



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, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 2,424,000	2,424,000	2,505,227	81,227
Sales taxes	10,585,000	10,585,000	11,012,073	427,073
Other taxes	135,900	135,900	162,240	26,340
Licenses and permits	384,380	384,380	443,528	59,148
Intergovernmental	2,789,555	3,071,829	2,730,478	(341,351)
Charges for services	3,079,383	3,079,383	3,309,347	229,964
Investment income	105,007	105,007	235,698	130,691
Miscellaneous:				
Hospital lease revenue	1,452,000	1,452,000	1,477,571	25,571
Other	549,209	549,209	579,869	30,660
Total revenues	21,504,434	21,786,708	22,456,031	669,323
EXPENDITURES				
Policy and administration:				
Auditor:				
Personal services	252,378	259,154	259,153	1
Supplies, services, and other charges	27,338	25,229	22,229	3,000
Total Auditor	279,716	284,383	281,382	3,001
Human Resources:				
Personal services	114,399	114,399	111,801	2,598
Supplies, services, and other charges	55,114	55,612	55,567	45
Capital outlay	500	500	497	3
Total Human Resources	170,013	170,511	167,865	2,646
Purchasing:				
Personal services	128,831	128,831	126,926	1,905
Supplies, services, and other charges	18,816	18,816	18,358	458
Capital outlay	1,099	1,099	1,066	33
Total Purchasing	148,746	148,746	146,350	2,396
County Commission:				
Personal services	372,633	372,633	360,952	11,681
Supplies, services, and other charges	68,994	68,994	63,242	5,752
Total County Commission	441,627	441,627	424,194	17,433
County Association Dues:				
Supplies, services, and other charges	42,677	40,802	28,370	12,432
Total County Association Dues	42,677	40,802	28,370	12,432
Emergency and Contingency:				
Supplies, services, and other charges	776,000	730,929	-	730,929
Total Emergency and Contingency	\$ 776,000	730,929	-	730,929

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Centralia Office:				
Supplies, services and other charges	\$ 10,484	10,484	8,978	1,506
Total Centralia Office	<u>10,484</u>	<u>10,484</u>	<u>8,978</u>	<u>1,506</u>
County Counselor Office:				
Personal services	129,068	129,068	128,845	223
Supplies, services and other charges	24,687	24,687	22,898	1,789
Total County Counselor Office	<u>153,755</u>	<u>153,755</u>	<u>151,743</u>	<u>2,012</u>
County Clerk:				
Personal services	239,255	239,255	248,820	(9,565)
Supplies, services and other charges	27,582	27,582	23,208	4,374
Total County Clerk	<u>266,837</u>	<u>266,837</u>	<u>272,028</u>	<u>(5,191)</u>
Election and Registration:				
Personal services	255,661	258,482	218,845	39,637
Supplies, services and other charges	152,077	152,077	72,031	80,046
Capital outlay	237,000	237,000	-	237,000
Total Election and Registration	<u>644,738</u>	<u>647,559</u>	<u>290,876</u>	<u>356,683</u>
Treasurer:				
Personal services	191,942	193,348	187,739	5,609
Supplies, services and other charges	68,537	68,537	66,720	1,817
Total Treasurer	<u>260,479</u>	<u>261,885</u>	<u>254,459</u>	<u>7,426</u>
Collector:				
Personal services	331,975	332,753	317,833	14,920
Supplies, services and other charges	54,218	53,420	48,352	5,068
Capital outlay	2,711	3,509	3,508	1
Total Collector	<u>388,904</u>	<u>389,682</u>	<u>369,693</u>	<u>19,989</u>
Recorder:				
Personal services	401,913	401,913	386,781	15,132
Supplies, services and other charges	116,584	116,584	109,401	7,183
Capital outlay	5,000	5,000	694	4,306
Total Recorder	<u>523,497</u>	<u>523,497</u>	<u>496,876</u>	<u>26,621</u>
Information Technology:				
Personal services	903,065	903,065	844,181	58,884
Supplies, services and other charges	344,735	344,735	293,827	50,908
Capital outlay	183,993	183,993	166,491	17,502
Total Information Technology	<u>\$ 1,431,793</u>	<u>1,431,793</u>	<u>1,304,499</u>	<u>127,294</u>

