

**JACKSON COUNTY, MISSOURI**

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2009

<b>Assets</b>	<b>Special revenue funds</b>	<b>Debt service funds</b>	<b>Capital project funds</b>	<b>Total</b>
Cash and cash equivalents	\$ 11,058,085	271,028	306,426	11,635,539
Restricted assets:				
Cash and cash equivalents	—	5,760,224	—	5,760,224
Investments	—	7,863,512	—	7,863,512
Accrued interest	—	41,089	—	41,089
Receivables (net of allowance for uncollectibles):				
Taxes	18,303,781	—	—	18,303,781
Tax assessment and collection fees	4,096,374	—	—	4,096,374
Intergovernmental	1,813,413	—	—	1,813,413
Accounts	100,298	—	—	100,298
Due from other funds	8,862,071	—	—	8,862,071
<b>Total assets</b>	<b>\$ 44,234,022</b>	<b>13,935,853</b>	<b>306,426</b>	<b>58,476,301</b>
 <b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 2,589,156	—	—	2,589,156
Salaries, taxes, and benefits	1,572,318	—	—	1,572,318
Intergovernmental payable	484,639	—	—	484,639
Due to other funds	873,223	—	—	873,223
Deferred revenue	4,568,691	—	—	4,568,691
<b>Total liabilities</b>	<b>10,088,027</b>	<b>—</b>	<b>—</b>	<b>10,088,027</b>
Fund balances:				
Reserved for:				
Encumbrances	3,997,139	—	23,542	4,020,681
Capital projects	—	—	—	—
Debt service	—	13,935,853	—	13,935,853
Unreserved:				
Designated for:				
Compensated absences	2,220,935	—	—	2,220,935
Capital projects	—	—	282,884	282,884
Undesignated, reported in:				
Special revenue funds	27,927,921	—	—	27,927,921
<b>Total fund balances</b>	<b>34,145,995</b>	<b>13,935,853</b>	<b>306,426</b>	<b>48,388,274</b>
<b>Total liabilities and fund balances</b>	<b>\$ 44,234,022</b>	<b>13,935,853</b>	<b>306,426</b>	<b>58,476,301</b>

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

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

Nonmajor Governmental Funds

Year ended December 31, 2009

	<u>Special revenue funds</u>	<u>Debt service funds</u>	<u>Capital project funds</u>	<u>Total</u>
Revenues:				
Taxes:				
Property taxes	\$ 23,597,073	—	—	23,597,073
Sales taxes	30,906,757	—	—	30,906,757
Other taxes	988,925	—	—	988,925
Intergovernmental	10,011,595	850,425	—	10,862,020
Charges for services	8,401,075	—	—	8,401,075
Fines and forfeitures	124,512	—	—	124,512
Interest	7,584	396,822	83	404,489
Miscellaneous	85,685	—	—	85,685
	<u>74,123,206</u>	<u>1,247,247</u>	<u>83</u>	<u>75,370,536</u>
Total revenues				
Expenditures:				
Current:				
General government	22,011,438	—	—	22,011,438
Public safety	24,964,454	—	—	24,964,454
Road, highways, and bridges	13,279,753	—	—	13,279,753
Health, welfare, and community development	470,871	—	—	470,871
Culture and recreation	8,097,886	—	—	8,097,886
Capital outlay:				
General government	—	—	—	—
Health, welfare, and community development	—	—	65,000	65,000
Road, highways, and bridges	—	—	—	—
Culture and recreation	—	—	437,410	437,410
Debt service:				
Principal retirement	112,022	9,770,485	—	9,882,507
Interest and fiscal charges	—	7,570,227	—	7,570,227
	<u>68,936,424</u>	<u>17,340,712</u>	<u>502,410</u>	<u>86,779,546</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	5,186,782	(16,093,465)	(502,327)	(11,409,010)
Other financing sources (uses):				
Transfers in	6,719,931	16,091,813	—	22,811,744
Transfers out	<u>(13,543,907)</u>	<u>—</u>	<u>—</u>	<u>(13,543,907)</u>
Net change in fund balances	(1,637,194)	(1,652)	(502,327)	(2,141,173)
Fund balances – beginning of year	<u>35,783,189</u>	<u>13,937,505</u>	<u>808,753</u>	<u>50,529,447</u>
Fund balances – end of year	<u>\$ 34,145,995</u>	<u>13,935,853</u>	<u>306,426</u>	<u>48,388,274</u>

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI  
NON MAJOR  
SPECIAL REVENUE FUNDS**

**Anti-Drug Sales Tax Fund** is used to account for the one quarter of one percent County sales tax approved by voters for the purpose of fighting the war on drugs.

