\$ —	\$ 155	\$ 155
Investment income	344	40	(304)
	<u>344</u>	<u>40</u>	<u>(304)</u>
Total revenues	<u>344</u>	<u>195</u>	<u>(149)</u>
EXPENDITURES			
Personal services	33,560	11,115	22,445
Supplies, services, and other charges	3,940	3,373	567
Capital outlay	5,919	5,500	419
	<u>43,419</u>	<u>19,988</u>	<u>23,431</u>
Total expenditures	<u>43,419</u>	<u>19,988</u>	<u>23,431</u>
REVENUES OVER (UNDER) EXPENDITURES	(43,075)	(19,793)	23,282
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	—	1,844	1,844
	<u>—</u>	<u>1,844</u>	<u>1,844</u>
Total other financing sources (uses)	<u>—</u>	<u>1,844</u>	<u>1,844</u>
NET CHANGE IN FUND BALANCE	\$ <u>(43,075)</u>	(17,949)	\$ <u>25,126</u>
FUND BALANCE (GAAP), beginning of year		<u>70,350</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 52,401</u>	

BOONE COUNTY, MISSOURI

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

For The Year Ended December 31, 2013

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 10,000	\$ 7,651	\$ (2,349)
Charges for services	15,763	13,165	(2,598)
Investment income	<u>60</u>	<u>5</u>	<u>(55)</u>
Total revenues	<u>25,823</u>	<u>20,821</u>	<u>(5,002)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>29,500</u>	<u>21,514</u>	<u>7,986</u>
Total expenditures	<u>29,500</u>	<u>21,514</u>	<u>7,986</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(3,677)</u></u>	(693)	\$ <u><u>2,984</u></u>
FUND BALANCE (GAAP), beginning of year		<u>14,098</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>13,405</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PUBLIC SAFETY CITIZEN CONTRIBUTIONS FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ —	\$ 5,000	\$ 5,000
Investment income	25	17	(8)
Miscellaneous:			
Contributions	<u>—</u>	<u>500</u>	<u>500</u>
Total revenues	<u>25</u>	<u>5,517</u>	<u>5,492</u>
EXPENDITURES			
Supplies, services, and other charges	<u>3,300</u>	<u>2,122</u>	<u>1,178</u>
Total expenditures	<u>3,300</u>	<u>2,122</u>	<u>1,178</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(3,275)</u></u>	3,395	\$ <u><u>6,670</u></u>
FUND BALANCE (GAAP), beginning of year		<u>4,861</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>8,256</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
LAW ENFORCEMENT DEPARTMENT OF JUSTICE GRANTS FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 56,392	\$ 42,385	\$ (14,007)
Total revenues	<u>56,392</u>	<u>42,385</u>	<u>(14,007)</u>
EXPENDITURES			
Supplies, services, and other charges	55,038	46,226	8,812
Capital outlay	<u>1,354</u>	<u>1,354</u>	<u>—</u>
Total expenditures	<u>56,392</u>	<u>47,580</u>	<u>8,812</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> —</u>	(5,195)	\$ <u> (5,195)</u>
FUND BALANCE (GAAP), beginning of year		—	
Add encumbrances, end of year		<u>5,195</u>	
FUND BALANCE (GAAP), end of year		\$ <u> —</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF CIVIL CHARGES FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Charges for services	\$ 50,000	\$ 50,000	\$ —
Investment income	309	(1,372)	(1,681)
Total revenues	<u>50,309</u>	<u>48,628</u>	<u>(1,681)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>29,757</u>	<u>29,696</u>	<u>61</u>
Total expenditures	<u>29,757</u>	<u>29,696</u>	<u>61</u>
REVENUES OVER (UNDER) EXPENDITURES	20,552	18,932	(1,620)
OTHER FINANCING SOURCES (USES)			
Transfer in	9,251	9,251	
Transfer out	<u>(40,000)</u>	<u>(40,000)</u>	<u>—</u>
Total other financing sources (uses)	<u>(30,749)</u>	<u>(30,749)</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	\$ <u>(10,197)</u>	(11,817) \$	<u>(1,620)</u>
FUND BALANCE (GAAP), beginning of year		<u>24,157</u>	
FUND BALANCE (GAAP), end of year		\$ <u>12,340</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF REVOLVING FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Licenses and permits	\$ 90,612	\$ 118,340	\$ 27,728
Investment income	648	185	(463)
Miscellaneous:			
Other	<u>—</u>	<u>552</u>	<u>552</u>
Total revenues	<u>91,260</u>	<u>119,077</u>	<u>27,817</u>
EXPENDITURES			
Personal services	9,186	4,694	4,492
Supplies, services, and other charges	24,835	20,708	4,127
Capital outlay	<u>99,440</u>	<u>82,651</u>	<u>16,789</u>
Total expenditures	<u>133,461</u>	<u>108,053</u>	<u>25,408</u>
REVENUES OVER (UNDER) EXPENDITURES			
	\$ <u><u>(42,201)</u></u>	11,024	\$ <u><u>53,225</u></u>
FUND BALANCE (GAAP), beginning of year			
		175,462	
Less encumbrances, beginning of year			
		(44,827)	
Add encumbrances, end of year			
		<u>10,950</u>	
FUND BALANCE (GAAP), end of year			
		\$ <u><u>152,609</u></u>	

BOONE COUNTY, MISSOURI

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

For The Year Ended December 31, 2013

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 17,000	\$ 20,658	\$ 3,658
Investment income	<u>379</u>	<u>86</u>	<u>(293)</u>
Total revenues	<u>17,379</u>	<u>20,744</u>	<u>3,365</u>
EXPENDITURES			
Capital outlay	<u>75,000</u>	<u>—</u>	<u>75,000</u>
Total expenditures	<u>75,000</u>	<u>—</u>	<u>75,000</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(57,621)</u></u>	20,744	\$ <u><u>78,365</u></u>
FUND BALANCE (GAAP), beginning of year		<u>108,119</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>128,863</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF K9 OPERATIONS FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 11	\$ 2	\$ (9)
Miscellaneous:			
Contributions	<u>—</u>	<u>—</u>	<u>—</u>
Total revenues	<u>11</u>	<u>2</u>	<u>(9)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>11</u>	2	\$ <u>(9)</u>
FUND BALANCE (GAAP), beginning of year		<u>3,099</u>	
FUND BALANCE (GAAP), end of year		\$ <u>3,101</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY TRAINING FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Final Budget Positive (Negative)
REVENUES			
Charges for services	\$ 4,000	\$ 3,649	\$ (351)
Investment income	17	(1)	(18)
Total revenues	<u>4,017</u>	<u>3,648</u>	<u>(369)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>4,938</u>	<u>4,937</u>	<u>1</u>
Total expenditures	<u>4,938</u>	<u>4,937</u>	<u>1</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(921)</u>	(1,289)	\$ <u>(368)</u>
FUND BALANCE (GAAP), beginning of year		<u>3,094</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>1,805</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY TAX COLLECTION FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 90,000	\$ 105,755	\$ 15,755
Investment income	103	45	(58)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	90,103	105,800	15,697
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Personal services	92,899	91,413	1,486
Supplies, services, and other charges	3,952	2,951	1,001
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	96,851	94,364	2,487
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(6,748)</u>	11,436	\$ <u>18,184</u>
FUND BALANCE (GAAP), beginning of year		<u>32,993</u>	
FUND BALANCE (GAAP), end of year		\$ <u>44,429</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY CONTINGENCY FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 18,050	\$ 11,921	\$ (6,129)
Total revenues	<u>18,050</u>	<u>11,921</u>	<u>(6,129)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>20,000</u>	<u>7,578</u>	<u>12,422</u>
Total expenditures	<u>20,000</u>	<u>7,578</u>	<u>12,422</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(1,950)</u>	4,343	\$ <u>6,293</u>
FUND BALANCE (GAAP), beginning of year		<u>8,079</u>	
FUND BALANCE (GAAP), end of year		\$ <u>12,422</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY BAD CHECK COLLECTION FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 39,500	\$ 32,580	\$ (6,920)
Miscellaneous	25	21	(4)
	<u>39,525</u>	<u>32,601</u>	<u>(6,924)</u>
Total revenues			
EXPENDITURES			
Personal services	15,577	14,931	646
Supplies, services, and other charges	1,615	1,331	284
	<u>17,192</u>	<u>16,262</u>	<u>930</u>
Total expenditures			
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>22,333</u>	16,339	\$ <u>(5,994)</u>
FUND BALANCE (GAAP), beginning of year		<u>(1,727)</u>	
FUND BALANCE (GAAP), end of year		\$ <u>14,612</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY FORFEITURE FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 24	\$ 3	\$ (21)
Total revenues	<u>24</u>	<u>3</u>	<u>(21)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>3,075</u>	<u>—</u>	<u>3,075</u>
Total expenditures	<u>3,075</u>	<u>—</u>	<u>3,075</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(3,051)</u>	3	\$ <u>3,054</u>
FUND BALANCE (GAAP), beginning of year		<u>5,282</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>5,285</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
PROSECUTING ATTORNEY ADMIN HANDLING COST FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ —	\$ 2,800	\$ 2,800
Investment income	<u>—</u>	<u>3</u>	<u>3</u>
Total revenues	<u>—</u>	<u>2,803</u>	<u>2,803</u>
EXPENDITURES			
Supplies, services, and other charges	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>—</u>	2,803	\$ <u>2,803</u>
FUND BALANCE (GAAP), beginning of year		<u>—</u>	
FUND BALANCE (GAAP), end of year		\$ <u>2,803</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
RECORD PRESERVATION FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 101,569	\$ 111,231	\$ 9,662
Investment income	1,980	373	(1,607)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	103,549	111,604	8,055
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	435,646	66,120	369,526
Capital outlay	25,704	20,813	4,891
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	461,350	86,933	374,417
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(357,801)</u>	24,671	\$ <u>382,472</u>
FUND BALANCE (GAAP), beginning of year		<u>515,443</u>	
FUND BALANCE (GAAP), end of year		\$ <u>540,114</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
FAMILY SERVICES AND JUSTICE FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 27,335	\$ 17,815	\$ (9,520)
Charges for services	104,000	95,725	(8,275)
Investment income	300	35	(265)
Miscellaneous:			
Other	<u>1,000</u>	<u>435</u>	<u>(565)</u>
Total revenues	<u>132,635</u>	<u>114,010</u>	<u>(18,625)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>132,600</u>	<u>93,409</u>	<u>39,191</u>
Total expenditures	<u>132,600</u>	<u>93,409</u>	<u>39,191</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> 35</u>	20,601	\$ <u>20,566</u>
FUND BALANCE (GAAP), beginning of year		<u>19,277</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 39,878</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
CIRCUIT DRUG COURT FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Charges for services	\$ 70,000	\$ 87,641	\$ 17,641
Investment income	950	185	(765)
Miscellaneous:			
Contributions	30,000	30,000	—
Other	<u>—</u>	<u>260</u>	<u>260</u>
 Total revenues	 <u>100,950</u>	 <u>118,086</u>	 <u>17,136</u>
EXPENDITURES			
Personal services	21,528	19,356	2,172
Supplies, services, and other charges	112,314	83,129	29,185
Capital outlay	<u>1,900</u>	<u>698</u>	<u>1,202</u>
 Total expenditures	 <u>135,742</u>	 <u>103,183</u>	 <u>32,559</u>
 REVENUES OVER (UNDER) EXPENDITURES	 \$ <u>(34,792)</u>	 14,903	 \$ <u>49,695</u>
 FUND BALANCE (GAAP), beginning of year		258,587	
 Less encumbrances, beginning of year		(2,688)	
 Add encumbrances, end of year		<u>1,747</u>	
 FUND BALANCE (GAAP), end of year		 <u>\$ 272,549</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ADMINISTRATION OF JUSTICE FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 18,250	\$ 14,655	\$ (3,595)
Investment income	410	83	(327)
	<u>18,660</u>	<u>14,738</u>	<u>(3,922)</u>
Total revenues			
EXPENDITURES			
Supplies, services, and other charges	14,100	3,436	10,664
Capital outlay	3,500	—	3,500
	<u>17,600</u>	<u>3,436</u>	<u>14,164</u>
Total expenditures			
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>1,060</u>	11,302	\$ <u>10,242</u>
FUND BALANCE (GAAP), beginning of year		<u>112,566</u>	
FUND BALANCE (GAAP), end of year		\$ <u>123,868</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
RECOVERY ACT GRANTS - CYBER CRIMES AND
VIOLENCE AGAINST WOMEN FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 21,512	\$ 21,511	\$ (1)
Total revenues	<u>21,512</u>	<u>21,511</u>	<u>(1)</u>
EXPENDITURES			
Personal Services	19,422	19,422	—
Supplies, services, and other charges	<u>2,699</u>	<u>2,155</u>	<u>544</u>
Total expenditures	<u>22,121</u>	<u>21,577</u>	<u>544</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(609)</u>	(66)	<u>543</u>
FUND BALANCE (GAAP), beginning of year		<u>66</u>	
FUND BALANCE (GAAP), end of year		\$ <u>—</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
NEIGHBORHOOD IMPROVEMENT DISTRICTS FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	\$ 2	\$ 2
Miscellaneous:			
Other	<u>—</u>	<u>—</u>	<u>—</u>
Total revenues	<u>—</u>	<u>2</u>	<u>2</u>
EXPENDITURES			
Other services and charges	<u>50</u>	<u>14</u>	<u>36</u>
Total expenditures	<u>50</u>	<u>14</u>	<u>36</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(50)</u>	(12)	\$ <u>38</u>
FUND BALANCE (DEFICIT) (GAAP), beginning of year		<u>(37)</u>	
FUND BALANCE (DEFICIT) (GAAP), end of year		\$ <u>(49)</u>	

