

REQUIRED SUPPLEMENTARY INFORMATION

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 2,284,000	2,284,000	2,307,407	23,407
Sales taxes	9,920,000	9,920,000	10,297,638	377,638
Other taxes	140,400	140,400	143,692	3,292
Licenses and permits	373,490	373,490	391,471	17,981
Intergovernmental	2,281,292	2,580,334	2,493,022	(87,312)
Charges for services	3,222,681	3,308,895	3,250,234	(58,661)
Investment income	149,000	149,000	112,636	(36,364)
Miscellaneous:				
Hospital lease revenue	1,418,500	1,418,500	1,430,923	12,423
Other	475,795	475,795	460,021	(15,774)
Total revenues	20,265,158	20,650,414	20,887,044	236,630
EXPENDITURES				
Total expenditures (See following pages)	22,403,603	22,776,265	20,921,595	1,854,670
REVENUES UNDER EXPENDITURES				
	(2,138,445)	(2,125,851)	(34,551)	2,091,300
OTHER FINANCING SOURCES (USES)				
Transfers in	12,582	12,582	12,582	-
Transfers out	-	(933,650)	(932,605)	1,045
Total other financing sources (uses)	12,582	(921,068)	(920,023)	1,045
NET CHANGE IN FUND BALANCE	\$ (2,125,863)	(3,046,919)	(954,574)	2,092,345
FUND BALANCES (GAAP), beginning of year			10,139,400	
Less encumbrances, beginning of year			(141,917)	
Add encumbrances, end of year			102,456	
FUND BALANCES (GAAP), end of year			\$ 9,145,365	

See accompanying independent auditors' report.

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
POLICY AND ADMINISTRATION				
Auditor:				
Personal services	\$ 244,898	244,898	238,936	5,962
Supplies, services, and other charges	25,969	25,969	20,324	5,645
Total Auditor	<u>270,867</u>	<u>270,867</u>	<u>259,260</u>	<u>11,607</u>
Human Resources:				
Personal services	108,566	108,566	108,494	72
Supplies, services, and other charges	70,951	70,951	62,550	8,401
Capital outlay	-	650	649	1
Total Human Resources	<u>179,517</u>	<u>180,167</u>	<u>171,693</u>	<u>8,474</u>
Purchasing:				
Personal services	123,050	123,050	122,602	448
Supplies, services, and other charges	14,155	14,155	14,154	1
Total Purchasing	<u>137,205</u>	<u>137,205</u>	<u>136,756</u>	<u>449</u>
County Commission:				
Personal services	361,468	361,468	351,581	9,887
Supplies, services, and other charges	62,779	62,779	56,225	6,554
Capital outlay	4,100	5,435	5,434	1
Total County Commission	<u>428,347</u>	<u>429,682</u>	<u>413,240</u>	<u>16,442</u>
County Association Dues:				
Supplies, services, and other charges	37,460	37,460	31,812	5,648
Total County Association Dues	<u>37,460</u>	<u>37,460</u>	<u>31,812</u>	<u>5,648</u>
Emergency and Contingency:				
Supplies, services, and other charges	764,720	623,526	-	623,526
Total Emergency and Contingency	<u>764,720</u>	<u>623,526</u>	<u>-</u>	<u>623,526</u>
Centralia Office:				
Supplies, services, and other charges	10,222	10,222	8,943	1,279
Total Centralia Office	<u>10,222</u>	<u>10,222</u>	<u>8,943</u>	<u>1,279</u>
County Counselor Office:				
Personal services	122,891	124,491	123,593	898
Supplies, services, and other charges	12,920	22,920	18,429	4,491
Total County Counselor Office	<u>135,811</u>	<u>147,411</u>	<u>142,022</u>	<u>5,389</u>
County Clerk:				
Personal services	230,686	230,686	239,106	(8,420)
Supplies, services, and other charges	25,262	25,262	20,507	4,755
Total County Clerk	<u>\$ 255,948</u>	<u>255,948</u>	<u>259,613</u>	<u>(3,665)</u>

