



**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**

BOONE COUNTY, MISSOURI

YEAR ENDING DECEMBER 31, 2012

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

For The Fiscal Year Ended December 31, 2012

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

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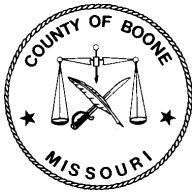
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Introductory Section



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 25, 2013

Citizens of Boone County, Missouri:

The Comprehensive Annual Financial Report of Boone County, Missouri for the fiscal year ended December 31, 2012, 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 LLP, an independent certified public accounting firm, has issued an unmodified (“clean”) opinion on Boone County, Missouri’s financial statements for the year ended December 31, 2012. 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 165,000. 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 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. 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. Effective with fiscal year 2012, the County's reporting entity no longer includes a component unit. Prior to implementing the provisions of GASB Statement No. 61, which is effective for fiscal year 2012, a legally separate entity (Boone Hospital Board of Trustees) was included as a discretely presented component unit and included as part of the reporting entity. However, under the provisions of GASB 61, the County has determined that the Boone Hospital Board of Trustees no longer meets the criteria required for inclusion as a component unit. Please refer to the Footnotes to the Financial Statements for a complete explanation.

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, City of Columbia, 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 4.6% at December 31, 2012 compares favorably with that of the state (6.9%) and of the nation (7.6%).

Nearly fifty six 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 2010, FY 2011, and FY 2012 reflecting positive growth of 3.9%, 5.04%, and 3.76% 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 \$8.6 million, or 36% 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 two major operating funds, the Road and Bridge Fund and the Law Enforcement Services 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 \$9.2 million and \$1.9 million, respectively, which 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 sale tax will provide funding for community children's services and is expected to generate approximately \$6.2 million annually. The tax became effective April 1, 2012 and will be allocated by a commission-appointed governing board.

The second sales tax measure approved by voters will impose an additional permanent three-eighth cent sales tax to fund existing and expanded 911 and emergency management operations. This tax becomes effective October 1, 2013. 911 operations are currently delivered by the City of Columbia with funding provided from various agencies through an intergovernmental agreement. Implementation of the ballot measure will result in the transfer of current operations from the City of Columbia to Boone County. The sales tax is expected to generate approximately \$9.3 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.

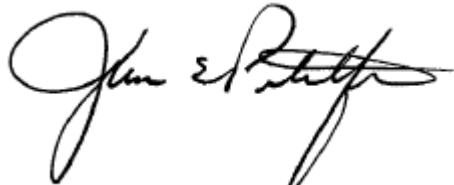
Awards and Acknowledgements

The County's CAFR for the fiscal year ended December 31, 2011, was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This was the 28th 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 a long, sweeping underline.

June E. Pitchford, CPA
Boone County Auditor

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, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Moivell

President

Jeffrey R. Enen

Executive Director

BOONE COUNTY, MISSOURI

**COUNTY OFFICIALS
For The Year Ended December 31, 2012**

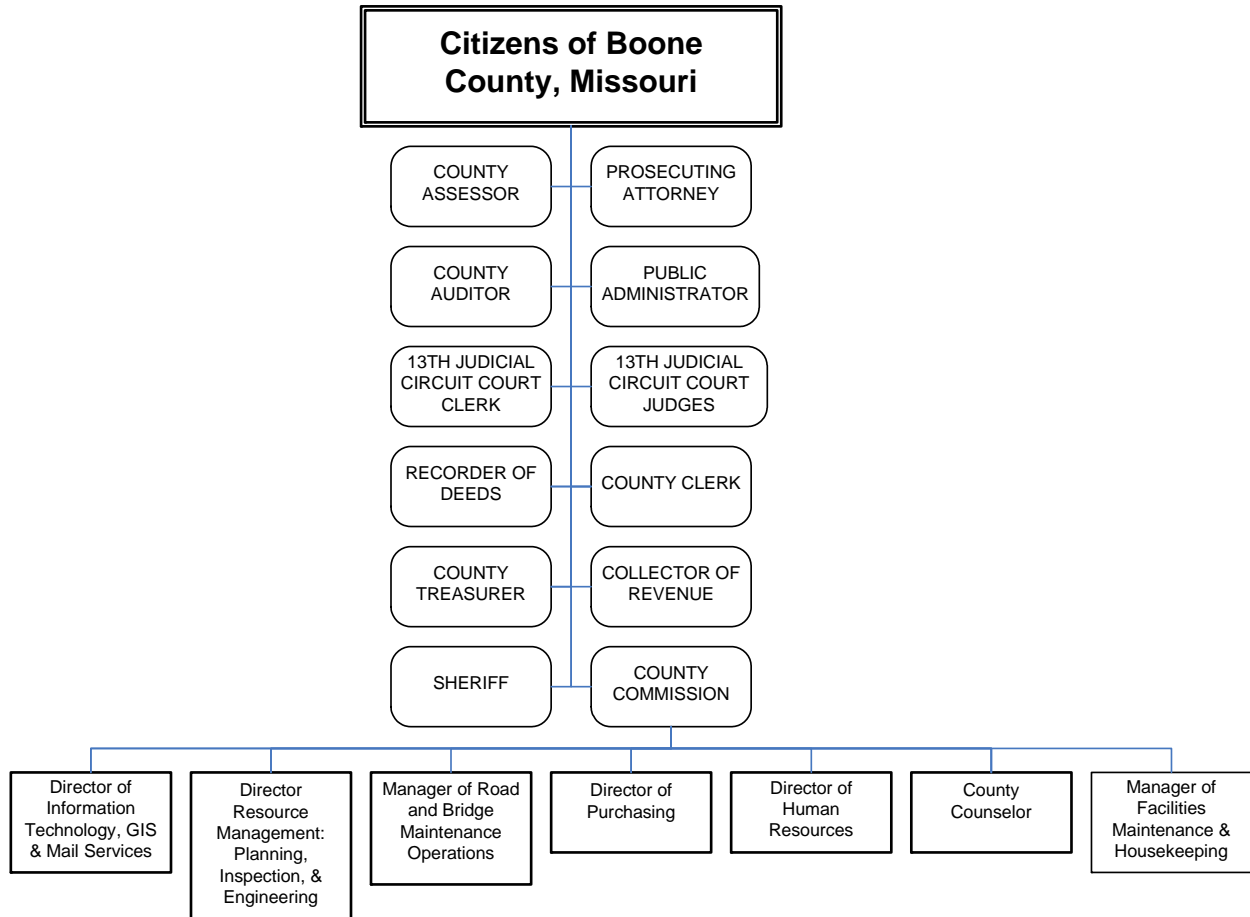
County Commission:

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, 2012, 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, 2012, 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.

Changes In Accounting Principle

As discussed in Note 1 to the financial statements, in 2012 the County adopted GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. Additionally, as discussed in Note 17 to the financial statements, in 2012 the County adopted GASB Statement No. 65, *Items Previously Recognized as Assets and Liabilities*. Our opinion is not modified with respect to these matters.

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 63 through 75, and the Other Post-Employment Benefits Schedule on page 76 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 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 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 25, 2013 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 25, 2013

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, 2012. For a complete understanding of the County's financial statements, please read the transmittal letter at the front of this report along with the County's basic financial statements, including the footnotes, which follow the Management's Discussion and Analysis.

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 \$124.7 million. Of this amount, approximately \$13 million is unrestricted and may be used to meet the government's on-going obligations to citizens and creditors.
- On a government-wide basis, Boone County's total net position increased by \$1.6 million or 1.0% during the fiscal year. The cost of Boone County's governmental activities was \$50.4 million and combined revenues, including program revenues and general revenues, totaled \$52 million.
- At the close of the current fiscal year, Boone County's governmental funds reported combined ending fund balances of \$30.7 million, a decrease of \$1 million in comparison to the prior year. Approximately 28%, or \$8.6 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 \$10.6 million, or approximately 44% of total General Fund expenditures. Of this amount, \$2.0 million was appropriated for spending in the FY 2013 budget (*assigned*). The *unassigned fund balance* in the General Fund at the close of the fiscal year was \$8.6 million.
- Boone County's total long-term debt decreased by approximately \$2.5 million. The net decrease is primarily due to the retirement of \$1.8 million in outstanding special obligations bonds. In addition, scheduled principal repayments and decreases in OPEB liability exceeded the increases in accrued compensated absence liability.
- General fund revenues totaled \$26.2 million, which exceeded budgetary estimates by approximately \$1.15 million or 4.6%.
- General fund expenditures (GAAP basis) were \$24.2 million. On a budgetary basis, the General fund expenditures totaled \$24.0 million which resulted in a favorable budgetary variance of \$2.7 million, or 10%.
- Fund balance in the General Fund increased by approximately \$1.5 million, due to revenues and other financing sources exceeding expenditures and other financing uses, which reflects the combined impact of favorable revenue and expenditure variances.

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 31-62 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 77-157 of this report.

Statistical information is presented on pages 158-176 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 \$124.7 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 \$1.6 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,

	2012	2011
	Governmental	Governmental
	Activities	Activities
	<hr/>	<hr/>
Assets:		
Current and other assets	\$ 43,444,391	\$ 42,447,498
Capital assets, net	93,047,689	92,451,999
Total assets	<hr/> 136,492,080	<hr/> 134,899,497
Liabilities:		
Long-term debt outstanding	6,194,075	8,737,144
Other Liabilities	5,559,459	3,048,540
Total liabilities	<hr/> 11,753,534	<hr/> 11,785,684
Deferred Inflows of Resources:		
Deferred gain on refunding long term debt	32,535	—
Total deferred inflows of resources	<hr/> 32,535	<hr/> —
Net Position:		
Net investment in capital assets	90,132,689	87,096,999
Restricted	21,540,760	24,728,485
Unrestricted	13,032,562	11,288,329
Total net position	<hr/> \$ 124,706,011	<hr/> \$ 123,113,813

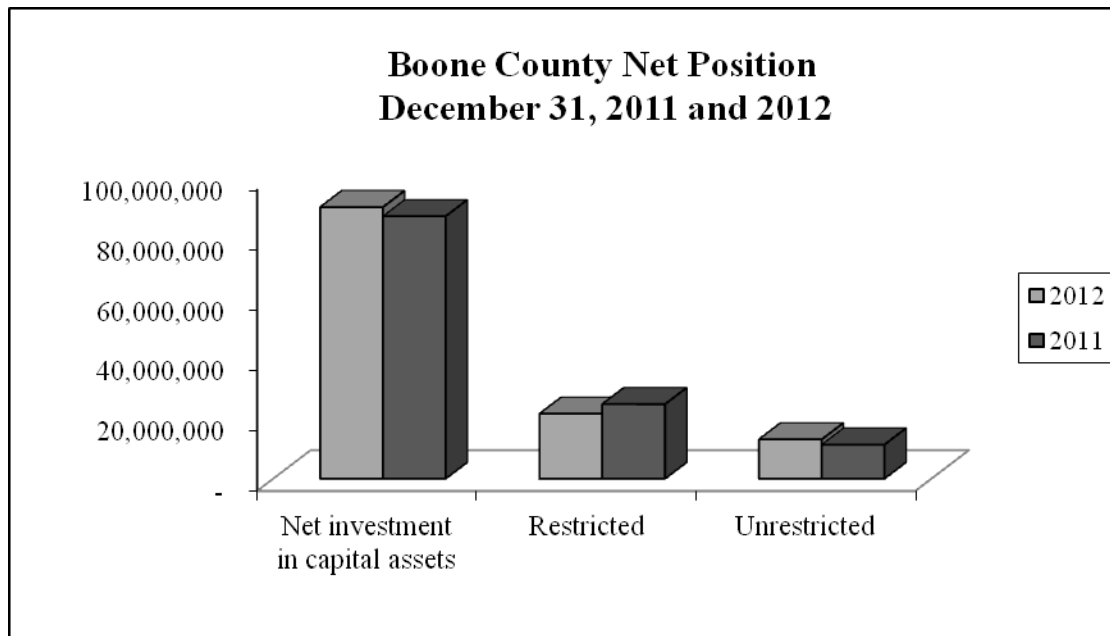
By far, the largest portion of the County's net position, or approximately 72%, reflects its investment of more than \$90 million in capital assets (i.e., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt used to acquire these assets. Boone County 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 (17%) represents resources that are subject to external restrictions on how they may be used; these restrictions total \$21.5 million. The remaining balance of \$13 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 asset 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 \$52 million, an increase of \$4.4 million over the previous fiscal year. The increase is primarily due to increased sales tax revenues, project-related grant funding from the Missouri Department of Transportation (Meyer Industrial Boulevard), project-related cost-share reimbursement from the City of Columbia (Rolling Hills Road), increased copy revenue and real estate recording fee revenue within the Recorder of Deeds office, increased property tax commission revenue, increased public administrator fees, and a single-year additional contribution associated with the hospital lease.

Taxes (all sources combined) comprise approximately 65% of total revenue, with sales tax as the largest single source, accounting for 56% 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. Actual sales tax revenue exceeded budget estimates, reflecting an annual growth rate of 3.8% compared to budgetary growth estimates of 2%.

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

Charges for services account for approximately 16% of total revenue; grants and other support account for approximately 11% of total revenue. The remaining 8% 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,

	2012		2011
	Governmental		Governmental
	Activities		Activities
Revenues:			
Program revenues:			
Charges for services	\$ 8,182,890	\$	7,533,027
Operating grants and contributions	4,103,952		3,845,307
Capital grants and contributions	1,633,372		766,419
General revenues:			
Property taxes	4,479,317		4,420,751
Sales taxes	29,062,645		27,990,651
Franchise and other taxes	211,339		213,916
Investment income	167,498		392,522
Hospital lease revenue	3,754,294		2,203,198
Gain on sale of capital assets	3,404		452
Other	438,754		293,919
Total revenues	<u>52,037,465</u>		<u>47,660,162</u>
Expenses:			
General government operations	8,455,464		7,341,766
Law enforcement and judicial	18,598,863		18,593,933
Environment, protective inspection, and infrastructure	20,891,071		17,605,235
Community health and public services	1,495,249		1,424,814
Economic vitality	553,000		54,000
Beautification and recreation	317,155		215,638
Interest and fiscal charges	134,465		286,980
Total expenses	<u>50,445,267</u>		<u>45,522,366</u>
Change in net position	1,592,198		2,137,796
Cumulative effect of prior period adjustment	—		4,817,766
Net position, beginning of year	123,113,813		116,158,251
Net position, end of year	<u>\$ 124,706,011</u>	\$	<u>123,113,813</u>

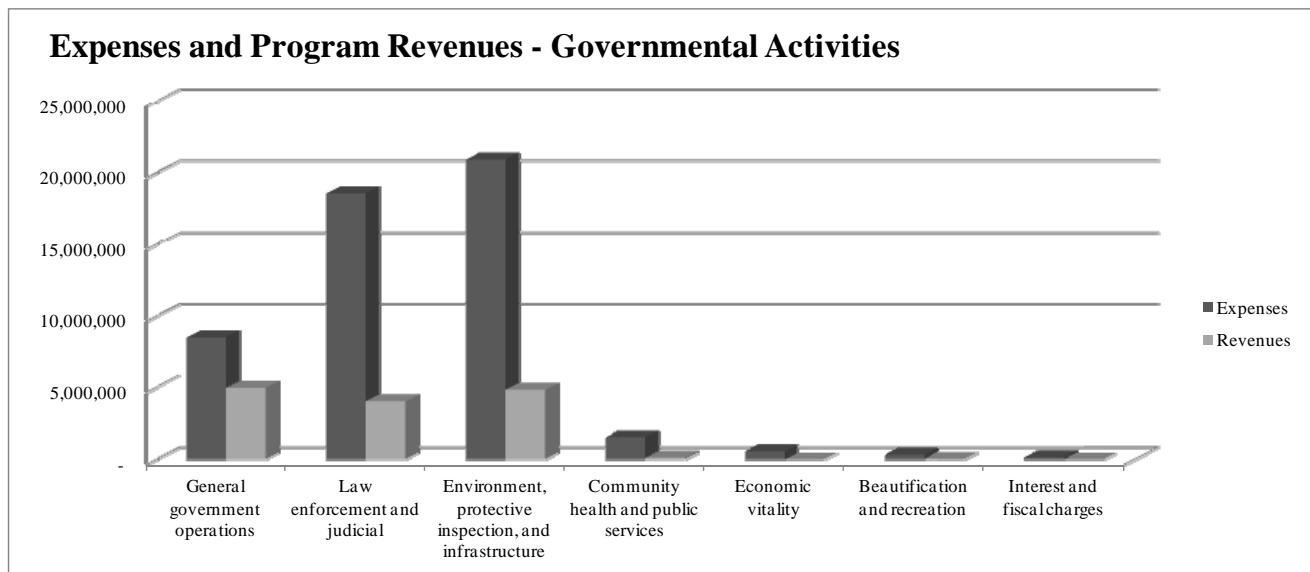
BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

The total cost of all programs and services was \$50.4 million, an increase of approximately \$4.9 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. Law Enforcement and Judicial accounts for 37% of total expenses while Environment, Protective Inspection, and Infrastructure (primarily road and bridge activities) accounts for 41% 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 \$16.0 million (environment, protective inspection and infrastructure), \$14.6 million (law enforcement and judicial), and \$3.5 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 \$1.6 million compared to an increase of \$2.1 million the previous year. This change in net position is attributable to the net impact of increased revenues and expenses 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.

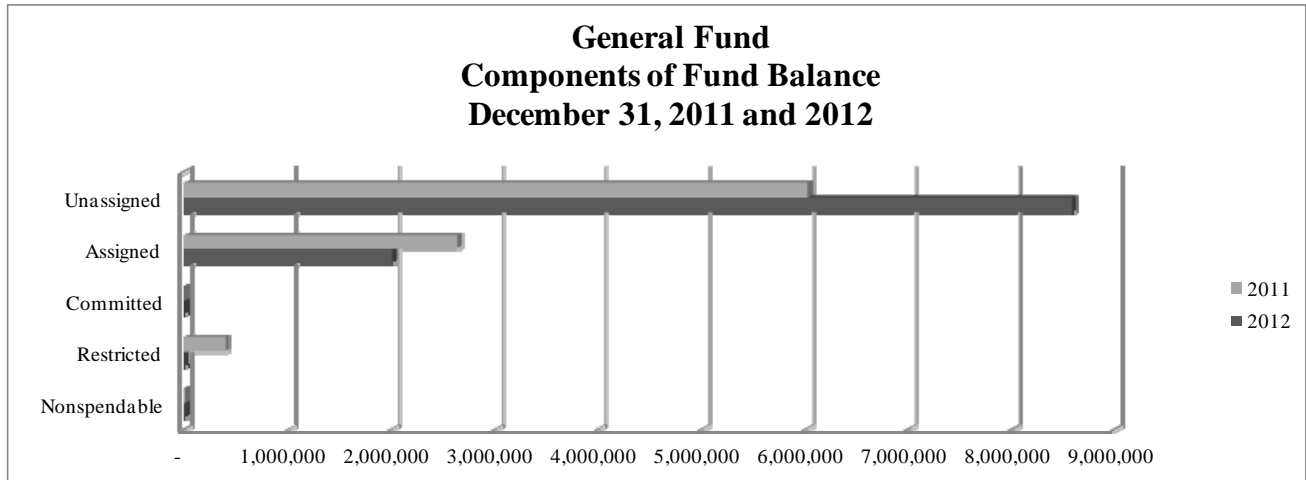
At the end of the fiscal year, Boone County's governmental funds reported combined fund balances of \$30.7 million, a decrease of \$1.0 million in comparison with the prior year. Approximately 28% of this amount (\$8.6 million) constitutes *unassigned fund balance*, which is available for spending at 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 \$8.6 million. Total fund balance increased by \$1.5 million for year to a total of \$10.6 million. This increase resulted from a combination of favorable revenue and favorable spending variances. Favorable revenue variances include sales tax revenue; copy revenue and real estate recording fee revenue; property tax commission revenue; public administrator fees, all reflecting increased economic activity underlying these revenue streams; and, a single-year additional contribution associated with the hospital lease. Favorable spending variances resulted from law enforcement and judicial operations as well as in general government operations. Of this total fund balance, \$2.0 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 36% 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 \$1.5 million, or 14%, to a fiscal year end total of \$9.2 million. The decrease is primarily due to increased spending associated with specific infrastructure projects. 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 \$255,000 or 16%. 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*.

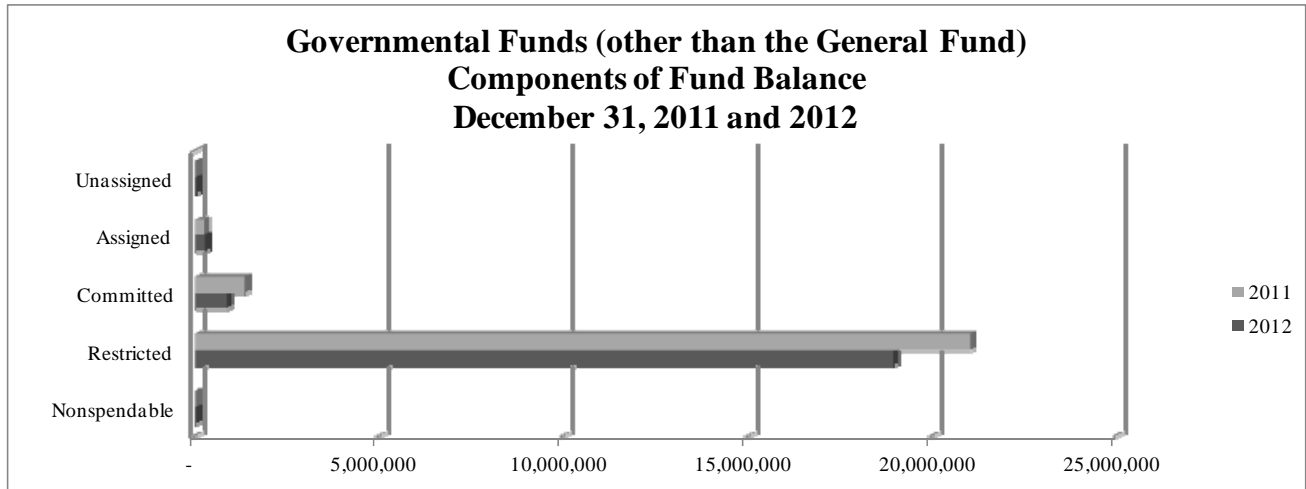
The Series 2008 General Obligation Bond-Sewer NID Fund is a major fund. The deferred inflows of resources of approximately \$800,000 represent the future annual assessments to be billed, collected and used to retire the outstanding long-term debt issued in conjunction with one or more NID projects. The fund balance increased by approximately \$91,000 during the year, the result of assessment revenue exceeding principal and interest payments. The ending fund balance of approximately \$193,000 is classified as *restricted fund balance*.

