

JACKSON COUNTY, MISSOURI
NON MAJOR
SPECIAL REVENUE FUNDS

Assessment Reimbursement Fund is used to account for the State assessment and equalization maintenance plan in accordance with RSMo 137.750

Asset And Bond Forfeiture Fund is used to account for the Prosecuting Attorneys portion of bond forfeitures and the proceeds from sale of confiscated property by various law enforcement entities within the county.

Check Collection Fund is used to account for bad check fees collected under RSMo 570.120 and 570.123.

Convention / Sports complex Fund is used to account for financing of maintenance, operation, and improvements of the Harry S. Truman Sports Complex.

County Sheriff Revolving Fund is used to account for the fees collected by the Sheriff for the issuance of conceal to carry permits.

County Urban Road System Fund is used to account for the repair and improvement of existing roads, streets and bridges within the cities, towns and villages of Jackson County funded through an amount not less than twenty-five percent of the Road and Bridge property tax levy.

Domestic Abuse Fund is used to account for fees collected on marriages and dissolution of marriages, and to provide funding to shelters for victims of domestic violence.

Federal Forfeiture Fund is used to account for federal forfeiture and proceeds from sale of confiscated property by various law enforcement entities.

Grant Fund is used to account for various federal, state and local grants.

Homeless Assistance Fund is used to account for a record filing fee collected for the purpose of providing financial assistance to agencies which serve homeless families.

JACKSON COUNTY, MISSOURI
NON MAJOR
SPECIAL REVENUE FUNDS (CONTINUED)

Law Enforcement Fund is used to account for certain ticket violation fees and provide law enforcement officer training.

Prosecuting Attorney Fund is used to account for one-half of the sales tax collection fee which is received from the State of Missouri and is specified for use by the Prosecuting Attorney.

Recorder Fees Fund is used to account for the collection, deposit, and distribution of a user fee for the purpose of record storage, microfilming, and preservation under RSMo 59.319.

Recorder's Technology Fund is used to account for the portions of recording fees to be used for the purchase, installation, and maintenance of modern technology under RSMo 59.800.

Sewer Fund is used to account for County provided sewer system service.

Tax Increment Financing Fund is used to account for the receipt and distribution of payments in lieu of taxes on tax increment financing projects.

911 System Fund is used to account for the telephone system utilized in reporting police, fire, medical or other emergency situations.

Persistent DWI Offender Fund is used to account for the receipt of court-ordered and other payments from driving while intoxicated (DWI) defendants prosecuted in State court as persistent DWI offenders.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Special Revenue Funds

December 31, 2006

Assets	Assessment Reimbursement	Asset and Bond Forfeiture	Check Collection	Convention/ Sports Complex	County Sheriff Revolving	County Urban road System	Domestic Abuse	Federal Forfeiture
Cash	\$ —	38,730	330,143	2,700,359	113,560	445,877	3,676	27,488
Receivables (net of allowance for uncollectibles):								
Taxes	—	—	—	—	—	—	—	—
Tax assessment and collection fees	5,923,234	—	—	—	—	—	—	—
Intergovernmental	984,899	—	—	813,562	—	—	—	—
Accounts	6,698	—	88,493	—	3,038	—	29,980	—
Due from other funds	—	—	—	—	—	13,612,570	—	—
Total assets	\$ 6,914,831	38,730	418,636	3,513,921	116,598	14,058,447	33,656	27,488
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 105,313	—	6,024	2,098	—	442,652	13,515	519
Salaries, taxes, and benefits	549,359	—	18,735	22,530	—	—	—	—
Due to other funds	1,637,826	—	—	—	—	—	—	—
Deferred revenue	1,603,963	—	—	—	—	—	—	—
Total liabilities	3,896,461	—	24,759	24,628	—	442,652	13,515	519
Fund balances:								
Reserved for:								
Encumbrances	284,442	—	26,204	—	—	8,334,485	—	—
Unreserved:								
Designated for:								
Compensated absences	202,250	—	15,136	—	—	—	—	—
County urban road system projects	—	—	—	—	—	4,972,305	—	—
Undesignated, reported in:								
Special revenue funds	2,531,678	38,730	352,537	3,489,293	116,598	309,005	20,141	26,969
Total fund balances	3,018,370	38,730	393,877	3,489,293	116,598	13,615,795	20,141	26,969
Total liabilities and fund balances	\$ 6,914,831	38,730	418,636	3,513,921	116,598	14,058,447	33,656	27,488

See accompanying independent auditors' report.