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Election and Registration:				
Personal services	\$ 285,401	285,401	278,203	7,198
Supplies, services, and other charges	575,426	603,986	509,986	94,000
Capital outlay	65,000	74,190	-	74,190
Total Election and Registration	<u>925,827</u>	<u>963,577</u>	<u>788,189</u>	<u>175,388</u>
Treasurer:				
Personal services	186,925	179,325	175,597	3,728
Supplies, services, and other charges	58,415	66,015	61,503	4,512
Capital outlay	14,400	14,400	14,000	400
Total Treasurer	<u>259,740</u>	<u>259,740</u>	<u>251,100</u>	<u>8,640</u>
Collector:				
Personal services	311,744	311,744	309,457	2,287
Supplies, services, and other charges	49,771	49,771	46,830	2,941
Total Collector	<u>361,515</u>	<u>361,515</u>	<u>356,287</u>	<u>5,228</u>
Recorder:				
Personal services	395,203	395,203	385,109	10,094
Supplies, services, and other charges	109,971	109,971	93,270	16,701
Total Recorder	<u>505,174</u>	<u>505,174</u>	<u>478,379</u>	<u>26,795</u>
Information Technology:				
Personal services	780,417	792,999	762,212	30,787
Supplies, services, and other charges	381,986	358,168	349,577	8,591
Capital outlay	160,978	191,646	173,072	18,574
Total Information Technology	<u>1,323,381</u>	<u>1,342,813</u>	<u>1,284,861</u>	<u>57,952</u>
Geographic Information Systems:				
Personal services	98,090	98,090	96,672	1,418
Supplies, services, and other charges	31,589	31,589	19,660	11,929
Capital outlay	22,000	22,000	14,571	7,429
Total Geographic Information Systems	<u>151,679</u>	<u>151,679</u>	<u>130,903</u>	<u>20,776</u>
Nondepartmental:				
Supplies, services, and other charges	106,454	137,130	115,526	21,604
Debt service:				
Principal retirement	310,000	310,000	310,000	-
Interest and fiscal charges	182,651	182,651	182,651	-
Total Nondepartmental	<u>599,105</u>	<u>629,781</u>	<u>608,177</u>	<u>21,604</u>
Insurance and Employee Benefits:				
Personal services	65,000	60,663	-	60,663
Supplies, services, and other charges	409,700	418,310	417,184	1,126
Capital outlay	1,500	1,500	1,437	63
Total Insurance and Employee Benefits	<u>\$ 476,200</u>	<u>480,473</u>	<u>418,621</u>	<u>61,852</u>

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Mail Services:				
Personal services	\$ 58,865	58,865	56,965	1,900
Supplies, services, and other charges	251,049	281,049	264,920	16,129
Debt service:				
Principal retirement	35,610	35,610	35,610	-
Interest and fiscal charges	4,820	4,820	4,820	-
Total Mail Services	350,344	380,344	362,315	18,029
Records Management Services:				
Personal services	22,656	22,656	8,252	14,404
Supplies, services, and other charges	57,264	57,264	26,817	30,447
Total Records Management Services	79,920	79,920	35,069	44,851
TOTAL POLICY AND ADMINISTRATION	7,252,982	7,247,504	6,137,240	1,110,264
LAW ENFORCEMENT AND JUDICIAL				
Public Administrator:				
Personal services	179,406	179,406	174,879	4,527
Supplies, services, and other charges	24,847	24,847	22,603	2,244
Total Public Administrator	204,253	204,253	197,482	6,771
Circuit Court:				
Personal services	888,743	888,743	869,764	18,979
Supplies, services, and other charges	324,579	348,079	316,774	31,305
Capital outlay	24,555	24,555	22,567	1,988
Total Circuit Court	1,237,877	1,261,377	1,209,105	52,272
Circuit Clerk:				
Personal services	144,904	144,904	143,747	1,157
Supplies, services, and other charges	217,489	217,489	209,633	7,856
Capital outlay	8,000	8,000	7,869	131
Total Circuit Clerk	370,393	370,393	361,249	9,144
Jury Services and Court Costs:				
Supplies, services, and other charges	193,185	193,185	177,678	15,507
Capital outlay	16,050	20,750	20,428	322
Total Jury Services and Court Costs	209,235	213,935	198,106	15,829
Juvenile Office:				
Personal services	103,352	103,352	85,840	17,512
Supplies, services, and other charges	271,769	271,769	263,566	8,203
Capital outlay	17,550	17,550	17,134	416
Total Juvenile Office	\$ 392,671	392,671	366,540	26,131