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Geographic Information Systems:				
Personal services	\$ 103,398	103,398	102,786	612
Supplies, services and other charges	32,389	32,389	19,468	12,921
Capital outlay	15,000	15,000	10,589	4,411
Total Geographic Information Systems	<u>150,787</u>	<u>150,787</u>	<u>132,843</u>	<u>17,944</u>
Nondepartmental:				
Supplies, services and other charges	163,621	165,231	154,649	10,582
Debt service:				
Principal retirement	270,000	270,000	270,000	-
Interest and fiscal charges	150,315	150,315	150,315	-
Total Nondepartmental	<u>583,936</u>	<u>585,546</u>	<u>574,964</u>	<u>10,582</u>
Insurance and Employee Benefits:				
Personal services	15,000	111	111	-
Supplies, services and other charges	453,100	455,850	364,793	91,057
Total Insurance and Employee Benefits	<u>468,100</u>	<u>455,961</u>	<u>364,904</u>	<u>91,057</u>
Mail Services:				
Personal services	59,831	59,831	59,377	454
Supplies, services and other charges	257,367	257,367	231,968	25,399
Debt service:				
Principal retirement	53,306	53,306	36,454	16,852
Interest and fiscal charges	2,302	2,302	1,574	728
Total Mail Services	<u>372,806</u>	<u>372,806</u>	<u>329,373</u>	<u>43,433</u>
Records Management Services:				
Personal services	23,505	23,505	12,018	11,487
Supplies, services and other charges	34,979	39,979	29,623	10,356
Total Records Management Services	<u>58,484</u>	<u>63,484</u>	<u>41,641</u>	<u>21,843</u>
Public Safety Grants and Special Projects:				
Supplies, services and other charges	45,223	44,611	41,620	2,991
Capital outlay	77,837	78,449	78,449	-
Total Public Safety Grants and Special Projects	<u>123,060</u>	<u>123,060</u>	<u>120,069</u>	<u>2,991</u>
Total Policy and administration	<u>7,296,439</u>	<u>7,254,134</u>	<u>5,761,107</u>	<u>1,493,027</u>
Law enforcement and judicial:				
Public Administrator:				
Personal services	184,608	184,608	180,798	3,810
Supplies, services and other charges	27,706	27,651	25,628	2,023
Capital outlay	500	555	552	3
Total Public Administrator	<u>\$ 212,814</u>	<u>212,814</u>	<u>206,978</u>	<u>5,836</u>

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Circuit Court:				
Personal services	\$ 923,451	923,451	885,770	37,681
Supplies, services and other charges	366,515	366,515	329,718	36,797
Capital outlay	21,950	21,950	18,137	3,813
Total Circuit Court	<u>1,311,916</u>	<u>1,311,916</u>	<u>1,233,625</u>	<u>78,291</u>
Circuit Clerk:				
Personal services	152,344	152,344	140,178	12,166
Supplies, services and other charges	250,832	250,724	236,650	14,074
Capital outlay	19,820	19,928	19,928	-
Total Circuit Clerk	<u>422,996</u>	<u>422,996</u>	<u>396,756</u>	<u>26,240</u>
Jury Services and Court Costs:				
Supplies, services and other charges	197,890	202,890	192,018	10,872
Capital outlay	23,775	23,775	9,116	14,659
Total Jury Services and Court Costs	<u>221,665</u>	<u>226,665</u>	<u>201,134</u>	<u>25,531</u>
Juvenile Office:				
Personal services	106,028	106,028	91,680	14,348
Supplies, services and other charges	299,616	294,616	277,975	16,641
Capital outlay	18,650	18,650	15,673	2,977
Total Juvenile Office	<u>424,294</u>	<u>419,294</u>	<u>385,328</u>	<u>33,966</u>
Juvenile Justice Center:				
Personal services	130,041	130,041	114,508	15,533
Supplies, services and other charges	197,230	197,230	167,455	29,775
Capital outlay	8,300	8,300	7,121	1,179
Total Juvenile Justice Center	<u>335,571</u>	<u>335,571</u>	<u>289,084</u>	<u>46,487</u>
Judicial Grants and Contracts:				
Personal services	95,150	152,781	133,063	19,718
Supplies, services and other charges	109,692	124,692	70,692	54,000
Capital outlay	-	12,815	12,637	178
Total Judicial Grants and Contracts	<u>204,842</u>	<u>290,288</u>	<u>216,392</u>	<u>73,896</u>
Sheriff:				
Personal services	2,892,413	2,915,343	2,879,626	35,717
Supplies, services and other charges	490,081	507,377	489,335	18,042
Capital outlay	24,826	99,595	87,844	11,751
Total Sheriff	<u>3,407,320</u>	<u>3,522,315</u>	<u>3,456,805</u>	<u>65,510</u>
Alternative Correction Program:				
Supplies, services and other charges	210,000	210,000	59,055	150,945
Total Alternative Correction Program	<u>\$ 210,000</u>	<u>210,000</u>	<u>59,055</u>	<u>150,945</u>