Grant	Homeless Assistance	Law Enforcement	Prosecuting Attorney	Recorder Fees	Recorder Technology	Sewer	911 System	Persistent DWI	Total
850,673	592,139	57,725	359,817	1,044,035	247,115	159,345	571,859	2,000	7,544,541
—	—	—	—	—	—	—	96,079	—	96,079
—	—	—	—	—	—	—	—	—	5,923,234
714,801	—	—	7,728	—	—	—	—	—	2,520,990
310	—	1,316	—	—	—	27,181	—	—	157,016
—	—	—	—	—	—	—	—	—	13,612,570
1,565,784	592,139	59,041	367,545	1,044,035	247,115	186,526	667,938	2,000	29,854,430
265,747	280,315	—	1,523	96,412	1,077	1,777	—	—	1,216,972
259,644	7,381	—	21,167	31,233	—	—	—	—	910,049
—	—	—	—	—	—	—	—	—	1,637,826
20,580	—	—	—	—	—	—	—	—	1,624,543
545,971	287,696	—	22,690	127,645	1,077	1,777	—	—	5,389,390
209,799	7,796	—	—	24,560	8,640	13,168	—	—	8,909,094
—	5,156	—	13,886	8,136	—	—	—	—	244,564
—	—	—	—	—	—	—	—	—	4,972,305
810,014	291,491	59,041	330,969	883,694	237,398	171,581	667,938	2,000	10,339,077
1,019,813	304,443	59,041	344,855	916,390	246,038	184,749	667,938	2,000	24,465,040
1,565,784	592,139	59,041	367,545	1,044,035	247,115	186,526	667,938	2,000	29,854,430

JACKSON COUNTY, MISSOURI

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

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2006

	<u>Assessment Reimbursement</u>	<u>Asset and Bond Forfeiture</u>	<u>Check Collection</u>	<u>Convention/ Sports Complex</u>	<u>County Sheriff Revolving</u>	<u>County Urban road System</u>	<u>Domestic Abuse</u>	<u>Federal Forfeiture</u>
Revenues:								
Taxes:								
Property taxes	\$ —	—	—	—	—	—	—	—
Sales taxes	—	—	—	—	—	—	—	—
Other taxes	—	—	—	—	—	—	—	—
Intergovernmental	2,569,246	—	—	3,160,280	—	—	—	—
Charges for services	4,740,861	—	372,884	—	39,060	—	55,384	—
Fines and forfeitures	—	—	—	—	—	—	98,850	—
Interest	—	—	18,690	—	4,459	—	134	1,552
Miscellaneous	(125)	—	—	—	—	—	—	—
Total revenues	7,309,982	—	391,574	3,160,280	43,519	—	154,368	1,552
Expenditures:								
Current:								
General government	6,332,570	—	334,685	3,384,193	—	—	135,153	—
Public safety	—	—	—	—	—	—	—	8,659
Road, highways, and bridges	—	—	—	—	—	2,659,123	—	—
Health, welfare, and community development	—	—	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	—	—
Debt service:								
Principal retirement	—	—	—	—	—	—	—	—
Interest and fiscal charges	—	—	—	—	—	—	—	—
Total expenditures	6,332,570	—	334,685	3,384,193	—	2,659,123	135,153	8,659
Excess (deficiency) of revenues over (under) expenditures	977,412	—	56,889	(223,913)	43,519	(2,659,123)	19,215	(7,107)
Other financing sources (uses):								
Transfers in	—	—	—	3,500,000	—	3,255,000	—	—
Transfers out	(150,237)	—	—	(3,281,996)	—	(259,623)	—	—
Net change in fund balances	827,175	—	56,889	(5,909)	43,519	336,254	19,215	(7,107)
Fund balances – beginning of year	2,191,195	38,730	336,988	3,495,202	73,079	13,279,541	926	34,076
Fund balances – end of year	\$ 3,018,370	38,730	393,877	3,489,293	116,598	13,615,795	20,141	26,969

See accompanying independent auditors' report.