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Justice Center:				
Personal services	\$ 119,160	119,160	103,639	15,521
Supplies, services, and other charges	183,071	180,664	159,395	21,269
Capital outlay	9,000	8,859	8,854	5
Total Juvenile Justice Center	<u>311,231</u>	<u>308,683</u>	<u>271,888</u>	<u>36,795</u>
Judicial Grants and Contracts:				
Personal services	105,073	167,048	154,856	12,192
Supplies, services, and other charges	108,322	113,977	79,735	34,242
Capital outlay	328	13,441	13,091	350
Total Judicial Grants and Contracts	<u>213,723</u>	<u>294,466</u>	<u>247,682</u>	<u>46,784</u>
Sheriff:				
Personal services	2,805,255	2,765,065	2,765,065	-
Supplies, services, and other charges	426,977	467,167	453,786	13,381
Capital outlay	66,075	66,075	63,489	2,586
Total Sheriff	<u>3,298,307</u>	<u>3,298,307</u>	<u>3,282,340</u>	<u>15,967</u>
Alternative Correction Program:				
Supplies, services, and other charges	209,875	209,875	193,470	16,405
Total Alternative Correction Program	<u>209,875</u>	<u>209,875</u>	<u>193,470</u>	<u>16,405</u>
Corrections:				
Personal services	2,508,453	2,449,568	2,332,050	117,518
Supplies, services, and other charges	1,286,853	1,398,723	1,394,660	4,063
Capital outlay	22,700	33,065	26,159	6,906
Total Corrections	<u>3,818,006</u>	<u>3,881,356</u>	<u>3,752,869</u>	<u>128,487</u>
Prosecuting Attorney:				
Personal services	1,239,984	1,239,984	1,206,172	33,812
Supplies, services, and other charges	187,283	187,283	170,402	16,881
Total Prosecuting Attorney	<u>1,427,267</u>	<u>1,427,267</u>	<u>1,376,574</u>	<u>50,693</u>
Victim Witness:				
Personal services	112,385	124,147	123,542	605
Supplies, services, and other charges	14,212	14,212	11,498	2,714
Total Victim Witness	<u>126,597</u>	<u>138,359</u>	<u>135,040</u>	<u>3,319</u>
IV-D:				
Personal services	293,012	293,288	280,855	12,433
Supplies, services, and other charges	86,565	86,565	75,785	10,780
Capital outlay	4,374	4,374	4,374	-
Total IV-D	<u>383,951</u>	<u>384,227</u>	<u>361,014</u>	<u>23,213</u>
Medical Examiner:				
Supplies, services, and other charges	154,287	161,181	161,180	1
Total Medical Examiner	<u>\$ 154,287</u>	<u>161,181</u>	<u>161,180</u>	<u>1</u>

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender:				
Supplies, services, and other charges	\$ 31,025	31,025	31,025	-
Total Public Defender	<u>31,025</u>	<u>31,025</u>	<u>31,025</u>	<u>-</u>
Emergency Services and Dispatch:				
Supplies, services, and other charges	434,184	445,223	423,835	21,388
Capital outlay	-	81,704	30,781	50,923
Total Emergency Services and Dispatch	<u>434,184</u>	<u>526,927</u>	<u>454,616</u>	<u>72,311</u>
TOTAL LAW ENFORCEMENT AND JUDICIAL	<u>12,822,882</u>	<u>13,104,302</u>	<u>12,600,180</u>	<u>504,122</u>
ENVIRONMENT, PUBLIC BUILDINGS, AND INFRASTRUCTURE				
NID Administration:				
Supplies, services, and other charges	12,450	12,450	33	12,417
Total NID Administration	<u>12,450</u>	<u>12,450</u>	<u>33</u>	<u>12,417</u>
Solid Waste Recycling:				
Personal services	14,295	14,295	13,833	462
Supplies, services, and other charges	23,886	23,886	8,047	15,839
Total Solid Waste Recycling	<u>38,181</u>	<u>38,181</u>	<u>21,880</u>	<u>16,301</u>
Boone Co. Regional Sewer Dist. Mgmt. Service:				
Personal services	74,375	74,375	27,543	46,832
Total Boone Co. Regional Sewer Dist. Mgmt. Service	<u>74,375</u>	<u>74,375</u>	<u>27,543</u>	<u>46,832</u>
TOTAL ENVIRONMENT, PUBLIC BUILDINGS, AND INFRASTRUCTURE	<u>125,006</u>	<u>125,006</u>	<u>49,456</u>	<u>75,550</u>
COMMUNITY HEALTH AND PUBLIC SERVICES				
Community Health:				
Supplies, services, and other charges	759,066	759,066	636,902	122,164
Total Community Health	<u>759,066</u>	<u>759,066</u>	<u>636,902</u>	<u>122,164</u>
Social Services:				
Supplies, services, and other charges	166,895	247,303	246,821	482
Total Social Services	<u>166,895</u>	<u>247,303</u>	<u>246,821</u>	<u>482</u>
Community Services:				
Supplies, services, and other charges	196,680	196,680	195,980	700
Total Community Services	<u>196,680</u>	<u>196,680</u>	<u>195,980</u>	<u>700</u>
TOTAL COMMUNITY HEALTH AND PUBLIC SERVICES	<u>\$ 1,122,641</u>	<u>1,203,049</u>	<u>1,079,703</u>	<u>123,346</u>