BOONE COUNTY, MISSOURI

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

For The Year Ended December 31, 2013

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 27,291	\$ 27,291	\$ —
Investment income	<u>682</u>	<u>682</u>	<u>—</u>
Total revenues	<u>27,973</u>	<u>27,973</u>	<u>—</u>
EXPENDITURES			
Supplies, services, and other charges	<u>8,568</u>	<u>8,568</u>	<u>—</u>
Total expenditures	<u>8,568</u>	<u>8,568</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>19,405</u>	19,405	\$ <u>—</u>
FUND BALANCE (GAAP), beginning of year		<u>112,863</u>	
FUND BALANCE (GAAP), end of year		\$ <u>132,268</u>	

BOONE COUNTY, MISSOURI

DEBT SERVICE FUNDS

Debt Service Funds account for resources used for the payments of principal, interest, and other expenditures on long-term general and special obligation debt.

Debt Service Reserve Fund - To hold in trust the moneys required as a reserve for the Series 2012 Refunding Certificates of Participation issued in the amount of \$2,230,000. These bonds were issued in 2012 to refund the Series 2003 Special Obligation Bonds, for which the debt service reserve fund previously held moneys in trust. Financing for the bond issue is obtained through an annual appropriation for rental payments from the County. Payments of principal are required annually and interest payments required semi-annually until 2018. The moneys in this fund will be used to make the final payments on the bonds.

Series 2010 Special Obligation Bond - Taxable - To hold in trust the moneys required as a reserve for the bonds and to accumulate moneys for payment of the principal and interest on \$830,000 taxable special obligation bonds issued in 2010 for the construction of buildings. Financing for the annual debt service requirements is primarily obtained through revenues received from lease of the land and buildings. Principal payments are required annually beginning in 2011 through 2020 and interest payments are required semi-annually beginning in 2010 through 2020.

Series 2006A Neighborhood Improvement District Bond Fund - Road - To accumulate moneys for payment of the principal and interest on \$182,000 general obligation neighborhood improvement bonds issued in 2006. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2016. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2010A Neighborhood Improvement District Bond Fund - Sewer - To accumulate moneys for payment of the principal and interest on \$204,000 general obligation neighborhood improvement bonds issued in 2010. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2030. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2010 Neighborhood Improvement District Bond Fund - Sewer - To accumulate moneys for payment of the principal and interest on \$159,543 general obligation neighborhood improvement bonds issued in 2010. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2029. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2011A Neighborhood Improvement District Bond Fund - Road - To accumulate moneys for payment of the principal and interest on \$450,000 general obligation neighborhood improvement bonds issued in 2011. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2021. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2011B Neighborhood Improvement District Bond Fund - Sewer - To accumulate moneys for payment of the principal and interest on \$71,000 general obligation neighborhood improvement bonds issued in 2011. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2031. The fees in excess of actual requirements are legally restricted to servicing this debt.

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET -
NONMAJOR DEBT SERVICE FUNDS
December 31, 2013**

	Debt Service Reserve	Series 2010 Special Obligation Bond—Taxable	Series 2006A Neighborhood Improvement District Bond—Road	Series 2010A Neighborhood Improvement District Bond—Sewer	Series 2010 Neighborhood Improvement District Bond—Sewer	Series 2011A Neighborhood Improvement District Bond—Road	Series 2011B Neighborhood Improvement District Bond—Sewer	Total Nonmajor Debt Service Funds
ASSETS								
Cash and cash equivalents	\$ —	\$ —	\$ 20,710	\$ 3,632	\$ 6,236	\$ 65,541	\$ 10,122	\$ 106,241
Investments	—	118,496	1,251	46,316	—	—	—	166,063
Accrued interest	—	224	2	52	—	—	—	278
Assessments receivable	—	—	44,615	179,894	125,603	337,318	68,410	755,840
Due from other governments	—	3,030	—	—	—	—	—	3,030
Restricted assets:								
Cash and cash equivalents	223,000	—	—	—	—	—	—	223,000
Total assets	223,000	121,750	66,578	229,894	131,839	402,859	78,532	1,254,452
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities	—	—	—	—	—	—	—	—
Deferred inflows of resources:								
Unavailable revenue-special assessments	—	—	42,689	175,805	123,336	318,080	67,705	727,615
Total deferred inflows of resources	—	—	42,689	175,805	123,336	318,080	67,705	727,615
Fund balances:								
Restricted for Debt Service	223,000	121,750	23,889	54,089	8,503	84,779	10,827	526,837
Total fund balances	223,000	121,750	23,889	54,089	8,503	84,779	10,827	526,837
Total liabilities, deferred inflows of resources, and fund balances	\$ 223,000	\$ 121,750	\$ 66,578	\$ 229,894	\$ 131,839	\$ 402,859	\$ 78,532	\$ 1,254,452

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR DEBT SERVICE FUNDS
For The Year Ended December 31, 2013**

	Debt Service Reserve	Series 2010 Special Obligation Bond—Taxable	Series 2006A Neighborhood Improvement District Bond—Road	Series 2010A Neighborhood Improvement District Bond—Sewer	Series 2010 Neighborhood Improvement District Bond—Sewer	Series 2011A Neighborhood Improvement District Bond—Road	Series 2011B Neighborhood Improvement District Bond—Sewer	Total Nonmajor Debt Service Funds
REVENUES								
Assessments	\$ —	\$ —	\$ 22,636	\$ 20,383	\$ 9,460	\$ 78,123	\$ 5,827	\$ 136,429
Intergovernmental		12,090						12,090
Investment income	—	280	11	29	—	21	4	345
Total revenues	—	12,370	22,647	20,412	9,460	78,144	5,831	148,864
EXPENDITURES								
Principal retirement	—	75,000	19,000	1,000	6,800	40,000	2,000	143,800
Interest and fiscal charges	—	27,298	3,567	9,990	3,740	13,375	3,190	61,160
Total expenditures	—	102,298	22,567	10,990	10,540	53,375	5,190	204,960
REVENUES OVER (UNDER) EXPENDITURES	—	(89,928)	80	9,422	(1,080)	24,769	641	(56,096)
OTHER FINANCING SOURCES (USES)								
Transfers in	—	100,000	—	—	—	—	—	100,000
NET CHANGE IN FUND BALANCE	—	10,072	80	9,422	(1,080)	24,769	641	43,904
FUND BALANCES, beginning of year	223,000	111,678	23,809	44,667	9,583	60,010	10,186	482,933
FUND BALANCES, end of year	\$ 223,000	\$ 121,750	\$ 23,889	\$ 54,089	\$ 8,503	\$ 84,779	\$ 10,827	\$ 526,837

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2008 NEIGHBORHOOD IMPROVEMENT DISTRICT
BOND FUND - SEWER - MAJOR FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 64,751	\$ 96,065	\$ 31,314
Investment income	239	179	(60)
	<u>64,990</u>	<u>96,244</u>	<u>31,254</u>
Total revenues			
EXPENDITURES			
Principal retirement	50,000	50,000	—
Interest and fiscal charges	21,676	21,675	1
	<u>71,676</u>	<u>71,675</u>	<u>1</u>
Total expenditures			
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(6,686)</u>	24,569	\$ <u>31,255</u>
FUND BALANCE (GAAP), beginning of year		<u>193,011</u>	
FUND BALANCE (GAAP), end of year		\$ <u>217,580</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2010 SPECIAL OBLIGATION BOND FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 12,283	\$ 12,090	\$ (193)
Investment income	125	280	155
	<u> </u>	<u> </u>	<u> </u>
Total revenues	12,408	12,370	(38)
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	75,000	75,000	—
Interest and fiscal charges	27,298	27,298	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	102,298	102,298	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	(89,890)	(89,928)	(38)
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)			
Transfer in	100,000	100,000	—
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>10,110</u>	10,072	\$ <u>(38)</u>
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCE (GAAP), beginning of year		<u>111,678</u>	
		<u> </u>	
FUND BALANCE (GAAP), end of year		\$ <u>121,750</u>	
		<u> </u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2006A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 22,409	\$ 22,636	\$ 227
Investment income	26	11	(15)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	22,435	22,647	212
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	19,000	19,000	—
Interest and fiscal charges	3,568	3,567	1
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	22,568	22,567	1
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> (133)</u>	80	\$ <u> 213</u>
FUND BALANCE (GAAP), beginning of year		<u>23,809</u>	
FUND BALANCE (GAAP), end of year		\$ <u>23,889</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2010A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - SEWER
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 10,169	\$ 20,383	\$ 10,214
Investment income	110	29	(81)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	10,279	20,412	10,133
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	1,000	1,000	—
Interest and fiscal charges	9,990	9,990	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	10,990	10,990	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(711)</u>	9,422	\$ <u>10,133</u>
FUND BALANCE (GAAP), beginning of year		<u>44,667</u>	
FUND BALANCE (GAAP), end of year		\$ <u>54,089</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2010 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - SEWER
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 9,327	\$ 9,460	\$ 133
EXPENDITURES			
Principal retirement	6,800	6,800	
Interest and fiscal charges	<u>3,742</u>	<u>3,740</u>	<u>2</u>
Total expenditures	<u>10,542</u>	<u>10,540</u>	<u>2</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(1,215)</u>	(1,080)	\$ <u>135</u>
FUND BALANCE (GAAP), beginning of year		<u>9,583</u>	
FUND BALANCE (GAAP), end of year		\$ <u>8,503</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2011A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - ROAD
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 52,447	\$ 78,123	\$ 25,676
Investment income	22	21	(1)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	52,469	78,144	25,675
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	40,000	40,000	
Interest and fiscal charges	13,375	13,375	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	53,375	53,375	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> (906)</u>	24,769	\$ <u> 25,675</u>
FUND BALANCE (GAAP), beginning of year		<u>60,010</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 84,779</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2011B NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND - SEWER
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 5,744	\$ 5,827	\$ 83
Investment income	5	4	(1)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	5,749	5,831	82
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	2,000	2,000	
Interest and fiscal charges	3,190	3,190	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	5,190	5,190	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>559</u>	641	\$ <u>82</u>
FUND BALANCE (GAAP), beginning of year		<u>10,186</u>	
FUND BALANCE (GAAP), end of year		\$ <u>10,827</u>	

BOONE COUNTY, MISSOURI

CAPITAL PROJECTS FUNDS

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

Government Center Capital Improvement Fund - To account for the resources used in the planning, renovating, and expanding of the Government Center and/or Johnson Building.