**Anti-Drug Grant Fund** is used to account for grant money received and expended for the purpose of fighting the war on drugs.

**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.

**Collectors Fund** is used to account for one third of penalties collected on delinquent taxes for use by the collector.

**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 to exceed 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.

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

**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.

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

**Park Fund** is used to account for the operation and maintenance of County-owned parks and recreation facilities not considered part of the Park Enterprise Fund.

**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.

**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.

**Special Road and Bridge Fund** is used to account for the maintenance and construction of County streets, roads, and bridges, and the design and coordination of countywide public works projects.

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

**JACKSON COUNTY, MISSOURI**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 Special Revenue Funds  
 December 31, 2009

Assets	Anti-Drug Sales Tax	Anti-Drug Grant	Assessment Reimbursement	Asset and Bond Forfeiture	Check Collection	Collector	Convention/ Sports Complex	County Sheriff Revolving	County Urban Road System	Domestic Abuse	Federal Forfeiture	Grant
Cash and cash equivalents	\$ —	—	129,304	38,730	224,085	744,789	3,001,086	464,277	56,939	21,729	272	558,905
Receivables (net of allowance for uncollectibles):												
Taxes	4,135,526	—	—	—	—	—	—	—	—	—	—	—
Tax assessment and collection fees	138,565	316,553	4,096,374	—	—	—	507,729	—	—	—	—	—
Intergovernmental	—	—	258	—	43,537	—	—	13,531	—	7,320	—	442,157
Accounts	—	—	—	—	—	—	—	—	8,397,131	—	—	—
Due from other funds	—	—	—	—	—	—	—	—	—	—	—	—
Total assets	\$ 4,274,091	316,553	4,225,936	38,730	267,622	744,789	3,508,815	477,808	8,454,070	29,049	272	1,001,062
<b>Liabilities and Fund Balances</b>												
Liabilities:												
Accounts payable	1,192,435	61,512	115,458	—	3,387	61,124	—	45,062	3,914	—	—	14,206
Salaries, taxes, and benefits	401,079	—	274,290	—	6,548	12,075	9,505	8,473	—	—	—	69,534
Intergovernmental payable	484,639	—	—	—	—	—	—	—	—	—	—	—
Due to other funds	238,786	169,497	—	—	—	—	—	—	—	—	—	—
Deferred revenue	239,444	—	1,415,540	—	—	—	—	—	—	—	—	49,599
Total liabilities	2,556,383	231,009	1,805,288	—	9,935	73,199	9,505	53,535	3,914	—	—	133,339
Fund balances:												
Reserved for:												
Encumbrances	343,553	259,069	81,883	—	4,266	61,260	—	3,992	209,177	—	—	1,317,073
Unreserved:												
Designated for:												
Compensated absences	464,909	—	248,103	—	14,333	3,658	—	29,651	—	—	—	—
Undesignated, reported in:												
Special revenue funds	909,246	(173,525)	2,090,662	38,730	239,088	606,672	3,499,310	390,630	8,240,979	29,049	272	(449,350)
Total fund balances	1,717,708	85,544	2,420,648	38,730	257,687	671,590	3,499,310	424,273	8,450,156	29,049	272	867,723
Total liabilities and fund balances	\$ 4,274,091	316,553	4,225,936	38,730	267,622	744,789	3,508,815	477,808	8,454,070	29,049	272	1,001,062

**JACKSON COUNTY, MISSOURI**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 Special Revenue Funds  
 December 31, 2009