<u>Grant</u>	<u>Homeless Assistance</u>	<u>Law Enforcement</u>	<u>Prosecuting Attorney</u>	<u>Recorder Fees</u>	<u>Recorder Technology</u>	<u>Sewer</u>	<u>911 System</u>	<u>Persistent DWI</u>	<u>Total</u>
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	1,306,745	—	1,306,745
2,282,395	—	—	204,507	—	—	—	—	—	8,216,428
—	532,910	1,370	—	494,361	251,201	303,601	—	—	6,791,632
—	—	23,851	—	—	—	—	—	—	122,702
—	33,832	—	19,224	54,232	—	433	—	—	132,555
—	1,579	586	—	—	—	—	—	—	2,040
<u>2,282,395</u>	<u>568,321</u>	<u>25,807</u>	<u>223,731</u>	<u>548,593</u>	<u>251,201</u>	<u>304,034</u>	<u>1,306,745</u>	<u>—</u>	<u>16,572,102</u>
1,758,227	795,952	61,368	239,055	550,019	205,545	—	1,850,000	—	15,646,767
54,518	—	—	—	—	—	—	—	—	63,177
—	—	—	—	—	—	—	—	—	2,659,123
539,103	—	—	—	—	—	264,681	—	—	264,681
—	—	—	—	—	—	—	—	—	539,103
—	—	—	—	—	111,141	—	—	—	111,141
—	—	—	—	—	5,137	—	—	—	5,137
<u>2,351,848</u>	<u>795,952</u>	<u>61,368</u>	<u>239,055</u>	<u>550,019</u>	<u>321,823</u>	<u>264,681</u>	<u>1,850,000</u>	<u>—</u>	<u>19,289,129</u>
(69,453)	(227,631)	(35,561)	(15,324)	(1,426)	(70,622)	39,353	(543,255)	—	(2,717,027)
495,276	—	—	—	—	—	—	1,332,646	—	8,582,922
—	—	—	—	—	—	—	—	—	(3,691,856)
<u>425,823</u>	<u>(227,631)</u>	<u>(35,561)</u>	<u>(15,324)</u>	<u>(1,426)</u>	<u>(70,622)</u>	<u>39,353</u>	<u>789,391</u>	<u>—</u>	<u>2,174,039</u>
593,990	532,074	94,602	360,179	917,816	316,660	145,396	(121,453)	2,000	22,291,001
<u>1,019,813</u>	<u>304,443</u>	<u>59,041</u>	<u>344,855</u>	<u>916,390</u>	<u>246,038</u>	<u>184,749</u>	<u>667,938</u>	<u>2,000</u>	<u>24,465,040</u>

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Assessment Reimbursement 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:					
Intergovernmental:					
State reimbursements	\$ 1,634,600	—	1,634,600	2,569,246	934,646
Total intergovernmental	<u>1,634,600</u>	<u>—</u>	<u>1,634,600</u>	<u>2,569,246</u>	<u>934,646</u>
Charges for services:					
Tax assessment fees	4,545,000	—	4,545,000	4,716,071	171,071
Other fees and commissions	20,400	—	20,400	24,790	4,390
Total charges for services	<u>4,565,400</u>	<u>—</u>	<u>4,565,400</u>	<u>4,740,861</u>	<u>175,461</u>
Misceallaneous:					
Total revenues	<u>6,200,000</u>	<u>—</u>	<u>6,200,000</u>	<u>7,309,982</u>	<u>1,109,982</u>
Expenditures:					
Current:					
General government:					
Legislative function:					
Legislative auditor	15,000	—	15,000	5,363	9,637
County counselor	133,990	—	133,990	126,736	7,254
Division of administration:					
Collections department	727,536	—	727,536	679,969	47,567
Facilities management	40,984	—	40,984	32,676	8,308
Management information systems	386,747	—	386,747	390,174	(3,427)
Division of operations:					
Assessment department	6,089,867	(40,450)	6,049,417	4,841,137	1,208,280
Geographic information systems	329,217	—	329,217	241,297	87,920
Nondepartmental:					
Board of equalization	135,361	34,450	169,811	162,633	7,178
Employee benefits	141,160	6,000	147,160	87,267	59,893
Total general government	<u>7,999,862</u>	<u>—</u>	<u>7,999,862</u>	<u>6,567,252</u>	<u>1,432,610</u>
Total expenditures	<u>7,999,862</u>	<u>—</u>	<u>7,999,862</u>	<u>6,567,252</u>	<u>1,432,610</u>
Excess of expenditures over (under) revenues	(1,799,862)	—	(1,799,862)	742,730	2,542,592
Other financing sources (uses):					
Transfers out	(156,000)	—	(156,000)	(150,237)	5,763
Excess of revenues over (under) expenditures and other financing uses	<u>\$ (1,955,862)</u>	<u>—</u>	<u>(1,955,862)</u>	592,493	<u>2,548,355</u>
Fund balance – beginning of year				2,191,195	
Encumbrances outstanding – beginning of year				(55,430)	
Encumbrances cancelled				5,670	
Encumbrances outstanding – end of year				<u>284,442</u>	
Fund balance – end of year				<u>\$ 3,018,370</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)