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Corrections:				
Personal services	\$ 2,597,220	2,608,720	2,380,305	228,415
Supplies, services and other charges	1,317,811	1,317,811	1,292,957	24,854
Capital outlay	40,357	40,357	33,227	7,130
Total Corrections	<u>3,955,388</u>	<u>3,966,888</u>	<u>3,706,489</u>	<u>260,399</u>
Prosecuting Attorney:				
Personal services	1,282,150	1,282,150	1,238,193	43,957
Supplies, services and other charges	211,334	211,334	201,944	9,390
Capital outlay	23,372	23,372	20,772	2,600
Total Prosecuting Attorney	<u>1,516,856</u>	<u>1,516,856</u>	<u>1,460,909</u>	<u>55,947</u>
Victim Witness:				
Personal services	116,985	128,799	125,220	3,579
Supplies, services and other charges	13,277	22,277	22,018	259
Total Victim Witness	<u>130,262</u>	<u>151,076</u>	<u>147,238</u>	<u>3,838</u>
IV-D:				
Personal services	339,709	339,709	319,222	20,487
Supplies, services and other charges	87,962	87,892	83,896	3,996
Capital outlay	200	1,755	1,721	34
Total IV-D	<u>427,871</u>	<u>429,356</u>	<u>404,839</u>	<u>24,517</u>
Medical Examiner:				
Supplies, services and other charges	159,742	159,742	159,717	25
Total Medical Examiner	<u>159,742</u>	<u>159,742</u>	<u>159,717</u>	<u>25</u>
Public Defender:				
Supplies, services and other charges	33,488	33,488	33,488	-
Total Public Defender	<u>33,488</u>	<u>33,488</u>	<u>33,488</u>	<u>-</u>
Emergency Services and Dispatch:				
Supplies, services and other charges	561,152	561,152	535,211	25,941
Total Emergency Services and Dispatch	<u>561,152</u>	<u>561,152</u>	<u>535,211</u>	<u>25,941</u>
Total Law enforcement and judicial	<u>13,536,177</u>	<u>13,770,417</u>	<u>12,893,048</u>	<u>877,369</u>
Environment, public buildings, and infrastructure:				
NID Administration:				
Supplies, services and other charges	12,450	12,450	6,482	5,968
Total NID Administration	<u>12,450</u>	<u>12,450</u>	<u>6,482</u>	<u>5,968</u>
Solid Waste Recycling:				
Personal services	14,716	14,716	14,035	681
Supplies, services and other charges	23,888	23,888	6,149	17,739
Total Solid Waste Recycling	<u>\$ 38,604</u>	<u>38,604</u>	<u>20,184</u>	<u>18,420</u>

Boone Co. Regional Sewer Dist. Mgmt. Service:

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Personal services	\$ 4,739	4,739	4,739	-
Total Boone Co. Regional Sewer Dist. Mgmt. Service	4,739	4,739	4,739	-
Total Environment, public buildings, and infrastructure	55,793	55,793	31,405	24,388
Community health and public services:				
Community Health:				
Supplies, services and other charges	814,191	808,181	719,980	88,201
Total Community Health	814,191	808,181	719,980	88,201
Social Services:				
Supplies, services and other charges	180,440	270,166	261,420	8,746
Total Social Services	180,440	270,166	261,420	8,746
Community Services:				
Supplies, services and other charges	196,680	196,680	195,680	1,000
Total Community Services	196,680	196,680	195,680	1,000
Total Community health and public services	1,191,311	1,275,027	1,177,080	97,947
Economic vitality:				
Economic Support:				
Supplies, services and other charges	66,000	67,875	67,875	-
Total Economic Support	66,000	67,875	67,875	-
Total Economic vitality	66,000	67,875	67,875	-
Beautification and recreation:				
Parks and Recreation:				
Supplies, services and other charges	48,470	48,470	39,842	8,628
Total Parks and Recreation	48,470	48,470	39,842	8,628
Total Beautification and recreation	48,470	48,470	39,842	8,628
Protective inspection:				
Planning and Zoning:				
Personal services	302,087	302,087	288,083	14,004
Supplies, services and other charges	33,779	33,779	24,694	9,085
Capital outlay	10,127	11,127	10,927	200
Total Planning and Zoning	\$ 345,993	346,993	323,704	23,289

(Continued)

BOONE COUNTY, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL—GENERAL FUND—UNAUDITED
 YEAR ENDED DECEMBER 31, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
Building Codes:				
Personal services	\$ 336,190	336,435	328,836	7,599
Supplies, services and other charges	38,609	38,609	34,243	4,366
Capital outlay	23,327	22,327	22,264	63
Total Building Codes	<u>398,126</u>	<u>397,371</u>	<u>385,343</u>	<u>12,028</u>
Animal Control:				
Supplies, services and other charges	131,460	131,471	131,471	-
Total Animal Control	<u>131,460</u>	<u>131,471</u>	<u>131,471</u>	<u>-</u>
On-Site Waste Water:				
Supplies, services and other charges	99,029	105,028	105,028	-
Total On-Site Waste Water	<u>99,029</u>	<u>105,028</u>	<u>105,028</u>	<u>-</u>
Bonne Femme Creek Watershed:				
Personal services	53,852	53,852	49,187	4,665
Supplies, services and other charges	41,902	37,052	14,598	22,454
Capital outlay	-	4,850	4,767	83
Total Bonne Femme Creek Watershed	<u>95,754</u>	<u>95,754</u>	<u>68,552</u>	<u>27,202</u>
Total Protective inspection	<u>1,070,362</u>	<u>1,076,617</u>	<u>1,014,098</u>	<u>62,519</u>
Total expenditures	<u>23,264,552</u>	<u>23,548,333</u>	<u>20,984,455</u>	<u>2,563,878</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,760,118)	(1,761,625)	1,471,576	3,233,201
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(300,000)	(300,000)	-
Sale of capital assets	-	-	355,130	355,130
Total other financing sources (uses)	-	(300,000)	55,130	355,130
NET CHANGE IN FUND BALANCE	<u>\$ (1,760,118)</u>	<u>(2,061,625)</u>	1,526,706	<u>3,588,331</u>
FUND BALANCES (GAAP), beginning of year			9,145,365	
Less encumbrances, beginning of year			(102,456)	
Add encumbrances, end of year			<u>79,919</u>	
FUND BALANCES (GAAP), end of year			<u>\$ 10,649,534</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, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 990,000	990,000	1,025,726	35,726
Sales taxes	11,057,000	11,057,000	11,452,487	395,487
Licenses and permits	21,000	21,000	16,871	(4,129)
Intergovernmental	1,313,000	1,313,000	1,268,501	(44,499)
Charges for services	487,720	487,720	142,016	(345,704)
Investment income	20,015	20,015	190,479	170,464
Miscellaneous	500	500	21,319	20,819
Total revenues	13,889,235	13,889,235	14,117,399	228,164
EXPENDITURES				
Environment, public buildings, and infrastructure:				
Maintenance Operations:				
Personal services	2,768,100	2,768,100	2,550,752	217,348
Supplies, services, and other charges	4,547,111	4,547,111	3,619,109	928,002
Capital outlay	1,459,150	1,459,150	1,204,998	254,152
Total Maintenance Operations	8,774,361	8,774,361	7,374,859	1,399,502
Design and Construction:				
Personal services	724,253	724,253	673,498	50,755
Supplies, services, and other charges	3,467,578	3,465,943	2,400,007	1,065,936
Capital outlay	79,760	81,395	81,239	156
Total Design and Construction	4,271,591	4,271,591	3,154,744	1,116,847
Administration:				
Distributions to other political subdivisions and other charges	2,535,904	2,535,904	2,465,316	70,588
Total Administration	2,535,904	2,535,904	2,465,316	70,588
Total Environment, public buildings, and infrastructure	15,581,856	15,581,856	12,994,919	2,586,937
Total expenditures	15,581,856	15,581,856	12,994,919	2,586,937
NET CHANGE IN FUND BALANCE	\$ (1,692,621)	(1,692,621)	1,122,480	2,815,101
FUND BALANCES (GAAP), beginning of year			5,165,455	
Less encumbrances, beginning of year			(2,198,921)	
Add encumbrances, end of year			2,411,516	
FUND BALANCES (GAAP), end of year			\$ 6,500,530	