Assets	Homeless Assistance	Law Enforcement	Park	Persistent DWI	Prosecuting Attorney	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
Cash and cash equivalents	\$ 226,724	58,996	7,012	2,000	434,349	371,094	225,351	251,727	3,556,477	684,239	11,058,085
Receivables (net of allowance for uncollectibles):											
Taxes	—	—	5,042,974	—	—	—	—	—	8,732,764	392,517	18,303,781
Tax assessment and collection fees	—	—	—	—	—	—	—	—	390,735	—	4,096,374
Intergovernmental	13,521	—	—	—	4,153	—	—	—	9,682	—	1,813,413
Accounts	—	2,657	—	—	—	—	—	23,313	464,940	—	100,298
Due from other funds	—	—	—	—	—	—	—	—	—	—	8,862,071
Total assets	\$ 240,245	61,653	5,049,986	2,000	438,502	371,094	225,351	275,040	13,154,598	1,076,756	44,234,022
<b>Liabilities and Fund Balances</b>											
Liabilities:											
Accounts payable	\$ 43,550	100	267,110	—	23	72,703	4,350	555	542,541	161,126	2,589,156
Salaries, taxes, and benefits	5,663	—	291,795	—	6,649	10,046	—	—	476,661	—	1,572,318
Intergovernmental payable	—	—	—	—	—	—	—	—	—	—	484,639
Due to other funds	—	—	464,940	—	—	—	—	—	—	—	873,223
Deferred revenue	—	—	1,087,923	—	—	—	—	—	1,776,185	—	4,568,691
Total liabilities	\$ 49,213	100	2,111,768	—	6,672	82,749	4,350	555	2,795,387	161,126	10,088,027
Fund balances:											
Reserved for:											
Encumbrances	46,654	—	379,902	—	—	—	—	—	1,290,310	—	3,997,139
Unreserved:											
Designated for:											
Compensated absences	—	—	567,177	—	4,336	7,961	—	—	880,807	—	2,220,935
Undesignated, reported in:											
Special revenue funds	144,378	61,553	1,991,139	2,000	427,494	280,384	221,001	274,485	8,188,094	915,630	27,927,921
Total fund balances	\$ 191,032	61,553	2,938,218	2,000	431,830	288,345	221,001	274,485	10,359,211	915,630	34,145,995
Total liabilities and fund balances	\$ 240,245	61,653	5,049,986	2,000	438,502	371,094	225,351	275,040	13,154,598	1,076,756	44,234,022

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

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

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2009

	Anti-Drug Sales Tax	Anti-Drug Grant	Assessment Reimbursement	Asset and Bond Forfeiture	Check Collection	Collector	Convention/ Sports Complex	County Sheriff Revolving	County Urban Road System	Domestic Abuse	Federal Forfeiture	Grant
Revenues:												
Taxes:												
Property taxes	—	—	—	—	—	—	—	—	—	—	—	—
Sales taxes	18,718,572	—	—	—	—	—	—	—	—	—	—	—
Other taxes	742,552	436,328	1,142,864	—	—	—	3,195,590	—	250,000	—	—	1,508,264
Intergovernmental	—	—	5,599,079	—	289,625	875,660	—	204,140	—	53,980	—	—
Charges for services	—	—	—	—	—	—	—	—	—	94,129	—	—
Fines and forfeitures	—	—	—	—	—	—	—	672	—	4	10	—
Interest	4,403	—	—	—	445	—	—	—	—	—	—	—
Miscellaneous	11,541	—	—	—	—	345	—	—	—	—	—	—
Total revenues	19,477,068	436,328	6,741,943	—	290,070	876,005	3,195,590	204,812	250,000	148,113	10	1,508,264
Expenditures:												
Current:												
General government	2,894,998	448,416	7,357,113	—	361,640	969,466	3,511,763	158,313	—	111,701	8,579	1,086,365
Public safety	18,366,106	95,339	—	—	—	—	—	—	2,335,627	—	—	384,306
Road, highways, and bridges	—	—	—	—	—	—	—	—	—	—	—	9,637
Health, welfare, and community development	—	—	—	—	—	—	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	—	—	—	—	—	175,226
Debt service:	—	—	—	—	—	—	—	—	—	—	—	—
Principal retirement	—	—	—	—	—	—	—	—	—	—	—	—
Total expenditures	21,261,104	543,755	7,357,113	—	361,640	969,466	3,511,763	158,313	2,335,627	111,701	8,579	1,655,534
Excess (deficiency) of revenues over (under) expenditures	(1,784,036)	(107,427)	(615,170)	—	(71,570)	(93,461)	(316,173)	46,499	(2,085,627)	36,412	(8,569)	(147,270)
Other financing sources (uses):												
Transfers in	—	192,971	—	—	—	—	3,500,000	—	2,752,918	—	—	187,542
Transfers out	(192,971)	—	(147,374)	—	—	—	(3,184,155)	—	(1,078,753)	—	—	—
Net change in fund balances	(1,977,007)	85,544	(762,544)	—	(71,570)	(93,461)	(328)	46,499	(411,462)	36,412	(8,569)	40,272
Fund balances – beginning of year	3,694,715	—	3,183,192	38,730	329,257	765,051	3,499,638	377,774	8,861,618	(7,363)	8,841	827,451
Fund balances – end of year	1,717,708	85,544	2,420,648	38,730	257,687	671,590	3,499,310	424,273	8,450,156	29,049	272	867,723