Fund balances in the County's non major governmental funds, all combined, totaled \$8.7 million at year end, decreasing by approximately \$1.4 million, or 14%. The decrease is primarily due to the payment of \$1.8 million in principal associated with the retirement of the Series 2005 special obligation bonds. Of the \$8.7 million total fund balance within the nonmajor governmental funds, more than \$7.6 million, or 87% is restricted.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

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 \$5.28 million for the County's various internal service funds were comprised of the following:

- Self-Insured Health Plan: \$ 1,908,190
- Self-Insured Dental Plan: \$ 24,531
- Self-Insured Workers' Compensation: \$ 1,018,232
- Self-Insured Workers' Compensation Loss Control \$ 86,756
- Facilities and Grounds: \$ 751,685
- Building/Ground Capital Repair and Replacement: \$ 1,167,751
- Building Utilities: \$ 89,511
- Health Facility Capital Repair and Replacement-
 - Family Health Center Unit: \$ 54,856
 - Health Department Unit: \$ 29,681
- Public Works Capital Repair and Replacement: \$ 151,036

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 \$2.04 million, representing an increase of more than \$209,000, or 11%, 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 \$114,000 representing a decrease of approximately \$1,300 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 \$151 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. Several revenue sources exceeded budgetary estimates, contributing to the overall favorable revenue variance of 4.6%; these revenue sources included sales tax, property tax commission, copy and real estate recording fees, and public administrator fees. Actual spending was less than budgeted, representing 90% of budget. Appropriate adjustments, if needed, were implemented in the Fiscal Year 2013 budget process, depending on the causal factors of these variances. However, 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. 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 \$93 million. This amount represents a net decrease of approximately \$0.6 million or 1%, 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.

	2012	2011
	Governmental	Governmental
	Activities	Activities
	<hr/>	<hr/>
Land	\$ 6,697,393	\$ 6,697,393
Land - infrastructure	10,764,837	10,639,254
Construction in progress	13,798	20,184
Construction in progress - intangibles	238,364	203,039
Construction in progress - infrastructure	2,044,668	901,533
Works of art	131,228	131,228
Buildings and improvements	40,484,766	40,193,624
Vehicles and equipment	5,290,192	4,701,612
Office furniture and equipment	204,684	373,870
Infrastructure	<hr/> 27,177,759	<hr/> 28,590,262
Total capital assets	<hr/> <hr/> \$ 93,047,689	<hr/> <hr/> \$ 92,451,999

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 \$4.6 million was recognized in the government-wide financial statements for fiscal year 2012; this compares to \$4.9 million for the previous year.

Capital asset additions in the current year totaled approximately \$9.5 million. Capital asset retirements and disposals in the current year totaled approximately \$4.3 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
	2012	2011
	<hr/>	<hr/>
Governmental Activities		
General obligation debt	\$ 1,818,536	\$ 1,968,336
Special obligation debt	2,915,000	5,355,000
Unamortized premiums	27,681	42,696
Accrued compensated absences	1,196,548	1,128,998
Other post-employment benefits	236,310	242,114
	<hr/>	<hr/>
Total	\$ 6,194,075	\$ 8,737,144
	<hr/> <hr/>	<hr/> <hr/>

At the end of the current fiscal year, the County had long-term liabilities for governmental activities in the amount of \$6.2 million, which reflects a reduction of \$2.5 million in comparison to the previous year. Of this amount, \$2.9 million, or 47%, are special obligation bonds being retired through a combination of general fund and special revenue fund appropriations. Approximately \$1.8 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 19% of total long-term debt at approximately \$1.2 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 3.0%, 5.04%, and 3.76% for FY 2010, 2011, and 2012, respectively. FY 2012 sales tax revenue reflects net growth of 8% over the 5-year period FY 2008 to FY 2012. 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, 2012

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 9,065,855
Investments	24,421,069
Accrued interest	42,920
Accounts receivable	494,954
Commissions receivable	352,635
Property taxes receivable, net	705,831
Assessments receivable	1,654,672
Sales taxes receivable	5,176,407
Due from other governments	1,090,743
Prepaid items	10,750
Restricted assets:	
Cash and cash equivalents	223,011
Investments	205,544
Capital assets, net:	
Nondepreciable	19,890,288
Depreciable	73,157,401
Total assets	<u>136,492,080</u>
LIABILITIES	
Accounts payable	4,045,819
Wages payable	659,186
Accrued liabilities	83,884
Due to other governments	167
Due to others	109,105
Estimated liability for claims incurred but not paid	585,011
Unearned revenue	32,700
Interest payable	43,587
Long-term liabilities:	
Due within one year	1,395,796
Due within more than one year	4,798,279
Total liabilities	<u>11,753,534</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred gain on refunding long-term debt	<u>32,535</u>
NET POSITION	
Net investment in capital assets	90,132,689
Restricted for:	
Debt service	2,110,841
Capital projects	933,005
Roads and Bridge Infrastructure	9,282,654
Law Enforcement Services	1,896,275
Other statutory restrictions	7,317,985
Unrestricted	13,032,562
Total net position	<u>\$ 124,706,011</u>

BOONE COUNTY, MISSOURI

**STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2012**

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	\$ 8,455,464	\$ 4,519,495	\$ 416,828	\$ —	\$ (3,519,141)
Law enforcement and judicial	18,598,863	1,857,736	2,175,005		(14,566,122)
Environment, protective inspection and infrastructure	20,891,071	1,704,095	1,475,074	1,633,372	(16,078,530)
Community health and public services	1,495,249	101,564	7,235	—	(1,386,450)
Economic vitality	553,000	—	—	—	(553,000)
Beautification and recreation	317,155	—	29,810	—	(287,345)
Interest and fiscal charges	134,465	—	—	—	(134,465)
Total	\$ 50,445,267	\$ 8,182,890	\$ 4,103,952	\$ 1,633,372	(36,525,053)
GENERAL REVENUES:					
					4,479,317
					29,062,645
					211,339
					167,498
					3,754,294
					3,404
					438,754
					<u>38,117,251</u>
					1,592,198
					<u>123,113,813</u>
					<u>\$ 124,706,011</u>

BOONE COUNTY, MISSOURI

BALANCE SHEET - GOVERNMENTAL FUNDS December 31, 2012

	Major Funds					Total Governmental Funds
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Series 2008 GO Bond Sewer NID	Nonmajor Governmental Funds	
	Fund	Fund	Services Fund	Sewer NID	Funds	
ASSETS						
Cash and cash equivalents	\$ 6,684,035	\$ 975,515	\$ —	\$ 52,849	\$ 1,353,456	\$ 9,065,855
Investments	2,162,938	7,263,092	1,394,534	124,181	7,380,570	18,325,315
Accrued interest	12,963	11,532	1,699	116	9,088	35,398
Accounts receivable	202,038	5,277	45	—	287,139	494,499
Commissions receivable	151,777	1,390	—	—	199,468	352,635
Property taxes receivable	518,869	216,572	—	—	—	735,441
Assessments receivable	—	—	—	821,499	833,173	1,654,672
Sales taxes receivable	2,300,423	2,298,032	574,502	—	3,450	5,176,407
Loans receivable from other funds	3,019	—	—	—	—	3,019
Due from other funds	6,404	—	—	—	20	6,424
Due from other governments	343,637	380,989	1,335	—	364,782	1,090,743
Advance to other funds	157,050	—	—	—	—	157,050
Prepaid items	10,239	—	—	—	511	10,750
Restricted assets:						
Cash and cash equivalents	11	—	—	—	223,000	223,011
Total assets	\$ 12,553,403	\$ 11,152,399	\$ 1,972,115	\$ 998,645	\$ 10,654,657	\$ 37,331,219
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,237,376	\$ 1,681,808	\$ 21,400	\$ —	\$ 873,354	\$ 3,813,938
Wages payable	441,874	118,247	50,611	—	31,316	642,048
Accrued liabilities	64,449	11,157	3,829	—	2,799	82,234
Due to other funds	—	—	—	—	6,424	6,424
Due to other governments	49	—	—	—	118	167
Due to others	58,920	50,070	—	—	115	109,105
Advance from other funds	—	—	—	—	157,050	157,050
Unearned revenues	19,614	—	—	—	12,500	32,114
Loans payable to other funds	—	—	—	—	3,019	3,019
Total liabilities	1,822,282	1,861,282	75,840	—	1,086,695	4,846,099
Deferred Inflows of Resources:						
Unavailable revenue - property taxes	106,932	42,165	—	805,634	822,263	1,776,994
Total deferred inflow of resources	106,932	42,165	—	805,634	822,263	1,776,994
Fund balances:						
Nonspendable	10,239	—	—	—	511	10,750
Restricted	3,030	9,248,952	1,896,275	193,011	7,601,976	18,943,244
Committed	—	—	—	—	886,389	886,389
Assigned	2,020,723	—	—	—	258,587	2,279,310
Unassigned, reported in:						
General fund	8,590,197	—	—	—	—	8,590,197
Special revenue funds	—	—	—	—	(1,764)	(1,764)
Total fund balances	10,624,189	9,248,952	1,896,275	193,011	8,745,699	30,708,126
Total liabilities, deferred inflows of resources and fund balances	\$ 12,553,403	\$ 11,152,399	\$ 1,972,115	\$ 998,645	\$ 10,654,657	\$ 37,331,219

BOONE COUNTY, MISSOURI

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION December 31, 2012

Total fund balance - total governmental funds \$ 30,708,126

Amounts reported for governmental activities in the statement of net position 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. 92,986,368

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. 1,747,384

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 position. 5,282,229

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 position. 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, 2012 are:

Accrued interest on long-term debt	(43,587)
Bonds payable	(4,733,536)
Unamortized premiums	(27,681)
Unamortized deferred gain on refunding of long-term debt	(32,535)
Accrued compensated absences	<u>(1,180,757)</u>

Total net position - governmental activities - statement of net position \$ 124,706,011

BOONE COUNTY, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For The Year Ended December 31, 2012

	Major Funds					Total Governmental Funds
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Series 2008 GO Bond Sewer NID DNR	Nonmajor Governmental Funds	
REVENUES						
Property taxes	\$ 3,132,275	\$ 1,338,822	\$ —	\$ —	\$ —	\$ 4,471,097
Assessments	—	—	—	163,072	145,667	308,739
Sales taxes	12,619,573	13,019,266	3,151,723	—	272,083	29,062,645
Other taxes	138,977	—	—	—	—	138,977
Licenses and permits	360,416	11,151	—	—	101,893	473,460
Intergovernmental	2,214,652	1,834,655	8,007	—	903,537	4,960,851
Charges for services	4,090,246	1,023,996	—	—	1,826,026	6,940,268
Fines and forfeitures	22,831	—	—	—	45,046	67,877
Investment income	53,324	47,065	6,310	355	32,844	139,898
Interfund services provided	499,654	30,412	—	—	—	530,066
Miscellaneous:						
Hospital lease revenue	2,754,294	—	—	—	1,000,000	3,754,294
Contributions	—	—	—	—	8,542	8,542
Other	341,028	20,242	139	—	111,993	473,402
	<u>26,227,270</u>	<u>17,325,609</u>	<u>3,166,179</u>	<u>163,427</u>	<u>4,447,631</u>	<u>51,330,116</u>
Total revenues						
EXPENDITURES						
Current:						
General government operations	6,594,397	—	—	—	1,052,853	7,647,250
Law enforcement and judicial	13,844,241	—	2,554,598	—	849,117	17,247,956
Environment, protective inspection, and infrastructure	829,407	17,535,751	—	—	196,172	18,561,330
Community health and public services	1,429,477	—	—	—	17,422	1,446,899
Economic vitality	553,000	—	—	—	—	553,000
Beautification and recreation	59,955	—	—	—	252,270	312,225
Interfund services used	30,412	309,500	—	—	190,154	530,066
Capital outlay	505,474	1,410,807	399,234	—	1,446,986	3,762,501
Debt service:						
Principal retirement	315,000	—	—	49,100	1,975,700	2,339,800
Interest and fiscal charges	64,947	—	—	22,872	124,888	212,707
	<u>24,226,310</u>	<u>19,256,058</u>	<u>2,953,832</u>	<u>71,972</u>	<u>6,105,562</u>	<u>52,613,734</u>
Total expenditures						
REVENUES OVER (UNDER) EXPENDITURES	2,000,960	(1,930,449)	212,347	91,455	(1,657,931)	(1,283,618)
OTHER FINANCING SOURCES (USES)						
Transfers in	595,099	250,000	—	—	1,578,657	2,423,756
Transfers out	(935,000)	—	—	—	(1,308,124)	(2,243,124)
Payment to refunded bond escrow agent	(2,495,589)	—	—	—	—	(2,495,589)
Issuance of special obligation bonds	2,230,000	—	—	—	—	2,230,000
Premium on issuance of special obligation bonds	26,821	—	—	—	—	26,821
Insurance proceeds	42,963	2,265	—	—	—	45,228
Sale of capital assets	64,832	187,020	42,350	—	—	294,202
	<u>(470,874)</u>	<u>439,285</u>	<u>42,350</u>	<u>—</u>	<u>270,533</u>	<u>281,294</u>
Total other financing sources (uses)						
NET CHANGE IN FUND BALANCES	1,530,086	(1,491,164)	254,697	91,455	(1,387,398)	(1,002,324)
FUND BALANCES, beginning of year	9,094,103	10,740,116	1,641,578	101,556	10,133,097	31,710,450
FUND BALANCES, end of year	\$ <u>10,624,189</u>	\$ <u>9,248,952</u>	\$ <u>1,896,275</u>	\$ <u>193,011</u>	\$ <u>8,745,699</u>	\$ <u>30,708,126</u>

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, 2012

Net change in fund balances -- governmental funds-- statement of revenues, expenditures, and changes in fund balances \$ (1,002,324)

Amounts reported for governmental activities in the statement of activities 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 (\$8,458,529) exceeded depreciation expense (\$4,604,862) in the current period. 3,853,667

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, contributed capital assets). (3,294,322)

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). (214,227)

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. (151,981)

Bond proceeds are reported as financing sources in governmental funds financial statements and thus increase fund balance. In the statement of net position however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, 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 position.

Debt issued during the current year: Certificates of Participation	\$ (2,256,821)	
Debt refunded during the current year: Special obligation bonds	2,480,000	
Annual principal payments on bonds payable and capital leases	<u>2,339,800</u>	
		2,562,979

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	(72,132)	
Accrued interest on bonds	84,530	
Deferred bond issue costs	(183,293)	
Premiums on debt issuances, net of amortization	3,879	
Deferred inflow of resources from bond refunding, net of amortization	<u>5,422</u>	
		(161,594)

Change in net position -- governmental activities -- statement of activities \$ 1,592,198

BOONE COUNTY, MISSOURI

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
December 31, 2012

	<u>Governmental Activities—Internal Service Funds</u>
ASSETS	
Current assets:	
Investments	\$ 6,095,754
Accrued interest	7,522
Accounts receivable	455
Restricted investments	205,544
Total current assets	<u>6,309,275</u>
Noncurrent assets:	
Depreciable capital assets, net	<u>61,321</u>
Total assets	<u>6,370,596</u>
LIABILITIES	
Current liabilities:	
Accounts payable	231,881
Wages payable	17,138
Compensated absences	15,791
Accrued liabilities	1,650
Estimated liability for claims incurred but not paid	585,011
Unearned revenue	586
Total current liabilities	<u>852,057</u>
Long-term liabilities:	
Other post-employment benefit	<u>236,310</u>
Total liabilities	<u>1,088,367</u>
NET POSITION	
Invested in capital assets	61,321
Restricted for workers' compensation expenses	205,544
Unrestricted	<u>5,015,364</u>
Total net position	<u>\$ 5,282,229</u>

BOONE COUNTY, MISSOURI

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

For The Year Ended December 31, 2012

	Governmental Activities—Internal Service Funds
OPERATING REVENUES	
Charges for services	\$ 4,342,436
Miscellaneous	29,060
Total operating revenues	<u>4,371,496</u>
OPERATING EXPENSES	
Salaries and employee benefits	509,603
Supplies, services, and other charges	668,179
Claims expense	2,681,076
Professional services	46,632
Administrative fees	464,996
Other post-employment benefit expense	(5,804)
Depreciation	2,875
Total operating expenses	<u>4,367,557</u>
Operating income	3,939
NONOPERATING REVENUES (EXPENSES)	
Investment income	27,600
Transfers in	45,000
Transfers out	(225,632)
Capital assets reassigned	<u>(2,888)</u>
Change in net position	(151,981)
Net position, beginning of year	<u>5,434,210</u>
Net position, end of year	<u>\$ 5,282,229</u>

BOONE COUNTY, MISSOURI

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For The Year Ended December 31, 2012**

	Governmental Activities—Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 4,375,007
Other operating cash receipts	16
Payments to employees	(512,546)
Payments to suppliers for goods and services	(3,562,338)
Net cash provided by operating activities	<u>300,139</u>
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	<u>(222,740)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sales and maturities of investments	4,973,247
Purchase of investments	(5,075,253)
Interest received	24,607
Net cash (used in) investing activities	<u>(77,399)</u>
Net increase in cash and cash equivalents	—
Cash and cash equivalents, beginning of year	<u>—</u>
Cash and cash equivalents, end of year	<u>\$ —</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 3,939
Depreciation	2,875
Changes in assets and liabilities:	
Decrease in receivables	5,178
Increase in unearned revenue	(1,651)
Increase in accounts payable and estimated liability for claims incurred but not paid	298,327
Increase in wages payable	1,639
Increase in accrued liabilities	218
Decrease in compensated absences	(4,582)
Decrease in other post-employment benefit	(5,804)
Net cash provided by operating activities	<u>\$ 300,139</u>
Noncash investing, capital, and financing activities:	
Net appreciation in value of investments reported at fair value (not classified as cash equivalents)	\$ 15,220
Capital assets reassigned	<u>(2,888)</u>
Net noncash investing, capital and financing activities	<u>\$ 12,332</u>

BOONE COUNTY, MISSOURI

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2012**

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS			
Cash and cash equivalents	\$ —	\$ —	\$ 23,141,129
Investments:			
U.S. Government and agency securities	—	114,009	107,024,282
Money market mutual funds	2,038,602	—	—
Accrued interest	—	139	19,213
Accounts receivable	—	—	53,331
Property taxes receivable	—	—	20,481,758
Due from others	—	—	454,834
Total assets	<u>2,038,602</u>	<u>114,148</u>	<u>151,174,547</u>
LIABILITIES			
Accounts payable	—	—	324,502
Due to other political subdivisions	—	—	150,850,045
Total liabilities	<u>—</u>	<u>—</u>	<u>\$ 151,174,547</u>
NET POSITION			
Restricted for pension benefits and other purposes	<u>2,038,602</u>	<u>114,148</u>	
Total net position	<u>\$ 2,038,602</u>	<u>\$ 114,148</u>	

BOONE COUNTY, MISSOURI

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For The Year Ended December 31, 2012**

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Funds</u>
ADDITIONS		
Contributions - employer	\$ 105,506	\$ —
Investment income	215,053	540
Total additions	<u>320,559</u>	<u>540</u>
DEDUCTIONS		
Benefits	111,218	—
Scholarships	—	163
Supplies, services and other charges	—	1,674
Total deductions	<u>111,218</u>	<u>1,837</u>
Change in net position	209,341	(1,297)
NET POSITION, beginning of year	<u>1,829,261</u>	<u>115,445</u>
NET POSITION, end of year	<u>\$ 2,038,602</u>	<u>\$ 114,148</u>

BOONE COUNTY, MISSOURI

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2012

(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).

In previous years, the Board of Trustees of Boone Hospital Center had been reported as a discretely presented component unit of the County since the County must approve the issuance of bonded debt by the Board of Trustees, thus making the County financially accountable for the Board of Trustees. Due to the adoption of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, by the County in 2012, the Board of Trustees is no longer considered to be a component unit of the County since there is no potential for the Board of Trustees to provide specific financial benefits or impose specific financial burdens on the County.

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.

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, and health department 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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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.

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.

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

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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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.

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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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.

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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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.

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 for 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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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.

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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

(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.

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, 2012, 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 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.

