
Supplementary Information

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

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2008**

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 283,485	—	—	283,485
Investments	3,967,381	260,893	2,525,901	6,754,175
Accrued interest	5,754	292	3,984	10,030
Accounts receivable	123,060	—	—	123,060
Commissions receivable	218,094	—	—	218,094
Assessments receivable	—	265,487	—	265,487
Due from other governments	186,124	—	—	186,124
Due from others	54,506	—	—	54,506
Prepaid items	3,850	—	—	3,850
Restricted assets:				
Cash and cash equivalents	1,692,500	725,445	906,810	3,324,755
Total assets	6,534,754	1,252,117	3,436,695	11,223,566
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	201,768	—	—	201,768
Wages payable	19,442	—	—	19,442
Accrued liabilities	1,892	—	—	1,892
Due to other funds	30,368	—	—	30,368
Due to others	8,703	—	—	8,703
Deferred revenue	8,392	240,356	—	248,748
Loans payable to other funds	110,539	—	—	110,539
Total liabilities	381,104	240,356	—	621,460
Fund balances:				
Reserved for prepaid items	2,651	—	—	2,651
Reserved for NID projects	1,692,500	—	—	1,692,500
Reserved for debt service	—	1,011,761	—	1,011,761
Reserved for capital projects	—	—	906,810	906,810
Reserved for encumbrances	595,776	—	—	595,776
Undesignated	3,862,723	—	2,529,885	6,392,608
Total fund balances	6,153,650	1,011,761	3,436,695	10,602,106
Total liabilities and fund balances	\$ 6,534,754	1,252,117	3,436,695	11,223,566

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008**

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
REVENUES				
Assessments	\$ —	105,288	—	105,288
Sales taxes	234,060	—	—	234,060
Licenses and permits	51,428	—	—	51,428
Intergovernmental	566,378	—	—	566,378
Charges for services	1,672,433	—	—	1,672,433
Fines and forfeitures	26,376	—	—	26,376
Investment income	120,068	9,241	68,663	197,972
Miscellaneous:				
Contributions	15,000	—	—	15,000
Other	14,709	46,380	—	61,089
Total revenues	2,700,452	160,909	68,663	2,930,024
EXPENDITURES				
Current:				
Policy and administration	1,048,443	—	—	1,048,443
Law enforcement and judicial	606,825	—	—	606,825
Environment, public buildings, and infrastructure	379,259	—	—	379,259
Community health and public services	43,737	—	—	43,737
Interfund services used	68,712	—	—	68,712
Capital outlay	180,514	—	183,058	363,572
Debt service:				
Principal retirement	—	186,000	—	186,000
Interest and fiscal charges	—	140,542	—	140,542
Total expenditures	2,327,490	326,542	183,058	2,837,090
REVENUES OVER (UNDER) EXPENDITURES	372,962	(165,633)	(114,395)	92,934
OTHER FINANCING SOURCES (USES)				
Transfers in	—	107,614	2,835,839	2,943,453
Transfers out	(123,414)	—	(475,837)	(599,251)
Proceeds of GO Bonds	1,700,000	—	—	1,700,000
Sale of capital assets	3,050	—	—	3,050
Total other financing sources (uses)	1,579,636	107,614	2,360,002	4,047,252
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,952,598	(58,019)	2,245,607	4,140,186
FUND BALANCES, beginning of year	4,201,052	1,069,780	1,191,088	6,461,920
FUND BALANCES, end of year	\$ 6,153,650	1,011,761	3,436,695	10,602,106

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS

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

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

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

E-911 Emergency Telephone Fund—To account for the collection and disbursement of the 2% tax on land line local tariffs, authorized in Statute 190.305, which is used to operate the enhanced 911 emergency telephone system.

Domestic Violence Fund—To account for fees collected under Statute 455.2 to provide shelter for victims of domestic violence.

Hospital Profit Share Fund—To account for additional lease compensation moneys received pursuant to the lease of Boone Hospital Center.

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

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

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

Election Services Fund—To account for charges 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 the Help America Vote Act.

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

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

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

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

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS (*Continued*)

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.

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

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

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

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

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

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

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

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

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

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

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

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2008**

	Special Bldg		Local							
	Project Citizen Contribution	Assessment	E-911 Emergency Telephone	Domestic Violence	Hospital Profit Share	Emergency Planning Committee	Collector Tax Maintenance	Fairground Maintenance	Election Services	Federal HAVA Election
ASSETS										
Cash and cash equivalents	\$ —	81,526	—	—	—	—	—	—	—	—
Investments	2,087	1,438,891	605,866	15,892	84,426	18,214	205,297	262,110	149,089	—
Accrued interest	5	1,641	974	19	130	31	380	409	254	—
Accounts receivable	—	308	21,177	1,804	—	—	81,797	—	—	—
Commissions receivable	—	218,094	—	—	—	—	—	—	—	—
Due from other funds	—	—	—	—	—	—	—	—	—	—
Due from other governments	—	144,110	—	—	—	—	—	—	—	32,506
Due from others	—	—	—	—	—	—	—	—	54,506	—
Prepaid items	—	—	—	—	—	—	—	—	—	—
Restricted Assets										
Cash and cash equivalents	—	—	—	—	—	—	—	—	—	—
Total assets	2,092	1,884,570	628,017	17,715	84,556	18,245	287,474	262,519	203,849	32,506
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	—	23,147	8,342	—	—	—	—	—	2,034	—
Wages payable	—	15,866	—	—	—	—	—	—	—	—
Accrued liabilities	—	1,625	—	—	—	—	—	—	—	—
Due to other funds	—	906	—	—	—	—	—	—	—	29,462
Due to others	—	—	—	—	—	—	—	—	—	3,044
Deferred revenue	—	—	—	—	—	—	—	—	—	—
Loan payable to other funds	—	—	—	—	—	—	—	—	—	—
Total liabilities	—	41,544	8,342	—	—	—	—	—	2,034	32,506
Fund balances:										
Reserved for prepaid items	—	—	—	—	—	—	—	—	—	—
Reserved for NID projects	—	—	—	—	—	—	—	—	—	—
Reserved for encumbrances	—	581,030	—	—	—	—	—	—	—	—
Undesignated	2,092	1,261,996	619,675	17,715	84,556	18,245	287,474	262,519	201,815	—
Total fund balances	2,092	1,843,026	619,675	17,715	84,556	18,245	287,474	262,519	201,815	—
Total liabilities and fund balances	\$ 2,092	1,884,570	628,017	17,715	84,556	18,245	287,474	262,519	203,849	32,506

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2008**

	Law Enforcement							Prosecuting		
	Election Equipment Replacement	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Department of Justice Grants	Sheriff Civil Charges	Sheriff Revolving	Inmate Security	Prosecuting Attorney Training	Attorney Tax Collection
ASSETS										
Cash and cash equivalents	\$ —	—	—	—	—	149,233	—	—	—	—
Investments	69,177	111,859	17,855	11,195	8,877	—	53,930	33,890	4,551	41,290
Accrued interest	84	177	27	17	26	—	78	49	7	64
Accounts receivable	—	—	1,591	—	—	—	1,426	1,577	404	4,363
Commissions receivable	—	—	—	—	—	—	—	—	—	—
Due from other funds	—	—	—	—	—	—	—	—	—	—
Due from other governments	—	—	—	—	—	—	—	—	—	—
Due from others	—	—	—	—	—	—	—	—	—	—
Prepaid items	—	—	2,651	—	—	—	—	—	—	—
Restricted Assets										
Cash and cash equivalents	—	—	—	—	—	—	—	—	—	—
Total assets	<u>69,261</u>	<u>112,036</u>	<u>22,124</u>	<u>11,212</u>	<u>8,903</u>	<u>149,233</u>	<u>55,434</u>	<u>35,516</u>	<u>4,962</u>	<u>45,717</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	—	—	811	77	—	802	1,403	—	—	—
Wages payable	—	—	—	—	—	—	—	—	—	842
Accrued liabilities	—	—	—	—	—	—	—	—	—	65
Due to other funds	—	—	—	—	—	—	—	—	—	—
Due to others	—	—	—	—	—	—	—	—	—	—
Deferred revenue	—	—	—	—	8,392	—	—	—	—	—
Loan payable to other funds	—	—	—	—	—	—	—	—	—	—
Total liabilities	<u>—</u>	<u>—</u>	<u>811</u>	<u>77</u>	<u>8,392</u>	<u>802</u>	<u>1,403</u>	<u>—</u>	<u>—</u>	<u>907</u>
Fund balances:										
Reserved for prepaid items	—	—	2,651	—	—	—	—	—	—	—
Reserved for NID projects	—	—	—	—	—	—	—	—	—	—
Reserved for encumbrances	—	—	—	—	—	—	—	—	—	—
Undesignated	69,261	112,036	18,662	11,135	511	148,431	54,031	35,516	4,962	44,810
Total fund balances	<u>69,261</u>	<u>112,036</u>	<u>21,313</u>	<u>11,135</u>	<u>511</u>	<u>148,431</u>	<u>54,031</u>	<u>35,516</u>	<u>4,962</u>	<u>44,810</u>
Total liabilities and fund balances	\$ <u>69,261</u>	<u>112,036</u>	<u>22,124</u>	<u>11,212</u>	<u>8,903</u>	<u>149,233</u>	<u>55,434</u>	<u>35,516</u>	<u>4,962</u>	<u>45,717</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2008**