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
ECONOMIC VITALITY				
Economic Support:				
Supplies, services, and other charges	\$ 66,000	66,000	66,000	-
Total Economic Support	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>	<u>-</u>
TOTAL ECONOMIC VITALITY	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>	<u>-</u>
BEAUTIFICATION AND RECREATION				
Parks and Recreation:				
Supplies, services, and other charges	39,271	39,271	36,769	2,502
Capital outlay	500	500	450	50
Total Parks and Recreation	<u>39,771</u>	<u>39,771</u>	<u>37,219</u>	<u>2,552</u>
TOTAL BEAUTIFICATION AND RECREATION	<u>39,771</u>	<u>39,771</u>	<u>37,219</u>	<u>2,552</u>
PROTECTIVE INSPECTION				
Planning and Zoning:				
Personal services	240,250	240,250	238,684	1,566
Supplies, services, and other charges	26,559	26,559	18,736	7,823
Total Planning and Zoning	<u>266,809</u>	<u>266,809</u>	<u>257,420</u>	<u>9,389</u>
Building Codes:				
Personal services	327,686	328,908	317,954	10,954
Supplies, services, and other charges	37,405	37,405	32,463	4,942
Capital outlay	1,450	1,450	1,417	33
Total Building Codes	<u>366,541</u>	<u>367,763</u>	<u>351,834</u>	<u>15,929</u>
Animal Control:				
Supplies, services, and other charges	127,366	127,366	122,936	4,430
Total Animal Control	<u>127,366</u>	<u>127,366</u>	<u>122,936</u>	<u>4,430</u>
On-Site Waste Water:				
Supplies, services, and other charges	94,595	94,595	99,034	(4,439)
Total On-Site Waste Water	<u>94,595</u>	<u>94,595</u>	<u>99,034</u>	<u>(4,439)</u>
Bonne Femme Creek Watershed:				
Personal services	52,281	52,281	44,787	7,494
Supplies, services, and other charges	66,729	81,819	75,786	6,033
Total Bonne Femme Creek Watershed	<u>119,010</u>	<u>134,100</u>	<u>120,573</u>	<u>13,527</u>
TOTAL PROTECTIVE INSPECTION	<u>974,321</u>	<u>990,633</u>	<u>951,797</u>	<u>38,836</u>
TOTAL EXPENDITURES	<u>\$ 22,403,603</u>	<u>22,776,265</u>	<u>20,921,595</u>	<u>1,854,670</u>

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—ROAD AND BRIDGE FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 937,283	937,283	914,817	(22,466)
Sales taxes	10,377,920	10,377,920	10,756,532	378,612
Licenses and permits	16,424	16,424	20,398	3,974
Intergovernmental	1,240,690	1,240,690	1,382,319	141,629
Charges for services	99,380	99,380	32,888	(66,492)
Investment income	57,281	57,281	53,323	(3,958)
Miscellaneous	450	450	168	(282)
Total revenues	<u>12,729,428</u>	<u>12,729,428</u>	<u>13,160,445</u>	<u>431,017</u>
EXPENDITURES				
Environment, public buildings, and infrastructure:				
Maintenance Operations				
Personal services	2,588,416	2,588,416	2,367,426	220,990
Supplies, services, and other charges	4,621,089	4,617,525	4,053,402	564,123
Capital outlay	693,650	697,214	669,647	27,567
Total Maintenance Operations	<u>7,903,155</u>	<u>7,903,155</u>	<u>7,090,475</u>	<u>812,680</u>
Design and Construction:				
Personal services	692,381	692,381	674,582	17,799
Supplies, services, and other charges	2,990,564	2,990,564	2,571,504	419,060
Capital outlay	217,400	217,400	198,654	18,746
Total Design and Construction	<u>3,900,345</u>	<u>3,900,345</u>	<u>3,444,740</u>	<u>455,605</u>
Administration:				
Distributions to other political subdivisions and other charges				
	2,422,838	2,422,838	2,292,486	130,352
Total Administration	<u>2,422,838</u>	<u>2,422,838</u>	<u>2,292,486</u>	<u>130,352</u>
Total Environment, public buildings, and infrastructure	<u>14,226,338</u>	<u>14,226,338</u>	<u>12,827,701</u>	<u>1,398,637</u>
Total expenditures	<u>14,226,338</u>	<u>14,226,338</u>	<u>12,827,701</u>	<u>1,398,637</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,496,910)</u>	<u>(1,496,910)</u>	332,744	<u>1,829,654</u>
FUND BALANCES (GAAP), beginning of year			3,732,382	
Less encumbrances, beginning of year			(1,098,592)	
Add encumbrances, end of year			<u>2,198,921</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 5,165,455</u>	