JACKSON COUNTY, MISSOURI

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

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2009

	Homeless Assistance	Law Enforcement	Park	Persistent DWI	Prosecuting Attorney	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
Revenues:											
Taxes:											
Property taxes	—	—	9,067,279	—	—	—	—	—	14,529,794	—	23,597,073
Sales taxes	—	—	4,483,403	—	—	—	—	—	5,288,356	2,416,426	30,906,757
Other taxes	—	—	—	—	—	—	—	—	988,925	—	988,925
Intergovernmental	13,520	13,196	—	—	199,116	—	—	—	2,510,165	—	10,011,595
Charges for services	363,211	2,576	276,575	—	—	284,817	156,492	269,819	25,101	—	8,401,075
Fines and forfeitures	—	30,383	—	—	—	—	—	—	—	—	124,512
Interest	239	—	—	—	678	774	—	359	—	—	7,584
Miscellaneous	—	—	16,068	—	—	142	142	—	57,447	—	85,685
Total revenues	376,970	461,552	13,843,325	—	199,794	285,733	156,634	270,178	23,399,788	2,416,426	741,233,206
Expenditures:											
Current:											
General government	194,107	—	1,051,201	—	190,651	538,569	162,484	—	1,219,925	1,904,460	22,011,438
Public safety	—	34,614	—	—	—	—	—	—	5,925,776	—	24,964,454
Road, highways, and bridges	—	—	—	—	—	—	—	—	10,934,489	—	13,279,753
Health, welfare, and community development	—	—	—	—	—	—	—	—	—	—	—
Culture and recreation	—	300	8,097,586	—	—	—	—	295,645	—	—	470,871
Debt service:	—	—	—	—	—	—	—	—	—	—	8,097,886
Principal retirement	—	—	—	—	—	—	—	—	112,022	—	112,022
Total expenditures	194,107	34,914	9,148,787	—	190,651	538,569	162,484	295,645	18,192,212	1,904,460	68,936,424
Excess (deficiency) of revenues over (under) expenditures	182,863	11,241	4,694,538	—	9,143	(252,836)	(5,850)	(25,467)	5,207,576	511,966	5,186,782
Other financing sources (uses):											
Transfers in	—	—	86,500	—	—	—	—	—	—	—	6,719,931
Transfers out	—	—	(4,476,237)	—	—	—	—	—	(4,464,417)	—	(13,543,907)
Net change in fund balances	182,863	11,241	304,801	—	9,143	(252,836)	(5,850)	(25,467)	743,159	511,966	(1,637,194)
Fund balances – beginning of year	8,169	50,312	2,633,417	2,000	422,687	541,181	226,851	299,952	9,616,052	403,664	35,783,189
Fund balances – end of year	191,032	61,553	2,938,218	2,000	431,830	288,345	221,001	274,485	10,359,211	915,630	34,145,995

See accompanying independent auditors' report.



