

**JACKSON COUNTY, MISSOURI
NON MAJOR
CAPITAL PROJECTS FUNDS**

Criminal Justice Improvement is used to account for the construction of a County detention center annex and other related improvements.

Energy Conservation Fund is used to account for the improvements to County facilities to be more energy efficient.

Sports Complex / Parks Fund is used to account for the renovation and improvement of facilities and infrastructure at the Truman Sports Complex and Fleming Park.

Truman Medical Center is used to account for the renovation and improvement to Truman Medical Center.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Capital Project Funds

December 31, 2006

Assets	Criminal Justice Improvement	Energy Conservation	Sports Complex Parks	Truman Medical Center	Total
Cash	\$ 244,286	10,706	—	294,859	549,851
Receivables:	—	—	—	—	—
Accrued interest	—	—	15,091	2	15,093
Due from other funds	—	—	3,485,528	—	3,485,528
Total assets	<u>\$ 244,286</u>	<u>10,706</u>	<u>3,500,619</u>	<u>294,861</u>	<u>4,050,472</u>
Liabilities					
Accounts payable	\$ —	7,696	—	—	7,696
Total liabilities	<u>—</u>	<u>7,696</u>	<u>—</u>	<u>—</u>	<u>7,696</u>
Fund Balance					
Reserved for:					
Encumbrances	—	3,010	—	256,264	259,274
Unreserved:					
Designated for:					
Capital projects	244,286	—	3,500,619	38,597	3,783,502
Total fund balance	<u>\$ 244,286</u>	<u>3,010</u>	<u>3,500,619</u>	<u>294,861</u>	<u>4,042,776</u>
Total liabilities and fund balance	<u>\$ 244,286</u>	<u>10,706</u>	<u>3,500,619</u>	<u>294,861</u>	<u>4,050,472</u>

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds
 Capital Projects Funds
 Year ended December 31, 2006

	Criminal Justice Improvement	Energy Conservation	Sports Complex Parks	Truman Medical Center	Total
Revenues:					
Interest	\$ —	—	184,089	21	184,110
Total revenues	—	—	184,089	21	184,110
Expenditures:					
Capital outlay	—	145,065	1,661,119	23,506	1,829,690
Total expenditures	—	145,065	1,661,119	23,506	1,829,690
Excess of expenditures under revenues	—	(145,065)	(1,477,030)	(23,485)	(1,645,580)
Net change in fund balances	—	(145,065)	(1,477,030)	(23,485)	(1,645,580)
Fund balance – beginning of year	244,286	148,075	4,977,649	318,346	5,688,356
Fund balance – end of year	\$ 244,286	3,010	3,500,619	294,861	4,042,776

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Public Building Corporation Fund
Year ended December 31, 2006