Check Collection 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:					
Charges for services:					
Other fees and commissions	\$ 350,000	—	350,000	372,884	22,884
Total charges for services	350,000	—	350,000	372,884	22,884
Interest	10,000		10,000	18,690	8,690
Total revenues	<u>360,000</u>	<u>—</u>	<u>360,000</u>	<u>391,574</u>	<u>31,574</u>
Expenditures:					
Current:					
General government:					
Prosecuting attorney	394,492	—	394,492	306,448	88,044
Total general government	<u>394,492</u>	<u>—</u>	<u>394,492</u>	<u>306,448</u>	<u>88,044</u>
Excess of revenues over (under) expenditures	<u>\$ (34,492)</u>	<u>—</u>	<u>(34,492)</u>	85,126	<u>119,618</u>
Fund balance – beginning of year				336,988	
Encumbrances outstanding – beginning of year				(54,794)	
Encumbrances cancelled				353	
Encumbrances outstanding – end of year				<u>26,204</u>	
Fund balance – end of year				<u>\$ 393,877</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Convention/Sports Complex 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:					
Intergovernmental:					
State grants	\$ 3,000,000	—	3,000,000	3,000,000	—
Local governments	250,000	—	250,000	160,280	(89,720)
Total intergovernmental	<u>3,250,000</u>	<u>—</u>	<u>3,250,000</u>	<u>3,160,280</u>	<u>(89,720)</u>
Total revenues	<u>3,250,000</u>	<u>—</u>	<u>3,250,000</u>	<u>3,160,280</u>	<u>(89,720)</u>
Expenditures:					
Current:					
General government:					
Nondepartmental:					
Jackson County Sports Authority	3,600,000	—	3,600,000	3,384,193	215,807
Total general government	<u>3,600,000</u>	<u>—</u>	<u>3,600,000</u>	<u>3,384,193</u>	<u>215,807</u>
Total expenditures	<u>3,600,000</u>	<u>—</u>	<u>3,600,000</u>	<u>3,384,193</u>	<u>215,807</u>
Excess of expenditures over revenues	(350,000)	—	(350,000)	(223,913)	126,087
Other financing sources (uses):					
Transfers in	3,540,000	—	3,540,000	3,500,000	(40,000)
Transfers out	<u>(3,190,000)</u>	<u>—</u>	<u>(3,190,000)</u>	<u>(3,281,996)</u>	<u>(91,996)</u>
Excess of other financing sources over expenditures	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>(5,909)</u>	<u>(5,909)</u>
Fund balance – beginning of year				<u>3,495,202</u>	
Fund balance – end of year				<u>\$ 3,489,293</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

County Urban Road System 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>
Expenditures:					
Current:					
Roads, highways, and bridges:					
City projects	15,124,744	—	15,124,744	9,799,181	5,325,563
Total roads, highways, and bridges	<u>15,124,744</u>	—	<u>15,124,744</u>	<u>9,799,181</u>	<u>5,325,563</u>
Total expenditures	<u>15,124,744</u>	—	<u>15,124,744</u>	<u>9,799,181</u>	<u>5,325,563</u>
Excess of expenditures over revenues	(15,124,744)	—	(15,124,744)	(9,799,181)	(5,325,563)
Other financing sources:					
Transfers in	3,255,000	—	3,255,000	3,255,000	—
Transfers out	<u>(270,000)</u>	—	<u>(270,000)</u>	<u>(259,623)</u>	<u>10,377</u>
Excess of other financing sources over (under) expenditures	<u>\$ (12,139,744)</u>	—	<u>(12,139,744)</u>	<u>(6,803,804)</u>	<u>(5,315,186)</u>
Fund balance – beginning of year				13,279,541	
Encumbrances outstanding – beginning of year				(1,194,426)	
Encumbrances outstanding – end of year				<u>8,334,484</u>	
Fund balance – end of year				<u>\$ 13,615,795</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Domestic Abuse 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:					
Charges for services:					
Recording fees	\$ 60,000	—	60,000	55,384	(4,616)
Total charges for services	<u>60,000</u>	<u>—</u>	<u>60,000</u>	<u>55,384</u>	<u>(4,616)</u>
Fines and forfeitures:					
Court costs	75,000	—	75,000	98,850	23,850
Total fines and forfeitures	<u>75,000</u>	<u>—</u>	<u>75,000</u>	<u>98,850</u>	<u>23,850</u>
Interest	—	—	—	134	134
Total revenues	<u>135,000</u>	<u>—</u>	<u>135,000</u>	<u>154,368</u>	<u>19,368</u>
Expenditures:					
Current:					
General government:					
Domestic abuse program	135,153	—	135,153	135,153	—
Total general government	<u>135,153</u>	<u>—</u>	<u>135,153</u>	<u>135,153</u>	<u>—</u>
Total expenditures	<u>135,153</u>	<u>—</u>	<u>135,153</u>	<u>135,153</u>	<u>—</u>
Excess of revenues over (under) expenditures	\$ (153)	—	(153)	19,215	19,368
Fund balance – beginning of year				926	
Fund balance – end of year				<u>\$ 20,141</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 Federal Forfeiture 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	\$ —	—	—	1,552	1,552
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,552</u>	<u>1,552</u>
Expenditures:					
Current:					
General government:					
Prosecuting attorney	—	10,000	10,000	8,659	1,341
Total general government	<u>—</u>	<u>10,000</u>	<u>10,000</u>	<u>8,659</u>	<u>1,341</u>
Total expenditures	<u>—</u>	<u>10,000</u>	<u>10,000</u>	<u>8,659</u>	<u>1,341</u>
Excess of expenditures over (under) revenues	\$ —	<u>(10,000)</u>	<u>(10,000)</u>	<u>(7,107)</u>	<u>2,893</u>
Fund balance – beginning of year				<u>34,076</u>	
Fund balance – end of year				<u>\$ 26,969</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)