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, 2005

	Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive Negative
REVENUES				
Sales taxes	\$ 2,640,000	2,640,000	2,748,220	108,220
Investment income	7,125	7,125	25,128	18,003
Total revenues	2,647,125	2,647,125	2,773,348	126,223
EXPENDITURES				
Law enforcement and judicial:				
Emergency and Contingency:				
Supplies, services, and other charges	16,000	5,685	-	5,685
Total Contract Inmate Housing	16,000	5,685	-	5,685
Sheriff Operations:				
Personal services	978,866	978,866	933,966	44,900
Supplies, services, and other charges	125,751	125,751	48,347	77,404
Capital outlay	583,140	583,140	581,308	1,832
Total Sheriff Operations	1,687,757	1,687,757	1,563,621	124,136
Corrections:				
Personal services	573,822	573,822	569,932	3,890
Supplies, services, and other charges	31,342	34,342	33,061	1,281
Capital outlay	-	6,515	6,515	-
Total Corrections	605,164	614,679	609,508	5,171
Prosecuting Attorney:				
Personal services	162,294	162,294	152,336	9,958
Supplies, services, and other charges	756	1,556	1,360	196
Total Prosecuting Attorney	163,050	163,850	153,696	10,154
Alternative Sentencing Programs:				
Personal services	150,188	150,188	145,829	4,359
Supplies, services, and other charges	43,885	43,885	18,032	25,853
Capital outlay	5,025	5,025	4,297	728
Total Alternative Sentencing Programs	199,098	199,098	168,158	30,940
Law Enforcement/Judicial Information System:				
Supplies, services, and other charges	189,701	189,701	13,928	175,773
Capital outlay	1,674	1,674	1,569	105
Total Law Enforcement/Judicial Info System	191,375	191,375	15,497	175,878
Contract Inmate Housing:				
Supplies, services, and other charges	180,000	180,000	41,752	138,248
Total Contract Inmate Housing	180,000	180,000	41,752	138,248
Information System—Court Only:				
Supplies, services, and other charges	2,550	2,550	1,680	870
Total Information System—Court Only	2,550	2,550	1,680	870
Total Law enforcement and judicial	3,044,994	3,044,994	2,553,912	491,082
Total expenditures	3,044,994	3,044,994	2,553,912	491,082
NET CHANGE IN FUND BALANCE	\$ (397,869)	(397,869)	219,436	617,305
FUND BALANCES (GAAP), beginning of year			821,957	
Less encumbrances, beginning of year			(28,005)	
Add encumbrances, end of year			34,051	
FUND BALANCES (GAAP), end of year			\$ 1,047,439	

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, 2005

(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 U.S. generally accepted accounting principles 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 2005, 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, and Law Enforcement Services Fund—UNAUDITED

December 31, 2005

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, 2005.

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.