**JACKSON COUNTY, MISSOURI**

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

Anti-Drug Sales Tax Fund

Year ended December 31, 2009

	<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	\$ 20,965,000	—	20,965,000	18,718,572	(2,246,428)
Total taxes	20,965,000	—	20,965,000	18,718,572	(2,246,428)
Intergovernmental:					
State grants	—	—	—	27,479	27,479
Federal grants	—	—	—	715,073	715,073
Total intergovernmental	—	—	—	742,552	742,552
Interest	140,000	—	140,000	4,403	(135,597)
Miscellaneous	—	—	—	11,541	11,541
Total revenues	21,105,000	—	21,105,000	19,477,068	(1,627,932)
Expenditures:					
Current:					
General government:					
Legislative function:					
Legislative auditor	158,289	—	158,289	97,558	60,731
Information technology	15,000	—	15,000	10,000	5,000
County Counselor	16,086	—	16,086	13,971	2,115
Judicial functions:					
Family court	1,636,538	—	1,636,538	1,491,333	145,205
Circuit court	685,068	—	685,068	539,841	145,227
Public Defender Rent	192,000	—	192,000	185,989	6,011
Prosecuting attorney:					
Criminal	1,989,938	15,610	2,005,548	1,945,237	60,311
Deferred prosecution	1,256,803	5,000	1,261,803	1,149,170	112,633
Nondepartmental:					
Employee benefits	89,400	(10,481)	78,919	—	78,919
Telephone service	—	5,615	5,615	3,611	2,004
Election fees	875,200	(41,163)	834,037	558,427	275,610
Other	54,800	(18,924)	35,876	4,800	31,076
3% Non-Mandated Contingency	633,150	—	633,150	—	633,150
Total general government	7,602,272	(44,343)	7,557,929	5,999,937	1,557,992
Public safety:					
Divisions of administration:					
Corrections department	2,706,553	—	2,706,553	2,611,003	95,550
Detention center-population control	435,453	—	435,453	412,578	22,875
Southern Christian Leadership	20,000	—	20,000	20,000	—
Prosecuting attorney:					
OSCA-Family Drug Court 07-08	—	—	—	—	—
Family Drug Court 2008	—	31,678	31,678	23,213	8,465
COMBAT Treatment	2,919,315	138,227	3,057,542	2,953,729	103,813
COMBAT Crime Prevention	1,459,657	63,619	1,523,276	1,390,107	133,169
COMBAT Dare Program	1,167,726	(97,774)	1,069,952	1,069,952	—
COMBAT Administration	1,143,154	1,946	1,145,100	901,700	243,400
COMBAT Grant Match	1,045,814	—	1,045,814	915,947	129,867
Multi-Jurisdictional Administration	1,973,852	—	1,973,852	1,585,693	388,159
Multi-Jurisdictional Task Force	—	146,476	146,476	146,476	—
Grant 08-09	—	1,710	1,710	—	1,710
Multi-Jurisdictional Task Equipment	—	1,710	1,710	—	1,710
Grant 08-09	—	1,710	1,710	—	1,710
Kansas City Police Department	1,989,938	—	1,989,938	1,840,798	149,140
Sheriff DARE Program	—	97,774	97,774	87,602	10,172
Jackson County Sheriff-HIDTA 07-08	—	—	—	—	—
Justice Assistance Grant 04-08	—	45,671	45,671	26,661	19,010
HIDTA 2008	—	75,618	75,618	12,218	63,400
HIDTA 08-09	—	47,103	47,103	—	47,103
HIDTA Financial Analyst	—	57,000	57,000	39,443	17,557
My Arts Grant Match	175,000	—	175,000	175,000	—

**JACKSON COUNTY, MISSOURI**

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

Anti-Drug Sales Tax Fund

Year ended December 31, 2009

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<b>Variance with final budget – positive (negative)</b>
DART 08-09	\$ —	135,125	135,125	119,672	15,453
DART 09-10	—	108,010	108,010	46,176	61,834
Justice Assistance Grant 05-09	—	187,865	187,865	181,845	6,020
Justice Assistance Grant 07-11	—	129,731	129,731	—	129,731
VOCA 09-10	—	8,028	8,028	3,051	4,977
Victims Services	—	57,311	57,311	23,669	33,642
Pros. Community Crime/Drug Prev. Prog.	900,396	(366,320)	534,076	530,363	3,713
Total public safety	<u>15,936,858</u>	<u>868,798</u>	<u>16,805,656</u>	<u>15,116,896</u>	<u>1,688,760</u>
Total expenditures	<u>23,539,130</u>	<u>824,455</u>	<u>24,363,585</u>	<u>21,116,833</u>	<u>3,246,752</u>
Excess (deficiency) of revenues over (under) expenditures	(2,434,130)	(824,455)	(3,258,585)	(1,639,765)	1,618,820
Other financing sources (uses):					
Transfers out	<u>—</u>	<u>(192,971)</u>	<u>(192,971)</u>	<u>(192,971)</u>	<u>—</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (2,434,130)</u>	<u>(1,017,426)</u>	<u>(3,451,556)</u>	<u>(1,832,736)</u>	<u>1,618,820</u>
Fund balance – beginning of year				3,694,715	
Encumbrances outstanding – beginning of year				(578,927)	
Encumbrances canceled				91,103	
Encumbrances outstanding – end of year				<u>343,553</u>	
Fund balance – end of year				\$ <u>1,717,708</u>	