(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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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
- *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, 2012 are as follows:

General Fund	\$ 62,070
Road and Bridge Fund	1,884,287
Nonmajor Governmental Fund	<u>1,220,900</u>
	<u><u>\$ 3,167,257</u></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.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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, 2012, the County had the following investments:

Investments	
Investment Type	Fair Value
Certificates of Deposit	\$ 12,781,852
U.S. Treasuries	92,205,544
Bankers' Acceptances	1,821,236
U.S. Agencies:	
Federal Home Loan Bank	7,002,200
Federal National Mortgage Association	12,946,942
Federal Farm Credit Bank	2,005,500
Freddie Discount Notes	2,000,720
Federal Agricultural Mortgage Association	1,000,910
Money Market Mutual Funds	223,011
Pension Trust Fund Mutual Funds	2,038,602
	<u>\$ 134,026,517</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, 2012, the County's investments had the following maturities, excluding pension trust and debt service money market funds, totaling \$2,261,613:

Investment Maturities (In Years)			
Investment Type	Fair Value	Less Than One	1-5
Certificates of Deposit	\$ 12,781,852	\$ 12,781,852	\$ —
U.S. Treasury Notes	92,205,544	92,205,544	—
Bankers Acceptance	1,821,236	1,821,236	—
U.S. Agencies:			
Federal Home Loan Bank	7,002,200	7,002,200	—
Federal National Mortgage Association	12,946,942	11,905,602	1,041,340
Federal Farm Credit Bank	2,005,500	2,005,500	—
Freddie Discount Notes	2,000,720	2,000,720	—
Federal Agricultural Mortgage Association	1,000,910	1,000,910	—
	\$ 131,764,904	\$ 130,723,564	\$ 1,041,340

(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 \$92,205,544) were rated as follows by Moody's Investor Services as of December 31, 2012:

Investment Rating	Investment Fair Value
Aaa	\$ 25,443,384
P-1	5,076,528
Unrated	11,301,061
	\$ 41,820,973

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, 2012, 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, 2012, the concentration of the County's investments was as follows:

<u>Investment Type</u>	<u>Percentage</u>	<u>Fair Value</u>
Certificates of Deposit	9.5%	\$ 12,781,852
U.S. Treasuries	68.8%	92,205,544
Bankers Acceptance	1.4%	1,821,236
U.S. Agencies:		
Federal Home Loan Bank	5.2%	7,002,200
Federal National Mortgage Association	9.7%	12,946,942
Federal Farm Credit Bank	1.5%	2,005,500
Freddie Discount Notes	1.5%	2,000,720
Federal Agricultural Mortgage Association	0.7%	1,000,910
Money Market Mutual Funds	0.2%	223,011
Pension Trust Fund Mutual Funds	1.5%	2,038,602
	100.0%	\$ 134,026,517

Investments are included within the County's accompanying statement of net position as of December 31, 2012 as follows:

<u>Fund Type</u>	<u>Investments</u>	<u>Restricted Assets</u>	<u>Total</u>
Government-Wide Statement of Net Position	\$ 24,421,069	\$ 205,544	\$ 24,626,613
Statement of Net Position - Fiduciary Funds	107,138,291	—	107,138,291
Total Excluding Pension Trust and Debt Service			
Money Market Mutual Funds	131,559,360	205,544	131,764,904
Statement of Net Position - Fiduciary Funds,			
Pension Trust Mutual Funds	2,038,602	—	2,038,602
Government-Wide Statement of Net Position - Debt			
Service Money Market Mutual Funds	—	223,011	223,011
Total Pension Trust and Debt Service Money			
Market Mutual Funds	2,038,602	223,011	2,261,613
Total investments	\$ 133,597,962	\$ 428,555	\$ 134,026,517

(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 2012, which are intended to finance the budgeted expenditures for the fiscal year 2012, 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 2012:

Purpose	Per \$100 Of Assessed Valuation	
	Maximum Levy Allowed By Law (a)	County's Levy 2012
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 \$21,147 in the general fund and \$8,463 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 2012 consisted of the following:

	General Fund	Road And Bridge Fund	Law Enforcement Services Fund	Other Governmental Funds	Total Governmental Funds
Federal	\$ 873,118	\$ 59,671	\$ —	\$ 627,664	\$ 1,560,453
State	1,204,225	1,774,984	8,007	248,051	3,235,267
Local	137,309	—	—	27,822	165,131
Total inter-governmental revenue	\$ 2,214,652	\$ 1,834,655	\$ 8,007	\$ 903,537	\$ 4,960,851

Within the fund financial statements, amounts due from other governments at December 31, 2012 include the following:

	General Fund	Road And Bridge Fund	Law Enforcement Services Fund	Other Governmental Funds	Total Governmental Funds
Federal	\$ 122,401	\$ 52,915	\$ —	\$ 341,129	\$ 516,445
State	142,431	130,461	1,335	16,005	290,232
Local	78,805	197,613	—	7,648	284,066
Total due from other governments	\$ 343,637	\$ 380,989	\$ 1,335	\$ 364,782	\$ 1,090,743

(5) Interfund Balances

Interfund receivable and payable balances at December 31, 2012 were as follows:

Due From:	Due To:		
	General Fund	Other Governmental Funds - Nonmajor	Total
Other Governmental Funds - Nonmajor	\$ 6,404	\$ 20	\$ 6,424

These 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, 2012.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Loans receivable and payable between funds at December 31, 2012 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Neighborhood improvement districts	\$ 3,019

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

Advances between funds at December 31, 2012 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 157,050

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, 2012 were as follows:

<u>Transfer Out:</u>	<u>Transfer In:</u>				<u>Total</u>
	<u>General Fund</u>	<u>Road And Bridge Fund</u>	<u>Governmental Funds - Nonmajor</u>	<u>Internal Service Funds</u>	
General Fund	\$ —	\$ 250,000	\$ 685,000	\$ —	\$ 935,000
Other Governmental Funds - Nonmajor	414,467	—	893,657	—	1,308,124
Internal Service Funds	180,632	—	—	45,000	225,632
	<u>\$ 595,099</u>	<u>\$ 250,000</u>	<u>\$ 1,578,657</u>	<u>\$ 45,000</u>	<u>\$ 2,468,756</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, 2012:

	Restated Balance January 1, 2012	Additions	Deletions	Transfers	Balance December 31, 2012
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 6,697,393	\$ —	\$ —	\$ —	\$ 6,697,393
Land - infrastructure	10,639,254	469,697	(344,114)	—	10,764,837
Construction in progress	20,184	1,216,902	(69,657)	(1,153,631)	13,798
Construction in progress - intangibles	203,039	35,325	—	—	238,364
Construction in progress - infrastructure	901,533	4,613,857	(2,763,283)	(707,439)	2,044,668
Works of art	131,228	—	—	—	131,228
Total capital assets not being depreciated	18,592,631	6,335,781	(3,177,054)	(1,861,070)	19,890,288
Capital assets being depreciated:					
Buildings and improvements	50,492,240	180,632	(54,090)	1,153,631	51,772,413
Vehicles and equipment	12,397,242	1,898,121	(1,550,910)	5,908	12,750,361
Office furniture and equipment	3,825,610	86,103	(82,535)	(5,908)	3,823,270
Infrastructure	104,066,188	1,035,498	(2,769,685)	707,439	103,039,440
Total capital assets being depreciated	170,781,280	3,200,354	(4,457,220)	1,861,070	171,385,484
Less accumulated depreciation for:					
Buildings and improvements	10,298,616	1,043,122	(54,090)	—	11,287,648
Vehicles and equipment	7,695,630	951,129	(1,190,694)	4,102	7,460,167
Office furniture and equipment	3,451,740	253,484	(82,535)	(4,102)	3,618,587
Infrastructure	75,475,926	2,360,002	(1,974,247)	—	75,861,681
Total accumulated depreciation	96,921,912	4,607,737	(3,301,566)	—	98,228,083
Total capital assets being depreciated, net	73,859,368	(1,407,383)	(1,155,654)	1,861,070	73,157,401
Total capital assets, net	\$ 92,451,999	\$ 4,928,398	\$ (4,332,708)	\$ —	\$ 93,047,689

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

Policy and administration	\$ 495,594
Law enforcement and judicial	980,956
Environment, public buildings and infrastructure	3,075,806
Community health and public services	55,381
	<u>55,381</u>
	<u>\$ 4,607,737</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, 2012:

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012	Due Within One Year
General obligation bonds payable	\$1,968,336	\$ —	\$ (149,800)	\$ 1,818,536	\$ 118,800
Special obligation bonds payable	5,355,000	2,230,000	(4,670,000)	2,915,000	425,000
Unamortized premiums	42,696	26,821	(41,836)	27,681	4,996
Accrued compensated absences	1,128,998	941,943	(874,393)	1,196,548	847,000
Other post-employment benefits	242,114	59,800	(65,604)	236,310	—
	<u>\$8,737,144</u>	<u>\$3,258,564</u>	<u>\$(5,801,633)</u>	<u>\$ 6,194,075</u>	<u>\$ 1,395,796</u>

General Obligation Bonds

General obligation bonds at December 31, 2012 are composed of special assessment debt as follows:

\$182,000 - 2006 general obligation neighborhood improvement bonds due in annual installments of \$15,000 to \$21,000 through 2016; interest at 4.2% to 4.5%	\$ 81,000
\$1,700,000 - 2008 general obligation neighborhood sewer improvement bonds due in annual installments of \$80,000 to \$108,000 through 2028; interest at 1.92%	915,500
\$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%	202,000
\$159,543 - 2010 general obligation neighborhood sewer improvement bonds due in annual installments of \$69 to \$8,112 through 2029; interest at 1.48%	136,036
\$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%	415,000
\$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%	69,000
Total general obligation bonds	<u>\$ 1,818,536</u>

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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

Year Ending December 31	Principal	Interest	Total
2013	\$ 118,800	\$ 48,833	\$ 167,633
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
2018-2022	547,300	132,797	680,097
2023-2027	400,600	76,529	477,129
2028-2032	265,236	18,754	283,990
	<u>\$ 1,818,536</u>	<u>\$ 438,844</u>	<u>\$ 2,257,380</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, 2012, the statutory limit for the County was \$242,897,160, providing a debt margin of \$241,419,890.

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, 2012, delinquent assessments receivable amounted to \$13,990.

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, 2012, \$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, 2012, \$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, 2012 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	\$ 685,000
\$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>2,230,000</u>
	<u>\$ 2,915,000</u>

On January 3, 2012, the County extinguished its Series 2005 Taxable Special Obligation Bonds in the amount of \$1,800,000 in advance of their scheduled maturities by applying funds held in the Series 2005 debt service fund.

On March 25, 2012, the County issued \$2,230,000 in Series 2012 Refunding Certificates of Participation with an average interest rate of 1.66% to current refund \$2,480,000 of Series 2003 Special Obligation Bonds with an average interest rate of 3.41%. The Series 2003 Bonds originally financed the County's juvenile justice center and health department facility, as well as refinanced the County's Series 1993 Special Obligation bonds. As part of the refunding, the debt service reserve fund decreased from \$524,000 to \$223,000. The net proceeds of \$2,495,589 (after the addition of a \$26,821 premium and \$301,000 in debt service reserve proceeds less a payment of \$62,233 in issuance costs) were deposited with the escrow agent under the escrow deposit agreement and were applied to the payment of principal and interest on the Series 2003 Bonds. The current refunding decreased the total debt service payment by \$176,651 and results in an economic gain (difference between present value of old and new debt service payments) of \$171,415, or 7.65%. As a result, the Series 2003 Bonds are considered to be defeased, and the liability for those bonds have been removed from the financial statements. The refunding transaction resulted in a deferred gain of refunding of \$37,957, which is reported as a deferred inflow of resources on the statement of net position and is being amortized over a period of six years.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

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

Year Ending December 31	Principal	Interest	Total
2013	\$ 425,000	\$ 63,410	\$ 488,410
2014	430,000	53,810	483,810
2015	430,000	44,127	474,127
2016	455,000	33,633	488,633
2017	460,000	23,684	483,684
2018-2022	715,000	22,787	737,787
	<u>\$ 2,915,000</u>	<u>\$ 241,451</u>	<u>\$ 3,156,451</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 2012 unrestricted and restricted contribution amounts totaled \$1,754,294 and \$500,000, respectively. In addition, during 2012, the County received a one-time contribution of \$1,000,000 to be used for general community benefit purposes.

(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, 2012, 280 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 2012 were \$105,506. 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 2012, the County collected and remitted to CERF employee contributions of \$674,792, employer contributions of \$22,097 and statutory charges of \$729,656.

(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>(65,604)</u>
Increase (decrease) in benefit obligation	(5,804)
Net post-employment benefit obligation - Beginning of year	<u>242,114</u>
End of year	<u><u>\$ 236,310</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>
2012	\$ 59,800	110%	\$ 236,310
2011	\$ 66,100	1%	\$ 242,114
2010	\$ 64,100	2%	\$ 176,377

Funded Status And Funding Progress

As of December 31, 2012, 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, 2012, 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. The County's legal counsel has indicated that the resolution of any lawsuits pending is not expected to have a material adverse effect on the basic financial statements of the County. No amount has been provided in the December 31, 2012 basic financial statements for any such claims and lawsuits.

(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 2012 were \$622,738. Premiums paid to Naught-Naught for crime insurance were \$2,766.

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.

BOONE COUNTY, MISSOURINotes To Basic Financial Statements (*Continued*)

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

	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
	<u>\$ 446,185</u>	<u>\$ 2,819,902</u>	<u>\$ (2,681,076)</u>	<u>\$ 585,011</u>
	2011			
	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	\$ 213,748	\$ 1,856,988	\$ (1,931,974)	\$ 138,762
Self-insured dental plan	19,479	191,732	(194,594)	16,617
Self-insured worker's compensation	330,035	265,612	(304,841)	290,806
	<u>\$ 563,262</u>	<u>\$ 2,314,332</u>	<u>\$ (2,431,409)</u>	<u>\$ 446,185</u>

(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.

(15) Fund Deficit

The fund deficit of \$1,727 in the Prosecuting Attorney Bad Check Collection Nonmajor Fund is due to expenses in 2012 exceeding charges for services. The deficit will be resolved in future years via collection of charges for services or transfers from other funds.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The fund deficit of \$37 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.

(16) Fund Balances

	Major Funds					Total Governmental Funds
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Series 2008 GO Bond Sewer NID	Nonmajor Governmental Funds	
Fund Balances						
Nonspendable:						
Prepaid items	\$ 10,239	\$ —	\$ —	\$ —	\$ 511	\$ 10,750
Restricted for:						
General Government Operations:						
Assessment	—	—	—	—	1,908,303	1,908,303
Collector tax maintenance	—	—	—	—	305,569	305,569
Elections	—	—	—	—	200,824	200,824
Record preservation	—	—	—	—	514,932	514,932
Domestic violence	—	—	—	—	38,608	38,608
Community health	—	—	—	—	2,016,167	2,016,167
Roads and bridges	—	9,248,952	—	—	—	9,248,952
Public safety and judicial	—	—	1,896,275	—	1,742,898	3,639,173
Building improvements	—	—	—	—	388,838	388,838
Debt service	11	—	—	193,011	482,933	675,955
Other miscellaneous projects	3,019	—	—	—	2,904	5,923
Total Restricted	<u>3,030</u>	<u>9,248,952</u>	<u>1,896,275</u>	<u>193,011</u>	<u>7,601,976</u>	<u>18,943,244</u>
Committed to:						
Elections	—	—	—	—	140,534	140,534
Building improvements	—	—	—	—	544,167	544,167
Special building project	—	—	—	—	2,897	2,897
Fairground maintenance	—	—	—	—	198,791	198,791
Total Committed	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>886,389</u>	<u>886,389</u>
Assigned to:						
Public safety and judicial	—	—	—	—	258,587	258,587
Encumbrances	62,070	—	—	—	—	62,070
Appropriated fund balance	1,958,653	—	—	—	—	1,958,653
Total Assigned	<u>2,020,723</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>258,587</u>	<u>2,279,310</u>
Unassigned	<u>8,590,197</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(1,764)</u>	<u>8,588,433</u>
Total Fund Balances	\$ <u>10,624,189</u>	\$ <u>9,248,952</u>	\$ <u>1,896,275</u>	\$ <u>193,011</u>	\$ <u>8,745,699</u>	\$ <u>30,708,126</u>

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

(17) Change in Accounting Principle

During the year, the County adopted GASB Statement No. 65, *Items Previously Recognized as Assets and Liabilities*. The objective of this statement is to establish standards that reclassify certain items that were previously reported as assets and liabilities and instead to classify them as deferred inflows of resources, deferred outflows of resources, or as outflows of resources. As a result of implementing this statement, the following assets and liabilities have been reclassified:

<u>Item</u>	<u>New Classification</u>	<u>Amount</u>
Deferred gain on refunding (previously included in bonds payable, net)	Deferred inflow of resources	\$ 32,535
Bond issuance costs (the unamortized portion was previously reported as an asset)	Outflow of resources	183,293
Revenue in governmental funds not collected within 60 days of year end (previously reported as a liability)	Deferred inflow of resources	1,776,994

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, 2012

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3,032,000	\$ 3,032,000	\$ 3,132,275	\$ 100,275
Sales taxes	12,290,000	12,290,000	12,619,573	329,573
Other taxes	144,000	144,000	138,977	(5,023)
Licenses and permits	304,195	304,195	360,416	56,221
Intergovernmental	2,181,852	2,333,653	2,214,652	(119,001)
Charges for services	3,526,485	3,526,485	4,280,400	753,915
Fines and Forfeitures	10,000	10,000	22,831	12,831
Investment income	38,753	38,753	53,324	14,571
Miscellaneous:				
Hospital lease revenue	1,737,000	2,737,000	2,754,294	17,294
Other	548,828	565,363	550,771	(14,592)
Total revenues	23,813,113	24,981,449	26,127,513	1,146,064
EXPENDITURES				
Policy and administration:				
Auditor:				
Personal services	270,051	280,901	277,002	3,899
Supplies, services, and other charges	23,138	23,138	21,378	1,760
Total Auditor	293,189	304,039	298,380	5,659
Human Resources:				
Personal services	118,063	121,813	121,778	35
Supplies, services, and other charges	43,657	39,583	37,891	1,692
Total Human Resources	161,720	161,396	159,669	1,727
Purchasing:				
Personal services	144,546	146,251	146,249	2
Supplies, services, and other charges	19,649	19,084	17,514	1,570
Total Purchasing	164,195	165,335	163,763	1,572
County Commission:				
Personal services	394,673	394,673	380,626	14,047
Supplies, services, and other charges	62,324	62,324	60,859	1,465
Total County Commission	456,997	456,997	441,485	15,512
County Association Dues:				
Supplies, services, and other charges	37,075	37,075	32,199	4,876

(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, 2012

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency and Contingency:				
Supplies, services, and other charges	\$ 779,925	\$ 649,230	\$ —	\$ 649,230
Centralia Office:				
Supplies, services and other charges	9,135	9,135	9,116	19
County Counselor Office:				
Personal services	199,770	205,477	195,277	10,200
Supplies, services and other charges	41,271	41,271	33,198	8,073
Total County Counselor Office	241,041	246,748	228,475	18,273
County Clerk:				
Personal services	289,422	289,422	288,299	1,123
Supplies, services and other charges	24,838	24,838	20,642	4,196
Total County Clerk	314,260	314,260	308,941	5,319
Election and Registration:				
Personal services	356,640	358,598	330,412	28,186
Supplies, services and other charges	132,234	132,234	74,339	57,895
Capital outlay	—	29,925	29,925	—
Total Election and Registration	488,874	520,757	434,676	86,081
Election Activities:				
Personal services	26,163	26,163	—	26,163
Supplies, services and other charges	1,016,450	1,016,450	738,727	277,723
Total County Clerk	1,042,613	1,042,613	738,727	303,886
Treasurer:				
Personal services	210,561	210,561	207,085	3,476
Supplies, services and other charges	53,109	53,109	41,778	11,331
Total Treasurer	263,670	263,670	248,863	14,807
Collector:				
Personal services	384,671	389,931	363,470	26,461
Supplies, services and other charges	109,229	108,353	88,239	20,114
Capital outlay	—	876	876	—
Total Collector	493,900	499,160	452,585	46,575

(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, 2012**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder:				
Personal services	\$ 389,844	\$ 391,254	\$ 383,810	\$ 7,444
Supplies, services and other charges	68,103	68,103	62,553	5,550
Total Recorder	<u>457,947</u>	<u>459,357</u>	<u>446,363</u>	<u>12,994</u>
Information Technology:				
Personal services	922,466	925,876	921,186	4,690
Supplies, services and other charges	400,801	397,471	356,273	41,198
Capital outlay	86,405	86,405	59,421	26,984
Total Information Technology	<u>1,409,672</u>	<u>1,409,752</u>	<u>1,336,880</u>	<u>72,872</u>
Geographic Information System—Consortium:				
Supplies, services and other charges	<u>5,807</u>	<u>5,807</u>	<u>617</u>	<u>5,190</u>
Geographic Information System—County:				
Personal services	123,354	133,477	127,231	6,246
Supplies, services and other charges	43,458	43,458	38,790	4,668
Total Geographic Information System—County	<u>166,812</u>	<u>176,935</u>	<u>166,021</u>	<u>10,914</u>
Nondepartmental:				
Supplies, services and other charges	234,526	239,847	219,130	20,717
Debt service:				
Principal retirement	315,000	315,000	315,000	—
Interest and fiscal charges	95,240	92,240	64,947	27,293
Capital outlay	—	3,730	3,730	—
Total Nondepartmental	<u>644,766</u>	<u>650,817</u>	<u>602,807</u>	<u>48,010</u>
Insurance and Safety:				
Supplies, services and other charges	<u>493,995</u>	<u>493,995</u>	<u>467,460</u>	<u>26,535</u>
Employee Benefits:				
Personal services (Unemployment)	28,000	—	—	—
Supplies, services and other charges	18,000	18,000	17,104	896
Employee Benefits	<u>46,000</u>	<u>18,000</u>	<u>17,104</u>	<u>896</u>
Mail Services:				
Personal services	70,126	72,853	63,906	8,947
Supplies, services and other charges	312,456	312,456	300,143	12,313
Total Mail Services	<u>382,582</u>	<u>385,309</u>	<u>364,049</u>	<u>21,260</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, 2012