Courthouse Square Construction Fund – To account for resources and expenditures used in planning and renovation of the Courthouse Square.

General Capital - To account for other miscellaneous building-related capital projects of the County.

One-Fifth Cent Sales Tax Capital Improvement Fund - To account for the resources and expenditures of the voter-approved three-year one-fifth cent sales tax for the Courthouse Expansion, Government Center improvements, and other related projects. The sales tax expires in 2009.

Law Office Remodel IV-D 605 E. Walnut – To account for the resources and expenditures used in the reconstruction of the 605 E. Walnut building.

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

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

911/OEM Facility Construction – To account for resources and expenditures used in the planning and construction of a 911/OEM Facility.

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2013**

	Government Center	Courthouse Square Construction	General Capital	One-Fifth Cent Sales Tax Capital Improvements	Law Office Remodel IV-D 605 E. Walnut	Sheriff/ Elections Facility	Johnston Paint Building Remodel	911/OEM Facility Construction Project	Total Nonmajor Capital Project Funds
ASSETS									
Cash and cash equivalents	\$ —	\$ —	\$ —	\$ —	\$ 403,064	\$ —	\$ —	\$ —	\$ 403,064
Investments	—	—	394,734	341,005	—	—	—	—	735,739
Accrued interest	—	—	547	471	—	—	—	—	1,018
Total assets	—	—	395,281	341,476	403,064	—	—	—	1,139,821
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	—	—	—	257,551	24,099	—	—	9,416	291,066
Total liabilities	—	—	—	257,551	24,099	—	—	9,416	291,066
Fund balances:									
Restricted	—	—	—	83,925	—	—	—	—	83,925
Committed	—	—	395,281	—	378,965	—	—	—	774,246
Unassigned	—	—	—	—	—	—	—	(9,416)	(9,416)
Total fund balances	—	—	395,281	83,925	378,965	—	—	(9,416)	848,755
Total liabilities and fund balances	\$ —	\$ —	\$ 395,281	\$ 341,476	\$ 403,064	\$ —	\$ —	\$ —	\$ 1,139,821

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
NONMAJOR CAPITAL PROJECTS FUNDS
For The Year Ended December 31, 2013**

	Government Center	Courthouse Square Construction	General Capital	One-Fifth Cent Sales Tax Capital Improvements	Law Office Remodel IV-D 605 E. Walnut	Sheriff/ Elections Facility	Johnston Paint Building Remodel	911/OEM Facility Construction Project	Total Nonmajor Capital Project Funds
REVENUES									
Sales taxes	\$ —	\$ —	\$ —	\$ 9,649	\$ —	\$ —	\$ —	\$ —	\$ 9,649
Investment income	34,061	245	(36,794)	334	—	5,757	(1,120)	—	2,483
Total revenues	34,061	245	(36,794)	9,983	—	5,757	(1,120)	—	12,132
EXPENDITURES									
Capital outlay	—	12,274	—	314,896	69,951	—	—	42,656	439,777
Total expenditures	—	12,274	—	314,896	69,951	—	—	42,656	439,777
REVENUES OVER (UNDER) EXPENDITURES									
	34,061	(12,029)	(36,794)	(304,913)	(69,951)	5,757	(1,120)	(42,656)	(427,645)
OTHER FINANCING SOURCES (USES)									
Transfers in	—	—	259,287	—	129,510	—	—	33,240	422,037
Transfers out	(140,853)	(6,622)	(129,510)	—	—	(42,048)	(79,015)	—	(398,048)
Insurance proceeds	—	—	—	—	319,406	—	—	—	319,406
Total other financing sources (uses)	(140,853)	(6,622)	129,777	—	448,916	(42,048)	(79,015)	33,240	343,395
NET CHANGE IN FUND BALANCES	(106,792)	(18,651)	92,983	(304,913)	378,965	(36,291)	(80,135)	(9,416)	(84,250)
FUND BALANCES, beginning of year									
	106,792	18,651	302,298	388,838	—	36,291	80,135	—	933,005
FUND BALANCES, end of year									
	\$ —	\$ —	\$ 395,281	\$ 83,925	\$ 378,965	\$ —	\$ —	\$ (9,416)	\$ 848,755

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GOVERNMENT CENTER CONSTRUCTION FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ <u> —</u>	\$ <u> 34,061</u>	\$ <u> 34,061</u>
Total revenues	<u> —</u>	<u> 34,061</u>	<u> 34,061</u>
EXPENDITURES			
Capital outlay	<u> —</u>	<u> —</u>	<u> —</u>
Total expenditures	<u> —</u>	<u> —</u>	<u> —</u>
REVENUES OVER (UNDER) EXPENDITURES	—	34,061	34,061
OTHER FINANCING SOURCES (USES)			
Transfers out	<u> —</u>	<u> (140,853)</u>	<u> (140,853)</u>
NET CHANGE IN FUND BALANCE	\$ <u> —</u>	(106,792)	\$ <u> (106,792)</u>
FUND BALANCE (GAAP), beginning of year		<u> 106,792</u>	
FUND BALANCE (GAAP), end of year		\$ <u> —</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
COURTHOUSE SQUARE CONSTRUCTION FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ —	\$ 245	\$ 245
Total revenues	<u>—</u>	<u>245</u>	<u>245</u>
EXPENDITURES			
Capital outlay	<u>14,803</u>	<u>12,274</u>	<u>2,529</u>
Total expenditures	<u>14,803</u>	<u>12,274</u>	<u>2,529</u>
REVENUES OVER (UNDER) EXPENDITURES	(14,803)	(12,029)	2,774
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(6,623)</u>	<u>(6,622)</u>	<u>1</u>
NET CHANGE IN FUND BALANCE	<u>\$ (21,426)</u>	(18,651)	<u>\$ 2,775</u>
FUND BALANCE (GAAP), beginning of year		<u>18,651</u>	
FUND BALANCE (GAAP), end of year		<u>\$ —</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GENERAL CAPITAL FUND**

For The Year Ended December 31, 2013

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ —	\$ (36,794)	\$ (36,794)
Total revenues	<u>—</u>	<u>(36,794)</u>	<u>(36,794)</u>
EXPENDITURES			
Capital outlay	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>—</u>	(36,794)	<u>(36,794)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	259,289	259,287	(2)
Transfers out	<u>(129,510)</u>	<u>(129,510)</u>	<u>—</u>
Total other financing sources (uses)	129,779	129,777	(2)
NET CHANGE IN FUND BALANCE	<u>\$ 129,779</u>	92,983	<u>\$ (36,796)</u>
FUND BALANCE (GAAP), beginning of year		<u>302,298</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 395,281</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ONE-FIFTH CENT SALES TAX CAPITAL IMPROVEMENT FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Sales taxes	\$ —	\$ 9,649	\$ 9,649
Investment income	—	334	334
	<u>—</u>	<u>9,983</u>	<u>9,983</u>
Total revenues	—	9,983	9,983
EXPENDITURES			
Capital outlay	337,447	314,896	22,551
	<u>337,447</u>	<u>314,896</u>	<u>22,551</u>
Total expenditures	337,447	314,896	22,551
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(337,447)</u>	(304,913)	\$ <u>32,534</u>
FUND BALANCE (GAAP), beginning of year		<u>388,838</u>	
FUND BALANCE (GAAP), end of year		\$ <u>83,925</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
LAW OFFICE REMODEL IV-D 605 E. WALNUT
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ —	\$ —	\$ —
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>
EXPENDITURES			
Capital outlay	<u>562,720</u>	<u>69,951</u>	<u>492,769</u>
Total expenditures	<u>562,720</u>	<u>69,951</u>	<u>492,769</u>
REVENUES OVER (UNDER) EXPENDITURES	(562,720)	(69,951)	492,769
OTHER FINANCING SOURCES (USES)			
Transfers in	129,510	129,510	—
Insurance proceeds	<u>433,210</u>	<u>319,406</u>	<u>(113,804)</u>
Total other financing sources (uses)	562,720	448,916	(113,804)
NET CHANGE IN FUND BALANCE	<u>\$ —</u>	378,965	<u>\$ 378,965</u>
FUND BALANCE (GAAP), beginning of year		<u>—</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 378,965</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SHERIFF/ELECTIONS FACILITY FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ <u> —</u>	\$ <u> 5,757</u>	\$ <u> 5,757</u>
Total revenues	<u> —</u>	<u> 5,757</u>	<u> 5,757</u>
EXPENDITURES			
Capital outlay	<u> —</u>	<u> —</u>	<u> —</u>
Total expenditures	<u> —</u>	<u> —</u>	<u> —</u>
REVENUES OVER (UNDER) EXPENDITURES	—	5,757	5,757
OTHER FINANCING SOURCES (USES)			
Transfers out	<u> (42,048)</u>	<u> (42,048)</u>	<u> —</u>
NET CHANGE IN FUND BALANCE	\$ <u> (42,048)</u>	(36,291)	\$ <u> 5,757</u>
FUND BALANCE (GAAP), beginning of year		<u> 36,291</u>	
FUND BALANCE (GAAP), end of year		\$ <u> —</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
JOHNSTON PAINT BUILDING REMODEL FUND
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	\$ (1,120)	\$ (1,120)
Total revenues	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Capital outlay	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	<u> </u>	(1,120)	<u> </u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	<u> </u>	(80,135)	<u> </u>
FUND BALANCE (GAAP), beginning of year		<u> </u>	
FUND BALANCE (GAAP), end of year		<u> </u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
911/OEM FACILITY CONSTRUCTION PROJECT
For The Year Ended December 31, 2013**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ —	\$ —	\$ —
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>
EXPENDITURES			
Capital outlay	<u>425,000</u>	<u>42,656</u>	<u>382,344</u>
Total expenditures	<u>425,000</u>	<u>42,656</u>	<u>382,344</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(425,000)</u>	<u>(42,656)</u>	<u>382,344</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	33,240	33,240	—
Transfers out	<u>—</u>	<u>—</u>	<u>—</u>
Total other financing sources (uses)	33,240	33,240	—
NET CHANGE IN FUND BALANCE	<u>\$ (391,760)</u>	<u>(9,416)</u>	<u>\$ 382,344</u>
FUND BALANCE (GAAP), beginning of year		<u>—</u>	
FUND BALANCE (GAAP), end of year		<u>\$ (9,416)</u>	

BOONE COUNTY, MISSOURI

INTERNAL SERVICE FUNDS

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

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

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

Self-insured Workers' Compensation Fund - Accounts for operations of the self-insured workers' compensation plan for County employees. Effective June 1, 2013, the County is no longer self-insured for workers' compensation.