Grant Fund

Year ended December 31, 2006

	Original budget	Revisions	Final budget	Actual	Variance with final budget- positive (negative)
Revenues:					
Intergovernmental:					
State grants	\$ —	1,107,535	1,107,535	715,489	(392,046)
Federal grants	—	971,501	971,501	722,484	(249,017)
Local governments	—	773,185	773,185	844,422	71,237
Total intergovernmental	—	2,852,221	2,852,221	2,282,395	(569,826)
Total revenues	—	2,852,221	2,852,221	2,282,395	(569,826)
Expenditures:					
Current:					
General government:					
Judicial functions:					
Jackson County D.M.C	—	6,184	6,184	—	6,184
Truancy Court – Alternative to Suspension	—	—	—	256	(256)
CPC-Jewish Heritage Foundation	—	31,526	31,526	14,995	16,531
CPC-Kauffman Foundation	—	6,929	6,929	6,929	—
Truancy Court Project 04-05	—	4,464	4,464	4,464	—
CPC-Healthcare Foundation	—	41,702	41,702	41,702	—
CPC-Assessment	—	12,098	12,098	12,098	—
OSCA – Drug Court Supplement 05-06	—	19,910	19,910	19,910	—
Victim Advocacy 05-06	—	33,151	33,151	27,101	6,050
Facilitating Treatment Delivery	—	75,997	75,997	75,050	947
ASSET-After School Supervision 05-06	—	37,496	37,496	31,567	5,929
School Based Prevention/Diversion	—	46,176	46,176	35,435	10,741
Community Outreach Restitution	—	34,494	34,494	24,753	9,741
VOCA-Victim Advocacy 05-06	—	51,185	51,185	40,213	10,972
Child Protection Center 05-06	—	83,277	83,277	86,230	(2,953)
Family Centered Out of Home Care	—	45,955	45,955	42,462	3,493
CPC Supplement N.C.A. 06	—	15,000	15,000	15,000	—
Truancy Court Project 06	—	396,795	396,795	396,795	—
CPC-Impact KC	—	23,750	23,750	23,750	—
National Children Alliance	—	4,605	4,605	4,605	—
Domestic Relations Program	—	2,650	2,650	382	2,268
Juvenile Detention Alternative	—	30,000	30,000	5,049	24,951
Family Drug Court Program	—	46,980	46,980	34,208	12,772
Juvenile Drug Court Program	—	32,490	32,490	10,173	22,317
Family Court Victim Advocacy	—	53,875	53,875	19,120	34,755
CPC Healthcare 06-07	—	39,242	39,242	6,477	32,765
Facilitating Treatment Delivery 06-07	—	131,576	131,576	51,199	80,377
After School Supervision 06-07	—	56,553	56,553	28,495	28,058
School Based Prevention 06-07	—	61,986	61,986	2,771	59,215
Community Outreach Restitution 06-07	—	25,600	25,600	21,622	3,978
CPC-Jewish Heritage 06-07	—	15,000	15,000	12,019	2,981
Family Centered Out of Home Care 06-07	—	100,500	100,500	44,980	55,520
Truancy Court Project 06-07	—	98,424	98,424	10,395	88,029
Family Court- VOCA 06-07	—	51,173	51,173	11,211	39,962
Child Protection Center 06-07	—	147,138	147,138	40,785	106,353
Jail Diversion 05-06	—	3,000	3,000	3,000	—
Prosecuting Attorney:					
Victim Services Program 05-06	—	71,148	71,148	32,035	39,113
VOCA-Victim Services 05-06	—	39,065	39,065	37,236	1,829
Prevention/Prosecution of Sexual Assault	—	202,548	202,548	167,984	34,564
Project Safe Neighborhood 06	—	93,769	93,769	92,527	1,242
Community Response to Domestic Violence	—	72,721	72,721	54,865	17,856
Law Enforcement Block Grant 05-06	—	4,306	4,306	—	4,306
Victim Services Program 06-07	—	99,409	99,409	32,385	67,024
VOCA-Victim Services Program 06-07	—	49,945	49,945	16,849	33,096
Total general government	—	2,499,792	2,499,792	1,639,082	860,710