	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Neighborhood Improvement Districts	Law Library	Total Nonmajor Special Revenue Funds
ASSETS										
Cash and cash equivalents	\$ —	5	—	—	—	—	—	—	52,721	283,485
Investments	747	84,401	13,813	478,441	64,657	126,403	55,570	8,853	—	3,967,381
Accrued interest	3	137	21	729	104	187	84	117	—	5,754
Accounts receivable	—	881	—	—	6,533	—	1,199	—	—	123,060
Commissions receivable	—	—	—	—	—	—	—	—	—	218,094
Due from other funds	—	—	—	—	—	—	—	—	—	—
Due from other governments	—	—	—	—	9,508	—	—	—	—	186,124
Due from others	—	—	—	—	—	—	—	—	—	54,506
Prepaid items	—	—	—	1,199	—	—	—	—	—	3,850
Restricted Assets										
Cash and cash equivalents	—	—	—	—	—	—	—	1,692,500	—	1,692,500
Total assets	<u>750</u>	<u>85,424</u>	<u>13,834</u>	<u>480,369</u>	<u>80,802</u>	<u>126,590</u>	<u>56,853</u>	<u>1,701,470</u>	<u>52,721</u>	<u>6,534,754</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	—	1,172	—	36,238	32,750	1,544	—	93,448	—	201,768
Wages payable	—	2,734	—	—	—	—	—	—	—	19,442
Accrued liabilities	—	202	—	—	—	—	—	—	—	1,892
Due to other funds	—	—	—	—	—	—	—	—	—	30,368
Due to others	—	5,659	—	—	—	—	—	—	—	8,703
Deferred revenue	—	—	—	—	—	—	—	—	—	8,392
Loan payable to other funds	—	—	—	—	—	—	—	110,539	—	110,539
Total liabilities	<u>—</u>	<u>9,767</u>	<u>—</u>	<u>36,238</u>	<u>32,750</u>	<u>1,544</u>	<u>—</u>	<u>203,987</u>	<u>—</u>	<u>381,104</u>
Fund balances:										
Reserved for prepaid items	—	—	—	—	—	—	—	—	—	2,651
Reserved for NID projects	—	—	—	—	—	—	—	1,692,500	—	1,692,500
Reserved for encumbrances	—	—	—	12,445	—	2,301	—	—	—	595,776
Undesignated	750	75,657	13,834	431,686	48,052	122,745	56,853	(195,017)	52,721	3,862,723
Total fund balances	<u>750</u>	<u>75,657</u>	<u>13,834</u>	<u>444,131</u>	<u>48,052</u>	<u>125,046</u>	<u>56,853</u>	<u>1,497,483</u>	<u>52,721</u>	<u>6,153,650</u>
Total liabilities and fund balances	\$ <u>750</u>	<u>85,424</u>	<u>13,834</u>	<u>480,369</u>	<u>80,802</u>	<u>126,590</u>	<u>56,853</u>	<u>1,701,470</u>	<u>52,721</u>	<u>6,534,754</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2008**

	Special Bldg Project Citizen Contribution	Assessment	E-911 Emergency Telephone	Domestic Violence	Hospital Profit Share	Local Emergency Planning Committee	Collector Tax Maintenance	Fairground Maintenance	Election Services	Federal HAVA Election
REVENUES										
Sales taxes	\$ —	—	234,060	—	—	—	—	—	—	—
Licenses and permits	—	—	—	—	—	—	—	—	—	—
Intergovernmental	—	388,048	—	—	—	2,141	—	57,000	23,701	32,506
Charges for services	—	819,738	—	32,352	—	—	182,672	—	80,017	—
Fines and forfeitures	—	—	—	—	—	—	—	—	—	—
Investment income	132	36,265	19,324	294	2,515	675	8,823	9,261	4,561	—
Miscellaneous:										
Contributions	—	—	—	—	—	—	—	10,000	—	—
Other	—	7,573	—	—	—	3,866	—	1,598	—	—
Total revenues	<u>132</u>	<u>1,251,624</u>	<u>253,384</u>	<u>32,646</u>	<u>2,515</u>	<u>6,682</u>	<u>191,495</u>	<u>77,859</u>	<u>108,279</u>	<u>32,506</u>
EXPENDITURES										
Current:										
Policy and administration	1,382	905,647	—	—	—	—	7,381	—	14,320	32,506
Law enforcement and judicial	—	—	177,643	—	—	—	—	—	—	—
Environment, public buildings, and infrastructure	—	—	—	—	—	—	—	209,594	—	—
Community health and public services	—	—	—	34,723	—	9,014	—	—	—	—
Interfund services used	—	—	—	—	—	—	68,712	—	—	—
Capital outlay	1,500	45,164	36,220	—	—	—	48,607	1,500	15,744	—
Total expenditures	<u>2,882</u>	<u>950,811</u>	<u>213,863</u>	<u>34,723</u>	<u>—</u>	<u>9,014</u>	<u>124,700</u>	<u>211,094</u>	<u>30,064</u>	<u>32,506</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(2,750)</u>	<u>300,813</u>	<u>39,521</u>	<u>(2,077)</u>	<u>2,515</u>	<u>(2,332)</u>	<u>66,795</u>	<u>(133,235)</u>	<u>78,215</u>	<u>—</u>
OTHER FINANCING SOURCES (USES)										
Transfers in	—	—	—	—	—	—	—	—	—	—
Transfers out	—	—	—	—	—	—	(83,414)	—	—	—
Proceeds of GO Bonds	—	—	—	—	—	—	—	—	—	—
Sale of capital assets	—	—	—	—	—	—	—	—	—	—
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(83,414)</u>	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(2,750)</u>	<u>300,813</u>	<u>39,521</u>	<u>(2,077)</u>	<u>2,515</u>	<u>(2,332)</u>	<u>(16,619)</u>	<u>(133,235)</u>	<u>78,215</u>	<u>—</u>
FUND BALANCES, beginning of year	<u>4,842</u>	<u>1,542,213</u>	<u>580,154</u>	<u>19,792</u>	<u>82,041</u>	<u>20,577</u>	<u>304,093</u>	<u>395,754</u>	<u>123,600</u>	<u>—</u>
FUND BALANCES, end of year	<u>\$ 2,092</u>	<u>1,843,026</u>	<u>619,675</u>	<u>17,715</u>	<u>84,556</u>	<u>18,245</u>	<u>287,474</u>	<u>262,519</u>	<u>201,815</u>	<u>—</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2008**

	Election Equipment Replacement	Sheriff Forfeiture	Sheriff Training	Public Safety Citizen Contributions	Law Enforcement Department of Justice Grants	Sheriff Civil Charges	Sheriff Revolving	Inmate Security	Prosecuting Attorney Training	Prosecuting Attorney Tax Collection
REVENUES										
Sales taxes	\$ —	—	—	—	—	—	—	—	—	—
Licenses and permits	—	—	—	—	—	—	51,428	—	—	—
Intergovernmental	—	—	9,865	—	20,457	—	—	—	—	—
Charges for services	46,250	—	18,665	—	—	50,000	—	18,456	4,715	47,096
Fines and forfeitures	—	—	—	—	—	—	—	—	—	—
Investment income	1,227	3,472	465	467	472	—	1,147	749	145	987
Miscellaneous:										
Contributions	—	—	—	5,000	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—
Total revenues	47,477	3,472	28,995	5,467	20,929	50,000	52,575	19,205	4,860	48,083
EXPENDITURES										
Current:										
Policy and administration	—	—	—	—	—	—	—	—	—	—
Law enforcement and judicial	—	4,237	21,223	2,486	2,747	7,898	15,627	—	4,315	27,689
Environment, public buildings, and infrastructure	—	—	—	—	—	—	—	—	—	—
Community health and public services	—	—	—	—	—	—	—	—	—	—
Interfund services used	—	—	—	—	—	—	—	—	—	—
Capital outlay	—	3,627	—	—	19,161	—	1,782	—	—	—
Total expenditures	—	7,864	21,223	2,486	21,908	7,898	17,409	—	4,315	27,689
REVENUES OVER (UNDER) EXPENDITURES	47,477	(4,392)	7,772	2,981	(979)	42,102	35,166	19,205	545	20,394
OTHER FINANCING SOURCES (USES)										
Transfers in	—	—	—	—	—	—	—	—	—	—
Transfers out	—	—	—	—	—	—	—	—	—	—
Proceeds of GO Bonds	—	—	—	—	—	—	—	—	—	—
Sale of capital assets	—	3,050	—	—	—	—	—	—	—	—
Total other financing sources (uses)	—	3,050	—	—	—	—	—	—	—	—
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	47,477	(1,342)	7,772	2,981	(979)	42,102	35,166	19,205	545	20,394
FUND BALANCES, beginning of year	21,784	113,378	13,541	8,154	1,490	106,329	18,865	16,311	4,417	24,416
FUND BALANCES, end of year	\$ 69,261	112,036	21,313	11,135	511	148,431	54,031	35,516	4,962	44,810