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

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

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

Utilities Fund - Accounts for building utilities for the Government Center, Johnson Building, Courthouse, 607 East Ash, and the County owned space in the Centralia Clinic.

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

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

Public Works Capital Repair and Replacement Fund - Accounts for the accumulation of resources to be used for major repairs and replacements for the County's Road and Bridge Maintenance Operations facility. The resources are derived from an annual internal service charge to the Road and Bridge Fund.

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF NET POSITION -
INTERNAL SERVICE FUNDS
December 31, 2013**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Public Works Capital R & R	Total
ASSETS											
Current assets:											
Investments	\$ 2,014,009	\$ 75,930	\$ 916,549	\$ 117,381	\$ 738,067	\$ 1,004,856	\$ 172,891	\$ 62,448	\$ 29,667	\$ 200,945	\$ 5,332,743
Accrued interest	2,527	94	1,161	142	876	1,130	215	70	34	232	6,481
Accounts receivable	14,400	338	—	—	—	—	—	—	—	—	14,738
Restricted cash	—	—	15,000	—	—	—	—	—	—	—	15,000
Restricted investments	—	—	207,571	—	—	—	—	—	—	—	207,571
Total current assets	<u>2,030,936</u>	<u>76,362</u>	<u>1,140,281</u>	<u>117,523</u>	<u>738,943</u>	<u>1,005,986</u>	<u>173,106</u>	<u>62,518</u>	<u>29,701</u>	<u>201,177</u>	<u>5,576,533</u>
Noncurrent assets:											
Capital assets, net	—	—	—	—	68,222	—	—	—	—	—	68,222
Total assets	<u>2,030,936</u>	<u>76,362</u>	<u>1,140,281</u>	<u>117,523</u>	<u>807,165</u>	<u>1,005,986</u>	<u>173,106</u>	<u>62,518</u>	<u>29,701</u>	<u>201,177</u>	<u>5,644,755</u>
LIABILITIES											
Current liabilities:											
Accounts payable	393	—	—	3,423	13,432	23	31,250	—	—	—	48,521
Wages payable	—	—	—	—	17,981	—	—	—	—	—	17,981
Compensated absences	—	—	—	—	17,032	—	—	—	—	—	17,032
Accrued liabilities	—	—	—	—	1,629	—	—	—	—	—	1,629
Estimated liability for claims incurred but not paid	260,449	15,009	249,403	—	—	—	—	—	—	—	524,861
Unearned revenue	—	—	—	—	—	—	—	586	—	—	586
Long-term liabilities:											
Other post-employment benefit	278,796	—	—	—	—	—	—	—	—	—	278,796
Total liabilities	<u>539,638</u>	<u>15,009</u>	<u>249,403</u>	<u>3,423</u>	<u>50,074</u>	<u>23</u>	<u>31,250</u>	<u>586</u>	<u>—</u>	<u>—</u>	<u>889,406</u>
NET POSITION											
Net investment in capital assets	—	—	—	—	68,222	—	—	—	—	—	68,222
Restricted for workers' compensation claims	—	—	222,571	—	—	—	—	—	—	—	222,571
Unrestricted	<u>1,491,298</u>	<u>61,353</u>	<u>668,307</u>	<u>114,100</u>	<u>688,869</u>	<u>1,005,963</u>	<u>141,856</u>	<u>61,932</u>	<u>29,701</u>	<u>201,177</u>	<u>4,464,556</u>
Total net position	<u>\$ 1,491,298</u>	<u>\$ 61,353</u>	<u>\$ 890,878</u>	<u>\$ 114,100</u>	<u>\$ 757,091</u>	<u>\$ 1,005,963</u>	<u>\$ 141,856</u>	<u>\$ 61,932</u>	<u>\$ 29,701</u>	<u>\$ 201,177</u>	<u>\$ 4,755,349</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2013**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Public Works Capital R & R	Total
OPERATING REVENUES											
Charges for services	\$ 2,315,857	\$ 253,229	\$ 192,038	\$ —	\$ 796,238	\$ 248,474	\$ 448,670	\$ —	\$ —	\$ 50,000	\$ 4,304,506
Miscellaneous	18,947	—	11,758	—	268	—	—	7,031	—	—	38,004
Total operating revenues	2,334,804	253,229	203,796	—	796,506	248,474	448,670	7,031	—	50,000	4,342,510
OPERATING EXPENSES											
Salaries and employee benefits	—	—	—	—	527,783	—	—	—	—	—	527,783
Supplies, services, and other charges	4,938	—	—	197	254,732	411,093	396,458	—	—	—	1,067,418
Claims expense	2,274,528	201,944	246,039	—	—	—	—	—	—	—	2,722,511
Professional services	33,400	—	—	17,545	—	—	—	—	—	—	50,945
Administrative fees	397,686	14,579	40,788	—	—	—	—	—	—	—	453,053
Other post employment benefit expense	42,486	—	—	—	—	—	—	—	—	—	42,486
Depreciation	—	—	—	—	6,673	—	—	—	—	—	6,673
Total operating expenses	2,753,038	216,523	286,827	17,742	789,188	411,093	396,458	—	—	—	4,870,869
Operating income (loss)	(418,234)	36,706	(83,031)	(17,742)	7,318	(162,619)	52,212	7,031	—	50,000	(528,359)
NONOPERATING REVENUES (EXPENSES)											
Investment income	1,342	116	677	86	469	831	133	45	20	141	3,860
Loss on sale of capital assets	—	—	—	—	(2,381)	—	—	—	—	—	(2,381)
Total nonoperating revenues (expenses)	1,342	116	677	86	(1,912)	831	133	45	20	141	1,479
Transfers in	—	—	—	45,000	—	—	—	—	—	—	45,000
Transfers out	—	—	(45,000)	—	—	—	—	—	—	—	(45,000)
Total other financing sources (uses)	—	—	(45,000)	45,000	—	—	—	—	—	—	—
Change in net position	(416,892)	36,822	(127,354)	27,344	5,406	(161,788)	52,345	7,076	20	50,141	(526,880)
NET POSITION, beginning of year	1,908,190	24,531	1,018,232	86,756	751,685	1,167,751	89,511	54,856	29,681	151,036	5,282,229
NET POSITION, end of year	\$ 1,491,298	\$ 61,353	\$ 890,878	\$ 114,100	\$ 757,091	\$ 1,005,963	\$ 141,856	\$ 61,932	\$ 29,701	\$ 201,177	\$ 4,755,349

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2013**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Public Works Capital R & R	Total
CASH FLOWS FROM OPERATING ACTIVITIES											
Receipts from customers	\$ 2,320,800	\$ 252,950	\$ 203,796	\$ —	\$ 796,238	\$ 248,474	\$ 448,670	\$ 7,031	\$ —	\$ 50,000	\$ 4,327,959
Other operating cash receipts	—	—	—	—	268	—	—	—	—	—	268
Payments to employees	—	—	—	—	(525,699)	—	—	—	—	—	(525,699)
Payments to suppliers for goods and services	(2,690,419)	(213,759)	(369,519)	(15,577)	(250,591)	(586,982)	(398,611)	—	—	—	(4,525,458)
Net cash provided by (used in) operating activities	<u>(369,619)</u>	<u>39,191</u>	<u>(165,723)</u>	<u>(15,577)</u>	<u>20,216</u>	<u>(338,508)</u>	<u>50,059</u>	<u>7,031</u>	<u>—</u>	<u>50,000</u>	<u>(722,930)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES											
Operating subsidies and transfers to other funds	—	—	(45,000)	45,000	—	—	—	—	—	—	—
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES											
Purchase of capital assets	—	—	—	—	(29,680)	—	—	—	—	—	(29,680)
Net cash provided by (used in) capital and related financing activities	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(27,955)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(27,955)</u>
CASH FLOWS FROM INVESTING ACTIVITIES											
Proceeds from sales and maturities of investments	2,719,287	214,950	865,845	17,118	819,055	598,923	413,803	710	358	2,416	5,652,465
Purchase of investments	(2,351,489)	(254,235)	(641,030)	(46,570)	(811,846)	(261,677)	(463,974)	(7,781)	(381)	(52,498)	(4,891,481)
Interest	1,821	94	908	29	530	1,262	112	40	23	82	4,901
Net cash provided by (used in) investing activities	<u>369,619</u>	<u>(39,191)</u>	<u>225,723</u>	<u>(29,423)</u>	<u>7,739</u>	<u>338,508</u>	<u>(50,059)</u>	<u>(7,031)</u>	<u>—</u>	<u>(50,000)</u>	<u>765,885</u>
Net increase (decrease) in cash and cash equivalents	—	—	15,000	—	—	—	—	—	—	—	15,000
Cash and cash equivalents, beginning of year	—	—	—	—	—	—	—	—	—	—	—
Cash and cash equivalents, end of year	<u>—</u>	<u>—</u>	<u>15,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>15,000</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:											
Operating income (loss)	(418,234)	36,706	(83,031)	(17,742)	7,318	(162,619)	52,212	7,031	—	50,000	(528,359)
Depreciation	—	—	—	—	6,673	—	—	—	—	—	6,673
Change in assets and liabilities:											
Decrease (increase) in receivables	(14,004)	(279)	—	—	—	—	—	—	—	—	(14,283)
Decrease (increase) in deferred revenue	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in accounts payable and estimated liability for claims incurred but not paid	20,133	2,764	(82,692)	2,165	4,162	(187,889)	(2,153)	—	—	—	(243,510)
Increase (decrease) in wages payable	—	—	—	—	843	—	—	—	—	—	843
Increase (decrease) in prepaid expenses	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in accrued liabilities	—	—	—	—	(21)	—	—	—	—	—	(21)
Increase (decrease) in compensated absences	—	—	—	—	1,241	—	—	—	—	—	1,241
Increase (decrease) in CIP	—	—	—	—	—	12,000	—	—	—	—	12,000
Increase (decrease) in other post-employment benefit	42,486	—	—	—	—	—	—	—	—	—	42,486
Net cash provided by (used in) operating activities	<u>(369,619)</u>	<u>39,191</u>	<u>(165,723)</u>	<u>(15,577)</u>	<u>20,216</u>	<u>(338,508)</u>	<u>50,059</u>	<u>7,031</u>	<u>—</u>	<u>50,000</u>	<u>(722,930)</u>
Noncash investing, capital, and financing activities:											
Net appreciation (depreciation) in value of investments reported at fair value (not classified as cash equivalents)	\$ (13,285)	(355)	(6,092)	(716)	4,111	(5,534)	(954)	(322)	(165)	(1,112)	(24,424)

BOONE COUNTY, MISSOURI

FIDUCIARY FUNDS

Private Purpose Trust Funds are used to account for all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

George Spencer Trust Fund - To account for interest earned on an initial principal deposit. Upon proper authorization, academic scholarships will be awarded from the interest earned.