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Insurance Claim Activity:				
Supplies, services and other charges	\$ 22,000	\$ 58,991	\$ 58,860	\$ 131
Capital outlay	—	120,644	120,643	1
Total Insurance Claim Activity	<u>22,000</u>	<u>179,635</u>	<u>179,503</u>	<u>132</u>
Records Management Services:				
Supplies, services and other charges	<u>34,082</u>	<u>34,082</u>	<u>33,468</u>	<u>614</u>
Total Policy and Administration	<u>8,410,257</u>	<u>8,484,104</u>	<u>7,131,151</u>	<u>1,352,953</u>
Law enforcement and judicial:				
Public Administrator:				
Personal services	289,124	289,124	281,965	7,159
Supplies, services and other charges	<u>40,604</u>	<u>40,604</u>	<u>36,172</u>	<u>4,432</u>
Total Public Administrator	<u>329,728</u>	<u>329,728</u>	<u>318,137</u>	<u>11,591</u>
Circuit Court:				
Personal services	995,062	995,062	947,126	47,936
Supplies, services and other charges	412,435	412,435	371,495	40,940
Capital outlay	<u>34,300</u>	<u>34,300</u>	<u>26,072</u>	<u>8,228</u>
Total Circuit Court	<u>1,441,797</u>	<u>1,441,797</u>	<u>1,344,693</u>	<u>97,104</u>
Circuit Clerk:				
Personal services	167,578	167,578	166,960	618
Supplies, services and other charges	297,119	288,401	276,205	12,196
Capital outlay	<u>3,575</u>	<u>12,293</u>	<u>12,205</u>	<u>88</u>
Total Circuit Clerk	<u>468,272</u>	<u>468,272</u>	<u>455,370</u>	<u>12,902</u>
Jury Services and Court Costs:				
Supplies, services and other charges	222,875	222,875	143,248	79,627
Capital outlay	<u>9,555</u>	<u>14,055</u>	<u>10,374</u>	<u>3,681</u>
Total Jury Services and Court Costs	<u>232,430</u>	<u>236,930</u>	<u>153,622</u>	<u>83,308</u>
Juvenile Office:				
Personal services	116,656	116,656	93,379	23,277
Supplies, services and other charges	252,255	252,255	219,223	33,032
Capital outlay	<u>7,135</u>	<u>7,135</u>	<u>5,695</u>	<u>1,440</u>
Total Juvenile Office	<u>376,046</u>	<u>376,046</u>	<u>318,297</u>	<u>57,749</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, 2012

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Justice Center:				
Personal services	\$ 139,967	\$ 139,967	\$ 118,518	\$ 21,449
Supplies, services and other charges	190,754	190,441	175,686	14,755
Capital outlay	12,943	16,623	16,317	306
Total Juvenile Justice Center	<u>343,664</u>	<u>347,031</u>	<u>310,521</u>	<u>36,510</u>
Judicial Grants and Contracts:				
Personal services	136,665	203,681	200,197	3,484
Supplies, services and other charges	174,864	223,861	115,842	108,019
Capital outlay	—	6,604	6,604	—
Total Judicial Grants and Contracts	<u>311,529</u>	<u>434,146</u>	<u>322,643</u>	<u>111,503</u>
Sheriff:				
Personal services	3,347,030	3,350,940	3,146,006	204,934
Supplies, services and other charges	704,419	697,618	599,028	98,590
Capital outlay	24,800	42,259	41,354	905
Total Sheriff	<u>4,076,249</u>	<u>4,090,817</u>	<u>3,786,388</u>	<u>304,429</u>
Internet Crimes Task Force:				
Supplies, services and other charges	—	8,633	8,132	501
Capital outlay	—	1,367	1,367	—
Total Internet Crimes Task Force	<u>—</u>	<u>10,000</u>	<u>9,499</u>	<u>501</u>
Corrections:				
Personal services	2,831,024	2,838,569	2,546,413	292,156
Supplies, services and other charges	1,198,220	1,196,145	1,186,419	9,726
Capital outlay	23,000	25,075	1,216	23,859
Total Corrections	<u>4,052,244</u>	<u>4,059,789</u>	<u>3,734,048</u>	<u>325,741</u>
Sheriff/Corrections Bldg House Keeping/Maint:				
Personal services	88,158	93,018	93,016	2
Supplies, services and other charges	108,489	103,629	72,603	31,026
Capital outlay	8,397	8,397	8,238	159
Total Internet Crimes Task Force	<u>205,044</u>	<u>205,044</u>	<u>173,857</u>	<u>31,187</u>
Prosecuting Attorney:				
Personal services	1,405,707	1,405,707	1,390,726	14,981
Supplies, services and other charges	203,215	203,215	199,306	3,909
Capital outlay	10,500	10,500	9,897	603
Total Prosecuting Attorney	<u>1,619,422</u>	<u>1,619,422</u>	<u>1,599,929</u>	<u>19,493</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, 2012

	<u>Original Budget</u>	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Victim Witness:				
Personal services	\$ 186,158	\$ 186,158	\$ 167,274	\$ 18,884
Supplies, services and other charges	21,820	21,820	17,401	4,419
Total Victim Witness	<u>207,978</u>	<u>207,978</u>	<u>184,675</u>	<u>23,303</u>
IV-D:				
Personal services	323,273	325,503	318,238	7,265
Supplies, services and other charges	50,036	50,036	39,683	10,353
Total IV-D	<u>373,309</u>	<u>375,539</u>	<u>357,921</u>	<u>17,618</u>
Prosecuting Attorney Retirement:				
Supplies, services and other charges	<u>7,752</u>	<u>7,752</u>	<u>7,752</u>	<u>—</u>
Medical Examiner:				
Supplies, services and other charges	<u>190,686</u>	<u>190,686</u>	<u>190,685</u>	<u>1</u>
Public Defender:				
Supplies, services and other charges	<u>62,098</u>	<u>62,098</u>	<u>62,098</u>	<u>—</u>
Emergency Services and Dispatch:				
Supplies, services and other charges	<u>731,555</u>	<u>731,555</u>	<u>688,193</u>	<u>43,362</u>
Total Law enforcement and judicial	<u>15,029,803</u>	<u>15,194,630</u>	<u>14,018,328</u>	<u>1,176,302</u>
Environment, protective inspection, and infrastructure:				
NID Administration:				
Supplies, services and other charges	<u>7,000</u>	<u>7,000</u>	<u>5,550</u>	<u>1,450</u>
Solid Waste Recycling:				
Personal services	16,250	16,260	16,256	4
Supplies, services and other charges	<u>50,738</u>	<u>50,728</u>	<u>42,257</u>	<u>8,471</u>
Total Solid Waste Recycling	<u>66,988</u>	<u>66,988</u>	<u>58,513</u>	<u>8,475</u>
Boone Co. Regional Sewer Dist. Mgmt. Service:				
Personal services	<u>4,753</u>	<u>4,753</u>	<u>4,746</u>	<u>7</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, 2012

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Planning and Zoning:				
Personal services	\$ 301,741	\$ 301,741	\$ 300,511	\$ 1,230
Supplies, services and other charges	26,783	24,283	19,034	5,249
Capital outlay	—	2,500	2,500	—
Total Planning and Zoning	<u>328,524</u>	<u>328,524</u>	<u>322,045</u>	<u>6,479</u>
Building Codes:				
Personal services	354,875	354,875	308,929	45,946
Supplies, services and other charges	48,713	48,713	37,533	11,180
Total Building Codes	<u>403,588</u>	<u>403,588</u>	<u>346,462</u>	<u>57,126</u>
Stormwater Administration:				
Personal services	63,460	63,871	63,870	1
Supplies, services and other charges	33,590	45,129	25,383	19,746
Total Social Services	<u>97,050</u>	<u>109,000</u>	<u>89,253</u>	<u>19,747</u>
Total Environment, protective inspection and infrastructure	<u>907,903</u>	<u>919,853</u>	<u>826,569</u>	<u>93,284</u>
Community health and public services:				
Community Health:				
Supplies, services and other charges	<u>991,033</u>	<u>991,033</u>	<u>939,496</u>	<u>51,537</u>
Social Services:				
Supplies, services and other charges	<u>118,394</u>	<u>118,394</u>	<u>114,388</u>	<u>4,006</u>
Community Services:				
Supplies, services and other charges	<u>145,260</u>	<u>145,260</u>	<u>142,760</u>	<u>2,500</u>
Animal Control:				
Supplies, services and other charges	<u>171,915</u>	<u>171,915</u>	<u>167,396</u>	<u>4,519</u>
On-Site Waste Water:				
Supplies, services and other charges	<u>72,860</u>	<u>72,860</u>	<u>65,594</u>	<u>7,266</u>
Total Community health and public services	<u>1,499,462</u>	<u>1,499,462</u>	<u>1,429,634</u>	<u>69,828</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, 2012

	<u>Original Budget</u>	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Economic vitality:				
Economic Support:				
Supplies, services and other charges	\$ 53,000	\$ 553,000	\$ 553,000	\$ —
Beautification and recreation:				
Parks and Recreation:				
Supplies, services and other charges	74,025	74,025	59,955	14,070
Total expenditures	<u>25,974,450</u>	<u>26,725,074</u>	<u>24,018,637</u>	<u>2,706,437</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(2,161,337)</u>	<u>(1,743,625)</u>	<u>2,108,876</u>	<u>3,852,501</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	—	414,468	414,467	(1)
Transfers out	(435,000)	(935,000)	(935,000)	—
Bond redemption	—	(2,556,813)	(2,556,813)	—
Issuance of General Obligation Bonds	—	2,256,822	2,256,821	(1)
Insurance proceeds	—	92,357	100,370	8,013
Sale of capital assets	6,100	6,757	107,182	100,425
Total other financing sources (uses)	<u>(428,900)</u>	<u>(721,409)</u>	<u>(612,973)</u>	<u>108,436</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,590,237)</u>	<u>\$ (2,465,034)</u>	1,495,903	<u>\$ 3,960,937</u>
FUND BALANCES (GAAP), beginning of year			9,094,103	
Less encumbrances, beginning of year			(27,887)	
Add encumbrances, end of year			<u>62,070</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 10,624,189</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, 2012**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,253,000	\$ 1,253,000	\$ 1,338,822	\$ 85,822
Sales taxes	12,645,000	12,645,000	13,019,266	374,266
Licenses and permits	5,000	5,000	11,151	6,151
Intergovernmental	1,199,300	1,797,174	1,834,655	37,481
Charges for services	822,600	963,332	1,054,408	91,076
Investment income	45,780	45,780	47,065	1,285
Miscellaneous	398,800	228,800	(41,633)	(270,433)
	<u>16,369,480</u>	<u>16,938,086</u>	<u>17,263,734</u>	<u>325,648</u>
EXPENDITURES				
Environment, protective inspection, and infrastructure:				
Maintenance Operations:				
Personal services	2,970,260	2,970,341	2,746,776	223,565
Supplies, services, and other charges	4,165,796	4,102,396	3,018,336	1,084,060
Capital outlay	1,135,767	1,137,430	1,132,341	5,089
Total Maintenance Operations	<u>8,271,823</u>	<u>8,210,167</u>	<u>6,897,453</u>	<u>1,312,714</u>
Pavement Preservation:				
Supplies, services, and other charges	2,000,000	2,216,318	2,118,274	98,044
Design and Construction:				
Personal services	808,978	808,978	710,849	98,129
Supplies, services, and other charges	6,876,387	7,567,029	6,242,156	1,324,873
Capital outlay	256,800	311,300	6,896	304,404
Total Design and Construction	<u>7,942,165</u>	<u>8,687,307</u>	<u>6,959,901</u>	<u>1,727,406</u>
Stormwater Administration:				
Personal services	34,203	34,203	34,165	38
Supplies, services, and other charges	138,500	138,500	5,603	132,897
Total Stormwater Administration	<u>172,703</u>	<u>172,703</u>	<u>39,768</u>	<u>132,935</u>

(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, 2012**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Insurance Activity:				
Supplies, services, and other charges	\$ 40,000	\$ 40,000	\$ 8,821	\$ 31,179
Administration:				
Distributions to other political subdivisions and other charges	2,943,205	3,149,356	2,730,950	418,406
Total expenditures	21,369,896	22,475,851	18,755,167	3,720,684
REVENUES OVER (UNDER) EXPENDITURES	(5,000,416)	(5,537,765)	(1,491,433)	4,046,332
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	250,000	250,000
Insurance proceeds	—	—	2,265	2,265
Sale of capital assets	150,000	150,000	187,020	37,020
Total other financing sources (uses)	150,000	150,000	439,285	289,285
NET CHANGE IN FUND BALANCE	\$ <u>(4,850,416)</u>	\$ <u>(5,387,765)</u>	(1,052,148)	\$ <u>4,335,617</u>
FUND BALANCES (GAAP), beginning of year			10,740,116	
Less encumbrances, beginning of year			(2,227,378)	
Add encumbrances, end of year			<u>1,788,362</u>	
FUND BALANCES (GAAP), end of year			\$ <u>9,248,952</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, 2012**

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	\$ 3,072,750	\$ 3,072,750	\$ 3,151,723	\$ 78,973
Intergovernmental	—	—	8,007	8,007
Investment income	6,135	6,135	6,310	175
	<u>3,078,885</u>	<u>3,078,885</u>	<u>3,166,040</u>	<u>87,155</u>
EXPENDITURES				
Law enforcement and judicial:				
Emergency and Contingency:				
Supplies, services, and other charges	25,000	25,000	288	24,712
Sheriff Operations:				
Personal services	1,081,266	1,081,266	1,057,185	24,081
Supplies, services, and other charges	214,480	215,105	173,528	41,577
Capital outlay	387,076	386,451	372,037	14,414
Total Sheriff Operations	<u>1,682,822</u>	<u>1,682,822</u>	<u>1,602,750</u>	<u>80,072</u>
Corrections:				
Personal services	661,204	661,204	645,167	16,037
Supplies, services, and other charges	31,904	31,904	25,657	6,247
Total Corrections	<u>693,108</u>	<u>693,108</u>	<u>670,824</u>	<u>22,284</u>
Prosecuting Attorney:				
Personal services	292,826	292,907	287,449	5,458
Supplies, services, and other charges	5,734	5,734	5,227	507
Total Prosecuting Attorney	<u>298,560</u>	<u>298,641</u>	<u>292,676</u>	<u>5,965</u>
Alternative Sentencing Programs:				
Personal services	228,880	228,880	207,433	21,447
Supplies, services, and other charges	110,190	110,190	84,411	25,779
Capital outlay	740	740	570	170
Total Alternative Sentencing Programs	<u>339,810</u>	<u>339,810</u>	<u>292,414</u>	<u>47,396</u>
Law Enforcement/Judicial Information System:				
Supplies, services, and other charges	31,446	31,446	31,432	14
Capital outlay	27,800	27,800	25,882	1,918
Total Law Enforcement/Judicial Info System	<u>59,246</u>	<u>59,246</u>	<u>57,314</u>	<u>1,932</u>

(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, 2012

	<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	\$ 210,000	\$ 210,000	\$ 9,782	\$ 200,218
Information System—Court Only:				
Supplies, services, and other charges	3,392	3,392	2,100	1,292
Total expenditures	<u>3,311,938</u>	<u>3,312,019</u>	<u>2,928,148</u>	<u>383,871</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (233,053)	43,725	237,892	471,026
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	<u>43,725</u>	<u>43,725</u>	<u>42,489</u>	<u>(1,236)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (189,328)</u>	<u>\$ (233,134)</u>	280,381	<u>\$ 469,790</u>
FUND BALANCES (GAAP), beginning of year			1,641,578	
Less encumbrances, beginning of year			(27,119)	
Add encumbrances, end of year			<u>1,435</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 1,896,275</u>	

BOONE COUNTY, MISSOURI

NOTES TO BUDGETARY COMPARISON INFORMATION December 31, 2012

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. Additionally, certain other miscellaneous transactions (such as the transfer of ownership of capital assets between funds) are not recorded on the budget basis of accounting.

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 2012, 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, 2012.

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, 2012**

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, 2012**

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 963,900	\$ 102,776	\$ 286,780	\$ 1,353,456
Investments	6,021,254	146,156	1,213,160	7,380,570
Accrued interest	7,191	91	1,806	9,088
Accounts receivable	287,139	—	—	287,139
Commissions receivable	199,468	—	—	199,468
Assessments receivable	—	833,173	—	833,173
Sales taxes receivable	200	—	3,250	3,450
Due from other funds	20	—	—	20
Due from other governments	349,264	—	15,518	364,782
Prepaid items	511	—	—	511
Restricted assets:				
Cash and cash equivalents	—	223,000	—	223,000
Total assets	\$ 7,828,947	\$ 1,305,196	\$ 1,520,514	\$ 10,654,657
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 285,845	\$ —	\$ 587,509	\$ 873,354
Wages payable	31,316	—	—	31,316
Accrued liabilities	2,799	—	—	2,799
Due to other funds	6,424	—	—	6,424
Due to other governments	118	—	—	118
Due to others	115	—	—	115
Advance from other funds	157,050	—	—	157,050
Unearned revenue	12,500	—	—	12,500
Loans payable to other funds	3,019	—	—	3,019
Total liabilities	499,186	—	587,509	1,086,695
Deferred inflows of resources:				
Unavailable revenue-special assessments	—	822,263	—	822,263
Total deferred inflows of resources	—	822,263	—	822,263
Fund balances:				
Nonspendable	511	—	—	511
Restricted	6,730,205	482,933	388,838	7,601,976
Committed	342,222	—	544,167	886,389
Assigned	258,587	—	—	258,587
Unassigned	(1,764)	—	—	(1,764)
Total fund balances	7,329,761	482,933	933,005	8,745,699
Total liabilities, deferred inflows of resources and fund balances	\$ 7,828,947	\$ 1,305,196	\$ 1,520,514	\$ 10,654,657

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2012**

	Special Revenue	Debt Service	Capital Project	Total Nonmajor Governmental Funds
REVENUES				
Assessments	\$ —	\$ 145,667	\$ —	\$ 145,667
Sales taxes	263,457	—	8,626	272,083
Licenses and permits	101,893	—	—	101,893
Intergovernmental	874,603	13,416	15,518	903,537
Charges for services	1,823,126	—	2,900	1,826,026
Fines and forfeitures	45,046	—	—	45,046
Investment income	27,840	(3,015)	8,019	32,844
Miscellaneous:				
Hospital lease	1,000,000	—	—	1,000,000
Contributions	8,542	—	—	8,542
Other	111,993	—	—	111,993
Total revenues	<u>4,256,500</u>	<u>156,068</u>	<u>35,063</u>	<u>4,447,631</u>
EXPENDITURES				
Current:				
General government operations	1,052,853	—	—	1,052,853
Law enforcement and judicial	849,117	—	—	849,117
Environment, protective inspection, and infrastructure	196,172	—	—	196,172
Community health and public services	17,422	—	—	17,422
Beautification and recreation	252,270	—	—	252,270
Interfund services used	190,154	—	—	190,154
Capital outlay	242,084	—	1,204,902	1,446,986
Debt service:				
Principal retirement	—	1,975,700	—	1,975,700
Interest and fiscal charges	—	124,888	—	124,888
Total expenditures	<u>2,800,072</u>	<u>2,100,588</u>	<u>1,204,902</u>	<u>6,105,562</u>
REVENUES OVER (UNDER) EXPENDITURES	1,456,428	(1,944,520)	(1,169,839)	(1,657,931)
OTHER FINANCING SOURCES (USES)				
Transfers in	376,374	101,391	1,100,892	1,578,657
Transfers out	<u>(96,630)</u>	<u>(360,602)</u>	<u>(850,892)</u>	<u>(1,308,124)</u>
Total other financing sources (uses)	<u>279,744</u>	<u>(259,211)</u>	<u>250,000</u>	<u>270,533</u>
NET CHANGE IN FUND BALANCES	1,736,172	(2,203,731)	(919,839)	(1,387,398)
FUND BALANCES, beginning of year	<u>5,593,589</u>	<u>2,686,664</u>	<u>1,852,844</u>	<u>10,133,097</u>
FUND BALANCES, end of year	\$ <u><u>7,329,761</u></u>	\$ <u><u>482,933</u></u>	\$ <u><u>933,005</u></u>	\$ <u><u>8,745,699</u></u>

BOONE COUNTY, MISSOURI

SPECIAL REVENUE FUNDS

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

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.