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

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

Anti-Drug Grant Fund

Year ended December 31, 2009

	<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	\$ —	68,679	68,679	70,018	1,339
Federal grants	—	1,283,448	1,283,448	366,310	(917,138)
Local governments	—	65,715	65,715	—	(65,715)
Total intergovernmental	—	1,417,842	1,417,842	436,328	(981,514)
Total revenues	—	1,417,842	1,417,842	436,328	(981,514)
Expenditures:					
Public safety:					
Prosecuting Attorney:					
Family Drug Court 2008	—	65,715	65,715	36,229	29,486
VOCA 09-10	—	46,128	46,128	9,639	36,489
Victims Services	—	68,679	68,679	33,789	34,890
DART 09-10	—	331,177	331,177	202,582	128,595
Night Lt/Sentenced to Arts	—	231,418	231,418	231,418	—
Justice Assistance Grant 07-11	—	303,277	303,277	—	303,277
Multi-Jurisdictional Task Force	—	339,975	339,975	150,196	189,779
Multi-Jurisdictional Task Force Grant 09-10	—	75,291	75,291	43,632	31,659
Sheriff:					
HIDTA 09	—	77,709	77,709	77,709	—
HIDTA 09-10	—	71,444	71,444	17,630	53,814
Total public safety	—	1,610,813	1,610,813	802,824	807,989
Total expenditures	—	1,610,813	1,610,813	802,824	807,989
Excess (deficiency) of revenues over (under) expenditures	—	(192,971)	(192,971)	(366,496)	(173,525)
Other financing sources:					
Transfers in	—	192,971	192,971	192,971	—
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ —	—	—	(173,525)	(173,525)
Fund balance – beginning of year				—	
Encumbrances outstanding – beginning of year				—	
Encumbrances canceled				—	
Encumbrances outstanding – end of year				259,069	
Fund balance – end of year				\$ 85,544	

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

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

Assessment Reimbursement Fund

Year ended December 31, 2009

	<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	\$ 1,686,600	—	1,686,600	1,142,864	(543,736)
Total intergovernmental	<u>1,686,600</u>	<u>—</u>	<u>1,686,600</u>	<u>1,142,864</u>	<u>(543,736)</u>
Charges for services:					
Tax assessment fees	5,103,400	—	5,103,400	5,591,178	487,778
Other fees and commissions	35,000	—	35,000	7,901	(27,099)
Total charges for services	<u>5,138,400</u>	<u>—</u>	<u>5,138,400</u>	<u>5,599,079</u>	<u>460,679</u>
Total revenues	<u>6,825,000</u>	<u>—</u>	<u>6,825,000</u>	<u>6,741,943</u>	<u>(83,057)</u>
Expenditures:					
Current:					
General government:					
Legislative function:					
Legislative auditor	15,000	—	15,000	11,869	3,131
County counselor	177,267	1,736	179,003	172,343	6,660
Financial Services:					
Assessment department	6,611,433	(51,841)	6,559,592	5,892,181	667,411
Collections department	124,952	—	124,952	119,179	5,773
Information technology	738,160	(14,999)	723,161	682,688	40,473
Operations:					
Facilities management	47,477	—	47,477	43,927	3,550
Nondepartmental:					
Board of equalization	238,452	—	238,452	186,809	51,643
Employee benefits	192,060	(1)	192,059	94,568	97,491
Telephone service	36,112	20,349	56,461	49,410	7,051
Legal and Consulting	—	46,491	46,491	46,401	90
Other	33,460	8,263	41,723	41,612	111
3% Non-Mandated Contingency	204,750	—	204,750	—	204,750
Total general government	<u>8,419,123</u>	<u>9,998</u>	<u>8,429,121</u>	<u>7,340,987</u>	<u>1,088,134</u>
Total expenditures	<u>8,419,123</u>	<u>9,998</u>	<u>8,429,121</u>	<u>7,340,987</u>	<u>1,088,134</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,594,123)</u>	<u>(9,998)</u>	<u>(1,604,121)</u>	<u>(599,044)</u>	<u>1,005,077</u>
Other financing sources (uses):					
Transfers out	<u>(156,000)</u>	<u>—</u>	<u>(156,000)</u>	<u>(147,374)</u>	<u>8,626</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (1,750,123)</u>	<u>(9,998)</u>	<u>(1,760,121)</u>	<u>(746,418)</u>	<u>1,013,703</u>
Fund balance – beginning of year				3,183,192	
Encumbrances outstanding – beginning of year				(100,656)	
Encumbrances canceled				2,647	
Encumbrances outstanding – end of year				<u>81,883</u>	
Fund balance – end of year				\$ <u>2,420,648</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, 2009