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

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

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

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

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

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

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

Other Agency Funds:

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

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

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

BOONE COUNTY, MISSOURI

FIDUCIARY FUNDS (*Continued*)

Other Agency Funds (Continued):

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

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

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

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

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

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

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

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

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

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
December 31, 2013**

	<u>George Spencer Trust Fund</u>	<u>Union Cemetery Trust Fund</u>	<u>Rocky Fork Cemetery Trust Fund</u>	<u>Total</u>
ASSETS				
Current assets:				
Investments	\$ 32,394	\$ 7,293	\$ 71,911	\$ 111,598
Accrued interest	37	8	85	130
Total assets	<u>32,431</u>	<u>7,301</u>	<u>71,996</u>	<u>111,728</u>
LIABILITIES				
Current liabilities:				
Accounts payable	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total liabilities	—	—	—	—
NET POSITION				
Held in trust	<u>32,431</u>	<u>7,301</u>	<u>71,996</u>	<u>111,728</u>
Total net position	<u>\$ 32,431</u>	<u>\$ 7,301</u>	<u>\$ 71,996</u>	<u>\$ 111,728</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
For The Year Ended December 31, 2013**

	<u>George Spencer Trust Fund</u>	<u>Union Cemetery Trust Fund</u>	<u>Rocky Fork Cemetery Trust Fund</u>	<u>Total</u>
ADDITIONS				
Investment income	\$ 22	\$ 5	\$ 49	\$ 76
Total additions	<u>22</u>	<u>5</u>	<u>49</u>	<u>76</u>
DEDUCTIONS				
Scholarships	78	—	—	78
Supplies, services, and other charges	<u>—</u>	<u>—</u>	<u>2,418</u>	<u>2,418</u>
Total deductions	<u>78</u>	<u>—</u>	<u>2,418</u>	<u>2,496</u>
Change in net position	(56)	5	(2,369)	(2,420)
NET POSITION, beginning of year	<u>32,487</u>	<u>7,296</u>	<u>74,365</u>	<u>114,148</u>
NET POSITION, end of year	\$ <u><u>32,431</u></u>	\$ <u><u>7,301</u></u>	\$ <u><u>71,996</u></u>	\$ <u><u>111,728</u></u>

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
December 31, 2013**

	Special Taxing Districts	Collector	Circuit Clerk	Other	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 605,429	\$ 22,266,563	\$ 149,131	\$ 17,427	\$ 23,038,550
Investments	14,989,961	101,500,000	606,498	1,327,390	118,423,849
Accrued interest	18,520	—	—	1,687	20,207
Accounts receivable	—	—	—	3,789	3,789
Property taxes receivable	—	18,437,379	—	—	18,437,379
Due from others	—	455,485	—	—	455,485
Total assets	<u>15,613,910</u>	<u>142,659,427</u>	<u>755,629</u>	<u>1,350,293</u>	<u>160,379,259</u>
LIABILITIES					
Accounts payable	—	91,906	—	2,098	94,004
Due to other political subdivisions	15,613,910	142,567,521	755,629	1,348,195	160,285,255
Total liabilities	<u>\$ 15,613,910</u>	<u>\$ 142,659,427</u>	<u>\$ 755,629</u>	<u>\$ 1,350,293</u>	<u>\$ 160,379,259</u>

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2013**

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
TOTALS ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 23,141,129	\$ 308,026,927	\$ 308,129,506	\$ 23,038,550
Investments	107,024,282	118,362,964	106,963,397	118,423,849
Accrued interest	19,213	149,392	148,398	20,207
Accounts receivable	53,331	3,789	53,331	3,789
Property taxes receivable	20,481,757	61,626,027	63,670,405	18,437,379
Due from others	454,835	1,786,254	1,785,604	455,485
	<u>151,174,547</u>	<u>489,955,353</u>	<u>480,750,641</u>	<u>160,379,259</u>
Total assets	<u>151,174,547</u>	<u>489,955,353</u>	<u>480,750,641</u>	<u>160,379,259</u>
Liabilities:				
Accounts payable	324,502	163,600,123	163,830,621	94,004
Due to other political subdivisions	150,850,045	252,041,630	242,606,420	160,285,255
	<u>150,850,045</u>	<u>252,041,630</u>	<u>242,606,420</u>	<u>160,285,255</u>
Total liabilities	<u>\$ 151,174,547</u>	<u>\$ 415,641,753</u>	<u>\$ 406,437,041</u>	<u>\$ 160,379,259</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2013**

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
SPECIAL TAXING DISTRICTS				
Assets:				
Cash and cash equivalents	\$ 32,978	\$ 2,998,396	\$ 2,425,945	\$ 605,429
Investments	12,753,890	13,267,479	11,031,408	14,989,961
Accrued interest	17,035	136,767	135,282	18,520
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>12,803,903</u>	<u>16,402,642</u>	<u>13,592,635</u>	<u>15,613,910</u>
Liabilities:				
Due to other political subdivisions	\$ <u>12,803,903</u>	\$ <u>16,719,324</u>	\$ <u>13,909,317</u>	\$ <u>15,613,910</u>
FEE OFFICES—CIRCUIT CLERK				
Assets:				
Cash and cash equivalents	\$ 2,476,329	\$ 5,477,963	\$ 7,805,161	\$ 149,131
Investments	616,375	1,014,156	1,024,033	606,498
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>3,092,704</u>	<u>6,492,119</u>	<u>8,829,194</u>	<u>755,629</u>
Liabilities:				
Due to other political subdivisions	\$ <u>3,092,704</u>	\$ <u>6,492,119</u>	\$ <u>8,829,194</u>	\$ <u>755,629</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2013**

FEE OFFICES—COLLECTOR

Assets:

Cash and cash equivalents	\$ 20,612,041	\$ 298,774,982	\$ 297,120,460	\$ 22,266,563
Investments	92,281,852	101,500,000	92,281,852	101,500,000
Property taxes receivable	20,481,757	61,626,027	63,670,405	18,437,379
Due from others	<u>454,835</u>	<u>1,786,254</u>	<u>1,785,604</u>	<u>455,485</u>
Total assets	<u><u>133,830,485</u></u>	<u><u>463,687,263</u></u>	<u><u>454,858,321</u></u>	<u><u>142,659,427</u></u>

Liabilities:

Accounts payable	322,996	163,031,843	163,262,933	91,906
Due to other political subdivisions	<u>133,507,489</u>	<u>225,568,416</u>	<u>216,508,384</u>	<u>142,567,521</u>
Total liabilities	<u><u>\$ 133,830,485</u></u>	<u><u>\$ 388,600,259</u></u>	<u><u>\$ 379,771,317</u></u>	<u><u>\$ 142,659,427</u></u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2013**

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 19,781	\$ 775,586	\$ 777,940	\$ 17,427
Investments	1,372,165	2,581,329	2,626,104	1,327,390
Accrued interest	2,178	12,625	13,116	1,687
Accounts receivable	53,331	3,789	53,331	3,789
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>1,447,455</u>	<u>3,373,329</u>	<u>3,470,491</u>	<u>1,350,293</u>
Liabilities:				
Accounts payable	1,506	568,280	567,688	2,098
Due to other political subdivisions	1,445,949	3,261,771	3,359,525	1,348,195
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 1,447,455</u>	<u>\$ 3,830,051</u>	<u>\$ 3,927,213</u>	<u>\$ 1,350,293</u>

BOONE COUNTY, MISSOURI
STATISTICAL SECTION
(Unaudited)

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

Table Page

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time:

Net Position by Component	1	158
Changes in Net Position	2	159 - 160
Fund Balances of Governmental Funds	3	161 - 162
Changes in Fund Balances of Governmental Funds	4	163

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its primary revenue source, sales tax:

Taxable Sales by Category	5	164
Direct and Overlapping Sales Tax Rates	6	165
Overlapping Sales Tax Rates - County, State, County and Cities	7	166 - 167

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Ratios of Outstanding Debt by Type	8	168
Ratios of General Bonded Debt Outstanding	9	169
Legal Debt Margin	10	170
Pledged-Revenue Coverage	11	171

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments:

Demographic and Economic Statistics	12	172
Principal Employers	13	173

Operating Information

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Full-Time Equivalent County Employees by Function	14	174
Operating Indicators by Function	15	175
Capital Asset Statistics by Function	16	176

BOONE COUNTY, MISSOURI

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

Table 1

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Invested in capital assets, net of related debt	\$ 38,159,971	\$ 39,783,056	\$ 86,587,212	\$ 84,283,160 *	\$ 86,300,817	\$ 83,875,914	\$ 83,464,300	\$ 87,096,999	\$ 90,132,689	\$ 89,268,029
Restricted	7,962,221	12,532,993	18,182,305	23,598,191	20,988,696	23,366,471	22,828,919	24,728,485	21,540,760	29,028,407
Unrestricted	11,934,864	11,547,276	10,603,858	10,597,314	10,637,900	8,213,386	9,865,032	11,288,329	13,032,562	14,225,218
Total governmental activities net assets	<u>58,057,056</u>	<u>63,863,325</u>	<u>115,373,375</u>	<u>118,478,665</u>	<u>117,927,413</u>	<u>115,455,771</u>	<u>116,158,251</u>	<u>123,113,813</u>	<u>124,706,011</u>	<u>132,521,654</u>
Total government net position	\$ <u>58,057,056</u>	\$ <u>63,863,325</u>	\$ <u>115,373,375</u>	\$ <u>118,478,665</u>	\$ <u>117,927,413</u>	\$ <u>115,455,771</u>	\$ <u>116,158,251</u>	\$ <u>123,113,813</u>	\$ <u>124,706,011</u>	\$ <u>132,521,654</u>

BOONE COUNTY, MISSOURI

**CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

Table 2

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General Government Operations	\$ 6,776,220	\$ 6,520,149	\$ 8,235,033	\$ 8,351,758	\$ 8,696,371	\$ 7,302,080	\$ 8,119,470	\$ 7,341,766	\$ 8,455,464	\$ 8,439,738
Public safety and judicial services	15,218,767	15,556,658	16,452,287	18,355,489	18,501,921	18,630,308	18,502,876	18,593,933	18,598,863	19,634,153
Environment, protective inspection, and infrastructure	11,111,654	12,378,735	14,217,727	20,929,029	21,187,500	21,538,558	18,884,566	17,605,235	20,891,071	18,354,794
Community health and public services	1,112,171	1,232,866	1,171,702	1,316,693	1,219,204	1,219,320	1,485,975	1,424,814	1,495,249	1,452,008
Economic vitality	66,000	67,875	66,000	66,000	66,000	66,000	55,000	54,000	553,000	53,000
Beautification and recreation	36,819	39,842	41,008	42,141	56,485	58,877	65,551	215,638	317,155	335,338
Interest and fiscal charges	191,180	320,576	284,280	277,262	262,562	279,209	325,338	286,980	134,465	103,572
Total governmental activities expenses	<u>34,512,811</u>	<u>36,116,701</u>	<u>40,468,037</u>	<u>49,338,372</u>	<u>49,990,043</u>	<u>49,094,352</u>	<u>47,438,776</u>	<u>45,522,366</u>	<u>50,445,267</u>	<u>48,372,603</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General Government Operations	3,461,172	3,588,425	3,941,928	3,881,039	3,827,206	3,826,596	6,030,412	4,632,770	4,519,495	4,418,508
Public safety and judicial services	1,451,692	1,580,250	1,660,417	1,702,664	1,779,705	1,955,473	2,563,314	1,819,092	1,857,736	1,767,989
Environment, protective inspection, and infrastructure	279,947	602,688	944,932	404,570	344,496	232,836	587,435	970,925	1,704,095	795,080
Other	32,079	36,951	34,355	35,258	37,192	39,991	99,785	110,240	101,564	129,307
Operating grants and contributions:	4,138,405	4,079,444	4,174,709	4,664,023	4,190,088	4,713,632	3,817,341	3,845,307	4,103,952	3,237,307
Capital grants and contributions:	537,212	96,000	2,306,349	1,049,328	798,921	0	1,207,360	766,419	1,633,372	204,298
Total governmental activities program revenues	<u>9,900,507</u>	<u>9,983,758</u>	<u>13,062,690</u>	<u>11,736,882</u>	<u>10,977,608</u>	<u>10,768,528</u>	<u>14,305,647</u>	<u>12,144,753</u>	<u>13,920,214</u>	<u>10,552,489</u>
Net (Expense)/Revenue										
Total government net expense	(24,612,304)	(26,132,943)	(27,405,347)	(37,601,490)	(39,012,435)	(38,325,824)	(33,133,129)	(33,377,613)	(36,525,053)	(37,820,114)