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget- positive (negative)</u>
Revenues:					
Interest	\$ 725,000	—	725,000	1,407,409	682,409
Total revenues	<u>725,000</u>	<u>—</u>	<u>725,000</u>	<u>1,407,409</u>	<u>682,409</u>
Expenditures:					
Capital outlay:					
General government:					
Capital improvements	1,360,000	—	1,360,000	296,034	1,063,966
Facilities improvements	845,500	(300,000)	545,500	130,714	414,786
Jackson county election board building	500,000	—	500,000	483,077	16,923
County facilities projects 2 – capital improvements	245,724	—	245,724	229,654	16,070
Management information systems	345,000	(200,000)	145,000	143,291	1,709
Assessment department	30,000	—	30,000	(4,208)	34,208
Circuit court	—	500,000	500,000	481,028	18,972
Total general government	<u>3,326,224</u>	<u>—</u>	<u>3,326,224</u>	<u>1,759,590</u>	<u>1,566,634</u>
Health, welfare and community development					
Truman medical center	—	2,600,000	2,600,000	1,322,556	1,277,444
Roads, highways, and bridges:					
Road projects	13,300	—	13,300	—	13,300
Roads and equipment	10,720,299	—	10,720,299	1,449,050	9,271,249
City of Independence	3,596,467	—	3,596,467	3,596,467	—
Farview heights	—	2,000,000	2,000,000	—	2,000,000
City of Kansas city	—	10,000,000	10,000,000	—	10,000,000
City of Raytown	—	1,200,000	1,200,000	—	1,200,000
Total roads, highways, and bridges	<u>14,330,066</u>	<u>13,200,000</u>	<u>27,530,066</u>	<u>5,045,517</u>	<u>22,484,549</u>
Culture and recreation:					
Fort Osage Museum Building	2,557,425	—	2,557,425	2,469,980	87,445
Fort Osage 2 and improvements	4,000,000	—	4,000,000	2,940,150	1,059,850
Total culture and recreation	<u>6,557,425</u>	<u>—</u>	<u>6,557,425</u>	<u>5,410,130</u>	<u>1,147,295</u>
Total capital outlay	<u>24,213,715</u>	<u>15,800,000</u>	<u>40,013,715</u>	<u>13,537,793</u>	<u>26,475,922</u>
Debt service:					
Principal retirement	—	17,252,726	17,252,726	—	17,252,726
Interest and fiscal charges	—	629,215	629,215	278,994	350,221
Total debt service	<u>—</u>	<u>17,881,941</u>	<u>17,881,941</u>	<u>278,994</u>	<u>17,602,947</u>
Total expenditures	<u>24,213,715</u>	<u>33,681,941</u>	<u>57,895,656</u>	<u>13,816,787</u>	<u>44,078,869</u>
Excess of revenues over (under) expenditures	(23,488,715)	33,681,941	(57,170,656)	(12,409,378)	44,761,278
Other financing sources (uses):					
Transfers out	—	—	—	(1,174,851)	(1,174,851)
Issuance of debt	—	34,230,974	34,230,974	16,645,000	(17,585,974)
Premium on issuance of debt	—	425,629	425,629	425,629	—
Excess of expenditures and other financing uses over revenues and other financing sources	<u>\$ (23,488,715)</u>	<u>68,338,544</u>	<u>(22,514,053)</u>	<u>3,486,400</u>	<u>26,000,453</u>
Fund balance – beginning of year				33,162,532	
Encumbrances outstanding – beginning of year				(7,514,678)	
Encumbrances cancelled				470,040	
Encumbrances outstanding – end of year				<u>5,368,505</u>	
Fund balance – end of year				<u>\$ 34,972,799</u>	

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Sports Complex/Parks Fund
Year ended December 31, 2006

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget- positive (negative)</u>
Revenues:					
Interest	\$ 190,000	—	190,000	184,089	(5,911)
Total revenues	<u>190,000</u>	<u>—</u>	<u>190,000</u>	<u>184,089</u>	<u>(5,911)</u>
Expenditures:					
Capital outlay					
Stadium project	5,200,000	—	5,200,000	1,661,119	3,538,881
Total capital outlay	<u>5,200,000</u>	<u>—</u>	<u>5,200,000</u>	<u>1,661,119</u>	<u>3,538,881</u>
Total expenditures	<u>5,200,000</u>	<u>—</u>	<u>5,200,000</u>	<u>1,661,119</u>	<u>3,538,881</u>
Excess of revenues over (under) expenditures	<u>\$ (5,010,000)</u>	<u>—</u>	<u>(5,010,000)</u>	<u>(1,477,030)</u>	<u>3,532,970</u>
Fund balance – beginning of year				<u>4,977,649</u>	
Fund balance – end of year				<u>\$ 3,500,619</u>	

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Truman Medical Center Fund
Year ended December 31, 2006

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:					
Interest	\$ —	—	—	21	21
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>21</u>	<u>21</u>
Expenditures:					
Capital outlay:					
Medical examiner	10,000	—	10,000	389	9,611
Total capital outlay	<u>10,000</u>	<u>—</u>	<u>10,000</u>	<u>389</u>	<u>9,611</u>
Total expenditures	<u>10,000</u>	<u>—</u>	<u>10,000</u>	<u>389</u>	<u>9,611</u>
Excess of expenditures over revenues	<u>(10,000)</u>	<u>—</u>	<u>(10,000)</u>	(368)	<u>9,632</u>
Fund balance – beginning of year				318,346	
Encumbrances outstanding – beginning of year				(285,538)	
Encumbrances cancelled				6,157	
Encumbrances outstanding – end of year				<u>256,264</u>	
Fund balance – end of year				<u>\$ 294,861</u>	

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