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2008**

	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Neighborhood Improvement Districts	Law Library	Total Nonmajor Special Revenue Funds
REVENUES										
Sales taxes	\$ —	—	—	—	—	—	—	—	—	234,060
Licenses and permits	—	—	—	—	—	—	—	—	—	51,428
Intergovernmental	—	—	—	—	32,660	—	—	—	—	566,378
Charges for services	18,028	107,686	—	103,019	86,884	37,150	19,705	—	—	1,672,433
Fines and forfeitures	—	—	—	—	—	—	—	—	26,376	26,376
Investment income	292	2,958	435	13,974	2,171	3,483	1,754	2,969	1,051	120,068
Miscellaneous:										
Contributions	—	—	—	—	—	—	—	—	—	15,000
Other	—	87	—	—	1,500	—	—	—	85	14,709
Total revenues	18,320	110,731	435	116,993	123,215	40,633	21,459	2,969	27,512	2,700,452
EXPENDITURES										
Current:										
Policy and administration	—	—	—	87,207	—	—	—	—	—	1,048,443
Law enforcement and judicial	19,542	131,870	2,278	—	140,131	22,143	1,361	—	25,635	606,825
Environment, public buildings, and infrastructure	—	—	—	—	—	—	—	169,665	—	379,259
Community health and public services	—	—	—	—	—	—	—	—	—	43,737
Interfund services used	—	—	—	—	—	—	—	—	—	68,712
Capital outlay	—	—	—	7,085	—	124	—	—	—	180,514
Total expenditures	19,542	131,870	2,278	94,292	140,131	22,267	1,361	169,665	25,635	2,327,490
REVENUES OVER (UNDER) EXPENDITURES	(1,222)	(21,139)	(1,843)	22,701	(16,916)	18,366	20,098	(166,696)	1,877	372,962
OTHER FINANCING SOURCES (USES)										
Transfers in	—	—	—	—	—	—	—	—	—	—
Transfers out	—	—	—	—	—	—	(25,000)	—	(15,000)	(123,414)
Proceeds of GO Bonds	—	—	—	—	—	—	—	1,700,000	—	1,700,000
Sale of capital assets	—	—	—	—	—	—	—	—	—	3,050
Total other financing sources (uses)	—	—	—	—	—	—	(25,000)	1,700,000	(15,000)	1,579,636
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,222)	(21,139)	(1,843)	22,701	(16,916)	18,366	(4,902)	1,533,304	(13,123)	1,952,598
FUND BALANCES, beginning of year	1,972	96,796	15,677	421,430	64,968	106,680	61,755	(35,821)	65,844	4,201,052
FUND BALANCES, end of year	\$ 750	75,657	13,834	444,131	48,052	125,046	56,853	1,497,483	52,721	6,153,650

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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 242	132	(110)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	242	132	(110)
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	2,210	1,382	828
Capital outlay	1,500	1,500	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	3,710	2,882	828
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(3,468)</u>	(2,750)	<u>718</u>
FUND BALANCE (GAAP), beginning of year		<u>4,842</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>2,092</u></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, 2008

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 360,000	388,048	28,048
Charges for services	810,000	819,738	9,738
Investment income	34,830	36,265	1,435
Miscellaneous:			
Other	<u>12,000</u>	<u>7,573</u>	<u>(4,427)</u>
Total revenues	<u>1,216,830</u>	<u>1,251,624</u>	<u>34,794</u>
EXPENDITURES			
Personal services	828,614	744,424	84,190
Supplies, services, and other charges	876,008	715,957	160,051
Capital outlay	<u>51,069</u>	<u>44,483</u>	<u>6,586</u>
Total expenditures	<u>1,755,691</u>	<u>1,504,864</u>	<u>250,827</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(538,861)</u>	(253,240)	<u>285,621</u>
FUND BALANCE (GAAP), beginning of year		1,542,213	
Less encumbrances, beginning of year		(26,977)	
Add encumbrances, end of year		<u>581,030</u>	
FUND BALANCE (GAAP), end of year		\$ <u>1,843,026</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u>Budget</u>	<u>Actual</u>	<u>(Negative)</u>
REVENUES			
Sales taxes	\$ 216,720	234,060	17,340
Investment income	<u>16,600</u>	<u>19,324</u>	<u>2,724</u>
Total revenues	<u>233,320</u>	<u>253,384</u>	<u>20,064</u>
EXPENDITURES			
Supplies, services, and other charges	199,100	177,643	21,457
Capital outlay	<u>36,220</u>	<u>36,220</u>	<u>—</u>
Total expenditures	<u>235,320</u>	<u>213,863</u>	<u>21,457</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (2,000)</u>	39,521	<u>41,521</u>
FUND BALANCE (GAAP), beginning of year		<u>580,154</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 619,675</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, 2008

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 31,300	32,352	1,052
Investment income	420	294	(126)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	31,720	32,646	926
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	38,000	34,723	3,277
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	38,000	34,723	3,277
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(6,280)</u>	(2,077)	<u>4,203</u>
FUND BALANCE (GAAP), beginning of year		<u>19,792</u>	
FUND BALANCE (GAAP), end of year		\$ <u>17,715</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
HOSPITAL PROFIT SHARE FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	2,515	2,515
	<u> </u>	<u> </u>	<u> </u>
Total revenues	—	2,515	2,515
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES	—	—	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	—	—	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> </u>	2,515	<u> </u> 2,515
FUND BALANCE (GAAP), beginning of year		<u>82,041</u>	
FUND BALANCE (GAAP), end of year		<u>\$ <u>84,556</u></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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 8,100	2,141	(5,959)
Investment income	885	675	(210)
Miscellaneous:			
Other	<u>—</u>	<u>3,866</u>	<u>3,866</u>
Total revenues	<u>8,985</u>	<u>6,682</u>	<u>(2,303)</u>
EXPENDITURES			
Supplies, services, and other charges	12,850	9,014	3,836
Capital outlay	<u>4,000</u>	<u>—</u>	<u>4,000</u>
Total expenditures	<u>16,850</u>	<u>9,014</u>	<u>7,836</u>
REVENUES OVER (UNDER) EXPENDITURES			
	<u>\$ (7,865)</u>	<u>(2,332)</u>	<u>5,533</u>
FUND BALANCE (GAAP), beginning of year			
		<u>20,577</u>	
FUND BALANCE (GAAP), end of year			
		<u>\$ 18,245</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Charges for services	\$ 180,260	182,672	2,412
Investment income	11,502	8,823	(2,679)
Total revenues	<u>191,762</u>	<u>191,495</u>	<u>(267)</u>
EXPENDITURES			
Personal services	1,959	—	1,959
Supplies, services, and other charges	209,441	76,093	133,348
Capital outlay	63,776	48,607	15,169
Total expenditures	<u>275,176</u>	<u>124,700</u>	<u>150,476</u>
REVENUES OVER (UNDER) EXPENDITURES	(83,414)	66,795	150,209
OTHER FINANCING SOURCES (USES)			
Transfers out	—	(83,414)	(83,414)
Total other financing sources (uses)	—	(83,414)	(83,414)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u>(83,414)</u>	(16,619)	<u>(16,619)</u>
FUND BALANCE (GAAP), beginning of year		<u>304,093</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>287,474</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u>Budget</u>	<u>Actual</u>	<u>(Negative)</u>
REVENUES			
Intergovernmental	\$ 57,000	57,000	—
Investment income	—	9,261	9,261
Miscellaneous:			
Contributions	20,000	10,000	(10,000)
Other	—	1,598	1,598
	<u>77,000</u>	<u>77,859</u>	<u>859</u>
EXPENDITURES			
Supplies, services, and other charges	244,995	209,594	35,401
Capital outlay	205,000	1,500	203,500
	<u>449,995</u>	<u>211,094</u>	<u>238,901</u>
REVENUES OVER (UNDER) EXPENDITURES			
	\$ <u><u>(372,995)</u></u>	(133,235)	<u><u>239,760</u></u>
FUND BALANCE (GAAP), beginning of year			
		<u>395,754</u>	
FUND BALANCE (GAAP), end of year			
		\$ <u><u>262,519</u></u>	

BOONE COUNTY, MISSOURI

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

For The Year Ended December 31, 2008

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 9,000	23,701	14,701
Charges for services	41,000	80,017	39,017
Investment income	5,150	4,561	(589)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	55,150	108,279	53,129
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	80,832	14,320	66,512
Capital outlay	18,468	15,744	2,724
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	99,300	30,064	69,236
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER)			
EXPENDITURES	\$ <u>(44,150)</u>	78,215	<u>122,365</u>
FUND BALANCE (GAAP),			
beginning of year		<u>123,600</u>	
FUND BALANCE (GAAP),			
end of year		\$ <u>201,815</u>	