JACKSON COUNTY, MISSOURI
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)

Grant Fund

Year ended December 31, 2006

	Original budget	Revisions	Final budget	Actual	Variance with final budget- positive (negative)
Public safety:					
LLEB – Sheriff's Office Grant	\$ ---	962	962	---	962
COPS – Homeland Security Overtime	---	26,285	26,285	---	26,285
COPS – Hiring Program 04-07	---	339,183	339,183	---	339,183
Sheriff-Hazardous Moving Violation	---	20,010	20,010	---	20,010
Sheriff's Office Sobriety Checkpoint 06-07	---	9,000	9,000	---	9,000
Sheriff's Office DWI Enforcement 06-07	---	10,020	10,020	---	10,020
Bulletproof Vest Partnership Program	---	403	403	---	403
Sheriff-Youth Alcohol 05-06	---	15,000	15,000	4,867	10,133
Sobriety Checkpoint 05-06	---	18,000	18,000	10,398	7,602
DWI Enforcement 05-06	---	15,000	15,000	8,340	6,660
Hazardous Moving Violation 05-06	---	21,265	21,265	21,264	1
Pick-Up Truck STEP Enforcement	---	2,000	2,000	500	1,500
Destination "SAFE"	---	11,340	11,340	5,992	5,348
Sheriff's Office - Traffic Enforcement	---	287,129	287,129	---	287,129
You Drink, You Drive, You Lose	---	2,500	2,500	612	1,888
Sheriff-Youth Alcohol 06-07	---	10,020	10,020	---	10,020
Click It or Ticket Enforcement	---	8,000	8,000	2,543	5,457
Total public safety	---	796,117	796,117	54,516	741,601
Culture and recreation:					
Ft Osage Education Center – Exhibit Design and Fabrication	---	23,155	23,155	23,155	---
Ft Osage Education Center – Design and Fabrication 04	---	300,000	300,000	246,834	53,166
Preserve and Improve the Blue River Glade	---	129,284	129,284	40,726	88,558
Ft Osage Education Center 05-07	---	352,000	352,000	4,556	347,444
Little Blue Trace Trail Improvements	---	630,667	630,667	---	630,667
Little Blue Trace Mitigation	---	147,273	147,273	6,898	140,375
Land Mitigation	---	290,000	290,000	83,834	206,166
Stormwater Project	---	50,000	50,000	50,000	---
Total culture and recreation	---	1,922,379	1,922,379	456,003	1,466,376
Total expenditures	---	5,218,288	5,218,288	2,149,601	3,068,687
Excess of expenditures over (under) revenues	---	(2,366,067)	(2,366,067)	132,794	2,498,861
Other financing sources:					
Transfers in	---	495,276	495,276	495,276	---
Excess of revenues and other financing sources over (under) expenditures	\$ ---	(1,870,791)	(1,870,791)	628,070	2,498,861
Fund balance – beginning of year				593,990	
Encumbrances outstanding – beginning of year				(636,596)	
Encumbrances cancelled				224,550	
Encumbrances outstanding – end of year				209,799	
Fund balance – end of year				\$ 1,019,813	