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—LAW ENFORCEMENT SERVICES FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2004

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales taxes	\$ 2,480,000	2,480,000	2,567,492	87,492
Investment income	2,450	2,450	10,880	8,430
Total revenues	2,482,450	2,482,450	2,578,372	95,922
EXPENDITURES				
Law enforcement and judicial:				
Sheriff Operations:				
Personal services	918,836	918,836	872,957	45,879
Supplies, services, and other charges	49,961	60,961	45,523	15,438
Capital outlay	416,322	405,322	379,196	26,126
Total Sheriff Operations	1,385,119	1,385,119	1,297,676	87,443
Corrections:				
Personal services	551,386	551,386	522,958	28,428
Supplies, services, and other charges	30,767	30,767	30,051	716
Total Corrections	582,153	582,153	553,009	29,144
Prosecuting Attorney:				
Personal services	153,445	153,445	138,222	15,223
Supplies, services, and other charges	983	983	757	226
Capital outlay	6,640	6,640	5,743	897
Total Prosecuting Attorney	161,068	161,068	144,722	16,346
Alternative Sentencing Programs:				
Personal services	109,676	127,176	117,874	9,302
Supplies, services, and other charges	44,335	23,585	17,330	6,255
Capital outlay	-	3,250	3,100	150
Total Alternative Sentencing Programs	154,011	154,011	138,304	15,707
Law Enforcement/Judicial Information System:				
Supplies, services, and other charges	2,652	743	742	1
Capital outlay	13,002	13,071	9,771	3,300
Total Law Enforcement/Judicial Info System	15,654	13,814	10,513	3,301
Contract Inmate Housing:				
Supplies, services, and other charges	180,000	180,000	85,781	94,219
Total Contract Inmate Housing	180,000	180,000	85,781	94,219
Information System—Court Only:				
Supplies, services, and other charges	-	1,400	-	1,400
Capital outlay	-	24,674	22,204	2,470
Total Information System—Court Only	-	26,074	22,204	3,870
Total Law enforcement and judicial	2,478,005	2,502,239	2,252,209	250,030
Total expenditures	2,478,005	2,502,239	2,252,209	250,030
NET CHANGE IN FUND BALANCE	\$ 4,445	(19,789)	326,163	345,952
FUND BALANCES (GAAP), beginning of year			730,684	
Less encumbrances, beginning of year			(262,895)	
Add encumbrances, end of year			28,005	
FUND BALANCES (GAAP), end of year			\$ 821,957	

See accompanying independent auditors' report.

BOONE COUNTY, MISSOURI

Notes to Schedule of Revenues, Expenditures, and Changes in Fund
Balances Budget and Actual—General Fund, Road and Bridge Fund,
and Law Enforcement Services Fund—UNAUDITED

December 31, 2004

(1) 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 accounting principles generally accepted in the United States of America for the modified accrual basis of accounting. However, budgeted expenditures include both expenditures and encumbrances (budget basis). Therefore, in order to match reported results (actual) to the budget and to provide a useful comparison, it is necessary to include encumbrances outstanding at the end of the year as expenditures and exclude encumbrances outstanding at the beginning of the year. Unencumbered appropriations lapse at year-end.

(2) 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 are due to County Auditor.
- c. September and October: County Auditor reviews budget requests and schedules work sessions with elected officials and department directors, as necessary.
- d. November 15: County Auditor delivers Proposed Budget to County Commission.
- e. November 15 through December 15: County Commission holds public hearings on the Proposed Budget.
- f. January 10: Statutory deadline for adoption of the budget by the County Commission. However, in the year the presiding commissioner's new term of office begins, the statutory deadline is January 31.

For fiscal year 2004, the County Commission adopted an annual budget for the General Fund, the Special Revenue funds, the Capital Projects funds, and the Internal Service funds.

BOONE COUNTY, MISSOURI

Notes to Schedule of Revenues, Expenditures, and Changes in Fund
Balances Budget and Actual—General Fund, Road and Bridge Fund,
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December 31, 2004

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, 2004.

The County Commission approves the annual budget for the general fund at the department level and for the other funds at the fund 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 reported as reservations of fund balance at each year-end.