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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ <u> —</u>	<u> 32,506</u>	<u> 32,506</u>
Total revenues	<u> —</u>	<u> 32,506</u>	<u> 32,506</u>
EXPENDITURES			
Supplies, services, and other charges	<u> —</u>	<u> 32,506</u>	<u> (32,506)</u>
Total expenditures	<u> —</u>	<u> 32,506</u>	<u> (32,506)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u> —</u></u>	<u> —</u>	<u><u> —</u></u>
FUND BALANCE (GAAP), beginning of year		<u> —</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u> —</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
ELECTION EQUIPMENT REPLACEMENT FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ —	46,250	46,250
Investment income	420	1,227	807
	<u> </u>	<u> </u>	<u> </u>
Total revenues	420	47,477	47,057
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	—	—	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>420</u>	47,477	<u>47,057</u>
FUND BALANCE (GAAP), beginning of year		<u>21,784</u>	
FUND BALANCE (GAAP), end of year		\$ <u>69,261</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u>Budget</u>	<u>Actual</u>	<u>(Negative)</u>
REVENUES			
Investment income	\$ 5,300	3,472	(1,828)
	<u>5,300</u>	<u>3,472</u>	<u>(1,828)</u>
EXPENDITURES			
Personal services	2,307	2,306	1
Supplies, services, and other charges	3,784	1,931	1,853
Capital outlay	8,130	3,627	4,503
	<u>14,221</u>	<u>7,864</u>	<u>6,357</u>
REVENUES OVER (UNDER) EXPENDITURES			
	(8,921)	(4,392)	4,529
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	—	3,050	3,050
	<u>—</u>	<u>3,050</u>	<u>3,050</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			
	\$ <u>(8,921)</u>	(1,342)	<u>7,579</u>
FUND BALANCE (GAAP), beginning of year			
		<u>113,378</u>	
FUND BALANCE (GAAP), end of year			
		\$ <u><u>112,036</u></u>	

BOONE COUNTY, MISSOURI

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

For The Year Ended December 31, 2008

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 10,000	9,865	(135)
Charges for services	20,000	18,665	(1,335)
Investment income	500	465	(35)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>30,500</u>	<u>28,995</u>	<u>(1,505)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>30,500</u>	<u>21,223</u>	<u>9,277</u>
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>30,500</u>	<u>21,223</u>	<u>9,277</u>
REVENUES OVER (UNDER) EXPENDITURES			
	\$ <u> —</u>	<u>7,772</u>	<u>7,772</u>
FUND BALANCE (GAAP), beginning of year			
		<u>13,541</u>	
FUND BALANCE (GAAP), end of year			
		\$ <u>21,313</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 880	467	(413)
Miscellaneous:			
Contributions	<u>—</u>	<u>5,000</u>	<u>5,000</u>
Total revenues	<u>880</u>	<u>5,467</u>	<u>4,587</u>
EXPENDITURES			
Supplies, services, and other charges	<u>4,434</u>	<u>2,486</u>	<u>1,948</u>
Total expenditures	<u>4,434</u>	<u>2,486</u>	<u>1,948</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (3,554)</u>	2,981	<u>6,535</u>
FUND BALANCE (GAAP), beginning of year		<u>8,154</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 11,135</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u>Budget</u>	<u>Actual</u>	<u>(Negative)</u>
REVENUES			
Intergovernmental	\$ 28,850	20,457	(8,393)
Investment income	—	472	472
	<u>28,850</u>	<u>20,929</u>	<u>(7,921)</u>
Total revenues	<u>28,850</u>	<u>20,929</u>	<u>(7,921)</u>
EXPENDITURES			
Supplies, services, and other charges	2,747	2,747	—
Capital outlay	26,734	18,341	8,393
	<u>29,481</u>	<u>21,088</u>	<u>8,393</u>
Total expenditures	<u>29,481</u>	<u>21,088</u>	<u>8,393</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(631)</u>	(159)	<u>472</u>
FUND BALANCE (GAAP), beginning of year		1,490	
Less encumbrances, beginning of year		<u>(820)</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 511</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 50,000	50,000	—
	<u> </u>	<u> </u>	<u> </u>
Total revenues	50,000	50,000	—
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	8,647	7,898	749
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	8,647	7,898	749
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 41,353	42,102	749
	<u> </u>		<u> </u>
FUND BALANCE (GAAP), beginning of year		106,329	
		<u> </u>	
FUND BALANCE (GAAP), end of year		\$ 148,431	
		<u> </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, 2008

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Licenses and permits	\$ 20,570	51,428	30,858
Investment income	530	1,147	617
	<u> </u>	<u> </u>	<u> </u>
Total revenues	21,100	52,575	31,475
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	16,071	15,627	444
Capital outlay	6,000	1,782	4,218
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	22,071	17,409	4,662
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER)			
EXPENDITURES	\$ <u>(971)</u>	35,166	<u>36,137</u>
FUND BALANCE (GAAP),			
beginning of year		<u>18,865</u>	
FUND BALANCE (GAAP),			
end of year		\$ <u>54,031</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, 2008

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 17,000	18,456	1,456
Investment income	<u> —</u>	<u> 749</u>	<u> 749</u>
Total revenues	<u> 17,000</u>	<u> 19,205</u>	<u> 2,205</u>
EXPENDITURES	<u> —</u>	<u> —</u>	<u> —</u>
Total expenditures	<u> —</u>	<u> —</u>	<u> —</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> 17,000</u>	19,205	<u> 2,205</u>
FUND BALANCE (GAAP), beginning of year		<u> 16,311</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 35,516</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 4,800	4,715	(85)
Investment income	250	145	(105)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	5,050	4,860	(190)
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	7,300	4,315	2,985
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	7,300	4,315	2,985
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(2,250)</u>	545	<u>2,795</u>
FUND BALANCE (GAAP), beginning of year		<u>4,417</u>	
FUND BALANCE (GAAP), end of year		\$ <u>4,962</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 30,000	47,096	17,096
Investment income	848	987	139
	<u> </u>	<u> </u>	<u> </u>
Total revenues	30,848	48,083	17,235
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Personal services	27,976	25,087	2,889
Supplies, services, and other charges	1,563	1,152	411
Capital outlay	1,450	1,450	-
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	30,989	27,689	3,300
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> (141)</u>	20,394	<u> 20,535</u>
FUND BALANCE (GAAP), beginning of year		<u>24,416</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 44,810</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 20,000	18,028	(1,972)
Investment income	<u>709</u>	<u>292</u>	<u>(417)</u>
Total revenues	<u>20,709</u>	<u>18,320</u>	<u>(2,389)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>20,000</u>	<u>19,133</u>	<u>867</u>
Total expenditures	<u>20,000</u>	<u>19,133</u>	<u>867</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>709</u></u>	(813)	<u><u>(1,522)</u></u>
FUND BALANCE (GAAP), beginning of year		1,972	
Less encumbrances, beginning of year		<u>(409)</u>	
FUND BALANCE (GAAP), end of year		\$ <u>750</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 120,000	107,686	(12,314)
Investment income	4,404	2,958	(1,446)
Miscellaneous	115	87	(28)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	124,519	110,731	(13,788)
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Personal services	129,438	124,964	4,474
Supplies, services, and other charges	8,358	6,906	1,452
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	137,796	131,870	5,926
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(13,277)</u>	(21,139)	<u>(7,862)</u>
FUND BALANCE (GAAP), beginning of year		<u>96,796</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>75,657</u></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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ <u>723</u>	<u>435</u>	<u>(288)</u>
Total revenues	<u>723</u>	<u>435</u>	<u>(288)</u>
EXPENDITURES			
Supplies, services, and other charges	<u>14,050</u>	<u>2,278</u>	<u>11,772</u>
Total expenditures	<u>14,050</u>	<u>2,278</u>	<u>11,772</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(13,327)</u></u>	<u>(1,843)</u>	<u><u>11,484</u></u>
FUND BALANCE (GAAP), beginning of year		<u>15,677</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>13,834</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
RECORD PRESERVATION FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 105,430	103,019	(2,411)
Investment income	19,670	13,974	(5,696)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	125,100	116,993	(8,107)
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	345,310	72,855	272,455
Capital outlay	47,320	19,530	27,790
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	392,630	92,385	300,245
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(267,530)</u>	24,608	<u>292,138</u>
FUND BALANCE (GAAP), beginning of year		421,430	
Less encumbrances, beginning of year		(14,352)	
Add encumbrances, end of year		<u>12,445</u>	
FUND BALANCE (GAAP), end of year		\$ <u>444,131</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u>Budget</u>	<u>Actual</u>	<u>(Negative)</u>
REVENUES			
Intergovernmental	\$ 29,750	32,660	2,910
Charges for services	95,000	86,884	(8,116)
Investment income	4,450	2,171	(2,279)
Miscellaneous:			
Other	1,500	1,500	—
	<u>130,700</u>	<u>123,215</u>	<u>(7,485)</u>
EXPENDITURES			
Supplies, services, and other charges	145,950	140,131	5,819
	<u>145,950</u>	<u>140,131</u>	<u>5,819</u>
REVENUES OVER (UNDER) EXPENDITURES			
	\$ <u>(15,250)</u>	(16,916)	<u>(1,666)</u>
FUND BALANCE (GAAP), beginning of year			
		<u>64,968</u>	
FUND BALANCE (GAAP), end of year			
		\$ <u>48,052</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 28,000	37,150	9,150
Investment income	4,500	3,483	(1,017)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	32,500	40,633	8,133
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	40,550	21,341	19,209
Capital outlay	125	124	1
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	40,675	21,465	19,210
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(8,175)</u></u>	19,168	<u><u>27,343</u></u>
FUND BALANCE (GAAP), beginning of year		106,680	
Less encumbrances, beginning of year		(3,103)	
Add encumbrances, end of year		<u>2,301</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>125,046</u></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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u>Budget</u>	<u>Actual</u>	<u>(Negative)</u>
REVENUES			
Charges for services	\$ 22,000	19,705	(2,295)
Investment income	1,825	1,754	(71)
	<u>23,825</u>	<u>21,459</u>	<u>(2,366)</u>
Total revenues			
EXPENDITURES			
Supplies, services, and other charges	6,500	1,361	5,139
	<u>6,500</u>	<u>1,361</u>	<u>5,139</u>
Total expenditures			
REVENUES OVER (UNDER) EXPENDITURES	17,325	20,098	2,773
OTHER FINANCING SOURCES (USES)			
Transfers out	(25,000)	(25,000)	—
	<u>(25,000)</u>	<u>(25,000)</u>	<u>—</u>
Total other financing sources (uses)			
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u>(7,675)</u>	(4,902)	<u>2,773</u>
FUND BALANCE (GAAP), beginning of year		<u>61,755</u>	
FUND BALANCE (GAAP), end of year		\$ <u>56,853</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investments	\$ —	2,969	2,969
EXPENDITURES			
Other services and charges	<u>2,092,289</u>	<u>115,644</u>	<u>1,976,645</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,092,289)	(112,675)	1,979,614
OTHER FINANCING SOURCES (USES)			
Proceeds of GO bonds	<u>—</u>	<u>1,700,000</u>	<u>—</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u> </u>	1,587,325	<u> </u>
FUND BALANCE (DEFICIT) (GAAP), beginning of year		(35,821)	
Less encumbrances, end of year		<u>(54,021)</u>	
FUND BALANCE (DEFICIT) (GAAP), end of year		\$ <u> </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, 2008