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, 2012**

	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	\$ —	\$ 602,236	\$ —	\$ —	\$ —	\$ 4,708	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Investments	2,894	1,135,407	996,079	37,030	32,850	214,614	157,570	1,888,983	—	2,002	188,787	—
Accrued interest	3	1,421	1,178	37	37	275	147	2,184	—	2	198	—
Accounts receivable	—	445	28,835	1,541	—	85,972	17,869	125,000	—	—	—	—
Commissions receivable	—	199,468	—	—	—	—	—	—	—	—	—	—
Sales taxes receivable	—	—	—	—	—	—	—	—	—	200	—	—
Due from other funds	—	—	—	—	—	—	—	—	—	—	—	—
Due from other governments	—	—	—	—	—	—	29,810	—	184,710	—	16,004	87,502
Prepaid items	—	—	—	—	—	—	—	—	—	—	—	—
Total assets	\$ 2,897	\$ 1,938,977	\$ 1,026,092	\$ 38,608	\$ 32,887	\$ 305,569	\$ 205,396	\$ 2,016,167	\$ 184,710	\$ 2,204	\$ 204,989	\$ 87,502
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ —	\$ 6,514	\$ 10,447	\$ —	\$ —	\$ —	\$ 6,605	\$ —	\$ 61,073	\$ —	\$ 4,165	\$ 51,907
Wages payable	—	22,156	—	—	—	—	—	—	1,347	—	—	—
Accrued liabilities	—	2,004	—	—	—	—	—	—	135	—	—	—
Due to other funds	—	—	—	—	—	—	—	—	—	—	—	—
Due to other governments	—	—	—	—	—	—	—	—	—	—	—	—
Due to others	—	—	—	—	—	—	—	—	—	—	—	—
Advance from other funds	—	—	—	—	—	—	—	—	121,455	—	—	35,595
Unearned revenue	—	—	—	—	—	—	—	—	—	—	—	—
Loan payable to other funds	—	—	—	—	—	—	—	—	—	—	—	—
Total liabilities	—	30,674	10,447	—	—	—	6,605	—	184,010	—	4,165	87,502
Fund balances:												
Nonspendable	—	—	—	—	—	—	—	—	—	—	—	—
Restricted	—	1,908,303	1,015,645	38,608	32,887	305,569	—	2,016,167	700	2,204	200,824	—
Committed	2,897	—	—	—	—	—	198,791	—	—	—	—	—
Assigned	—	—	—	—	—	—	—	—	—	—	—	—
Unassigned	—	—	—	—	—	—	—	—	—	—	—	—
Total fund balances	2,897	1,908,303	1,015,645	38,608	32,887	305,569	198,791	2,016,167	700	2,204	200,824	—
Total liabilities and fund balances	\$ 2,897	\$ 1,938,977	\$ 1,026,092	\$ 38,608	\$ 32,887	\$ 305,569	\$ 205,396	\$ 2,016,167	\$ 184,710	\$ 2,204	\$ 204,989	\$ 87,502

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2012**

	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
ASSETS												
Cash and cash equivalents	\$ 140,899	\$ —	\$ —	\$ —	\$ 12,500	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 9,492
Investments	(428)	67,258	12,984	4,875	—	24,402	185,694	106,696	2,845	2,786	26,830	—
Accrued interest	63	82	16	6	—	70	205	125	4	4	33	—
Accounts receivable	—	—	1,300	—	—	—	1,624	1,298	250	334	9,232	—
Commissions receivable	—	—	—	—	—	—	—	—	—	—	—	—
Sales taxes receivable	—	—	—	—	—	—	—	—	—	—	—	—
Due from other funds	—	—	—	—	—	—	—	—	—	—	—	—
Due from other governments	—	9,435	—	—	—	—	—	—	—	—	—	—
Prepaid items	—	—	—	—	—	—	—	—	—	—	—	—
Total assets	\$ 140,534	\$ 76,775	\$ 14,300	\$ 4,881	\$ 12,500	\$ 24,472	\$ 187,523	\$ 108,119	\$ 3,099	\$ 3,124	\$ 36,095	\$ 9,492
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ —	\$ 21	\$ 202	\$ —	\$ —	\$ 315	\$ 12,061	\$ —	\$ —	\$ —	\$ —	\$ 1,413
Wages payable	—	—	—	—	—	—	—	—	—	—	2,769	—
Accrued liabilities	—	—	—	—	—	—	—	—	—	—	223	—
Due to other funds	—	6,404	—	20	—	—	—	—	—	—	—	—
Due to other governments	—	—	—	—	—	—	—	—	—	30	—	—
Due to others	—	—	—	—	—	—	—	—	—	—	110	—
Advance from other funds	—	—	—	—	—	—	—	—	—	—	—	—
Unearned revenue	—	—	—	—	12,500	—	—	—	—	—	—	—
Loan payable to other funds	—	—	—	—	—	—	—	—	—	—	—	—
Total liabilities	—	6,425	202	20	12,500	315	12,061	—	—	30	3,102	1,413
Fund balances:												
Nonspendable	—	—	—	—	—	—	—	—	—	—	—	—
Restricted	—	70,350	14,098	4,861	—	24,157	175,462	108,119	3,099	3,094	32,993	8,079
Committed	140,534	—	—	—	—	—	—	—	—	—	—	—
Assigned	—	—	—	—	—	—	—	—	—	—	—	—
Unassigned	—	—	—	—	—	—	—	—	—	—	—	—
Total fund balances	140,534	70,350	14,098	4,861	—	24,157	175,462	108,119	3,099	3,094	32,993	8,079
Total liabilities and fund balances	\$ 140,534	\$ 76,775	\$ 14,300	\$ 4,881	\$ 12,500	\$ 24,472	\$ 187,523	\$ 108,119	\$ 3,099	\$ 3,124	\$ 36,095	\$ 9,492

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2012**

	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	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
ASSETS										
Cash and cash equivalents	\$ 894	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 80,308	\$ —	\$ 112,863	\$ 963,900
Investments	—	5,276	513,904	38,920	257,791	112,227	—	2,978	—	6,021,254
Accrued interest	—	6	612	40	306	133	—	4	—	7,191
Accounts receivable	30	—	519	5,969	5,911	1,010	—	—	—	287,139
Commissions receivable	—	—	—	—	—	—	—	—	—	199,468
Sales taxes receivable	—	—	—	—	—	—	—	—	—	200
Due from other funds	—	—	—	—	—	—	20	—	—	20
Due from other governments	—	—	—	7,648	—	—	14,155	—	—	349,264
Prepaid items	—	—	511	—	—	—	—	—	—	511
Total assets	\$ 924	\$ 5,282	\$ 515,546	\$ 52,577	\$ 264,008	\$ 113,370	\$ 94,483	\$ 2,982	\$ 112,863	\$ 7,828,947
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 1,368	\$ —	\$ 103	\$ 33,300	\$ 5,421	\$ 804	\$ 90,126	\$ —	\$ —	\$ 285,845
Wages payable	1,132	—	—	—	—	—	3,912	—	—	31,316
Accrued liabilities	58	—	—	—	—	—	379	—	—	2,799
Due to other funds	—	—	—	—	—	—	—	—	—	6,424
Due to other governments	88	—	—	—	—	—	—	—	—	118
Due to others	5	—	—	—	—	—	—	—	—	115
Advance from other funds	—	—	—	—	—	—	—	—	—	157,050
Unearned revenue	—	—	—	—	—	—	—	—	—	12,500
Loan payable to other funds	—	—	—	—	—	—	—	3,019	—	3,019
Total liabilities	2,651	—	103	33,300	5,421	804	94,417	3,019	—	499,186
Fund balances:										
Nonspendable	—	—	511	—	—	—	—	—	—	511
Restricted	—	5,282	514,932	19,277	—	112,566	66	—	112,863	6,730,205
Committed	—	—	—	—	—	—	—	—	—	342,222
Assigned	—	—	—	—	258,587	—	—	—	—	258,587
Unassigned	(1,727)	—	—	—	—	—	—	(37)	—	(1,764)
Total fund balances	(1,727)	5,282	515,443	19,277	258,587	112,566	66	(37)	112,863	7,329,761
Total liabilities and fund balances	\$ 924	\$ 5,282	\$ 515,546	\$ 52,577	\$ 264,008	\$ 113,370	\$ 94,483	\$ 2,982	\$ 112,863	\$ 7,828,947

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2012**

	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	\$ —	\$ —	\$ 261,261	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,196	\$ —
Licenses and permits	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental	—	194,649	—	—	7,235	—	29,810	—	198,111	—	38,431
Charges for services	—	931,083	—	29,726	—	189,090	—	—	440	—	104,231
Fines and forfeitures	—	—	—	—	—	—	—	—	—	—	—
Investment income	13	6,177	4,360	114	155	1,145	534	7,409	—	4	668
Miscellaneous:											
Hospital lease revenue	—	—	—	—	—	—	—	1,000,000	—	—	—
Contributions	—	—	—	—	—	—	—	—	—	—	—
Other	—	36,969	—	—	—	—	60,811	—	—	—	—
Total revenues	13	1,168,878	265,621	29,840	7,390	190,235	91,155	1,007,409	198,551	2,200	143,330
EXPENDITURES											
Current:											
General government operations	—	929,260	—	—	—	5,447	—	—	—	—	2,499
Law enforcement and judicial	—	—	151,905	—	—	—	—	—	—	—	—
Environment, protective inspection, and infrastructure	—	—	—	—	—	—	—	—	196,159	—	—
Community health and public services	—	—	—	9,286	8,136	—	—	—	—	—	—
Beautification and recreation	—	—	—	—	—	—	252,270	—	—	—	—
Interfund services used	—	68,962	—	—	—	121,192	—	—	—	—	—
Capital outlay	—	14,600	—	—	—	—	111,442	—	1,952	—	44,819
Total expenditures	—	1,012,822	151,905	9,286	8,136	126,639	363,712	—	198,111	—	47,318
REVENUES OVER (UNDER) EXPENDITURES	13	156,056	113,716	20,554	(746)	63,596	(272,557)	1,007,409	440	2,200	96,012
OTHER FINANCING SOURCES (USES)											
Transfers in	—	—	—	—	—	—	375,000	—	—	—	—
Transfers out	—	—	—	—	(4,729)	(49,136)	—	—	—	—	—
Total other financing sources (uses)	—	—	—	—	(4,729)	(49,136)	375,000	—	—	—	—
NET CHANGE IN FUND BALANCES	13	156,056	113,716	20,554	(5,475)	14,460	102,443	1,007,409	440	2,200	96,012
FUND BALANCES, beginning of year	2,884	1,752,247	901,929	18,054	38,362	291,109	96,348	1,008,758	260	4	104,812
FUND BALANCES, end 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

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2012**

	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	Prosecuting Attorney Tax Collection
REVENUES												
Sales taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licenses and permits	—	—	—	—	—	—	—	101,893	—	—	—	—
Intergovernmental	87,502	—	—	7,736	—	48,160	—	—	—	—	—	—
Charges for services	—	32,300	—	15,680	—	—	50,000	—	15,746	—	3,975	90,689
Fines and forfeitures	—	—	18,856	—	—	—	—	—	—	—	—	—
Investment income	—	546	320	58	30	—	300	687	462	8	19	114
Miscellaneous:												
Hospital lease revenue	—	—	—	—	—	—	—	—	—	—	—	—
Contributions	—	—	—	—	—	—	—	—	—	8,542	—	—
Other	—	—	—	—	—	—	—	—	—	—	—	—
Total revenues	87,502	32,846	19,176	23,474	30	48,160	50,300	102,580	16,208	8,550	3,994	90,803
EXPENDITURES												
Current:												
General government operations	35,595	—	—	—	—	—	—	—	—	—	—	—
Law enforcement and judicial Environment, protective inspection, and infrastructure	—	—	19,605	22,057	1,586	44,511	4,386	20,431	—	6,500	4,898	84,854
Community health and public services	—	—	—	—	—	—	—	—	—	—	—	—
Beautification and recreation	—	—	—	—	—	—	—	—	—	—	—	—
Interfund services used	—	—	—	—	—	—	—	—	—	—	—	—
Capital outlay	51,907	—	—	—	—	3,649	—	10,872	—	—	—	—
Total expenditures	87,502	—	19,605	22,057	1,586	48,160	4,386	31,303	—	6,500	4,898	84,854
REVENUES OVER (UNDER) EXPENDITURES	—	32,846	(429)	1,417	(1,556)	—	45,914	71,277	16,208	2,050	(904)	5,949
OTHER FINANCING SOURCES (USES)												
Transfers in	—	—	—	—	—	—	—	—	—	1,049	—	—
Transfers out	—	—	—	—	(1,049)	—	(40,000)	—	—	—	—	—
Total other financing sources (uses)	—	—	—	—	(1,049)	—	(40,000)	—	—	1,049	—	—
NET CHANGE IN FUND BALANCES	—	32,846	(429)	1,417	(2,605)	—	5,914	71,277	16,208	3,099	(904)	5,949
FUND BALANCES, beginning of year	—	107,688	70,779	12,681	7,466	—	18,243	104,185	91,911	—	3,998	27,044
FUND BALANCES, end of year	\$ —	\$ 140,534	\$ 70,350	\$ 14,098	\$ 4,861	\$ —	\$ 24,157	\$ 175,462	\$ 108,119	\$ 3,099	\$ 3,094	\$ 32,993

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2012**

	Prosecuting Attorney Contingency	Prosecuting Attorney Bad Check Collection	Prosecuting Attorney Forfeiture	Record Preservation	Family Services and Justice	Circuit Drug Court	Administration of Justice	Recovery Act Grants CC & VAW	Neighborhood Improvement Districts	Law Library	Total Nonmajor Special Revenue Funds
REVENUES											
Sales taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	263,457
Licenses and permits	—	—	—	—	—	—	—	—	—	—	101,893
Intergovernmental	—	—	—	—	27,822	—	—	235,147	—	—	874,603
Charges for services	20,000	37,729	—	114,229	100,791	72,465	14,952	—	—	—	1,823,126
Fines and forfeitures	—	—	—	—	—	—	—	—	—	26,190	45,046
Investment income	—	—	25	2,281	166	1,161	499	—	14	571	27,840
Miscellaneous:											
Hospital lease revenue	—	—	—	—	—	—	—	—	—	—	1,000,000
Contributions	—	—	—	—	—	—	—	—	—	—	8,542
Other	—	28	—	—	700	1,020	—	—	12,465	—	111,993
Total revenues	20,000	37,757	25	116,510	129,479	74,646	15,451	235,147	12,479	26,761	4,256,500
EXPENDITURES											
Current:											
General government operations	—	—	—	80,052	—	—	—	—	—	—	1,052,853
Law enforcement and judicial	11,921	39,933	—	—	135,719	55,303	2,259	235,147	—	8,102	849,117
Environment, protective inspection, and infrastructure	—	—	—	—	—	—	—	—	13	—	196,172
Community health and public services	—	—	—	—	—	—	—	—	—	—	17,422
Beautification and recreation	—	—	—	—	—	—	—	—	—	—	252,270
Interfund services used	—	—	—	—	—	—	—	—	—	—	190,154
Capital outlay	—	—	—	401	—	—	2,442	—	—	—	242,084
Total expenditures	11,921	39,933	—	80,453	135,719	55,303	4,701	235,147	13	8,102	2,800,072
REVENUES OVER (UNDER) EXPENDITURES	8,079	(2,176)	25	36,057	(6,240)	19,343	10,750	—	12,466	18,659	1,456,428
OTHER FINANCING SOURCES (USES)											
Transfers in	—	—	—	—	—	—	—	—	325	—	376,374
Transfers out	—	—	—	—	—	—	—	—	(1,716)	—	(96,630)
Total other financing sources (uses)	—	—	—	—	—	—	—	—	(1,391)	—	279,744
NET CHANGE IN FUND BALANCES	8,079	(2,176)	25	36,057	(6,240)	19,343	10,750	—	11,075	18,659	1,736,172
FUND BALANCES, beginning of year	—	449	5,257	479,386	25,517	239,244	101,816	66	(11,112)	94,204	5,593,589
FUND BALANCES, end of year	\$ 8,079	\$ (1,727)	\$ 5,282	\$ 515,443	\$ 19,277	\$ 258,587	\$ 112,566	\$ 66	\$ (37)	\$ 112,863	\$ 7,329,761

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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ 15	\$ 13	\$ (2)
EXPENDITURES			
Supplies, services, and other charges	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER EXPENDITURES	\$ <u>15</u>	13	\$ <u>(2)</u>
FUND BALANCE (GAAP), beginning of year		<u>2,884</u>	
FUND BALANCE (GAAP), end of year		\$ <u>2,897</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, 2012

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 221,251	\$ 194,649	\$ (26,602)
Charges for services	869,300	931,083	61,783
Investment income	7,555	6,177	(1,378)
Miscellaneous:			
Other	3,700	36,969	33,269
	<u> </u>	<u> </u>	<u> </u>
Total revenues	1,101,806	1,168,878	67,072
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Personal services	929,406	731,585	197,821
Supplies, services, and other charges	449,284	175,957	273,327
Capital outlay	9,500	9,458	42
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	1,388,190	917,000	471,190
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES			
	\$ <u>(286,384)</u>	251,878	\$ <u>538,262</u>
FUND BALANCE (GAAP), beginning of year			
		1,752,247	
Less encumbrances, beginning of year			
		<u>(95,822)</u>	
FUND BALANCE (GAAP), end of year			
		\$ <u>1,908,303</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Sales taxes	\$ 253,200	\$ 261,261	\$ 8,061
Investment income	<u>1,380</u>	<u>4,360</u>	<u>2,980</u>
Total revenues	<u>254,580</u>	<u>265,621</u>	<u>11,041</u>
EXPENDITURES			
Supplies, services, and other charges	168,325	147,823	20,502
Capital outlay	<u>4,083</u>	<u>4,082</u>	<u>1</u>
Total expenditures	<u>172,408</u>	<u>151,905</u>	<u>20,503</u>
REVENUES OVER EXPENDITURES	\$ <u>82,172</u>	113,716	\$ <u>31,544</u>
FUND BALANCE (GAAP), beginning of year		<u>901,929</u>	
Less encumbrances, beginning of year		(597,746)	
Add encumbrances, end of year		<u>597,746</u>	
FUND BALANCE (GAAP), end of year		\$ <u>1,015,645</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 31,500	\$ 29,726	\$ (1,774)
Investment income	65	114	49
	<u> </u>	<u> </u>	<u> </u>
Total revenues	31,565	29,840	(1,725)
EXPENDITURES			
Supplies, services, and other charges	9,300	9,286	14
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER EXPENDITURES	\$ <u>22,265</u>	20,554	\$ <u>(1,711)</u>
FUND BALANCE (GAAP), beginning of year		<u>18,054</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>38,608</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 7,700	\$ 7,235	\$ (465)
Investment income	200	155	(45)
Total revenues	7,900	7,390	(510)
EXPENDITURES			
Supplies, services, and other charges	<u>22,627</u>	<u>8,136</u>	<u>14,491</u>
REVENUES UNDER EXPENDITURES	(14,727)	(746)	13,981
OTHER FINANCING USES			
Transfers out	<u>(4,729)</u>	<u>(4,729)</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	\$ <u>(19,456)</u>	(5,475) \$	<u>13,981</u>
FUND BALANCE (GAAP), beginning of year		<u>38,362</u>	
FUND BALANCE (GAAP), end of year		\$ <u>32,887</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 181,921	\$ 189,090	\$ 7,169
Investment income	<u>2,148</u>	<u>1,145</u>	<u>(1,003)</u>
Total revenues	<u>184,069</u>	<u>190,235</u>	<u>6,166</u>
EXPENDITURES			
Personal services	1,956	—	1,956
Supplies, services, and other charges	<u>181,921</u>	<u>126,639</u>	<u>55,282</u>
Total expenditures	<u>183,877</u>	<u>126,639</u>	<u>57,238</u>
REVENUES OVER EXPENDITURES	192	63,596	63,404
OTHER FINANCING USES			
Transfers out	<u>(49,136)</u>	<u>(49,136)</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	<u>\$ (48,944)</u>	14,460	<u>\$ 63,404</u>
FUND BALANCE (GAAP), beginning of year		<u>291,109</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 305,569</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 29,810	\$ 29,810	\$ —
Investment income	133	534	401
Miscellaneous:			
Other	<u>7,505</u>	<u>60,811</u>	<u>53,306</u>
Total revenues	<u>37,448</u>	<u>91,155</u>	<u>53,707</u>
EXPENDITURES			
Supplies, services, and other charges	373,008	252,270	120,738
Capital outlay	<u>137,315</u>	<u>111,442</u>	<u>25,873</u>
Total expenditures	<u>510,323</u>	<u>363,712</u>	<u>146,611</u>
REVENUES UNDER EXPENDITURES	(472,875)	(272,557)	200,318
OTHER FINANCING SOURCES			
Transfers in	<u>375,000</u>	<u>375,000</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	\$ <u>(472,875)</u>	102,443	\$ <u>200,318</u>
FUND BALANCE (GAAP), beginning of year		<u>96,348</u>	
FUND BALANCE (GAAP), end of year		\$ <u>198,791</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 4,625	\$ 7,409	\$ 2,784
Miscellaneous:			
Hospital lease revenue	<u>500,000</u>	<u>1,000,000</u>	<u>500,000</u>
Total revenues	504,625	1,007,409	502,784
EXPENDITURES			
Supplies, services, and other charges	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER EXPENDITURES	\$ <u><u>504,625</u></u>	1,007,409	\$ <u><u>502,784</u></u>
FUND BALANCE (GAAP), beginning of year		<u>1,008,758</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>2,016,167</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 728,991	\$ 198,111	\$ (530,880)
Charges for services	<u> —</u>	<u> 440</u>	<u> 440</u>
Total revenues	<u> 728,991</u>	<u> 198,551</u>	<u> (530,440)</u>
EXPENDITURES			
Personal services	66,801	49,500	17,301
Supplies, services, and other charges	402,388	233,760	168,628
Capital outlay	<u> 1,952</u>	<u> 1,952</u>	<u> —</u>
Total expenditures	<u> 471,141</u>	<u> 285,212</u>	<u> 185,929</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u> 257,850</u>	(86,661)	\$ <u> (344,511)</u>
FUND BALANCE (GAAP), beginning of year		260	
Less encumbrances, beginning of year		(191,049)	
Add encumbrances, end of year		<u> 278,150</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 700</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Sales Taxes	\$ —	\$ 2,196	\$ 2,196
Investment income	<u>—</u>	<u>4</u>	<u>4</u>
Total revenues	—	2,200	2,200
EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER EXPENDITURES	\$ <u>—</u>	2,200	\$ <u>2,200</u>
FUND BALANCE (GAAP), beginning of year		<u>4</u>	
FUND BALANCE (GAAP), end of year		\$ <u>2,204</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, 2012