(Continued)

BOONE COUNTY, MISSOURI

**CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

Table 2 (Continued)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property taxes	\$ 3,139,387	\$ 3,467,469	\$ 3,900,415	\$ 4,052,018	\$ 4,182,556	\$ 4,227,381	\$ 4,170,985	\$ 4,420,751	\$ 4,479,317	\$ 4,527,182
Sales Taxes	23,873,177	25,452,011	27,751,933	31,463,171	30,948,772	28,967,457	26,661,012	27,990,651	29,062,645	37,551,262
Franchise and other taxes	175,724	193,172	213,759	222,558	204,337	283,856	215,447	213,916	211,339	215,436
Investment revenue	256,721	660,643	1,311,016	1,640,430	1,024,891	221,272	194,400	392,522	167,498	45,216
Hospital lease revenue	1,430,923	1,477,571	1,528,104	1,566,918	1,630,692	1,632,323	2,178,028	2,203,198	3,754,294	2,293,068
Gain on sale of capital assets	20,554	255,692	37,012	2,654	191	50,407	19,525	452	3,404	210,676
Miscellaneous	293,397	432,654	913,564	1,759,031	469,744	471,486	396,212	293,919	438,754	792,917
Total governmental activities general revenues	<u>29,189,883</u>	<u>31,939,212</u>	<u>35,655,803</u>	<u>40,706,780</u>	<u>38,461,183</u>	<u>35,854,182</u>	<u>33,835,609</u>	<u>35,515,409</u>	<u>38,117,251</u>	<u>45,635,757</u>
Change in Net Position	<u>\$ 4,577,579</u>	<u>\$ 5,806,269</u>	<u>\$ 8,250,456</u>	<u>\$ 3,105,290</u>	<u>\$ (551,252)</u>	<u>\$ (2,471,642)</u>	<u>\$ 702,480</u>	<u>\$ 2,137,796</u>	<u>\$ 1,592,198</u>	<u>\$ 7,815,643</u>

BOONE COUNTY, MISSOURI

**FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS**

Table 3

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Major Funds:										
General Fund										
Nonspendable	*	*	*	*	*	*	*	\$ 13,189	\$ 10,239	\$ 30,610
Restricted	*	*	*	*	*	*	*	400,578	3,030	3,041
Assigned	*	*	*	*	*	*	*	2,653,339	2,020,723	1,816,074
Unassigned	*	*	*	*	*	*	*	6,026,997	8,590,197	10,420,917
Reserved	\$ 629,288	\$ 889,818	\$ 624,002	\$ 703,031	\$ 568,077	\$ 644,442	\$ 744,884	—	—	—
Unreserved										
Designated	2,123,525	2,200,000	—	—	—	—	—	—	—	—
Undesignated	6,392,552	7,559,716	7,860,355	7,311,833	6,868,246	6,749,993	7,206,493	—	—	—
Total General Fund	<u>9,145,365</u>	<u>10,649,534</u>	<u>8,484,357</u>	<u>8,014,864</u>	<u>7,436,323</u>	<u>7,394,435</u>	<u>7,951,377</u>	<u>9,094,103</u>	<u>10,624,189</u>	<u>12,270,642</u>
Road and Bridge Fund										
Restricted	*	*	*	*	*	*	*	\$ 10,740,116	\$ 9,248,952	\$ 9,093,841
Reserved	\$ 2,198,921	\$ 2,411,516	\$ 1,241,348	\$ 1,133,864	\$ 1,340,571	\$ 1,622,614	\$ 1,421,438	—	—	—
Unreserved										
Designated	—	—	500,000	500,000	1,039,400	1,039,400	1,039,400	—	—	—
Undesignated	2,966,534	4,089,014	5,320,265	7,114,339	6,663,439	5,699,725	6,625,165	—	—	—
Total Road and Bridge Fund	<u>\$ 5,165,455</u>	<u>\$ 6,500,530</u>	<u>\$ 7,061,613</u>	<u>\$ 8,748,203</u>	<u>\$ 9,043,410</u>	<u>\$ 8,361,739</u>	<u>\$ 9,086,003</u>	<u>\$ 10,740,116</u>	<u>\$ 9,248,952</u>	<u>\$ 9,093,841</u>
Community Children's Services Fund										
Restricted	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *	\$ —	\$ —	\$ 4,746,689
911/Emergency Managements Sales Tax Fund										
Restricted	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *	\$ —	\$ —	\$ 2,417,928
Law Enforcement Services Fund										
Restricted	*	*	*	*	*	*	*	\$ 1,641,578	\$ 1,896,275	\$ 2,240,809
Reserved	\$ 28,005	\$ 34,051	\$ 307,307	\$ 89,426	\$ 22,817	\$ 14,411	\$ 8,266	—	—	—
Unreserved										
Designated	250,000	250,000	250,000	250,000	879,000	879,000	879,000	—	—	—
Undesignated	543,952	763,388	1,075,464	1,125,325	607,399	529,276	598,860	—	—	—
Total Law Enforcement Services Fund	<u>\$ 821,957</u>	<u>\$ 1,047,439</u>	<u>\$ 1,632,771</u>	<u>\$ 1,464,751</u>	<u>\$ 1,509,216</u>	<u>\$ 1,422,687</u>	<u>\$ 1,486,126</u>	<u>\$ 1,641,578</u>	<u>\$ 1,896,275</u>	<u>\$ 2,240,809</u>
Capital Project Funds										
Reserved	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 906,826	\$ —	\$ —	\$ —	\$ —
Unreserved	—	—	—	—	—	3,443,590	—	—	—	—
Total Capital Project Fund	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 4,350,416</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Federal HAVA Election Fund										
Unreserved	\$ —	\$ —	\$ (113,234)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

BOONE COUNTY, MISSOURI

**FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS**

Table 3 (Continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
One-Fifth Cent Sales Tax Capital Improvement Fund										
Reserved	\$ —	\$ —	\$ 3,382,586	\$ 7,089,020	\$ 2,189,704	\$ 657,638	\$ —	\$ —	\$ —	\$ —
Neighborhood Improvement Districts Fund										
Reserved	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 60	\$ —	\$ —	\$ —
Unreserved	—	—	—	—	—	—	(620,450)	—	—	—
Total Neighborhood Improvement Districts Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (620,390)	\$ —	\$ —	\$ —
Series 2008 GO Bond Sewer NID DNR Fund										
Restricted	*	*	*	*	*	*	*	\$ 101,556	\$ 193,011	\$ 217,580
Reserved	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 105,641	—	—	—
Unreserved	—	—	—	—	—	—	—	—	—	—
Total Series 2008 GO Bond Sewer NID DNR Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 105,641	\$ 101,556	\$ 193,011	\$ 217,580
Non Major Funds (all other governmental funds):										
Nonspendable	*	*	*	*	*	*	*	\$ 3,419	\$ 511	\$ —
Restricted	*	*	*	*	*	*	*	8,547,373	7,600,249	7,638,203
Committed	*	*	*	*	*	*	*	1,356,472	886,389	1,160,917
Assigned	*	*	*	*	*	*	*	239,244	258,587	272,549
Unassigned	*	*	*	*	*	*	*	(13,411)	(37)	(9,465)
Reserved	\$ 1,872,511	\$ 2,033,106	\$ 2,131,335	\$ 2,011,361	\$ 4,209,498	\$ 4,063,769	\$ 2,991,637	—	—	—
Unreserved, reported in:										
Special revenue funds	2,893,049	2,934,381	3,605,626	4,154,991	3,862,723	3,320,068	4,689,103	—	—	—
Debt service funds	—	—	—	—	—	—	—	—	—	—
Capital project funds	180,205	269,146	421,968	295,568	2,529,885	790,314	3,307,425	—	—	—
Total all non major governmental funds	\$ 4,945,765	\$ 5,236,633	\$ 6,158,929	\$ 6,461,920	\$ 10,602,106	\$ 8,174,151	\$ 10,988,165	\$ 10,133,097	\$ 8,745,699	\$ 9,062,204
Total fund balance- all governmental funds combined	\$ 20,078,542	\$ 23,434,136	\$ 26,607,022	\$ 31,778,758	\$ 30,780,759	\$ 30,361,066	\$ 28,996,922	\$ 31,710,450	\$ 30,708,126	\$ 40,049,693

* GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was adopted by the County in 2011.