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Homeless Assistance Fund

Year ended December 31, 2006

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	Variance with final budget- positive (negative)
Revenues:					
Charges for services:					
Recording fees	\$ 576,000	—	576,000	532,911	(43,089)
Total charges for services	576,000	—	576,000	532,911	(43,089)
Interest	24,000	—	24,000	33,832	9,832
Miscellaneous	—	—	—	1,579	1,579
Total revenues	<u>600,000</u>	<u>—</u>	<u>600,000</u>	<u>568,322</u>	<u>(31,678)</u>
Expenditures:					
Current:					
Nondepartmental:					
Housing resource commission	824,531	—	824,531	803,749	20,782
Total general government	824,531	—	824,531	803,749	20,782
Total expenditures	824,531	—	824,531	803,749	20,782
Excess of revenues over (under) expenditures	\$ <u>(224,531)</u>	<u>—</u>	<u>(224,531)</u>	(235,427)	<u>(10,896)</u>
Fund balance – beginning of year				532,074	
Encumbrances outstanding – beginning of year				(30)	
Encumbrances cancelled				30	
Encumbrances outstanding – end of year				<u>7,796</u>	
Fund balance – end of year				\$ <u>304,443</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Law Enforcement 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:					
Charges for services:					
Other fees and commissions	\$ 5,000	—	5,000	1,370	(3,630)
Total charges for services	<u>5,000</u>	<u>—</u>	<u>5,000</u>	<u>1,370</u>	<u>(3,630)</u>
Fines and forfeitures:					
Court costs	25,000	—	25,000	23,851	(1,149)
Total fines and forfeitures	<u>25,000</u>	<u>—</u>	<u>25,000</u>	<u>23,851</u>	<u>(1,149)</u>
Miscellaneous					
Total revenues	<u>30,000</u>	<u>—</u>	<u>30,000</u>	<u>25,807</u>	<u>(4,193)</u>
Expenditures:					
Current:					
Culture and Recreation					
Division of finance:					
Park safety/interpretation	1,746	—	1,746	—	1,746
Public safety:					
Division of operations:					
Sheriff	90,000	—	90,000	61,368	28,632
Total public safety	<u>90,000</u>	<u>—</u>	<u>90,000</u>	<u>61,368</u>	<u>28,632</u>
Total expenditures	<u>91,746</u>	<u>—</u>	<u>91,746</u>	<u>61,368</u>	<u>30,378</u>
Excess of revenues over (under) expenditures	<u>\$ (61,746)</u>	<u>—</u>	<u>(61,746)</u>	<u>(35,561)</u>	<u>26,185</u>
Fund balance – beginning of year				94,602	
Fund balance – end of year				<u>\$ 59,041</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Recorder Fees 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:					
Charges for services:					
Recording fees	\$ 530,000	—	530,000	494,361	(35,639)
Total charges for services	<u>530,000</u>	<u>—</u>	<u>530,000</u>	<u>494,361</u>	<u>(35,639)</u>
Interest	<u>40,000</u>	<u>—</u>	<u>40,000</u>	<u>54,232</u>	<u>14,232</u>
Total revenues	<u>570,000</u>	<u>—</u>	<u>570,000</u>	<u>548,593</u>	<u>(21,407)</u>
Expenditures:					
Current:					
General government:					
Division of operations:					
Records center	<u>492,133</u>	<u>102,830</u>	<u>594,963</u>	<u>487,369</u>	<u>107,594</u>
Total general government	<u>492,133</u>	<u>102,830</u>	<u>594,963</u>	<u>487,369</u>	<u>107,594</u>
Total expenditures	<u>492,133</u>	<u>102,830</u>	<u>594,963</u>	<u>487,369</u>	<u>107,594</u>
Excess of revenues over (under) expenditures	\$ <u>77,867</u>	<u>(102,830)</u>	<u>(24,963)</u>	61,224	<u>86,187</u>
Fund balance – beginning of year				917,816	
Encumbrances outstanding – beginning of year				(106,993)	
Encumbrances cancelled				19,783	
Encumbrances outstanding – end of year				<u>24,560</u>	
Fund balance – end of year				\$ <u>916,390</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Recorder Technology 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:					
Charges for services:					
Other fees and commissions	\$ 250,000	—	250,000	251,201	1,201
Total charges for services	<u>250,000</u>	<u>—</u>	<u>250,000</u>	<u>251,201</u>	<u>1,201</u>
Total revenues	<u>250,000</u>	<u>—</u>	<u>250,000</u>	<u>251,201</u>	<u>1,201</u>
Expenditures:					
Current:					
General government:					
Division of operations:					
Records department	183,776	145,605	329,381	174,185	155,196
Total general government	<u>183,776</u>	<u>145,605</u>	<u>329,381</u>	<u>174,185</u>	<u>155,196</u>
Debt service:					
Principal retirement	111,141	—	111,141	111,141	—
Interest and fiscal charges	5,138	—	5,138	5,138	—
Total debt service	<u>116,279</u>	<u>—</u>	<u>116,279</u>	<u>116,279</u>	<u>—</u>
Total expenditures	<u>300,055</u>	<u>145,605</u>	<u>445,660</u>	<u>290,464</u>	<u>155,196</u>
Excess of revenues over (under) expenditures	\$ <u>(50,055)</u>	<u>(145,605)</u>	<u>(195,660)</u>	(39,263)	<u>156,397</u>
Fund balance—beginning of year				316,660	
Encumbrances outstanding—beginning of year				(47,750)	
Encumbrances cancelled				7,751	
Encumbrances outstanding—end of year				<u>8,640</u>	
Fund balance—end of year				\$ <u>246,038</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Sewer 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:					
Charges for services:					
Other fees and commissions	\$ 290,000	—	290,000	303,601	13,601
Total charges for services	<u>290,000</u>	<u>—</u>	<u>290,000</u>	<u>303,601</u>	<u>13,601</u>
Interest	—	—	—	433	433
Total revenues	<u>290,000</u>	<u>—</u>	<u>290,000</u>	<u>304,034</u>	<u>14,034</u>
Expenditures:					
Current:					
Health, welfare, and community development:					
Division of administration:					
Sewer department	365,000	—	365,000	250,126	114,874
Total health, welfare, and community development	<u>365,000</u>	<u>—</u>	<u>365,000</u>	<u>250,126</u>	<u>114,874</u>
Total expenditures	<u>365,000</u>	<u>—</u>	<u>365,000</u>	<u>250,126</u>	<u>114,874</u>
Excess of revenues over (under) expenditures	\$ <u>(75,000)</u>	<u>—</u>	<u>(75,000)</u>	53,908	<u>128,908</u>
Fund balance -- beginning of year				145,396	
Encumbrances outstanding -- beginning of year				(27,854)	
Encumbrances cancelled				131	
Encumbrances outstanding -- end of year				<u>13,168</u>	
Fund balance -- end of year				\$ <u>184,749</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Tax Increment Financing 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:					
Taxes:					
Property taxes	\$ 16,000	—	16,000	—	(16,000)
Total taxes	<u>16,000</u>	<u>—</u>	<u>16,000</u>	<u>—</u>	<u>(16,000)</u>
Total revenues	<u>16,000</u>	<u>—</u>	<u>16,000</u>	<u>—</u>	<u>(16,000)</u>
Expenditures:					
Current:					
General government:					
Solar woods	16,000	—	16,000	—	16,000
Total general government	<u>16,000</u>	<u>—</u>	<u>16,000</u>	<u>—</u>	<u>16,000</u>
Total expenditures	<u>16,000</u>	<u>—</u>	<u>16,000</u>	<u>—</u>	<u>16,000</u>
Excess of revenues over expenditures	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance – beginning of year				—	
Fund balance – end of year				<u>\$ —</u>	