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 34,775	\$ 38,431	\$ 3,656
Charges for services	36,000	104,231	68,231
Investment income	350	668	318
	<u> </u>	<u> </u>	<u> </u>
Total revenues	71,125	143,330	72,205
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Supplies, services, and other charges	50,700	2,499	48,201
Capital outlay	109,250	44,819	64,431
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	159,950	47,318	112,632
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(88,825)</u></u>	96,012	\$ <u><u>184,837</u></u>
FUND BALANCE (GAAP), beginning of year		<u>104,812</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>200,824</u></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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 87,502	\$ 87,502	\$ —
EXPENDITURES			
Supplies, services, and other charges	35,595	35,595	—
Capital outlay	<u>51,907</u>	<u>51,907</u>	<u>—</u>
Total expenditures	<u>87,502</u>	<u>87,502</u>	<u>—</u>
REVENUES OVER EXPENDITURES	\$ <u> —</u>	—	\$ <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 -
ELECTION EQUIPMENT REPLACEMENT FUND
For The Year Ended December 31, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 45,000	\$ 32,300	\$ (12,700)
Investment income	<u>550</u>	<u>546</u>	<u>(4)</u>
Total revenues	45,550	32,846	(12,704)
EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
REVENUES OVER EXPENDITURES	\$ <u><u>45,550</u></u>	32,846	\$ <u><u>(12,704)</u></u>
FUND BALANCE (GAAP), beginning of year		<u>107,688</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>140,534</u></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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Fines and forfeitures	\$ —	\$ 18,856	\$ 18,856
Investment income	478	320	(158)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	478	19,176	18,698
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Personal services	6,405	6,404	1
Supplies, services, and other charges	14,942	13,201	1,741
Capital outlay	8,980	—	8,980
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	30,327	19,605	10,722
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>(29,849)</u>	(429)	\$ <u>29,420</u>
FUND BALANCE (GAAP), beginning of year		<u>70,779</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 70,350</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, 2012

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 10,000	\$ 7,736	\$ (2,264)
Charges for services	17,615	15,680	(1,935)
Investment income	<u>70</u>	<u>58</u>	<u>(12)</u>
 Total revenues	 27,685	 23,474	 (4,211)
 EXPENDITURES			
Supplies, services, and other charges	<u>29,500</u>	<u>22,057</u>	<u>7,443</u>
 REVENUES OVER (UNDER)			
EXPENDITURES	\$ <u><u>(1,815)</u></u>	1,417	\$ <u><u>3,232</u></u>
 FUND BALANCE (GAAP), beginning of year		<u>12,681</u>	
 FUND BALANCE (GAAP), end of year		\$ <u><u>14,098</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ 45	\$ 30	\$ (15)
EXPENDITURES			
Supplies, services, and other charges	<u>6,280</u>	<u>1,586</u>	<u>4,694</u>
REVENUES UNDER EXPENDITURES	(6,235)	(1,556)	4,679
OTHER FINANCING USES			
Transfers out	<u>(1,049)</u>	<u>(1,049)</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>(7,284)</u></u>	(2,605) \$	<u><u>4,679</u></u>
FUND BALANCE (GAAP), beginning of year		<u>7,466</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>4,861</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 60,661	\$ 48,160	\$ (12,501)
EXPENDITURES			
Supplies, services, and other charges	42,194	29,693	12,501
Capital outlay	<u>3,649</u>	<u>3,649</u>	<u>—</u>
Total expenditures	<u>45,843</u>	<u>33,342</u>	<u>12,501</u>
REVENUES OVER EXPENDITURES	\$ <u>14,818</u>	14,818	\$ <u>—</u>
FUND BALANCE (GAAP), beginning of year		—	
Less encumbrances, beginning of year		<u>(14,818)</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 50,000	\$ 50,000	\$ —
Investment income	<u>237</u>	<u>300</u>	<u>63</u>
Total revenues	50,237	50,300	63
EXPENDITURES			
Supplies, services, and other charges	<u>5,558</u>	<u>4,386</u>	<u>1,172</u>
REVENUES OVER EXPENDITURES	44,679	45,914	1,235
OTHER FINANCING USES			
Transfer out	<u>(40,000)</u>	<u>(40,000)</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	\$ <u>4,679</u>	5,914	\$ <u>1,235</u>
FUND BALANCE (GAAP), beginning of year		<u>18,243</u>	
FUND BALANCE (GAAP), end of year		\$ <u>24,157</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Licenses and permits	\$ 86,282	\$ 101,893	\$ 15,611
Investment income	<u>590</u>	<u>687</u>	<u>97</u>
Total revenues	<u>86,872</u>	<u>102,580</u>	<u>15,708</u>
EXPENDITURES			
Supplies, services, and other charges	26,408	20,313	6,095
Capital outlay	<u>57,035</u>	<u>55,624</u>	<u>1,411</u>
Total expenditures	<u>83,443</u>	<u>75,937</u>	<u>7,506</u>
REVENUES OVER EXPENDITURES	\$ <u>3,429</u>	26,643	\$ <u>23,214</u>
FUND BALANCE (GAAP), beginning of year		104,185	
Less encumbrances, beginning of year		(193)	
Add encumbrances, end of year		<u>44,827</u>	
FUND BALANCE (GAAP), end of year		\$ <u>175,462</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, 2012

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 21,000	\$ 15,746	\$ (5,254)
Investment income	<u>255</u>	<u>462</u>	<u>207</u>
Total revenues	21,255	16,208	(5,047)
EXPENDITURES			
Capital outlay	<u>75,000</u>	<u>—</u>	<u>75,000</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(53,745)</u>	16,208	\$ <u>69,953</u>
FUND BALANCE (GAAP), beginning of year		<u>91,911</u>	
FUND BALANCE (GAAP), end of year		\$ <u>108,119</u>	

See accompanying independent auditors' report.

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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	\$ 8	\$ 8
Miscellaneous:			
Contributions	<u>8,292</u>	<u>8,542</u>	<u>250</u>
Total revenues	8,292	8,550	258
EXPENDITURES			
Supplies, services, and other charges	<u>6,500</u>	<u>6,500</u>	<u>—</u>
REVENUES OVER EXPENDITURES	1,792	2,050	258
OTHER FINANCING SOURCES			
Transfers in	<u>1,049</u>	<u>1,049</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>2,841</u></u>	3,099	\$ <u><u>258</u></u>
FUND BALANCE (GAAP), beginning of year		<u>—</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>3,099</u></u>	

See accompanying independent auditors' report.

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, 2012**

	Final Revised Budget	Actual	Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 4,700	\$ 3,975	\$ (725)
Investment income	30	19	(11)
	<u>4,730</u>	<u>3,994</u>	<u>(736)</u>
Total revenues	4,730	3,994	(736)
EXPENDITURES			
Supplies, services, and other charges	<u>4,898</u>	<u>4,898</u>	<u>—</u>
REVENUES UNDER EXPENDITURES	\$ <u>(168)</u>	(904)	\$ <u>(736)</u>
FUND BALANCE (GAAP), beginning of year		<u>3,998</u>	
FUND BALANCE (GAAP), end of year		\$ <u>3,094</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 70,000	\$ 90,689	\$ 20,689
Investment income	215	114	(101)
	<u>70,215</u>	<u>90,803</u>	<u>20,588</u>
Total revenues	<u>70,215</u>	<u>90,803</u>	<u>20,588</u>
EXPENDITURES			
Personal services	81,762	81,761	1
Supplies, services, and other charges	3,184	3,093	91
	<u>84,946</u>	<u>84,854</u>	<u>92</u>
Total expenditures	<u>84,946</u>	<u>84,854</u>	<u>92</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>(14,731)</u></u>	5,949	<u><u>20,680</u></u>
FUND BALANCE (GAAP), beginning of year		<u>27,044</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>32,993</u></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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 20,000	\$ 20,000	\$ —
EXPENDITURES			
Supplies, services, and other charges	<u>20,000</u>	<u>11,921</u>	<u>8,079</u>
REVENUES OVER EXPENDITURES	\$ <u> —</u>	8,079	\$ <u>8,079</u>
FUND BALANCE (GAAP), beginning of year		<u> —</u>	
FUND BALANCE (GAAP), end of year		\$ <u>8,079</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 56,000	\$ 37,729	\$ (18,271)
Miscellaneous	25	28	3
	<u>56,025</u>	<u>37,757</u>	<u>(18,268)</u>
Total revenues			
EXPENDITURES			
Personal services	42,339	38,233	4,106
Supplies, services, and other charges	2,407	1,700	707
	<u>44,746</u>	<u>39,933</u>	<u>4,813</u>
Total expenditures			
NET CHANGE IN FUND BALANCE	\$ <u>11,279</u>	(2,176)	\$ <u>(13,455)</u>
FUND BALANCE (GAAP), beginning of year		<u>449</u>	
FUND BALANCE (GAAP), end of year		\$ <u>(1,727)</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Investment income	\$ 102	\$ 25	\$ 77
EXPENDITURES			
Supplies, services, and other charges	<u>3,075</u>	<u>—</u>	<u>3,075</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>(2,973)</u>	25	\$ <u>3,152</u>
FUND BALANCE (GAAP), beginning of year		<u>5,257</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>5,282</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 74,960	\$ 114,229	\$ 39,269
Investment income	<u>2,785</u>	<u>2,281</u>	<u>(504)</u>
Total revenues	<u>77,745</u>	<u>116,510</u>	<u>38,765</u>
EXPENDITURES			
Supplies, services, and other charges	398,600	80,052	318,548
Capital outlay	<u>17,000</u>	<u>401</u>	<u>16,599</u>
Total expenditures	<u>415,600</u>	<u>80,453</u>	<u>335,147</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>(337,855)</u></u>	36,057	\$ <u><u>373,912</u></u>
FUND BALANCE (GAAP), beginning of year		<u>479,386</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>515,443</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
FAMILY SERVICES AND JUSTICE FUND
For The Year Ended December 31, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 31,000	\$ 27,822	\$ (3,178)
Charges for services	97,700	100,791	3,091
Investment income	325	166	(159)
Miscellaneous:			
Other	<u>1,000</u>	<u>700</u>	<u>(300)</u>
Total revenues	130,025	129,479	(546)
EXPENDITURES			
Supplies, services, and other charges	<u>148,400</u>	<u>135,719</u>	<u>12,681</u>
REVENUES UNDER EXPENDITURES	\$ <u><u>(18,375)</u></u>	(6,240)	\$ <u><u>12,135</u></u>
FUND BALANCE (GAAP), beginning of year		<u>25,517</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>19,277</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
CIRCUIT DRUG COURT FUND
For The Year Ended December 31, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 112,500	\$ 72,465	\$ (40,035)
Investment income	525	1,161	636
Miscellaneous:			
Other	<u>1,000</u>	<u>1,020</u>	<u>20</u>
Total revenues	<u>114,025</u>	<u>74,646</u>	<u>(39,379)</u>
EXPENDITURES			
Supplies, services, and other charges	139,420	57,991	81,429
Capital outlay	<u>880</u>	<u>—</u>	<u>880</u>
Total expenditures	<u>140,300</u>	<u>57,991</u>	<u>82,309</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u><u>(26,275)</u></u>	16,655	\$ <u><u>42,930</u></u>
FUND BALANCE (GAAP), beginning of year		239,244	
Add encumbrances, end of year		<u>2,688</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>258,587</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ 19,100	\$ 14,952	\$ (4,148)
Investment income	560	499	(61)
	<u>19,660</u>	<u>15,451</u>	<u>(4,209)</u>
Total revenues			
EXPENDITURES			
Supplies, services, and other charges	13,600	2,259	11,341
Capital outlay	3,500	2,442	1,058
	<u>17,100</u>	<u>4,701</u>	<u>12,399</u>
Total expenditures			
REVENUES OVER EXPENDITURES	\$ <u>2,560</u>	10,750	\$ <u>8,190</u>
FUND BALANCE (GAAP), beginning of year		<u>101,816</u>	
FUND BALANCE (GAAP), end of year		\$ <u>112,566</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 242,358	\$ 235,147	\$ (7,211)
EXPENDITURES			
Personal Services	119,157	120,479	(1,322)
Supplies, services, and other charges	<u>121,723</u>	<u>114,668</u>	<u>7,055</u>
Total expenditures	<u>240,880</u>	<u>235,147</u>	<u>5,733</u>
NET CHANGE IN FUND BALANCE	\$ <u>1,478</u>	—	\$ <u>(1,478)</u>
FUND BALANCE (GAAP), beginning of year		<u>66</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>66</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	\$ 14	\$ 14
Miscellaneous:			
Other	<u> —</u>	<u>12,465</u>	<u>12,465</u>
Total revenues	—	12,479	12,479
EXPENDITURES			
Other services and charges	<u> 14</u>	<u> 13</u>	<u> 1</u>
REVENUES OVER (UNDER)			
EXPENDITURES	<u> (14)</u>	<u>12,466</u>	<u>12,480</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	325	325	—
Transfers out	<u> (1,717)</u>	<u> (1,716)</u>	<u> 1</u>
Total other financing sources (uses)	<u> (1,392)</u>	<u> (1,391)</u>	<u> 1</u>
NET CHANGE IN FUND BALANCES	\$ <u> —</u>	\$ 11,075	\$ <u>12,481</u>
FUND BALANCE (DEFICIT) (GAAP), beginning of year		<u> (11,112)</u>	
FUND BALANCE (DEFICIT) (GAAP), end of year		\$ <u> (37)</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, 2012

	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Fines and forfeitures	\$ 26,190	\$ 26,190	\$ —
Investment income	<u>571</u>	<u>571</u>	<u>—</u>
Total revenues	26,761	26,761	—
EXPENDITURES			
Supplies, services, and other charges	<u>8,102</u>	<u>8,102</u>	<u>—</u>
REVENUES OVER EXPENDITURES	<u>18,659</u>	18,659	<u>—</u>
FUND BALANCE (GAAP), beginning of year		<u>94,204</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 112,863</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 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. The moneys within this fund were used to extinguish the Series 2005 Special Obligation Bonds during 2012 in advance of their scheduled maturities.

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 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. The remaining balance in this fund was transferred to other Funds and the Fund was closed in 2012.

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. The remaining balance in this fund was transferred to other Funds and the Fund was closed in 2012.

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. The remaining balance in this fund was transferred to other Funds and the Fund was closed in 2012.

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

DEBT SERVICE FUNDS

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, 2012**

	Debt Service Reserve	Series 2005 Special Obligation Bond—Taxable	Series 2010 Special Obligation Bond—Taxable	Series 2000A Neighborhood Improvement District Bond—Sewer	Series 2000B Neighborhood Improvement District Bond—Road	Series 2001 Neighborhood Improvement District Bond—Road	Series 2006A Neighborhood Improvement District Bond—Road	Series 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	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 20,348	\$ 9,718	\$ 9,449	\$ 53,218	\$ 10,043	\$ 102,776
Investments	—	—	111,623	—	—	—	2,638	31,895	—	—	—	146,156
Accrued interest	—	—	55	—	—	—	3	33	—	—	—	91
Assessments receivable	—	—	—	—	—	—	63,478	185,719	128,896	384,673	70,407	833,173
Restricted assets:												
Cash and cash equivalents	223,000	—	—	—	—	—	—	—	—	—	—	223,000
Total assets	\$ 223,000	\$ —	\$ 111,678	\$ —	\$ —	\$ —	\$ 86,467	\$ 227,365	\$ 138,345	\$ 437,891	\$ 80,450	\$ 1,305,196
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES												
Liabilities:												
Advance from other funds	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Deferred inflows of resources:												
Unavailable revenue-special assessments	—	—	—	—	—	—	62,658	182,698	128,762	377,881	70,264	822,263
Fund balances:												
Restricted for debt service	223,000	—	111,678	—	—	—	23,809	44,667	9,583	60,010	10,186	482,933
Total liabilities, deferred inflows of resources, and fund balances	\$ 223,000	\$ —	\$ 111,678	\$ —	\$ —	\$ —	\$ 86,467	\$ 227,365	\$ 138,345	\$ 437,891	\$ 80,450	\$ 1,305,196

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR DEBT SERVICE FUNDS
For The Year Ended December 31, 2012**

	Debt Service Reserve	Series 2005 Special Obligation Bond—Taxable	Series 2010 Special Obligation Bond—Taxable	Series 2000A Neighborhood Improvement District Bond—Sewer	Series 2000B Neighborhood Improvement District Bond—Road	Series 2001 Neighborhood Improvement District Bond—Road	Series 2006A Neighborhood Improvement District Bond—Road	Series 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	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 660	\$ 22,636	\$ 34,708	\$ 13,138	\$ 65,311	\$ 9,214	\$ 145,667
Intergovernmental	—	—	13,416	—	—	—	—	—	—	—	—	13,416
Investment income	—	(3,309)	136	—	—	(3)	16	129	—	13	3	(3,015)
Total revenues	—	(3,309)	13,552	—	—	657	22,652	34,837	13,138	65,324	9,217	156,068
EXPENDITURES												
Principal retirement	—	1,800,000	75,000	—	—	37,000	19,000	1,000	6,700	35,000	2,000	1,975,700
Interest and fiscal charges	—	53,382	29,813	—	—	1,020	4,422	10,030	3,874	19,592	2,755	124,888
Total expenditures	—	1,853,382	104,813	—	—	38,020	23,422	11,030	10,574	54,592	4,755	2,100,588
REVENUES OVER (UNDER) EXPENDITURES	—	(1,856,691)	(91,261)	—	—	(37,363)	(770)	23,807	2,564	10,732	4,462	(1,944,520)
OTHER FINANCING SOURCES (USES)												
Transfers in	—	—	100,000	—	—	—	—	—	—	773	618	101,391
Transfers out	(301,000)	(16,411)	—	(1,046)	(653)	(41,492)	—	—	—	—	—	(360,602)
Total other financing sources (uses)	(301,000)	(16,411)	100,000	(1,046)	(653)	(41,492)	—	—	—	773	618	(259,211)
NET CHANGE IN FUND BALANCE	(301,000)	(1,873,102)	8,739	(1,046)	(653)	(78,855)	(770)	23,807	2,564	11,505	5,080	(2,203,731)
FUND BALANCES, beginning of year	524,000	1,873,102	102,939	1,046	653	78,855	24,579	20,860	7,019	48,505	5,106	2,686,664
FUND BALANCES, end of year	\$ 223,000	\$ —	\$ 111,678	\$ —	\$ —	\$ —	\$ 23,809	\$ 44,667	\$ 9,583	\$ 60,010	\$ 10,186	\$ 482,933

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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 68,761	\$ 163,072	\$ 94,311
Investment income	311	355	44
	<u> </u>	<u> </u>	<u> </u>
Total revenues	69,072	163,427	94,355
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	49,100	49,100	—
Interest and fiscal charges	22,872	22,872	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	71,972	71,972	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (2,900)	91,455	\$ 94,355
	<u> </u>		<u> </u>
FUND BALANCE (GAAP), beginning of year		<u>101,556</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 193,011</u>	

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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	\$ (3,309)	\$ (3,309)
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	1,800,000	1,800,000	—
Interest and fiscal charges	53,382	53,382	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	1,853,382	1,853,382	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES UNDER EXPENDITURES	(1,853,382)	(1,856,691)	—
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING USES			
Transfer out	(16,411)	(16,411)	—
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ (1,869,793)	(1,873,102)	\$ —
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCE (GAAP), beginning of year		1,873,102	
		<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 -
SERIES 2010 SPECIAL OBLIGATION BOND FUND
For The Year Ended December 31, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 3,415	\$ 13,416	\$ 10,001
Investment income	225	136	(89)
	<u>3,640</u>	<u>13,552</u>	<u>9,912</u>
Total revenues			
EXPENDITURES			
Principal retirement	75,000	75,000	—
Interest and fiscal charges	29,813	29,813	—
	<u>104,813</u>	<u>104,813</u>	<u>—</u>
Total expenditures			
REVENUES UNDER EXPENDITURES	(101,173)	(91,261)	9,912
OTHER FINANCING SOURCES			
Transfer in	100,000	100,000	—
	<u>100,000</u>	<u>100,000</u>	<u>—</u>
Transfer in			
NET CHANGE IN FUND BALANCE	\$ <u><u>(1,173)</u></u>	8,739	\$ <u><u>9,912</u></u>
FUND BALANCE (GAAP), beginning of year		<u>102,939</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>111,678</u></u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2000A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES	\$ —	\$ —	\$ —
EXPENDITURES	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER EXPENDITURES	—	—	—
OTHER FINANCING USES			
Transfer out	<u>(1,046)</u>	<u>(1,046)</u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>(1,046)</u>	(1,046)	\$ <u> </u>
FUND BALANCE (GAAP), beginning of year		<u>1,046</u>	
FUND BALANCE (GAAP), end of year		\$ <u> </u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2000B NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES	\$ —	\$ —	\$ —
EXPENDITURES	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER EXPENDITURES	—	—	—
OTHER FINANCING USES			
Transfer out	<u>(653)</u>	<u>(653)</u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>(653)</u>	(653)	\$ <u> </u>
FUND BALANCE (GAAP), beginning of year		<u>653</u>	
FUND BALANCE (GAAP), end of year		\$ <u> </u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2001 NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ —	\$ 660	\$ 660
Investment income	<u>—</u>	<u>(3)</u>	<u>(3)</u>
Total revenues	<u>—</u>	<u>657</u>	<u>657</u>
EXPENDITURES			
Principal retirement	37,000	37,000	—
Interest and fiscal charges	<u>1,021</u>	<u>1,020</u>	<u>1</u>
Total expenditures	<u>38,021</u>	<u>38,020</u>	<u>1</u>
REVENUES UNDER EXPENDITURES	(38,021)	(37,363)	658
OTHER FINANCING USES			
Transfer out	<u>(41,493)</u>	<u>(41,492)</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	\$ <u>(79,514)</u>	(78,855)	\$ <u>657</u>
FUND BALANCE (GAAP), beginning of year		<u>78,855</u>	
FUND BALANCE (GAAP), end of year		\$ <u>—</u>	

BOONE COUNTY, MISSOURI

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS -
SERIES 2006A NEIGHBORHOOD IMPROVEMENT DISTRICT BOND FUND
For The Year Ended December 31, 2012**

	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	45	16	(29)
	<u> </u>	<u> </u>	<u> </u>
Total revenues	22,454	22,652	198
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	19,000	19,000	—
Interest and fiscal charges	4,423	4,422	1
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	23,423	23,422	1
	<u> </u>	<u> </u>	<u> </u>
REVENUES UNDER EXPENDITURES	\$ <u> (969)</u>	(770)	\$ <u> 199</u>
FUND BALANCE (GAAP), beginning of year		<u>24,579</u>	
FUND BALANCE (GAAP), end of year		\$ <u>23,809</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 10,619	\$ 34,708	\$ 24,089
Investment income	63	129	66
	<u> </u>	<u> </u>	<u> </u>
Total revenues	10,682	34,837	24,155
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	1,000	1,000	—
Interest and fiscal charges	10,030	10,030	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	11,030	11,030	—
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>(348)</u>	23,807	\$ <u>24,155</u>
FUND BALANCE (GAAP), beginning of year		<u>20,860</u>	
FUND BALANCE (GAAP), end of year		\$ <u>44,667</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 9,458	\$ 13,138	\$ 3,680
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	6,700	6,700	
Interest and fiscal charges	3,957	3,874	83
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	10,657	10,574	83
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ (1,199)	2,564	\$ 3,763
	<u> </u>		<u> </u>
FUND BALANCE (GAAP), beginning of year		7,019	
		<u> </u>	
FUND BALANCE (GAAP), end of year		\$ 9,583	
		<u> </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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 53,682	\$ 65,311	\$ 11,629
Investment income	—	13	13
	<u> </u>	<u> </u>	<u> </u>
Total revenues	53,682	65,324	11,642
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	35,000	35,000	
Interest and fiscal charges	19,592	19,592	—
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	54,592	54,592	—
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	(910)	10,732	11,642
OTHER FINANCING SOURCES			
Transfer in	—	773	(773)
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>(910)</u>	11,505	\$ <u>10,869</u>
FUND BALANCE (GAAP), beginning of year		<u>48,505</u>	
FUND BALANCE (GAAP), end of year		\$ <u>60,010</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Assessments	\$ 5,885	\$ 9,214	\$ 3,329
Investment income	—	3	3
	<u> </u>	<u> </u>	<u> </u>
Total revenues	5,885	9,217	3,332
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Principal retirement	2,000	2,000	
Interest and fiscal charges	2,756	2,755	1
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	4,756	4,755	1
	<u> </u>	<u> </u>	<u> </u>
REVENUES OVER EXPENDITURES	1,129	4,462	3,333
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES			
Transfer in	—	618	(618)
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	\$ <u>1,129</u>	5,080	\$ <u>2,715</u>
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCE (GAAP), beginning of year		<u>5,106</u>	
		<u> </u>	
FUND BALANCE (GAAP), end of year		\$ <u>10,186</u>	
		<u> </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.