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Fines and forfeitures	\$ 26,376	26,376	—
Investment income	1,051	1,051	—
Miscellaneous:			
Other	<u>85</u>	<u>85</u>	<u>—</u>
Total revenues	<u>27,512</u>	<u>27,512</u>	<u>—</u>
EXPENDITURES			
Supplies, services, and other charges	<u>25,635</u>	<u>25,635</u>	<u>—</u>
Total expenditures	<u>25,635</u>	<u>25,635</u>	<u>—</u>
REVENUES OVER (UNDER) EXPENDITURES	1,877	1,877	—
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>—</u>
Total other financing sources (uses)	(15,000)	(15,000)	—
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u>(13,123)</u>	(13,123)	<u>—</u>
FUND BALANCE (GAAP), beginning of year		<u>65,844</u>	
FUND BALANCE (GAAP), end of year		\$ <u>52,721</u>	

BOONE COUNTY, MISSOURI

DEBT SERVICE FUNDS

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

Debt Service Reserve Fund—To hold in trust the moneys required as a reserve for the 2003 Special Obligation Refunding and Improvement Bonds issued in the amount of \$5,240,000. These bonds were issued in 2003 to refund the Series 1993 Special Obligation Administration Building Bonds, for which the debt service reserve fund previously held moneys in trust. Financing for the bond issue is obtained through an annual appropriation for rental payments from the County. Payments of principal are required annually and interest payments required semi-annually until 2018. The moneys in this fund will be used to make the final payments on the bonds.

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

Series 1998 Neighborhood Improvement District Bond Fund—Road—To accumulate moneys for payment of the principal and interest on \$355,000 general obligation neighborhood improvement bonds issued in 1998. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2008. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2000A Neighborhood Improvement District Bond Fund—Sewer—To accumulate moneys for payment of the principal and interest on \$280,000 general obligation neighborhood improvement bonds issued in 2000. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2010. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2000B Neighborhood Improvement District Bond Fund—Road—To accumulate moneys for payment of the principal and interest on \$184,000 general obligation neighborhood improvement bonds issued in 2000. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2010. The fees in excess of actual requirements are legally restricted to servicing this debt.

Series 2001 Neighborhood Improvement District Bond Fund—Road—To accumulate moneys for payment of the principal and interest on \$305,000 general obligation neighborhood improvement bonds issued in 2001. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2012. The fees in excess of actual requirements are legally restricted to servicing this debt.

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

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET -
NONMAJOR DEBT SERVICE FUNDS
December 31, 2008**

	Debt Service Reserve	Series 2005 Special Obligation Bond—Taxable	Series 1998 Neighborhood Improvement District Bond—Road	Series 2000A Neighborhood Improvement District Bond—Sewer	Series 2000B Neighborhood Improvement District Bond—Road	Series 2001 Neighborhood Improvement District Bond—Road	Series 2006A Neighborhood Improvement District Bond—Road	Total Nonmajor Debt Service Funds
ASSETS								
Investments	\$ —	24,117	7,718	56,671	29,621	123,657	19,109	260,893
Accrued interest	—	28	11	54	28	169	2	292
Assessments receivable	—	—	1,248	36,653	30,015	59,098	138,473	265,487
Restricted assets:								
Cash and cash equivalents	524,000	201,445	—	—	—	—	—	725,445
Total assets	524,000	225,590	8,977	93,378	59,664	182,924	157,584	1,252,117
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deferred revenue	—	—	1,248	31,283	23,283	50,283	134,259	240,356
Total liabilities	—	—	1,248	31,283	23,283	50,283	134,259	240,356
Fund balances:								
Reserved for debt service	524,000	225,590	7,729	62,095	36,381	132,641	23,325	1,011,761
Total fund balances	524,000	225,590	7,729	62,095	36,381	132,641	23,325	1,011,761
Total liabilities and fund balances	\$ 524,000	225,590	8,977	93,378	59,664	182,924	157,584	1,252,117

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR DEBT SERVICE FUNDS
December 31, 2008**

	Debt Service Reserve	Series 2005 Special Obligation Bond—Taxable	Series 1998 Neighborhood Improvement District Bond—Road	Series 2000A Neighborhood Improvement District Bond—Sewer	Series 2000B Neighborhood Improvement District Bond—Road	Series 2001 Neighborhood Improvement District Bond—Road	Series 2006A Neighborhood Improvement District Bond—Road	Total Nonmajor Debt Service Funds
REVENUES								
Assessments	\$ —	—	2,230	28,536	21,340	30,546	22,636	105,288
Investment income	—	2,865	473	1,400	745	3,542	216	9,241
Miscellaneous:								
Other	—	46,380	—	—	—	—	—	46,380
Total revenues	—	49,245	2,703	29,936	22,085	34,088	22,852	160,909
EXPENDITURES								
Principal retirement	—	45,000	45,000	30,000	21,000	30,000	15,000	186,000
Interest and fiscal charges	—	117,983	1,131	4,765	3,136	6,304	7,223	140,542
Total expenditures	—	162,983	46,131	34,765	24,136	36,304	22,223	326,542
REVENUES OVER (UNDER) EXPENDITURES	—	(113,738)	(43,428)	(4,829)	(2,051)	(2,216)	629	(165,633)
OTHER FINANCING SOURCES (USES)								
Transfers in	—	107,614	—	—	—	—	—	107,614
Total other financing sources (uses)	—	107,614	—	—	—	—	—	107,614
NET CHANGE IN FUND BALANCE	—	(6,124)	(43,428)	(4,829)	(2,051)	(2,216)	629	(58,019)
FUND BALANCES, beginning of year	524,000	231,714	51,157	66,924	38,432	134,857	22,696	1,069,780
FUND BALANCES, end of year	\$ 524,000	225,590	7,729	62,095	36,381	132,641	23,325	1,011,761