BOONE COUNTY, MISSOURI

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN YEARS

Table 4

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues:										
Property taxes	\$ 3,222,224	3,530,953	3,772,895	4,032,706	4,160,203	4,212,637	4,190,527	4,424,910	4,471,097	4,538,698
Assessments	227,015	226,077	206,031	148,743	105,288	182,385	762,157	343,478	308,739	232,494
Sales taxes	23,873,177	25,452,011	27,751,933	31,463,171	30,948,772	28,967,457	26,661,012	27,990,651	29,062,645	37,551,262
Other taxes	143,692	162,240	175,895	185,691	179,159	157,199	149,297	141,583	138,977	143,800
Licenses and permits	434,809	471,331	476,771	454,054	360,946	352,289	512,541	456,268	473,460	673,035
Intergovernmental	4,541,519	4,398,261	5,338,568	4,884,000	4,397,129	5,032,989	4,935,782	4,141,415	4,960,851	3,458,898
Charges for services	4,547,665	4,769,872	5,470,963	5,105,838	5,126,334	5,101,833	5,588,929	5,504,889	6,940,268	5,796,871
Fines and forfeitures	21,631	27,846	22,774	23,121	41,167	44,443	40,846	43,958	67,877	38,859
Investment income	229,256	564,710	1,082,934	1,345,231	878,200	190,061	158,736	349,630	139,898	41,356
Interfund services provided	224,720	225,310	255,814	239,962	240,205	250,552	412,086	585,664	530,066	441,604
Miscellaneous:										
Hospital lease revenue	1,430,923	1,477,571	1,528,104	1,566,918	1,630,692	1,632,323	2,178,028	2,203,198	3,754,294	2,293,068
Contributions	550	1,110	150	8,500	15,000	18,768	49,416	6,950	8,542	30,500
Other	322,602	555,562	426,262	446,365	516,098	506,889	434,878	354,752	473,402	526,229
Total revenues	39,219,783	41,862,854	46,509,094	49,904,300	48,599,193	46,649,825	46,074,235	46,547,346	51,330,116	55,766,674
Expenditures:										
General government operations	6,410,794	6,076,780	7,307,779	7,153,954	7,638,125	6,641,324	7,696,353	6,752,060	7,647,250	7,175,309
Public safety and judicial services	14,738,670	15,250,197	16,245,940	16,726,536	17,362,611	17,873,735	17,427,106	17,496,691	17,247,956	17,396,016
Environment, protective inspection, and infrastruc	11,813,437	12,884,216	14,827,772	14,425,088	15,448,208	17,427,875	14,994,403	13,815,875	18,561,330	15,230,591
Community health and public services	1,112,171	1,232,866	1,171,702	1,227,491	1,238,888	1,167,384	1,422,967	1,376,464	1,446,899	1,402,253
Economic vitality	66,000	67,875	66,000	66,000	66,000	66,000	55,000	54,000	553,000	53,000
Beautification and recreation	36,769	39,842	41,008	42,141	56,485	58,877	65,551	215,638	312,225	335,338
Interfund services used	224,720	225,310	255,814	239,962	240,205	250,552	412,086	585,664	530,066	441,604
Capital outlay	5,494,232	4,651,099	3,414,011	4,527,205	8,632,511	3,056,598	5,711,793	3,129,260	3,762,501	4,723,913
Debt service:										
Principal retirement	519,610	461,454	402,000	413,000	466,000	444,000	1,139,600	703,607	2,339,800	543,800
Interest and fiscal charges	229,260	272,669	290,888	288,609	273,757	283,790	323,530	292,879	212,707	118,946
Total expenditures	40,645,663	41,162,308	44,022,914	45,109,986	51,422,790	47,270,135	49,248,389	44,422,138	52,613,734	47,420,770
Revenues over (under) expenditures	(1,425,880)	700,546	2,486,180	4,794,314	(2,823,597)	(620,310)	(3,174,154)	2,125,208	(1,283,618)	8,345,904
Other Financing Sources (Uses):										
Issuance of long-term debt	—	2,005,000	182,000	—	1,700,000	—	—	—	2,256,821	—
Payment to refunded bond escrow agent	—	—	—	—	—	—	—	—	(2,495,589)	—
Issuance of General Obligation Bonds	—	—	—	—	—	—	327,675	562,132	—	—
Issuance of Special Obligation Bonds	—	—	—	—	—	—	830,000	—	—	—
Transfers in	953,304	404,338	2,626,876	827,009	3,101,867	4,736,420	1,928,355	470,531	2,243,124	846,002
Transfers out	(953,304)	(404,338)	(2,626,876)	(827,009)	(3,101,867)	(4,736,420)	(1,399,681)	(514,209)	(2,243,124)	(846,002)
Insurance proceeds	—	—	237,622	160,822	26,823	28,621	34,247	11,281	102,635	354,050
Sale of capital assets	148,653	650,048	267,084	216,600	98,775	171,996	89,414	58,585	236,795	641,613
Total other financing sources (uses)	148,653	2,655,048	686,706	377,422	1,825,598	200,617	1,810,010	588,320	100,662	995,663
Net change in fund balances	\$ (1,277,227)	3,355,594	3,172,886	5,171,736	(997,999)	(419,693)	(1,364,144)	2,713,528	(1,002,324)	9,341,567
Debt service as a percentage of noncapital expenditures	2.2%	2.1%	1.7%	1.7%	1.7%	1.8%	3.4%	2.4%	5.7%	1.5%

BOONE COUNTY, MISSOURI

TAXABLE SALES BY CATEGORY LAST TEN FISCAL YEARS

Table 5

Category	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General merchandise retail stores	\$ 350,606,705	380,847,908	409,784,463	437,041,100	453,469,833	451,426,016	439,263,570	438,648,110	445,646,258	443,183,231
Eating and drinking establishments	210,810,940	234,119,630	245,901,932	250,882,383	256,965,731	259,611,462	268,448,113	280,233,484	296,066,467	306,913,524
Food stores	176,859,876	186,041,430	192,953,568	188,354,313	187,526,069	187,969,216	213,852,221	238,480,728	255,039,275	268,169,951
Miscellaneous retail	207,369,343	205,788,793	211,149,353	208,049,295	170,236,933	164,707,520	169,324,578	172,913,219	186,910,672	193,287,466
Building material; hardware, garden supply	107,462,698	119,695,044	125,371,642	103,195,966	91,171,823	104,943,336	103,631,054	108,986,156	109,475,686	136,531,907
Furniture, home furnishings and equipment	152,359,603	159,096,419	161,784,753	153,295,254	151,389,186	92,408,834	95,754,923	103,023,193	100,502,588	104,363,044
Automotive dealers and gasoline services	44,500,520	49,463,645	55,331,141	59,237,012	64,248,234	90,459,039	90,628,102	97,938,321	97,632,235	89,585,837
Electric, gas, and sanitary	137,351,544	155,552,041	168,540,873	184,998,226	97,425,630	95,986,937	96,927,892	98,332,103	94,196,671	101,872,872
Wholesale trade- durable goods	80,442,371	82,297,426	104,208,957	87,873,156	64,732,353	60,870,568	56,086,290	69,268,607	82,533,989	75,334,761
Apparel and accessories	47,445,561	51,727,564	53,908,741	56,415,889	59,212,790	60,256,938	64,266,113	70,867,115	75,594,864	75,318,848
Wholesale trade- nondurable goods	57,392,072	60,065,524	63,482,358	62,984,255	52,951,149	53,857,991	60,184,732	60,581,495	66,839,533	60,716,366
Communication	76,195,717	79,791,721	87,217,700	86,462,973	90,983,902	95,461,110	95,061,411	82,199,389	62,626,492	62,046,135
All other	286,635,379	320,656,841	334,280,260	328,491,340	467,263,397	434,656,997	444,768,714	476,989,264	529,569,655	579,894,012
Total	\$ 1,935,432,329	2,085,143,986	2,213,915,741	2,207,281,162	2,207,577,030	2,152,615,964	2,198,197,713	2,298,461,184	2,402,634,385	2,497,217,954
Annual percentage change	6.0%	7.7%	6.2%	-0.3%	0.0%	-2.5%	2.1%	4.6%	4.5%	3.9%
County direct sales tax rate	1.125%	1.125%	1.325%	1.325%	1.325%	1.325%	1.125%	1.125%	1.125%	1.750%

Source: Missouri Department of Revenue

BOONE COUNTY, MISSOURI

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

Table 6

Fiscal Year	Boone County Direct Sales Tax Rates							Total County Direct Rate	State of Missouri Rate
	County General Revenue	County Maintenance-Roads	County Community Children's Services	County 911/Emergency Services	County Law Enforcement Services	County Capital Improvement			
2004	0.50%	0.50%	-	-	0.125%	-	1.125%	4.225%	
2005	0.50%	0.50%	-	-	0.125%	-	1.125%	4.225%	
2006	0.50%	0.50%	-	-	0.125%	0.20% *	1.325%	4.225%	
2007	0.50%	0.50%	-	-	0.125%	0.20%	1.325%	4.225%	
2008	0.50%	0.50%	-	-	0.125%	0.20%	1.325%	4.225%	
2009	0.50%	0.50%	-	-	0.125%	0.20% *	1.325%	4.225%	
2010	0.50%	0.50%	-	-	0.125%	-	1.125%	4.225%	
2011	0.50%	0.50%	-	-	0.125%	-	1.125%	4.225%	
2012	0.50%	0.50%	-	-	0.125%	-	1.125%	4.225%	
2013	0.50%	0.50%	0.250%	0.375%	0.125%	-	1.750%	4.225%	

* The tax was effective for a portion of the calendar year; it was effective for a total of 36 months.

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

Note: The county sales tax rate may only be changed with voter approval. The one-half cent General Revenue rate, the one-eighth cent Law Enforcement Services rate, the one-quarter cent Community Children's Services, and the three-eighths cent 911/Emergency Management services are permanent. The one-half cent rate for County Maintenance-Roads has been renewed by voter twice and will expire September 30, 2018 unless renewed again. The County is expected to seek renewal. The one-fifth cent rate for Capital Improvements was approved by voters for 3 years and expired September 30, 2009.

BOONE COUNTY, MISSOURI

OVERLAPPING SALES TAX RATES – STATE, COUNTY AND CITIES Rates Effective December 31, 2013

Table 7

Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	Combined Sales Tax Rates	5.975%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Huntsdale	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City Capital Improvements	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Ashland and Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	Combined Sales Tax Rates	7.475%	
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	7.975%	
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates	7.975%		

(Continued)

BOONE COUNTY, MISSOURI

OVERLAPPING SALES TAX RATES – STATE, COUNTY AND CITIES Rates Effective December 31, 2013

Table 7 (Continued)

Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2015
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2016
	Combined Sales Tax Rates	7.975%	
Hallsville and Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	Combined Sales Tax Rates	6.975%	

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

BOONE COUNTY, MISSOURI

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Table 8

Fiscal Year	Governmental Activities Debt						Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a	Boone Co Personal Income (thousands)	Boone Co Personal Income (actual)	Boone County Population
	General Obligation Bonds	Special Obligation Bonds— Non-Taxable	Special Obligation Bonds— Taxable	Special Assessment Bonds	Capital Leases	Notes Payable						
2004	—	4,930,000	—	785,000	36,454	—	5,751,454	0.13%	40.73	4,290,346	4,290,346,000	141,216
2005	—	4,660,000	2,005,000	630,000	—	—	7,295,000	0.16%	50.90	4,517,993	4,517,993,000	143,326
2006	—	4,390,000	2,005,000	680,000	—	—	7,075,000	0.15%	48.44	4,722,976	4,722,976,000	146,048
2007	—	4,115,000	2,005,000	542,000	—	—	6,662,000	0.13%	43.70	5,000,046	5,000,046,000	152,435
2008	—	3,835,000	1,960,000	2,101,000	—	—	7,896,000	0.14%	51.15	5,576,452	5,576,452,000	154,365
2009	—	3,545,000	1,910,000	1,997,000	—	—	7,452,000	0.13%	47.65	5,731,093	5,731,093,000	156,377
2010	—	3,255,000	2,685,000	1,530,075	—	—	7,470,075	0.13%	47.08	5,918,856	5,918,856,000	158,682
2011	—	2,795,000	2,560,000	1,968,336	—	—	7,323,336	0.12%	44.22	6,195,946	6,195,946,000	165,627
2012	—	2,230,000	685,000	1,818,536	—	—	4,733,536	0.08%	28.09	6,021,988	6,021,988,000	168,535
2013	—	1,880,000	610,000	1,699,736	—	—	4,189,736	*	24.53	*	*	170,773

a See table 12 for personal income and population data.

* Information not yet available.

BOONE COUNTY, MISSOURI

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

Table 9

Fiscal Year	General Bonded Debt Outstanding— General Obligation Bonds	Taxable Property		Percentage of Taxable Property— Estimated Actual Value	Per Capita ^a
		Assessed Value	Estimated Actual Value		
2004	\$ —	\$ 1,682,923,528	\$ 7,345,049,664	—	—
2005	—	1,968,613,137	8,639,742,036	—	—
2006	—	2,098,227,136	9,211,347,641	—	—
2007	—	2,219,912,270	9,732,834,265	—	—
2008	—	2,294,937,917	10,069,629,534	—	—
2009	—	2,306,828,601	10,159,088,945	—	—
2010	—	2,328,252,676	10,267,252,550	—	—
2011	—	2,375,004,770	10,450,224,688	—	—
2012	—	2,428,971,600	10,669,600,500	—	—
2013	—	2,480,387,237	10,890,288,842	—	—

^a See Table 12 for population data.