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.

BOONE COUNTY, MISSOURI

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2012**

	<u>Government Center</u>	<u>Courthouse Square Construction</u>	<u>General Capital</u>	<u>One-Fifth Cent Sales Tax Capital Improvements</u>	<u>Sheriff/ Elections Facility</u>	<u>Johnston Paint Building Remodel</u>	<u>Total Nonmajor Capital Project Funds</u>
ASSETS							
Cash and cash equivalents	\$ —	\$ —	\$ 286,780	\$ —	\$ —	\$ —	\$ 286,780
Investments	106,418	571,285	—	419,179	36,240	80,038	1,213,160
Accrued interest	374	656	—	628	51	97	1,806
Sales taxes receivable	—	—	—	3,250	—	—	3,250
Due from other governments	—	—	15,518	—	—	—	15,518
Total assets	\$ 106,792	\$ 571,941	\$ 302,298	\$ 423,057	\$ 36,291	\$ 80,135	\$ 1,520,514
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ —	\$ 553,290	\$ —	\$ 34,219	\$ —	\$ —	\$ 587,509
Fund balances:							
Restricted	—	—	—	388,838	—	—	388,838
Committed	106,792	18,651	302,298	—	36,291	80,135	544,167
Total fund balances	106,792	18,651	302,298	388,838	36,291	80,135	933,005
Total liabilities and fund balances	\$ 106,792	\$ 571,941	\$ 302,298	\$ 423,057	\$ 36,291	\$ 80,135	\$ 1,520,514

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
NONMAJOR CAPITAL PROJECTS FUNDS
For The Year Ended December 31, 2012**

	Government Center	Courthouse Square Construction	General Capital	One-Fifth Cent Sales Tax Capital Improvements	Sheriff/ Elections Facility	Johnston Paint Building Remodel	Total Nonmajor Capital Project Funds
REVENUES							
Sales taxes	\$ —	\$ —	\$ —	\$ 8,626	\$ —	\$ —	\$ 8,626
Intergovernmental	—	—	15,518	—	—	—	15,518
Charges for services	—	2,900	—	—	—	—	2,900
Investment income	3,281	1,190	—	2,972	200	376	8,019
Total revenues	3,281	4,090	15,518	11,598	200	376	35,063
EXPENDITURES							
Capital outlay	35,993	836,331	—	326,052	2,277	4,249	1,204,902
REVENUES OVER (UNDER) EXPENDITURES	(32,712)	(832,241)	15,518	(314,454)	(2,077)	(3,873)	(1,169,839)
OTHER FINANCING SOURCES (USES)							
Transfers in	—	850,892	250,000	—	—	—	1,100,892
Transfers out	(850,892)	—	—	—	—	—	(850,892)
Total other financing sources (uses)	(850,892)	850,892	250,000	—	—	—	250,000
NET CHANGE IN FUND BALANCES	(883,604)	18,651	265,518	(314,454)	(2,077)	(3,873)	(919,839)
FUND BALANCES, beginning of year	990,396	—	36,780	703,292	38,368	84,008	1,852,844
FUND BALANCES, end of year	\$ 106,792	\$ 18,651	\$ 302,298	\$ 388,838	\$ 36,291	\$ 80,135	\$ 933,005

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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Investment income	\$ —	\$ 3,281	\$ 3,281
EXPENDITURES			
Capital outlay	<u>35,994</u>	<u>35,993</u>	<u>1</u>
REVENUES UNDER EXPENDITURES	(35,994)	(32,712)	3,282
OTHER FINANCING USES			
Transfers out	<u>(850,892)</u>	<u>(850,892)</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	<u>\$ (886,886)</u>	<u>(883,604)</u>	<u>\$ 3,282</u>
FUND BALANCE (GAAP), beginning of year		<u>990,396</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 106,792</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Charges for services	\$ —	\$ 2,900	\$ 2,900
Investment income	<u>—</u>	<u>1,190</u>	<u>1,190</u>
Total revenues	—	4,090	4,090
EXPENDITURES			
Capital outlay	<u>850,892</u>	<u>836,331</u>	<u>14,561</u>
REVENUES UNDER EXPENDITURES	(850,892)	(832,241)	18,651
OTHER FINANCING SOURCES			
Transfers in	<u>850,892</u>	<u>850,892</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	<u>\$ —</u>	18,651	<u>\$ 18,651</u>
FUND BALANCE (GAAP), beginning of year		<u>—</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 18,651</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, 2012

	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ —	\$ 15,518	\$ 15,518
EXPENDITURES			
Capital outlay	<u> —</u>	<u> —</u>	<u> —</u>
REVENUES OVER EXPENDITURES	—	15,518	15,518
OTHER FINANCING SOURCES			
Transfers in	<u> 250,000</u>	<u> 250,000</u>	<u> —</u>
NET CHANGE IN FUND BALANCE	\$ <u> 250,000</u>	265,518	\$ <u> 15,518</u>
FUND BALANCE (GAAP), beginning of year		<u> 36,780</u>	
FUND BALANCE (GAAP), end of year		\$ <u> 302,298</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, 2012**

	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Sales taxes	\$ —	\$ 8,626	\$ 8,626
Investment income	—	2,972	2,972
	<u>—</u>	<u>11,598</u>	<u>11,598</u>
Total revenues	—	11,598	11,598
EXPENDITURES			
Capital outlay	<u>356,276</u>	<u>326,052</u>	<u>30,224</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>(356,276)</u></u>	(314,454)	\$ <u><u>41,822</u></u>
FUND BALANCE (GAAP), beginning of year		<u>703,292</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>388,838</u></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, 2012**

	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Investment income	\$ —	\$ 200	\$ 200
EXPENDITURES			
Capital outlay	<u>2,277</u>	<u>2,277</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>(2,277)</u></u>	(2,077)	\$ <u><u>200</u></u>
FUND BALANCE (GAAP), beginning of year		<u>38,368</u>	
FUND BALANCE (GAAP), end of year		\$ <u><u>36,291</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, 2012**

	<u>Final Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Investment income	\$ —	\$ 376	\$ 376
EXPENDITURES			
Capital outlay	<u>4,251</u>	<u>4,249</u>	<u>2</u>
NET CHANGE IN FUND BALANCE	<u>\$ (4,251)</u>	<u>(3,873)</u>	<u>378</u>
FUND BALANCE (GAAP), beginning of year		<u>84,008</u>	
FUND BALANCE (GAAP), end of year		<u>\$ 80,135</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 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, 2012**

	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	\$ 2,381,806	\$ 36,644	\$ 1,143,391	\$ 87,929	\$ 745,276	\$ 1,342,102	\$ 122,721	\$ 55,377	\$ 29,645	\$ 150,863	\$ 6,095,754
Accrued interest	3,007	72	1,392	85	937	1,561	194	65	36	173	7,522
Accounts receivable	396	59	—	—	—	—	—	—	—	—	455
Restricted investments	—	—	205,544	—	—	—	—	—	—	—	205,544
Total current assets	2,385,209	36,775	1,350,327	88,014	746,213	1,343,663	122,915	55,442	29,681	151,036	6,309,275
Noncurrent assets:											
Capital assets, net	—	—	—	—	49,321	12,000	—	—	—	—	61,321
Total assets	2,385,209	36,775	1,350,327	88,014	795,534	1,355,663	122,915	55,442	29,681	151,036	6,370,596
LIABILITIES											
Current liabilities:											
Accounts payable	37	—	—	1,258	9,270	187,912	33,404	—	—	—	231,881
Wages payable	—	—	—	—	17,138	—	—	—	—	—	17,138
Compensated absences	—	—	—	—	15,791	—	—	—	—	—	15,791
Accrued liabilities	—	—	—	—	1,650	—	—	—	—	—	1,650
Estimated liability for claims incurred but not paid	240,672	12,244	332,095	—	—	—	—	—	—	—	585,011
Unearned revenue	—	—	—	—	—	—	—	586	—	—	586
Long-term liabilities:											
Other post-employment benefit	236,310	—	—	—	—	—	—	—	—	—	236,310
Total liabilities	477,019	12,244	332,095	1,258	43,849	187,912	33,404	586	—	—	1,088,367
NET POSITION											
Invested in capital assets	—	—	—	—	49,321	12,000	—	—	—	—	61,321
Restricted for workers' compensation claims	—	—	205,544	—	—	—	—	—	—	—	205,544
Unrestricted	1,908,190	24,531	812,688	86,756	702,364	1,155,751	89,511	54,856	29,681	151,036	5,015,364
Total net position	\$ 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

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2012**

	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	\$ 2,363,574	\$ 191,001	\$ 417,457	\$ —	\$ 796,136	\$ 234,623	\$ 289,645	\$ —	\$ —	\$ 50,000	\$ 4,342,436
Miscellaneous	22,013	—	—	—	16	—	—	7,031	—	—	29,060
Total operating revenues	2,385,587	191,001	417,457	—	796,152	234,623	289,645	7,031	—	50,000	4,371,496
OPERATING EXPENSES											
Salaries and employee benefits	—	—	—	—	509,603	—	—	—	—	—	509,603
Supplies, services, and other charges	4,294	—	—	1,440	260,240	—	402,205	—	—	—	668,179
Claims expense	2,263,761	200,886	216,429	—	—	—	—	—	—	—	2,681,076
Professional services	29,400	—	—	17,232	—	—	—	—	—	—	46,632
Administrative fees	363,836	14,663	86,497	—	—	—	—	—	—	—	464,996
Other post employment benefit expense	(5,804)	—	—	—	—	—	—	—	—	—	(5,804)
Depreciation	—	—	—	—	2,875	—	—	—	—	—	2,875
Total operating expenses	2,655,487	215,549	302,926	18,672	772,718	—	402,205	—	—	—	4,367,557
Operating income (loss)	(269,900)	(24,548)	114,531	(18,672)	23,434	234,623	(112,560)	7,031	—	50,000	3,939
NONOPERATING REVENUES (EXPENSES)											
Investment income	12,003	322	3,961	303	3,537	5,669	865	240	139	561	27,600
OTHER FINANCING SOURCES (USES)											
Transfers in	—	—	—	45,000	—	—	—	—	—	—	45,000
Transfers out	—	—	(45,000)	—	—	(180,632)	—	—	—	—	(225,632)
Capital assets reassigned	—	—	—	—	(2,888)	—	—	—	—	—	(2,888)
Total other financing sources (uses)	—	—	(45,000)	45,000	(2,888)	(180,632)	—	—	—	—	(183,520)
Change in net position	(257,897)	(24,226)	73,492	26,631	24,083	59,660	(111,695)	7,271	139	50,561	(151,981)
NET POSITION, beginning of year	2,166,087	48,757	944,740	60,125	727,602	1,108,091	201,206	47,585	29,542	100,475	5,434,210
NET POSITION, end 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

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2012**

	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	\$ 2,389,224	\$ 190,882	\$ 417,457	\$ —	\$ 796,145	\$ 234,623	\$ 289,645	\$ 7,031	\$ —	\$ 50,000	\$ 4,375,007
Other operating cash receipts	—	—	—	—	16	—	—	—	—	—	16
Payments to employees	—	—	—	—	(512,546)	—	—	—	—	—	(512,546)
Payments to suppliers for goods and services	(2,559,344)	(219,921)	(265,352)	(26,008)	(275,772)	187,912	(403,853)	—	—	—	(3,562,338)
Net cash provided by (used in) operating activities	<u>(170,120)</u>	<u>(29,039)</u>	<u>152,105</u>	<u>(26,008)</u>	<u>7,843</u>	<u>422,535</u>	<u>(114,208)</u>	<u>7,031</u>	<u>—</u>	<u>50,000</u>	<u>300,139</u>
CASH FLOWS PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES											
Operating subsidies and transfers to other funds	—	—	(45,000)	45,000	—	—	—	—	—	—	—
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES											
Purchase of capital assets	—	—	—	—	(30,108)	(192,632)	—	—	—	—	(222,740)
CASH FLOWS FROM INVESTING ACTIVITIES											
Proceeds from sales and maturities of investments	2,763,573	220,131	727,809	26,153	822,860	7,437	404,238	702	66	278	4,973,247
Purchase of investments	(2,604,327)	(191,402)	(838,406)	(45,413)	(803,746)	(242,215)	(290,878)	(7,941)	(190)	(50,735)	(5,075,253)
Interest	10,874	310	3,492	268	3,151	4,875	848	208	124	457	24,607
Net cash provided by (used in) investing activities	<u>170,120</u>	<u>29,039</u>	<u>(107,105)</u>	<u>(18,992)</u>	<u>22,265</u>	<u>(229,903)</u>	<u>114,208</u>	<u>(7,031)</u>	<u>—</u>	<u>(50,000)</u>	<u>(77,399)</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>	<u>\$ —</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:											
Operating income (loss)	\$ (269,900)	\$ (24,548)	\$ 114,531	\$ (18,672)	\$ 23,434	\$ 234,623	\$ (112,560)	\$ 7,031	\$ —	\$ 50,000	\$ 3,939
Depreciation	—	—	—	—	2,875	—	—	—	—	—	2,875
Change in assets and liabilities:											
Decrease (increase) in receivables	5,228	(59)	—	—	9	—	—	—	—	—	5,178
Increase (decrease) in unearned revenue	(1,591)	(60)	—	—	—	—	—	—	—	—	(1,651)
Increase (decrease) in accounts payable and estimated liability for claims incurred but not paid	101,947	(4,372)	37,574	(7,336)	(15,750)	187,912	(1,648)	—	—	—	298,327
Increase (decrease) in wages payable	—	—	—	—	1,639	—	—	—	—	—	1,639
Increase (decrease) in accrued liabilities	—	—	—	—	218	—	—	—	—	—	218
Increase (decrease) in compensated absences	—	—	—	—	(4,582)	—	—	—	—	—	(4,582)
Increase (decrease) in other post-employment benefit	(5,804)	—	—	—	—	—	—	—	—	—	(5,804)
Net cash provided by (used in) operating activities	<u>\$ (170,120)</u>	<u>\$ (29,039)</u>	<u>\$ 152,105</u>	<u>\$ (26,008)</u>	<u>\$ 7,843</u>	<u>\$ 422,535</u>	<u>\$ (114,208)</u>	<u>\$ 7,031</u>	<u>\$ —</u>	<u>\$ 50,000</u>	<u>\$ 300,139</u>
Noncash investing, capital, and financing activities:											
Net appreciation (depreciation) in value of investments reported at fair value (not classified as cash equivalents)	\$ 2,517	\$ 74	\$ 1,028	\$ 73	\$ 4,111	\$ 5,477	\$ 1,249	\$ 249	\$ 177	\$ 265	\$ 15,220
Capital assets reassigned	—	—	—	—	(2,888)	—	—	—	—	—	(2,888)
Net noncash investing, capital and financing activities	<u>2,517</u>	<u>74</u>	<u>1,028</u>	<u>73</u>	<u>1,223</u>	<u>5,477</u>	<u>1,249</u>	<u>249</u>	<u>177</u>	<u>265</u>	<u>12,332</u>

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, 2012**

	<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	\$ 32,448	\$ 7,287	\$ 74,274	\$ 114,009
Accrued interest	39	9	91	139
Total assets	<u>32,487</u>	<u>7,296</u>	<u>74,365</u>	<u>114,148</u>
LIABILITIES				
Current liabilities:				
Accounts payable	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
NET POSITION				
Held in trust	<u>32,487</u>	<u>7,296</u>	<u>74,365</u>	<u>114,148</u>
Total net position	<u>\$ 32,487</u>	<u>\$ 7,296</u>	<u>\$ 74,365</u>	<u>\$ 114,148</u>

BOONE COUNTY, MISSOURI

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
For The Year Ended December 31, 2012**

	<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	\$ 151	\$ 34	\$ 355	\$ 540
DEDUCTIONS				
Scholarships	163	—	—	163
Supplies, services, and other charges	—	—	1,674	1,674
Total deductions	<u>163</u>	<u>—</u>	<u>1,674</u>	<u>1,837</u>
Change in net assets	(12)	34	(1,319)	(1,297)
NET POSITION				
beginning of year	<u>32,499</u>	<u>7,262</u>	<u>75,684</u>	<u>115,445</u>
NET POSITION				
end of year	<u>\$ 32,487</u>	<u>\$ 7,296</u>	<u>\$ 74,365</u>	<u>\$ 114,148</u>

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
December 31, 2012**

	Special Taxing Districts	Collector	Circuit Clerk	Other	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 32,978	\$ 20,612,041	\$ 2,476,329	\$ 19,781	\$ 23,141,129
Investments	12,753,890	92,281,852	616,375	1,372,165	107,024,282
Accrued interest	17,035	—	—	2,178	19,213
Accounts receivable	—	—	—	53,331	53,331
Property taxes receivable	—	20,481,758	—	—	20,481,758
Due from others	—	454,834	—	—	454,834
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$ <u>12,803,903</u>	\$ <u>133,830,485</u>	\$ <u>3,092,704</u>	\$ <u>1,447,455</u>	\$ <u>151,174,547</u>
LIABILITIES					
Accounts payable	\$ —	\$ 322,996	\$ —	\$ 1,506	\$ 324,502
Due to other political subdivisions	<u>12,803,903</u>	<u>133,507,489</u>	<u>3,092,704</u>	<u>1,445,949</u>	<u>150,850,045</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	\$ <u>12,803,903</u>	\$ <u>133,830,485</u>	\$ <u>3,092,704</u>	\$ <u>1,447,455</u>	\$ <u>151,174,547</u>

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2012**

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
TOTALS ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 106,599,830	\$ 211,405,854	\$ 294,864,555	\$ 23,141,129
Investments	14,577,940	106,229,847	13,783,505	107,024,282
Accrued interest	32,465	69,638	82,890	19,213
Accounts receivable	26,736	53,331	26,736	53,331
Property taxes receivable	19,549,360	60,204,855	59,272,457	20,481,758
Due from others	330,219	1,730,322	1,605,707	454,834
	<u>141,116,550</u>	<u>379,693,847</u>	<u>369,635,850</u>	<u>151,174,547</u>
Total assets	\$ <u>141,116,550</u>	\$ <u>379,693,847</u>	\$ <u>369,635,850</u>	\$ <u>151,174,547</u>
Liabilities:				
Accounts payable	\$ 83,904	\$ 148,091,822	\$ 147,851,224	\$ 324,502
Due to other political subdivisions	141,007,379	242,420,495	232,577,829	150,850,045
Advance from other funds	25,267	—	25,267	—
	<u>141,116,550</u>	<u>390,512,317</u>	<u>380,454,320</u>	<u>151,174,547</u>
Total liabilities	\$ <u>141,116,550</u>	\$ <u>390,512,317</u>	\$ <u>380,454,320</u>	\$ <u>151,174,547</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2012**

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
SPECIAL TAXING DISTRICTS				
Assets:				
Cash and cash equivalents	\$ 673,220	\$ 2,943,006	\$ 3,583,248	\$ 32,978
Investments	12,679,964	11,271,159	11,197,233	12,753,890
Accrued interest	31,502	63,193	77,660	17,035
Property tax receivable	355,316	—	355,316	—
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>13,740,002</u>	<u>14,277,358</u>	<u>15,213,457</u>	<u>12,803,903</u>
Liabilities:				
Due to other political subdivisions	\$ <u>13,740,002</u>	\$ <u>18,722,703</u>	\$ <u>19,658,802</u>	\$ <u>12,803,903</u>
FEE OFFICES—CIRCUIT CLERK				
Assets:				
Cash and cash equivalents	\$ 1,746,211	\$ 9,688,990	\$ 8,958,872	\$ 2,476,329
Investments	613,821	3,929	1,375	616,375
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>2,360,032</u>	<u>9,692,919</u>	<u>8,960,247</u>	<u>3,092,704</u>
Liabilities:				
Due to other political subdivisions	\$ <u>2,360,032</u>	\$ <u>9,692,919</u>	\$ <u>8,960,247</u>	\$ <u>3,092,704</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2012**

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEE OFFICES—COLLECTOR				
Assets:				
Cash and cash equivalents	\$ 104,170,763	\$ 197,112,822	\$ 280,671,544	\$ 20,612,041
Investments	—	92,281,852	—	92,281,852
Property taxes receivable	19,194,044	60,204,855	58,917,141	20,481,758
Due from others	275,215	1,730,322	1,550,703	454,834
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>123,640,022</u>	\$ <u>351,329,851</u>	\$ <u>341,139,388</u>	\$ <u>133,830,485</u>
Liabilities:				
Accounts payable	\$ 83,704	\$ 147,068,662	\$ 146,829,370	\$ 322,996
Due to other political subdivisions	123,556,318	209,825,520	199,874,349	133,507,489
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	\$ <u>123,640,022</u>	\$ <u>356,894,182</u>	\$ <u>346,703,719</u>	\$ <u>133,830,485</u>

(Continued)

BOONE COUNTY, MISSOURI

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
FIDUCIARY FUNDS - AGENCY FUNDS
For The Year Ended December 31, 2012**

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
OTHER AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 9,636	\$ 1,661,036	\$ 1,650,891	\$ 19,781
Investments	1,284,155	2,672,907	2,584,897	1,372,165
Accrued interest	963	6,445	5,230	2,178
Accounts receivable	26,736	53,331	26,736	53,331
Due from others	55,004	—	55,004	—
	<u>1,376,494</u>	<u>4,393,719</u>	<u>4,322,758</u>	<u>1,447,455</u>
Total assets	\$ <u>1,376,494</u>	\$ <u>4,393,719</u>	\$ <u>4,322,758</u>	\$ <u>1,447,455</u>
Liabilities:				
Accounts payable	\$ 200	\$ 1,023,160	\$ 1,021,854	\$ 1,506
Due to other political subdivisions	1,351,027	4,179,353	4,084,431	1,445,949
Advance from other funds	25,267	—	25,267	—
	<u>1,376,494</u>	<u>5,202,513</u>	<u>5,131,552</u>	<u>1,447,455</u>
Total liabilities	\$ <u>1,376,494</u>	\$ <u>5,202,513</u>	\$ <u>5,131,552</u>	\$ <u>1,447,455</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	159
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Fund Balances of Governmental Funds	3	162 - 163
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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:

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Overlapping Sales Tax Rates - County, State, County and Cities	7	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.