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2005 SPECIAL OBLIGATION BOND FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	2,865	2,865
Miscellaneous:			
Other	<u>46,380</u>	<u>46,380</u>	<u>—</u>
Total revenues	<u>46,380</u>	<u>49,245</u>	<u>2,865</u>
EXPENDITURES			
Principal retirement	45,000	45,000	—
Interest and fiscal charges	<u>118,485</u>	<u>117,983</u>	<u>502</u>
Total expenditures	<u>163,485</u>	<u>162,983</u>	<u>502</u>
REVENUES OVER (UNDER) EXPENDITURES	(117,105)	(113,738)	502
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>113,000</u>	<u>107,614</u>	<u>5,386</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (4,105)</u>	<u>(6,124)</u>	<u>5,888</u>
FUND BALANCE (GAAP), beginning of year		<u>231,714</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 225,590</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 1998 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 35,248	2,230	(33,018)
Investment income	<u>230</u>	<u>473</u>	<u>243</u>
Total revenues	<u>35,478</u>	<u>2,703</u>	<u>(32,775)</u>
EXPENDITURES			
Principal retirement	45,000	45,000	—
Interest and fiscal charges	<u>1,502</u>	<u>1,131</u>	<u>371</u>
Total expenditures	<u>46,502</u>	<u>46,131</u>	<u>371</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(11,024)</u>	(43,428)	<u>(32,404)</u>
FUND BALANCE (GAAP), beginning of year		<u>51,157</u>	
FUND BALANCE (GAAP), end of year		\$ <u>7,729</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2000A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 29,727	28,536	(1,191)
Investment income	<u>550</u>	<u>1,400</u>	<u>850</u>
Total revenues	<u>30,277</u>	<u>29,936</u>	<u>(341)</u>
EXPENDITURES			
Principal retirement	30,000	30,000	—
Interest and fiscal charges	<u>5,015</u>	<u>4,765</u>	<u>250</u>
Total expenditures	<u>35,015</u>	<u>34,765</u>	<u>250</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(4,738)</u>	(4,829)	<u>(91)</u>
FUND BALANCE (GAAP), beginning of year		<u>66,924</u>	
FUND BALANCE (GAAP), end of year		\$ <u>62,095</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2000B NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 19,893	21,340	1,447
Investment income	<u>300</u>	<u>745</u>	<u>445</u>
Total revenues	<u>20,193</u>	<u>22,085</u>	<u>1,892</u>
EXPENDITURES			
Principal retirement	21,000	21,000	—
Interest and fiscal charges	<u>3,386</u>	<u>3,136</u>	<u>250</u>
Total expenditures	<u>24,386</u>	<u>24,136</u>	<u>250</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(4,193)</u>	(2,051)	<u>2,142</u>
FUND BALANCE (GAAP), beginning of year		<u>38,432</u>	
FUND BALANCE (GAAP), end of year		\$ <u>36,381</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2001 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 26,217	30,546	4,329
Investment income	<u>1,660</u>	<u>3,542</u>	<u>1,882</u>
Total revenues	<u>27,877</u>	<u>34,088</u>	<u>6,211</u>
EXPENDITURES			
Principal retirement	30,000	30,000	—
Interest and fiscal charges	<u>6,543</u>	<u>6,304</u>	<u>239</u>
Total expenditures	<u>36,543</u>	<u>36,304</u>	<u>239</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (8,666)</u>	<u>(2,216)</u>	<u>6,450</u>
FUND BALANCE (GAAP), beginning of year		<u>134,857</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 132,641</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 22,344	22,636	292
Investment income	<u>30</u>	<u>216</u>	<u>186</u>
Total revenues	<u>22,374</u>	<u>22,852</u>	<u>478</u>
EXPENDITURES			
Principal retirement	15,000	15,000	—
Interest and fiscal charges	<u>7,373</u>	<u>7,223</u>	<u>150</u>
Total expenditures	<u>22,373</u>	<u>22,223</u>	<u>150</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>1</u>	629	<u>628</u>
FUND BALANCE (GAAP), beginning of year		<u>22,696</u>	
FUND BALANCE (GAAP), end of year		\$ <u>23,325</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.

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

Government Center/Johnson Building Construction—To account for the resources used in the planning, renovating, and expanding of the Government Center and/or Johnson Building.

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

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

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

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2008**

	Courthouse Expansion	Government Center/ Johnson Bldg Construction	City/County Health Facility	Law Office Remodel IV-D 605 E. Walnut	Total Nonmajor Capital Project Funds
ASSETS					
Investments	\$ —	2,507,755	4,700	13,446	2,525,901
Accrued interest	—	3,925	—	59	3,984
Restricted assets:					
Cash and cash equivalents	—	906,810	—	—	906,810
Total assets	—	3,418,490	4,700	13,505	3,436,695
LIABILITIES AND FUND BALANCES					
Liabilities:					
Total liabilities	—	—	—	—	—
Fund balances:					
Reserved for capital projects	—	906,810	—	—	906,810
Undesignated	—	2,511,680	4,700	13,505	2,529,885
Total fund balances	—	3,418,490	4,700	13,505	3,436,695
Total liabilities and fund balances	\$ —	3,418,490	4,700	13,505	3,436,695

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2008**

	<u>Courthouse Expansion</u>	<u>Government Center/ Johnson Bldg Construction</u>	<u>City/County Health Facility</u>	<u>Law Office Remodel IV-D 605 E. Walnut</u>	<u>Total Nonmajor Capital Project Funds</u>
REVENUES					
Investment income	\$ (953)	66,892	604	2,120	68,663
Total revenues	<u>(953)</u>	<u>66,892</u>	<u>604</u>	<u>2,120</u>	<u>68,663</u>
EXPENDITURES					
Capital outlay	<u>—</u>	<u>—</u>	<u>—</u>	<u>183,058</u>	<u>183,058</u>
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>183,058</u>	<u>183,058</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(953)</u>	<u>66,892</u>	<u>604</u>	<u>(180,938)</u>	<u>(114,395)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	—	2,641,396	—	194,443	2,835,839
Transfers out	<u>(171,462)</u>	<u>—</u>	<u>(304,375)</u>	<u>—</u>	<u>(475,837)</u>
Total other financing sources (uses)	<u>(171,462)</u>	<u>2,641,396</u>	<u>(304,375)</u>	<u>194,443</u>	<u>2,360,002</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(172,415)</u>	<u>2,708,288</u>	<u>(303,771)</u>	<u>13,505</u>	<u>2,245,607</u>
FUND BALANCES, beginning of year	<u>172,415</u>	<u>710,202</u>	<u>308,471</u>	<u>—</u>	<u>1,191,088</u>
FUND BALANCES, end of year	\$ <u>—</u>	<u>3,418,490</u>	<u>4,700</u>	<u>13,505</u>	<u>3,436,695</u>

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
COURTHOUSE EXPANSION FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ <u> —</u>	<u> (953)</u>	<u> (953)</u>
Total revenues	<u> —</u>	<u> (953)</u>	<u> (953)</u>
EXPENDITURES	<u> —</u>	<u> —</u>	<u> —</u>
Total expenditures	<u> —</u>	<u> —</u>	<u> —</u>
REVENUES OVER (UNDER) EXPENDITURES	<u> —</u>	<u> (953)</u>	<u> (953)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u> (171,463)</u>	<u> (171,462)</u>	<u> 1</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u><u> (171,463)</u></u>	<u> (172,415)</u>	<u><u> (952)</u></u>
FUND BALANCE (GAAP), beginning of year		<u> 172,415</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u> —</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
GOVERNMENT CENTER/JOHNSON BUILDING CONSTRUCTION FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ <u> —</u>	<u> 66,892</u>	<u> 66,892</u>
Total revenues	<u> —</u>	<u> 66,892</u>	<u> 66,892</u>
EXPENDITURES	<u> —</u>	<u> —</u>	<u> —</u>
Total expenditures	<u> —</u>	<u> —</u>	<u> —</u>
REVENUES OVER (UNDER) EXPENDITURES	<u> —</u>	<u> 66,892</u>	<u> 66,892</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u> 2,641,396</u>	<u> 2,641,396</u>	<u> —</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u> 2,641,396</u>	<u> 2,708,288</u>	<u> 66,892</u>
FUND BALANCE (GAAP), beginning of year		<u> 710,202</u>	
FUND BALANCE (GAAP), end of year		<u> \$ 3,418,490</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
CITY/COUNTY HEALTH FACILITY FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ <u> —</u>	<u> 604</u>	<u> 604</u>
Total revenues	<u> —</u>	<u> 604</u>	<u> 604</u>
EXPENDITURES			
Capital outlay	<u> 4,700</u>	<u> 4,700</u>	<u> —</u>
Total expenditures	<u> 4,700</u>	<u> 4,700</u>	<u> —</u>
REVENUES OVER (UNDER) EXPENDITURES	(4,700)	(4,096)	604
OTHER FINANCING SOURCES (USES)			
Transfers out	<u> (304,375)</u>	<u> (304,375)</u>	<u> —</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u> (309,075)</u>	(308,471)	<u> 604</u>
FUND BALANCE (GAAP), beginning of year		308,471	
Add encumbrances, end of year		<u> 4,700</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 4,700</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 FUND
For The Year Ended December 31, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ <u> —</u>	<u> 2,120</u>	<u> 2,120</u>
Total revenues	<u> —</u>	<u> 2,120</u>	<u> 2,120</u>
EXPENDITURES			
Capital outlay	<u> 194,440</u>	<u> 183,058</u>	<u> 11,382</u>
Total expenditures	<u> 194,440</u>	<u> 183,058</u>	<u> 11,382</u>
REVENUES OVER (UNDER) EXPENDITURES	(194,440)	(180,938)	13,502
OTHER FINANCING SOURCES (USES)			
Transfers in	<u> 194,444</u>	<u> 194,443</u>	<u> (1)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u> 4</u>	13,505	<u> 13,501</u>
FUND BALANCE (GAAP), beginning of year		<u> —</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 13,505</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, 2008**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Sales taxes	\$ 4,850,000	4,577,324	(272,676)
Investment income	—	145,986	145,986
Total revenues	<u>4,850,000</u>	<u>4,723,310</u>	<u>(126,690)</u>
EXPENDITURES			
Capital outlay	<u>8,434,994</u>	<u>7,365,110</u>	<u>1,069,884</u>
Total expenditures	<u>8,434,994</u>	<u>7,365,110</u>	<u>1,069,884</u>
REVENUES OVER (UNDER) EXPENDITURES	(3,584,994)	(2,641,800)	943,194
OTHER FINANCING SOURCES (USES)			
Transfers in	75,000	75,000	—
Transfers out	<u>(2,360,002)</u>	<u>(2,360,002)</u>	<u>—</u>
Total other financing sources (uses)	(2,285,002)	(2,285,002)	—
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (5,944,996)</u>	(4,926,802)	<u>1,018,194</u>
FUND BALANCE (GAAP), beginning of year		7,089,020	
Add encumbrances, end of year		<u>27,486</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 2,189,704</u>	