	<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	\$ 284,000	—	284,000	289,625	5,625
Total charges for services	<u>284,000</u>	<u>—</u>	<u>284,000</u>	<u>289,625</u>	<u>5,625</u>
Interest	16,000	—	16,000	445	(15,555)
Total revenues	<u>300,000</u>	<u>—</u>	<u>300,000</u>	<u>290,070</u>	<u>(9,930)</u>
Expenditures:					
Current:					
General government:					
Prosecuting attorney	346,906	—	346,906	315,597	31,309
Total general government	<u>346,906</u>	<u>—</u>	<u>346,906</u>	<u>315,597</u>	<u>31,309</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(46,906)</u>	<u>—</u>	<u>(46,906)</u>	<u>(25,527)</u>	<u>21,379</u>
Fund balance – beginning of year				329,257	
Encumbrances outstanding – beginning of year				(50,824)	
Encumbrances canceled				515	
Encumbrances outstanding – end of year				<u>4,266</u>	
Fund balance – end of year				\$ <u>257,687</u>	

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Collector Fund  
Year ended December 31, 2009

	<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	\$ 825,000	—	825,000	875,660	50,660
Total charges for services	<u>825,000</u>	<u>—</u>	<u>825,000</u>	<u>875,660</u>	<u>50,660</u>
Miscellaneous	—	—	—	345	345
Total revenues	<u>825,000</u>	<u>—</u>	<u>825,000</u>	<u>876,005</u>	<u>51,005</u>
Expenditures:					
Current:					
General government:					
Collections department	868,809	57,150	925,959	862,300	63,659
Total general government	<u>868,809</u>	<u>57,150</u>	<u>925,959</u>	<u>862,300</u>	<u>63,659</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(43,809)</u>	<u>(57,150)</u>	<u>(100,959)</u>	13,705	<u>114,664</u>
Fund balance – beginning of year				765,051	
Encumbrances outstanding – beginning of year				(168,426)	
Encumbrances canceled					
Encumbrances outstanding – end of year				<u>61,260</u>	
Fund balance – end of year				\$ <u><u>671,590</u></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, 2009

	<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	200,000	—	200,000	195,590	(4,410)
Total intergovernmental	<u>3,200,000</u>	<u>—</u>	<u>3,200,000</u>	<u>3,195,590</u>	<u>(4,410)</u>
Total revenues	<u>3,200,000</u>	<u>—</u>	<u>3,200,000</u>	<u>3,195,590</u>	<u>(4,410)</u>
Expenditures:					
Current:					
General government:					
Nondepartmental:					
Jackson County Sports Authority	3,515,305	—	3,515,305	3,511,763	3,542
Total general government	<u>3,515,305</u>	<u>—</u>	<u>3,515,305</u>	<u>3,511,763</u>	<u>3,542</u>
Total expenditures	<u>3,515,305</u>	<u>—</u>	<u>3,515,305</u>	<u>3,511,763</u>	<u>3,542</u>
Excess (deficiency) of revenues over (under) expenditures	(315,305)	—	(315,305)	(316,173)	(868)
Other financing sources (uses):					
Transfers in	3,500,000	—	3,500,000	3,500,000	—
Transfers out	<u>(3,190,000)</u>	<u>—</u>	<u>(3,190,000)</u>	<u>(3,184,155)</u>	<u>5,845</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (5,305)</u>	<u>—</u>	<u>(5,305)</u>	<u>(328)</u>	<u>4,977</u>
Fund balance – beginning of year				<u>3,499,638</u>	
Fund balance – end of year				<u>\$ 3,499,310</u>	

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
County Sheriff Revolving Fund  
Year ended December 31, 2009

	<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	\$ 144,000	—	144,000	204,140	60,140
Total charges for services	144,000	—	144,000	204,140	60,140
Interest	6,000	—	6,000	672	(5,328)
Total revenues	150,000	—	150,000	204,812	54,812
Expenditures:					
Current:					
Public safety:					
Sheriff	123,139	164,464	287,603	162,305	125,298
Total public safety	123,139	164,464	287,603	162,305	125,298
Total expenditures	123,139	164,464	287,603	162,305	125,298
Excess (deficiency) of revenues over (under) expenditures	\$ 26,861	(164,464)	(137,603)	42,507	180,110
Fund balance – beginning of year				377,774	
Encumbrances outstanding – beginning of year				—	
Encumbrances canceled					
Encumbrances outstanding – end of year				3,992	
Fund balance – end of year				\$ 424,273	