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Ratios of General Bonded Debt Outstanding	9	169
Legal Debt Margin	10	170
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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:

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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.

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Capital Asset Statistics by Function	16	176

BOONE COUNTY, MISSOURI

**NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS**

Table 1

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Net investment in capital assets	\$ 33,367,459	\$ 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
Restricted	10,971,616	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
Unrestricted	9,140,402	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
Total governmental activities net position	\$ <u>53,479,477</u>	\$ <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>

* GASB Statement No. 34 included retrospective reporting requirements for infrastructure, effective FY2007. Accordingly, the County has restated FY2006 net position for this table; the total has been increased by \$43,259,594.

BOONE COUNTY, MISSOURI

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

Table 2

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
General Government Operations	\$ 6,024,342	\$ 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
Law enforcement and judicial	14,861,271	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
Environment, protective inspection, and infrastructure	11,459,814	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
Community health and public services	1,197,204	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
Economic vitality	66,000	66,000	67,875	66,000	66,000	66,000	66,000	55,000	54,000	553,000
Beautification and recreation	27,291	36,819	39,842	41,008	42,141	56,485	58,877	65,551	215,638	317,155
Interest and fiscal charges	401,632	191,180	320,576	284,280	277,262	262,562	279,209	325,338	286,980	134,465
Total expenses	<u>34,037,554</u>	<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>
Program Revenues										
Governmental activities:										
Charges for services:										
General Government Operations	3,513,267	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
Law enforcement and judicial	1,504,558	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
Environment, protective inspection, and infrastructure	271,511	279,947	602,688	944,932	404,570	344,496	232,836	587,435	970,925	1,704,095
Other	200	32,079	36,951	34,355	35,258	37,192	39,991	99,785	110,240	101,564
Operating grants and contributions:	4,248,591	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
Capital grants and contributions:	1,136,706	537,212	96,000	2,306,349	1,049,328	798,921	0	1,207,360	766,419	1,633,372
Total program revenues	<u>10,674,833</u>	<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>
Net (Expense)/Revenue										
Total net expense	(23,362,721)	(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)

(Continued)

BOONE COUNTY, MISSOURI

CHANGES IN NET ASSETS LAST TEN FISCAL YEARS

Table 2 (Continued)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property taxes	\$ 3,149,292	\$ 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
Sales Taxes	22,830,022	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
Franchise and other taxes	164,694	175,724	193,172	213,759	222,558	204,337	283,856	215,447	213,916	211,339
Investment revenue	220,320	256,721	660,643	1,311,016	1,640,430	1,024,891	221,272	194,400	392,522	167,498
Hospital lease revenue	1,404,518	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
Gain on sale of capital assets	116,848	20,554	255,692	37,012	2,654	191	50,407	19,525	452	3,404
Miscellaneous	438,407	293,397	432,654	913,564	1,759,031	469,744	471,486	396,212	293,919	438,754
Total general revenues	<u>28,324,101</u>	<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>
Change in Net Position	\$ <u>4,961,380</u>	\$ <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>

BOONE COUNTY, MISSOURI

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

Table 3

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Major Funds:										
General Fund										
Nonspendable	*	*	*	*	*	*	*	*	\$ 13,189	\$ 10,239
Restricted	*	*	*	*	*	*	*	*	400,578	3,030
Assigned	*	*	*	*	*	*	*	*	2,653,339	2,020,723
Unassigned	*	*	*	*	*	*	*	*	6,026,997	8,590,197
Reserved	\$ 586,909	\$ 629,288	\$ 889,818	\$ 624,002	\$ 703,031	\$ 568,077	\$ 644,442	\$ 744,884	—	—
Unreserved										
Designated	1,823,525	2,123,525	2,200,000	—	—	—	—	—	—	—
Undesignated	7,728,966	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>10,139,400</u>	\$ <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>
Road and Bridge Fund										
Nonspendable	*	*	*	*	*	*	*	*	\$ 8,907	\$ —
Restricted	*	*	*	*	*	*	*	*	10,731,209	9,248,952
Reserved	\$ 1,098,592	\$ 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	2,633,790	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>3,732,382</u>	\$ <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>
Law Enforcement Services Fund										
Restricted	*	*	*	*	*	*	*	*	\$ 1,641,578	\$ 1,896,275
Reserved	\$ 262,895	\$ 28,005	\$ 34,051	\$ 307,307	\$ 89,426	\$ 22,817	\$ 14,411	\$ 8,266	—	—
Unreserved										
Designated	250,000	250,000	250,000	250,000	250,000	879,000	879,000	879,000	—	—
Undesignated	217,789	543,952	763,388	1,075,464	1,125,325	607,399	529,276	598,860	—	—
Total Law Enforcement Services Fund	\$ <u>730,684</u>	\$ <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>
Capital Project Funds (a)										
Reserved	\$ 888,639	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 906,826	\$ —	\$ —	\$ —
Unreserved	563,895	—	—	—	—	—	3,443,590	—	—	—
Total Capital Project Fund	\$ <u>1,452,534</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>4,350,416</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>
Federal HAVA Election Fund										
Unreserved	\$ —	\$ —	\$ —	\$ (113,234)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

BOONE COUNTY, MISSOURI

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

Table 3 (Continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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
Reserved	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 105,641	—	—
Total Series 2008 GO Bond Sewer NID DNR Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 105,641	\$ 101,556	\$ 193,011
Non Major Funds (all other governmental funds):										
Nonspendable	*	*	*	*	*	*	*	*	\$ 3,419	\$ 511
Restricted	*	*	*	*	*	*	*	*	8,547,373	7,600,249
Committed	*	*	*	*	*	*	*	*	1,356,472	886,389
Assigned	a	a	a	a	a	a	a	a	239,244	258,587
Unassigned	*	*	*	*	*	*	*	*	(13,411)	(37)
Reserved	\$ 2,599,923	\$ 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	2,617,828	2,893,049	2,934,381	3,605,626	4,154,991	3,862,723	3,320,068	4,689,103	—	—
Capital project funds	83,018	180,205	269,146	421,968	295,568	2,529,885	790,314	3,307,425	—	—
Total all non major governmental funds	\$ 5,300,769	\$ 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
Total fund balance - all governmental funds combined	\$ 21,355,769	\$ 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

* 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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues:										
Property taxes	\$ 3,162,565	\$ 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
Assessments	209,541	227,015	226,077	206,031	148,743	105,288	182,385	762,157	343,478	308,739
Sales taxes	22,830,022	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
Other taxes	137,206	143,692	162,240	175,895	185,691	179,159	157,199	149,297	141,583	138,977
Licenses and permits	398,227	434,809	471,331	476,771	454,054	360,946	352,289	512,541	456,268	473,460
Intergovernmental	4,430,181	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
Charges for services	4,732,415	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
Fines and forfeitures	27,284	21,631	27,846	22,774	23,121	44,443	41,167	40,846	43,958	67,877
Investment income	190,099	229,256	564,710	1,082,934	1,345,231	878,200	190,061	158,736	349,630	139,898
Interfund services provided	210,962	224,720	225,310	255,814	239,962	240,205	250,552	412,086	585,664	530,066
Miscellaneous:										
Hospital lease revenue	1,404,518	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
Contributions	500,800	550	1,110	150	8,500	15,000	18,768	49,416	6,950	8,542
Other	493,727	322,602	555,562	426,262	446,365	516,098	506,889	434,878	354,752	473,402
Total revenues	38,727,547	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
Expenditures:										
General government operations	5,540,692	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
Law enforcement and judicial	13,889,533	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
Environment, protective inspection, and infrastructure	11,722,411	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
Community health and public services	1,196,286	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
Economic vitality	66,000	66,000	67,875	66,000	66,000	66,000	66,000	55,000	54,000	553,000
Beautification and recreation	27,291	36,769	39,842	41,008	42,141	56,485	58,877	65,551	215,638	312,225
Interfund services used	210,962	224,720	225,310	255,814	239,962	240,205	250,552	412,086	585,664	530,066
Capital outlay	4,935,013	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
Debt service:										
Principal retirement	813,609	519,610	461,454	402,000	413,000	466,000	444,000	1,139,600	703,607	2,339,800
Interest and fiscal charges	280,663	229,260	272,669	290,888	288,609	273,757	283,790	323,530	292,879	212,707
Total expenditures	38,682,460	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
Revenues over (under) expenditures	45,087	(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)
Other Financing Sources (Uses):										
Issuance of long-term debt	5,240,000	—	2,005,000	182,000	—	1,700,000	—	—	—	2,230,000
Premium on long-term debt	87,594	—	—	—	—	—	—	—	—	26,821
Payment to refunded bond escrow agent	(1,898,933)	—	—	—	—	—	—	—	—	(2,495,589)
Issuance of General Obligation Bonds	—	—	—	—	—	—	—	327,675	562,132	—
Issuance of Special Obligation Bonds	—	—	—	—	—	—	—	830,000	—	—
Transfers in	230,652	953,304	404,338	2,626,876	827,009	3,101,867	4,736,420	1,928,355	470,531	2,423,756
Transfers out	(230,652)	(953,304)	(404,338)	(2,626,876)	(827,009)	(3,101,867)	(4,736,420)	(1,399,681)	(514,209)	(2,243,124)
Insurance proceeds	—	—	—	237,622	160,822	26,823	28,621	34,247	11,281	45,228
Sale of capital assets	222,274	148,653	650,048	267,084	216,600	98,775	171,996	89,414	58,585	294,202
Total other financing sources (uses)	3,650,935	148,653	2,655,048	686,706	377,422	1,825,598	200,617	1,810,010	588,320	281,294
Net change in fund balances	\$ 3,696,022	\$ (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)
Debt service as a percentage of noncapital expenditures	3.2%	2.1%	2.0%	1.7%	1.7%	1.7%	1.6%	3.3%	2.4%	5.2%

BOONE COUNTY, MISSOURI

TAXABLE SALES BY CATEGORY LAST TEN FISCAL YEARS

Table 5

Category	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General merchandise retail stores	\$ 328,260,554	\$ 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
Eating and drinking establishments	192,064,999	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
Miscellaneous retail	262,788,146	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
Food stores	169,697,586	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
Furniture, home furnishings and equipment	107,942,376	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
Electric, gas, and sanitary	135,331,391	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
Building material; hardware, garden supply	77,112,759	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
Wholesale trade- durable goods	67,316,251	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
Communication	75,041,319	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
Wholesale trade- nondurable goods	53,799,924	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
Apparel and accessories	43,403,914	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
Automotive dealers and gasoline services	54,432,842	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
All other	258,307,055	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
Total	\$ 1,825,499,116	\$ 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
Annual percentage change	4.3%	6.0%	7.7%	6.2%	-0.3%	0.0%	-2.5%	2.1%	4.6%	4.5%
County direct sales tax rate	1.125%	1.125%	1.125%	1.325%	1.325%	1.325%	1.325%	1.125%	1.125%	1.125%

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 Law Enforcement Services	County Capital Improvement		
2003	0.50%	0.50%	0.125%	—	1.125%	4.225%
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%

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 and the one-eighth cent Law Enforcement Services rate 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, 2012

Table 7

Unincorporated Areas of Boone County including 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
	Combined Sales Tax Rates	5.350%	
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
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates	5.850%		
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
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
Combined Sales Tax Rates	6.850%		
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
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
Combined Sales Tax Rates	7.350%		
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
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates	7.350%		
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
	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%	Sunset March 31, 2016
Combined Sales Tax Rates	7.350%		
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
	City General Revenue	1.000%	Permanent
Combined Sales Tax Rates	6.350%		

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 Governmental Activities	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							
2003	\$ —	\$ 5,240,000	\$ —	\$ 959,000	\$ 72,064	\$ —	\$ 6,271,064	0.16%	\$ 44.77	\$ 4,001,080	\$ 4,001,080,000	140,067	
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	*	28.09	*	*	168,535	

^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		
2003	\$ —	\$ 1,626,463,450	\$ 7,072,361,257	—	\$ —
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	—	—

^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 2012	
Assessed Value	\$ 2,428,971,600
Debt limit (10% of assessed value)	242,897,160
Debt applicable to limit:	
General obligation bonds (Special assessment bonds)	1,818,536
Less: Amount set aside for repayment of general obligation debt	<u>(341,266)</u>
Total net debt applicable to limit	<u>1,477,270</u>
Legal debt margin	<u>\$ 241,419,890</u>

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	\$ 162,646,345	\$ 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
Total net debt applicable to limit	<u>542,300</u>	<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>
Legal debt margin	<u>\$ 162,104,045</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.33%</u>	<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>

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			Coverage	
		Principal	Interest	Total		
2003	\$ 209,541	\$ 166,000	\$ 47,807	\$ 213,807	0.98	
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	

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)			
2003	5,718,717	0.66%	140,067	1.06%	\$ 28,565	\$ 4,001,080	2.3%	5.6%	6.0%
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%	*	*	4.6%	6.9%	7.6%

* 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	2003			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,757	1	18.51%	8,608	1	9.78%
University Hospital & Clinics	4,184	2	5.25%	4,468	2	5.08%
Columbia Public Schools	2,258	3	2.83%	2,117	3	2.41%
Boone Hospital Center	2,017	4	2.53%	1,655	4	1.88%
City of Columbia	1,129	5	1.42%	1,332	5	1.51%
U S Government (excludes VA Hospital)	1,028	6	1.29%	1,278	6	1.45%
Shelter Insurance Companies	1,020	7	1.28%	1,078	8	1.22%
MBS Textbook Exchange	931	8	1.17%	1,239	7	1.41%
Hubbel/Chance Company	924	9	1.16%	758	10	0.86%
State of Missouri (excludes UMC)	905	10	1.14%	—		-
State Farm Insurance Companies	—		-	1,063	9	1.21%
Total employment for principal employers	29,153		36.58%	23,596		26.81%
Total county employment	79,707			88,017		

Sources:
Employer and Employees - Regional Economic Development, Inc., Excludes retail sector. The 2003 data is based on total employees. As 2012 data is not available at the time of publication, 2011 data has been used. This data is based on total benefitted full-time equivalent employees.

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									
	<u>2003</u>	<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>
General Government Operations	80.55	83.55	81.05	84.60	83.88	87.40	84.44	85.68	84.68	87.71
Law Enforcement & Judicial - Court	44.11	43.25	43.55	44.21	45.68	46.11	46.18	44.51	47.55	46.79
Law Enforcement & Judicial - Sheriff/Corrections	140.35	140.40	141.40	144.65	145.40	145.90	145.40	144.28	145.76	147.28
Law Enforcement & Judicial - PA & Other	41.50	41.50	42.50	46.62	46.62	46.75	49.12	47.33	47.40	46.36
Environment, Protective Inspection & Infrastructure	76.28	78.28	82.28	82.28	83.97	84.28	85.86	85.11	85.11	86.11
Capital Projects & Facilities Maintenance/Repairs	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.00
Total	<u>395.79</u>	<u>400.98</u>	<u>404.78</u>	<u>416.36</u>	<u>419.55</u>	<u>424.44</u>	<u>425.00</u>	<u>420.91</u>	<u>424.50</u>	<u>427.25</u>

Source: County Auditor

BOONE COUNTY, MISSOURI

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS

Table 15

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Law Enforcement & Judicial - Court										
Circuit Clerk										
No. of Cases Filed	25,463	24,005	26,611	23,347	30,808	22,550	23,122	21,610	20,091	23,577
No. of Cases Disposed	25,259	22,500	21,710	22,458	26,749	22,501	22,585	21,769	19,783	23,466
No. of Cases Pending	7,650	8,030	8,121	8,924	7,850	9,097	9,126	8,777	8,940	8,235
Circuit Court Services										
No. of Juries Reporting	34	36	54	39	48	48	52	49	24	25 ^a
No. of Jury Trial Days	48	75	90	68	76	109	107	86	37	40 ^a
No. of Home Detention Days	11,055	15,942	14,306	16,824	14,405	13,827	12,473	13,973	13,375	9,050 ^a
Law Enforcement & Judicial - Sheriff/Corrections										
Corrections										
Correction Facility Capacity	210	210	210	210	210	210	210	210	210	210
Inmate Bookings	6,976	9,676	7,427	7,247	7,330	7,781	8,112	7,663	7,091	6,815
Average Daily Population	223	223	217	217	193	224	216	220	228	203
Sheriff										
Calls for Service	52,349	53,324	49,534	49,564	49,564	50,179	78,669	79,495	69,955	59,499
Civil Papers Served	12,848	12,959	13,418	12,454	12,454	14,326	10,510	9,756	9,941	9,067
Warrants Served	6,029	6,127	6,524	6,112	6,112	6,256	5,939	5,155	4,916	5,244
Law Enforcement & Judicial - PA & Other										
Prosecuting Attorney										
Total Cases Filed	9,542	9,991	11,362	10,982	10,179	10,179	10,738	9,356	8,462	8,422 ^a
Environment, Buildings & Infrastructure										
Public Works										
County Maintained Roads in Centerline Miles **										
Concrete	30	30	32	33	34	34	34	33	51	51
Asphalt	203	208	206	209	209	209	209	218	192	187
Low Type Bituminous	56	61	72	73	97	97	97	69	87	^b
Gravel	507	501	491	487	472	472	472	484	474	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 SIX FISCAL YEARS

Table 16

	2005	2006	2007	2008	2009	2010	2011	2012
General Government Operations								
Government Center Building	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
Law Enforcement & Judicial - Court/Prosecuting Attorney/Other								
Alternative Sentencing Center	—	—	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1
Juvenile Justice Center	1	1	1	1	1	1	1	1
Juvenile Justice Center Capacity	45	45	45	45	45	45	45	45
Juvenile Justice Center Art/Maintenance Building	1	1	1	1	1	1	1	1
Child Support Building	1	1	1	1	1	1	1	1
Johnson Building	—	—	—	—	—	—	1	1
Law Enforcement & Judicial - Sheriff/Corrections								
Sheriff Administration & Correction Facility	1	1	1	1	1	1	1	1
Correction Facility Capacity	210	210	210	210	210	210	210	210
Substations	2	2	2	2	2	2	1	1
Sheriff Annex/Elections Warehouse	—	—	—	—	—	—	1	1
Environment, Buildings & Infrastructure								
Public Works Administration & Maintenance Building	1	1	1	1	1	1	1	1
North Garage	1	1	1	1	1	1	1	1
Asphalt Storage Facility	1	1	1	1	1	1	1	1
Snow & Ice Maintenance Storage Facility	1	1	1	1	1	1	1	1
North Maintenance Building	—	—	—	—	—	1	1	1
County Maintained Roads in Centerline Miles *								
Concrete	32	33	34	34	34	33	51	51
Asphalt	206	209	209	209	209	218	192	187
Low Type Bituminous	72	73	97	97	97	69	87	**
Gravel	491	487	472	472	472	484	474	554
Community Health & Public Services								
Health Facility (joint ownership with City of Columbia)	1	1	1	1	1	1	1	1
Beautification & Recreation								
Fairground Property & Buildings	1	1	1	1	1	1	1	1
Other (Utilized for construction staging & storage)								
Building at 605 E Walnut	1	1	1	1	1	1	1	1
Boone County Annex	—	—	1	1	1	1	—	—
Building at 101 N Seventh	—	—	—	—	—	—	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.