BOONE COUNTY, MISSOURI

INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

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

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

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF NET ASSETS -
INTERNAL SERVICE FUNDS
December 31, 2008**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Total
ASSETS										
Current assets:										
Investments	\$ 2,216,777	94,630	758,908	11,797	447,934	1,033,893	142,173	39,741	32,642	4,778,495
Accrued interest	3,698	159	1,163	39	771	1,507	258	56	46	7,697
Accounts receivable	1,740	44	—	—	—	—	—	—	—	1,784
Prepaid Expenses	—	—	—	—	134	—	—	—	—	134
Total current assets	<u>2,222,215</u>	<u>94,833</u>	<u>760,071</u>	<u>11,836</u>	<u>448,839</u>	<u>1,035,400</u>	<u>142,431</u>	<u>39,797</u>	<u>32,688</u>	<u>4,788,110</u>
Restricted Assets:										
Investments	—	—	210,317	—	—	—	—	—	—	210,317
Noncurrent assets:										
Capital assets, net	—	—	—	—	47,952	—	—	—	—	47,952
Total assets	<u>2,222,215</u>	<u>94,833</u>	<u>970,388</u>	<u>11,836</u>	<u>496,791</u>	<u>1,035,400</u>	<u>142,431</u>	<u>39,797</u>	<u>32,688</u>	<u>5,046,379</u>
LIABILITIES										
Current liabilities:										
Accounts payable	4,000	—	7,267	2,550	23,055	52,699	36,855	—	—	126,426
Wages payable	—	—	—	—	13,318	—	—	—	—	13,318
Compensated absences	—	—	—	—	17,330	—	—	—	—	17,330
Accrued liabilities	—	—	—	—	1,411	—	—	—	—	1,411
Estimated liability for claims incurred but not paid	163,494	15,323	275,989	—	—	—	—	—	—	454,806
Long-term liabilities:										
Other post-employment benefit	48,355	—	—	—	—	—	—	—	—	48,355
Total liabilities	<u>215,849</u>	<u>15,323</u>	<u>283,256</u>	<u>2,550</u>	<u>55,114</u>	<u>52,699</u>	<u>36,855</u>	<u>—</u>	<u>—</u>	<u>661,646</u>
NET ASSETS										
Invested in capital assets	—	—	—	—	47,952	—	—	—	—	47,952
Restricted for workers' compensation claims	—	—	210,317	—	—	—	—	—	—	210,317
Unrestricted	2,006,366	79,510	476,815	9,286	393,725	982,701	105,576	39,797	32,688	4,126,464
Total net assets	<u>\$ 2,006,366</u>	<u>79,510</u>	<u>687,132</u>	<u>9,286</u>	<u>441,677</u>	<u>982,701</u>	<u>105,576</u>	<u>39,797</u>	<u>32,688</u>	<u>4,384,733</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS -
INTERNAL SERVICE FUNDS
December 31, 2008**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Total
OPERATING REVENUES										
Intergovernmental	\$ —	—	—	—	—	532	—	—	—	532
Charges for services	2,269,487	188,358	545,203	—	992,456	182,769	349,855	—	—	4,528,128
Miscellaneous	17,709	—	846	—	5	—	—	39,323	32,298	90,181
Total operating revenues	2,287,196	188,358	546,049	—	992,461	183,301	349,855	39,323	32,298	4,618,841
OPERATING EXPENSES										
Salaries and employee benefits	—	—	—	—	577,623	—	—	—	—	577,623
Supplies, services, and other charges	—	—	—	5,870	330,943	413,986	394,841	—	—	1,145,640
Claims expense	1,947,810	170,458	395,718	—	—	—	—	—	—	2,513,986
Professional services	33,400	—	1,212	35,631	—	2,545	—	—	—	72,788
Administrative fees	271,747	14,483	65,318	—	—	—	—	—	—	351,548
Capital outlay	—	—	—	—	3,975	—	—	—	—	3,975
Other post employment benefit expense	48,355	—	—	—	—	—	—	—	—	48,355
Depreciation	—	—	—	—	12,769	—	—	—	—	12,769
Total operating expenses	2,301,312	184,941	462,248	41,501	925,310	416,531	394,841	—	—	4,726,684
Operating income (loss)	(14,116)	3,417	83,801	(41,501)	67,151	(233,230)	(44,986)	39,323	32,298	(107,843)
NONOPERATING REVENUES (EXPENSES)										
Transfers in	—	—	—	50,000	—	—	—	—	—	50,000
Transfers out	—	—	(50,000)	—	—	—	—	—	—	(50,000)
Miscellaneous	—	—	—	—	4,105	(8,398)	—	—	—	(4,293)
Investment income	71,271	3,080	31,906	787	13,971	19,318	5,494	474	390	146,691
Total nonoperating revenues (expenses)	71,271	3,080	(18,094)	50,787	18,076	10,920	5,494	474	390	142,398
Change in net assets	57,155	6,497	65,707	9,286	85,227	(222,310)	(39,492)	39,797	32,688	34,555
NET ASSETS, beginning of year	1,949,211	73,013	621,425	—	356,450	1,205,011	145,068	—	—	4,350,178
NET ASSETS, end of year	\$ 2,006,366	79,510	687,132	9,286	441,677	982,701	105,576	39,797	32,688	4,384,733

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2008**

	Self-Insured Health Plan	Self-Insured Dental Plan	Self-Insured Workers' Comp	Self-Insured Workers' Comp Loss Control	Facilities and Grounds	Bldg/Grnd Capital R & R	Utilities	Family Health Ctr Capital R & R	Health Department Capital R & R	Total
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers	\$ 2,299,334	188,699	546,061	—	993,656	183,301	349,855	39,323	32,298	4,632,527
Other operating cash receipts	—	—	—	—	5	—	—	—	—	5
Payments to employees	—	—	—	—	(574,973)	—	—	—	—	(574,973)
Payments to suppliers for goods and services	(2,252,360)	(200,459)	(440,525)	(38,951)	(340,660)	(512,463)	(391,103)	—	—	(4,176,521)
Net cash provided by (used in) operating activities	<u>46,974</u>	<u>(11,760)</u>	<u>105,536</u>	<u>(38,951)</u>	<u>78,028</u>	<u>(329,162)</u>	<u>(41,248)</u>	<u>39,323</u>	<u>32,298</u>	<u>(118,962)</u>
CASH FLOWS PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES										
Operating subsidies and transfers to other funds	—	—	(50,000)	50,000	—	—	—	—	—	—
CASH FLOWS PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES										
Insurance proceeds	—	—	—	—	—	1,163,400	—	—	—	1,163,400
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	2,346,589	207,852	940,692	40,795	929,822	354,975	397,580	194	159	5,218,658
Purchase of investments	(2,477,838)	(199,811)	(1,031,831)	(52,592)	(1,024,155)	(1,212,445)	(363,167)	(39,935)	(32,801)	(6,434,575)
Interest	84,275	3,719	35,603	748	16,305	23,232	6,835	418	344	171,479
Net cash provided by (used in) investing activities	<u>(46,974)</u>	<u>11,760</u>	<u>(55,536)</u>	<u>(11,049)</u>	<u>(78,028)</u>	<u>(834,238)</u>	<u>41,248</u>	<u>(39,323)</u>	<u>(32,298)</u>	<u>(1,044,438)</u>
Net increase (decrease) in cash and cash equivalents	—	—	—	—	—	—	—	—	—	—
Cash and cash equivalents, beginning of year	—	—	—	—	—	—	—	—	—	—
Cash and cash equivalents, end of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:										
Operating income (loss)	(14,116)	3,417	83,801	(41,501)	67,151	(233,230)	(44,986)	39,323	32,298	(107,843)
Depreciation	—	—	—	—	12,769	—	—	—	—	12,769
Changes in assets and liabilities:										
Decrease (increase) in receivables	12,138	341	12	—	1,200	—	—	—	—	13,691
Increase (decrease) in accounts payable	597	(15,518)	21,723	2,550	(5,843)	(95,932)	3,738	—	—	(88,685)
Increase (decrease) in wages payable	—	—	—	—	2,175	—	—	—	—	2,175
Increase (decrease) in prepaid expenses	—	—	—	—	(134)	—	—	—	—	(134)
Increase (decrease) in accrued liabilities	—	—	—	—	235	—	—	—	—	235
Increase (decrease) in compensated absences	—	—	—	—	475	—	—	—	—	475
Increase (decrease) in other post-employment benefit	48,355	—	—	—	—	—	—	—	—	48,355
Net cash provided by (used in) operating activities	<u>\$ 46,974</u>	<u>(11,760)</u>	<u>105,536</u>	<u>(38,951)</u>	<u>78,028</u>	<u>(329,162)</u>	<u>(41,248)</u>	<u>39,323</u>	<u>32,298</u>	<u>(118,962)</u>
Noncash investing, capital, and financing activities:										
Net appreciation (depreciation) in value of investments reported at fair value (not classified as cash equivalents)	(9,418)	(400)	(2,850)	(237)	(1,500)	4,041	(920)	273	224	(10,787)