See accompanying independent auditors' report

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

911 System 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:					
Taxes:					
Sales taxes	\$ 1,400,000	---	1,400,000	1,306,745	(93,255)
Total taxes	<u>1,400,000</u>	<u>—</u>	<u>1,400,000</u>	<u>1,306,745</u>	<u>(93,255)</u>
Total revenues	<u>1,400,000</u>	<u>---</u>	<u>1,400,000</u>	<u>1,306,745</u>	<u>(93,255)</u>
Expenditures:					
Current:					
General government:					
Nondepartmental:					
Emergency telephone systems	1,850,001	—	1,850,001	1,850,000	1
Total general government	<u>1,850,001</u>	<u>—</u>	<u>1,850,001</u>	<u>1,850,000</u>	<u>1</u>
Total expenditures	<u>1,850,001</u>	<u>---</u>	<u>1,850,001</u>	<u>1,850,000</u>	<u>1</u>
Excess of revenues over (under) expenditures	\$ <u>(450,001)</u>	<u>—</u>	<u>(450,001)</u>	(543,255)	<u>(93,254)</u>
Other financing sources:					
Transfers in	—	—	—	1,332,646	1,332,646
Excess of revenues and other financing sources over (under) expenditures	\$ <u>(450,001)</u>	<u>—</u>	<u>(450,001)</u>	789,391	<u>1,239,392</u>
Fund balance – beginning of year				<u>(121,453)</u>	
Fund balance – end of year				\$ <u><u>667,938</u></u>	

See accompanying independent auditors' report