BOONE COUNTY, MISSOURI

**LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

Table 10

		Legal Debt Margin Calculation for Fiscal Year 2013									
		Assessed Value									
		\$ 2,480,387,237									
		Debt limit (10% of assessed value)									
		248,038,724									
		Debt applicable to limit:									
		General obligation bonds (Special assessment bonds)									
		1,699,736									
		Less: Amount set aside for repayment of general obligation debt									
		(399,668)									
		Total net debt applicable to limit									
		<u>1,300,068</u>									
		Legal debt margin									
		<u>\$ 246,738,656</u>									
		Fiscal Year									
		<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt limit	\$	168,292,353	196,861,314	209,822,714	221,991,227	229,493,792	230,682,860	232,825,268	237,500,477	242,897,160	248,038,724
Total net debt applicable to limit		<u>409,093</u>	<u>259,060</u>	<u>361,024</u>	<u>227,934</u>	<u>1,838,829</u>	<u>1,761,047</u>	<u>1,234,041</u>	<u>1,680,157</u>	<u>1,477,270</u>	<u>1,300,068</u>
Legal debt margin	\$	<u>167,883,260</u>	<u>196,602,254</u>	<u>209,461,690</u>	<u>221,763,293</u>	<u>227,654,963</u>	<u>228,921,813</u>	<u>231,591,227</u>	<u>235,820,320</u>	<u>241,419,890</u>	<u>246,738,656</u>
Total net debt applicable to the limit as a percentage of debt limit		<u>0.24%</u>	<u>0.13%</u>	<u>0.17%</u>	<u>0.10%</u>	<u>0.80%</u>	<u>0.76%</u>	<u>0.53%</u>	<u>0.71%</u>	<u>0.61%</u>	<u>0.52%</u>

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

BOONE COUNTY, MISSOURI

**PLEGDED REVENUE COVERAGE
LAST TEN FISCAL YEARS**

Table 11

Fiscal Year	Special Assessment Bonds				
	Special Assessment Collections	Debt Service		Total	Coverage
		Principal	Interest		
2004	227,015	174,000	40,005	214,005	1.06
2005	226,077	155,000	32,317	187,317	1.21
2006	206,031	132,000	25,710	157,710	1.31
2007	148,743	138,000	28,629	166,629	0.89
2008	105,288	141,000	21,318	162,318	0.65
2009	128,166	104,000	15,691	119,691	1.07
2010	792,558	794,600	28,158	822,758	0.96
2011	169,336	118,607	38,317	156,924	1.08
2012	308,739	149,800	57,320	207,120	1.49
2013	232,494	118,800	48,833	167,633	1.39

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

BOONE COUNTY, MISSOURI

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

Table 12

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
2004	5,759,532	0.71%	141,216	0.82%	30,381	4,290,346	2.3%	5.7%	5.5%
2005	5,800,310	0.71%	143,326	1.49%	31,519	4,517,993	3.4%	5.3%	4.6%
2006	5,842,713	0.73%	146,048	1.90%	31,524	4,722,976	3.2%	4.8%	4.6%
2007	5,878,415	0.61%	152,435	4.37%	32,884	5,000,046	3.6%	5.0%	4.8%
2008	5,911,605	0.56%	154,365	1.27%	36,133	5,576,452	4.3%	6.1%	7.1%
2009	5,987,580	1.29%	156,377	1.30%	36,649	5,731,093	6.3%	9.3%	9.7%
2010	6,011,741	0.40%	158,682	1.47%	36,269	5,918,856	6.4%	9.6%	9.6%
2011	6,010,688	-0.02%	165,627	4.38%	37,409	6,195,946	5.8%	8.6%	9.0%
2012	6,021,988	0.19%	168,535	1.76%	39,133	6,021,988	4.6%	6.9%	7.6%
2013	6,044,171	0.37%	170,773	1.33%	*	*	4.5%	6.5%	6.5%

* Information not yet available.

Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Economic Development, Missouri Economic Research and Information Center

BOONE COUNTY, MISSOURI

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 13

Employer	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,708	1	9.71%	11,868	1	14.89%
University Hospital & Clinics	4,487	2	5.01%	4,900	2	6.15%
Columbia Public Schools	2,141	3	2.39%	3,000	3	3.76%
Boone Hospital Center	1,623	4	1.81%	2,028	4	2.54%
City of Columbia	1,354	6	1.51%	1,168	5	1.47%
State of Missouri (excludes UMC)	542	15	0.60%	1,071	6	1.34%
MBS Textbook Exchange	919	10	1.03%	1,006	7	1.26%
Harry S. Truman Veterans Hospital	1,374	5	1.53%	1,000	8	1.25%
Shelter Insurance Companies	1,078	9	1.20%	991	9	1.24%
State Farm Insurance Companies	1,168	8	1.30%	952	10	1.19%
U S Government (excludes VA Hospital)	561	14	0.63%	926	11	1.16%
Hubbel/Chance Company	706	11	0.79%	908	12	1.14%
Columbia Foods - Oscar Mayer	—	—	0.00%	700	13	0.88%
3M	—	—	0.00%	639	14	0.80%
Boone County Government	—	—	0.00%	394	15	0.49%
Veterans United Home Loans	1,100	7	1.23%	*		*
Columbia College	686	12	0.77%	*		*
Joe Machens Dealerships	653	13	0.73%	*		*
Total employment for principal employers	<u>27,100</u>		<u>30.23%</u>	<u>31,551</u>		<u>39.58%</u>
Total county employment	<u>89,639</u>			<u>79,714</u>		

* Data unavailable at time of publication

Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector.

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

BOONE COUNTY, MISSOURI

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

Table 14

	Full-time Equivalent Employees as of December 31									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government Operations	83.55	81.05	84.60	83.88	87.40	84.44	85.68	84.68	87.71	87.97
Public Safety & Judicial - Courts	43.25	43.55	44.21	45.68	46.11	46.18	44.51	47.55	46.79	47.34
Public Safety & Judicial - Sheriff/Corrections	140.40	141.40	144.65	145.40	145.90	145.40	144.28	145.76	147.28	149.28
Public Safety & Judicial - 911/Joint Communications & Emergency Management	—	—	—	—	—	—	—	—	—	10.00
Public Safety & Judicial - PA & Other	41.50	42.50	46.62	46.62	46.75	49.12	47.33	47.40	46.36	42.36
Environment, Protective Inspection & Infrastructure	78.28	82.28	82.28	83.97	84.28	85.86	85.11	85.11	86.11	87.11
Capital Projects & Facilities Maintenance/Repairs	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00
Total	400.98	404.78	416.36	419.55	424.44	425.00	420.91	424.50	427.25	437.06

BOONE COUNTY, MISSOURI

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS

Table 15

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Law Enforcement & Judicial - Court										
Circuit Clerk										
No. of Cases Filed	24,005	26,611	23,347	30,808	22,550	23,122	21,610	20,091	23,577	19,616
No. of Cases Disposed	22,500	21,710	22,458	26,749	22,501	22,585	21,769	19,783	23,466	19,456
No. of Cases Pending	8,030	8,121	8,924	7,850	9,097	9,126	8,777	8,940	8,235	8,843
Circuit Court Services										
No. of Juries Reporting	36	54	39	48	48	52	49	24	25	40 ^a
No. of Jury Trial Days	75	90	68	76	109	107	86	37	40	65 ^a
No. of Home Detention Days	15,942	14,306	16,824	14,405	13,827	12,473	13,973	13,375	9,050	10,418 ^a
Law Enforcement & Judicial - Sheriff/Corrections										
Corrections										
Correction Facility Capacity	210	210	210	210	210	210	210	210	210	210
Inmate Bookings	9,676	7,427	7,247	7,330	7,781	8,112	7,663	7,091	6,815	6,390
Average Daily Population	223	217	217	193	224	216	220	228	203	218
Sheriff										
Calls for Service	53,324	49,534	49,564	49,564	50,179	78,669	79,495	69,955	59,499	63,251
Civil Papers Served	12,959	13,418	12,454	12,454	14,326	10,510	9,756	9,941	9,067	8,641
Warrants Served	6,127	6,524	6,112	6,112	6,256	5,939	5,155	4,916	5,244	4,960
Law Enforcement & Judicial - PA & Other										
Prosecuting Attorney										
Total Cases Filed	9,991	11,362	10,982	10,179	10,179	10,738	9,356	8,462	8,422	8,500 ^a
Environment, Buildings & Infrastructure										
Public Works										
County Maintained Roads in Centerline Miles										
Base Type:										
Concrete	30	32	33	34	34	34	33	51	51	51
Asphalt	208	206	209	209	209	209	218	192	187	187
Low Type Bituminous	61	72	73	97	97	97	69	87	^b	^b
Gravel	501	491	487	472	472	472	484	474	554	554

(a) Estimates by department

(b) Beginning in 2012, roads are being reported by base type. Low Type Bituminous is a surface type and will no longer be reported.

Sources: Data provided by various county offices and compiled by the County Auditor.

BOONE COUNTY, MISSOURI

CAPITAL ASSET STATISTICS BY FUNCTION LAST NINE FISCAL YEARS

Table 16

	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government Operations									
Government Center Building	1	1	1	1	1	1	1	1	1
Johnson Building	1	1	1	1	1	1	—	—	—
Building at 101 N Seventh	1	1	1	1	1	1	—	—	—
Boone County Annex	—	—	—	—	—	—	1	1	1
Elections Warehouse	—	—	—	—	—	—	1	1	1
Public Safety - Court/Prosecuting Attorney/Other									
Alternative Sentencing Center	—	—	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1
Juvenile Justice Center	1	1	1	1	1	1	1	1	1
Juvenile Justice Center Capacity	45	45	45	45	45	45	45	45	45
Juvenile Justice Center Art/Maintenance Building	1	1	1	1	1	1	1	1	1
Child Support Enforcement Services Center	1	1	1	1	1	1	1	1	1
Johnson Building	—	—	—	—	—	—	1	1	1
Law Enforcement & Judicial - Sheriff/Corrections									
Sheriff Administration & Correction Facility	1	1	1	1	1	1	1	1	1
Correction Facility Capacity	210	210	210	210	210	210	210	210	210
Substations	2	2	2	2	2	2	1	1	1
Sheriff Annex	—	—	—	—	—	—	1	1	1
Environment, Buildings & Infrastructure									
Public Works Administration & Maintenance Building	1	1	1	1	1	1	1	1	1
North Garage	1	1	1	1	1	1	1	1	1
Asphalt Storage Facility	1	1	1	1	1	1	1	1	1
Snow & Ice Maintenance Storage Facility	1	1	1	1	1	1	1	1	1
North Maintenance Building	—	—	—	—	—	1	1	1	1
County Maintained Roads in Centerline Miles *									
Concrete	32	33	34	34	34	33	51	51	33
Asphalt	206	209	209	209	209	218	192	187	199
Low Type Bituminous	72	73	97	97	97	69	87	**	**
Gravel	491	487	472	472	472	484	474	554	547
Community Health & Public Services									
Health Facility (joint ownership with City of Columbia)	1	1	1	1	1	1	1	1	1
Community Services Center	—	—	—	—	—	—	—	—	1
Beautification & Recreation									
Fairground Property & Buildings	1	1	1	1	1	1	1	1	1
Other (Utilized for construction staging & storage)									
Boone County Annex	—	—	1	1	1	1	—	—	—
Building at 101 N Seventh	—	—	—	—	—	—	1	1	1

Information for prior years is not readily available.

Source: County Auditor

* Source: Resource Management Department

** Beginning in 2012, roads are being reported by base type. Low Type Bituminous is a surface type and will no longer be reported.