BOONE COUNTY, MISSOURI

FIDUCIARY FUNDS

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

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

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

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

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

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

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

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

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

Other Agency Funds:

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

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

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

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

BOONE COUNTY, MISSOURI

FIDUCIARY FUNDS *(Continued)*

Other Agency Funds (Continued):

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

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

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

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

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

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

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

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

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS
December 31, 2008**

	<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	\$ 33,359	7,729	83,453	124,541
Accrued interest	<u>52</u>	<u>12</u>	<u>128</u>	<u>192</u>
Total assets	<u>33,411</u>	<u>7,741</u>	<u>83,581</u>	<u>124,733</u>
LIABILITIES				
Current liabilities:				
Accounts payable	<u>—</u>	<u>—</u>	<u>2,000</u>	<u>2,000</u>
Total liabilities	<u>—</u>	<u>—</u>	<u>2,000</u>	<u>2,000</u>
NET ASSETS				
Held in trust	<u>33,411</u>	<u>7,741</u>	<u>81,581</u>	<u>122,733</u>
Total net assets	<u>\$ 33,411</u>	<u>7,741</u>	<u>81,581</u>	<u>122,733</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS
December 31, 2008**

	<u>George Spencer Trust Fund</u>	<u>Union Cemetery Trust Fund</u>	<u>Rocky Fork Cemetery Trust Fund</u>	<u>Total</u>
ADDITIONS				
Contributions	\$ —	150	3,127	3,277
Investment income	<u>1,024</u>	<u>239</u>	<u>2,495</u>	<u>3,758</u>
Total additions	<u>1,024</u>	<u>389</u>	<u>5,622</u>	<u>7,035</u>
DEDUCTIONS				
Scholarships	1,568	—	—	1,568
Supplies, services, and other charges	<u>—</u>	<u>570</u>	<u>4,625</u>	<u>5,195</u>
Total deductions	<u>1,568</u>	<u>570</u>	<u>4,625</u>	<u>6,763</u>
Change in net assets	(544)	(181)	997	272
NET ASSETS, beginning of year	<u>33,955</u>	<u>7,922</u>	<u>80,584</u>	<u>122,461</u>
NET ASSETS, end of year	<u>\$ 33,411</u>	<u>7,741</u>	<u>81,581</u>	<u>122,733</u>

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
December 31, 2008**

	Special Taxing Districts	Collector	Circuit Clerk	Other	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 4,276	15,196,358	962,378	5,681	16,168,693
Investments	10,851,039	83,940,455	309,386	1,202,374	96,303,254
Accrued interest	22,514	26,792	—	2,315	51,621
Accounts receivable	—	—	—	84,988	84,988
Property taxes receivable	17,688	27,017,322	—	—	27,035,010
Due from others	—	122,301	—	172,495	294,796
Total assets	<u>10,895,517</u>	<u>126,303,228</u>	<u>1,271,764</u>	<u>1,467,853</u>	<u>139,938,362</u>
LIABILITIES					
Accounts payable	—	280,844	—	3,145	283,989
Due to other political subdivisions	10,895,517	126,022,384	1,271,764	1,324,264	139,513,929
Advance from other funds	—	—	—	140,444	140,444
Total liabilities	<u>\$ 10,895,517</u>	<u>126,303,228</u>	<u>1,271,764</u>	<u>1,467,853</u>	<u>139,938,362</u>

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2008**

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
TOTALS ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 22,646,283	31,063,362	37,540,952	16,168,693
Investments	90,853,694	205,332,975	199,883,415	96,303,254
Accrued interest	147,152	288,861	384,392	51,621
Accounts receivable	814	84,988	814	84,988
Property taxes receivable	19,248,325	74,810,809	67,024,124	27,035,010
Due from others	244,639	1,039,134	988,977	294,796
	<u>133,140,907</u>	<u>312,620,129</u>	<u>305,822,674</u>	<u>139,938,362</u>
Total assets	<u>133,140,907</u>	<u>312,620,129</u>	<u>305,822,674</u>	<u>139,938,362</u>
Liabilities:				
Accounts payable	485,772	115,738,019	115,939,802	283,989
Due to other political subdivisions	132,655,135	205,232,568	198,373,774	139,513,929
Advance from other funds	—	140,444	—	140,444
	<u>133,140,907</u>	<u>321,111,031</u>	<u>314,313,576</u>	<u>139,938,362</u>
Total liabilities	<u>\$ 133,140,907</u>	<u>321,111,031</u>	<u>314,313,576</u>	<u>139,938,362</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2008**

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
SPECIAL TAXING DISTRICTS				
Assets:				
Cash and cash equivalents	\$ 5,539	4,595,851	4,597,114	4,276
Investments	9,014,553	14,124,749	12,288,263	10,851,039
Accrued interest	64,764	147,234	189,484	22,514
Property Tax Receivable	—	17,688	—	17,688
	<u>9,084,856</u>	<u>18,885,522</u>	<u>17,074,861</u>	<u>10,895,517</u>
Total assets	<u>9,084,856</u>	<u>18,885,522</u>	<u>17,074,861</u>	<u>10,895,517</u>
Liabilities:				
Due to other political subdivisions	<u>9,084,856</u>	<u>27,376,424</u>	<u>25,565,763</u>	<u>10,895,517</u>
Total liabilities	<u>9,084,856</u>	<u>27,376,424</u>	<u>25,565,763</u>	<u>10,895,517</u>
FEE OFFICES—CIRCUIT CLERK				
Assets:				
Cash and cash equivalents	558,764	7,622,947	7,219,333	962,378
Investments	310,470	19,134	20,218	309,386
	<u>869,234</u>	<u>7,642,081</u>	<u>7,239,551</u>	<u>1,271,764</u>
Total assets	<u>869,234</u>	<u>7,642,081</u>	<u>7,239,551</u>	<u>1,271,764</u>
Liabilities:				
Due to other political subdivisions	<u>869,234</u>	<u>7,642,081</u>	<u>7,239,551</u>	<u>1,271,764</u>
Total liabilities	<u>\$ 869,234</u>	<u>7,642,081</u>	<u>7,239,551</u>	<u>1,271,764</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2008**

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
FEE OFFICES—COLLECTOR				
Assets:				
Cash and cash equivalents	\$ 22,076,842	16,909,324	23,789,808	15,196,358
Investments	80,243,365	188,280,727	184,583,637	83,940,455
Accrued interest	71,790	124,785	169,783	26,792
Property taxes receivable	19,248,325	74,793,121	67,024,124	27,017,322
Due from others	190,080	866,639	934,418	122,301
	<u>121,830,402</u>	<u>280,974,596</u>	<u>276,501,770</u>	<u>126,303,228</u>
Liabilities:				
Accounts payable	485,535	114,232,804	114,437,495	280,844
Due to other political subdivisions	121,344,867	166,741,792	162,064,275	126,022,384
	<u>\$ 121,830,402</u>	<u>280,974,596</u>	<u>276,501,770</u>	<u>126,303,228</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2008**

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
OTHER AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 5,138	1,935,240	1,934,697	5,681
Investments	1,285,306	2,908,365	2,991,297	1,202,374
Accrued interest	10,598	16,842	25,125	2,315
Accounts receivable	814	84,988	814	84,988
Due from others	54,559	172,495	54,559	172,495
	<u>1,356,415</u>	<u>5,117,930</u>	<u>5,006,492</u>	<u>1,467,853</u>
Total assets	<u>1,356,415</u>	<u>5,117,930</u>	<u>5,006,492</u>	<u>1,467,853</u>
Liabilities:				
Accounts payable	237	1,505,215	1,502,307	3,145
Due to other political subdivisions	1,356,178	3,472,271	3,504,185	1,324,264
Advance from other funds	—	140,444	—	140,444
	<u>—</u>	<u>140,444</u>	<u>—</u>	<u>140,444</u>
Total liabilities	<u>\$ 1,356,415</u>	<u>5,117,930</u>	<u>5,006,492</u>	<u>1,467,853</u>