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, 2009

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget – positive (negative)</u>
Revenues:					
Intergovernmental:					
Local governments	—	—	—	250,000	250,000
Total intergovernmental	—	—	—	250,000	250,000
Total revenues	—	—	—	250,000	250,000
Expenditures:					
Roads, highways, and bridges:					
City projects	\$ 5,192,620	8,723	5,201,343	2,118,663	3,082,680
Total roads, highways, and bridges	5,192,620	8,723	5,201,343	2,118,663	3,082,680
Total expenditures	5,192,620	8,723	5,201,343	2,118,663	3,082,680
Excess (deficiency) of revenues over (under) expenditures	(5,192,620)	(8,723)	(5,201,343)	(1,868,663)	3,332,680
Other financing sources:					
Transfers in	2,752,918	—	2,752,918	2,752,918	—
Transfers out	(1,090,183)	—	(1,090,183)	(1,078,753)	11,430
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (3,529,885)	(8,723)	(3,538,608)	(194,498)	3,344,110
Fund balance – beginning of year				8,861,618	
Encumbrances outstanding – beginning of year				(551,687)	
Encumbrances canceled				125,546	
Encumbrances outstanding – end of year				209,177	
Fund balance – end of year				\$ 8,450,156	

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, 2009

	<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	\$ 55,000	—	55,000	53,980	(1,020)
Total charges for services	<u>55,000</u>	<u>—</u>	<u>55,000</u>	<u>53,980</u>	<u>(1,020)</u>
Fines and forfeitures:					
Court costs	75,000	—	75,000	94,129	19,129
Total fines and forfeitures	<u>75,000</u>	<u>—</u>	<u>75,000</u>	<u>94,129</u>	<u>19,129</u>
Interest	—	—	—	4	4
Total revenues	<u>130,000</u>	<u>—</u>	<u>130,000</u>	<u>148,113</u>	<u>18,113</u>
Expenditures:					
Current:					
General government:					
Domestic abuse program	111,701	—	111,701	111,701	—
Total general government	<u>111,701</u>	<u>—</u>	<u>111,701</u>	<u>111,701</u>	<u>—</u>
Total expenditures	<u>111,701</u>	<u>—</u>	<u>111,701</u>	<u>111,701</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>18,299</u>	<u>—</u>	<u>18,299</u>	36,412	<u>18,113</u>
Fund balance – beginning of year				(7,363)	
Encumbrances outstanding – beginning of year				—	
Encumbrances outstanding – end of year				—	
Fund balance – end of year				<u>\$ 29,049</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, 2009

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget – positive (negative)</u>
Revenues:					
Interest	\$ —	—	—	10	10
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>10</u>	<u>10</u>
Expenditures:					
Current:					
General government:					
Prosecuting attorney	—	8,579	8,579	8,579	—
Total general government	<u>—</u>	<u>8,579</u>	<u>8,579</u>	<u>8,579</u>	<u>—</u>
Total expenditures	<u>—</u>	<u>8,579</u>	<u>8,579</u>	<u>8,579</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>—</u>	<u>(8,579)</u>	<u>(8,579)</u>	<u>(8,569)</u>	<u>10</u>
Fund balance – beginning of year				<u>8,841</u>	
Fund balance – end of year				\$ <u><u>272</u></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, 2009

	<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	\$ —	399,776	399,776	463,052	63,276
Federal grants	—	4,756,309	4,756,309	1,023,962	(3,732,347)
Local governments	—	254,831	254,831	21,250	(233,581)
Total intergovernmental	—	5,410,916	5,410,916	1,508,264	(3,902,652)
Total revenues	—	5,410,916	5,410,916	1,508,264	(3,902,652)
Expenditures:					
General government:					
Housing Resource Commission:					
Homeless Prev/Rapid Re-Housing 09-11	—	703,576	703,576	623,870	79,706
Facilities management:					
Energy Efficiency Conservation	—	483,100	483,100	—	483,100
Judicial functions:					
OSCA – Sports Participation 08	—	9,252	9,252	5,482	3,770
Family Centered Out of Home 08-09	—	61,810	61,810	47,198	14,612
Family Centered Out of Home 09-10	—	50,250	50,250	20,482	29,768
Truancy Court Project	—	21,250	21,250	21,250	—
Juvenile Detention Alternative	—	13,000	13,000	591	12,409
Facilitating Treatment Delivery 08-09	—	69,856	69,856	69,790	66
Facilitating Treatment Delivery 09-10	—	133,146	133,146	62,255	70,891
Community Outreach Restitution 08-09	—	31,242	31,242	31,242	—
Community Outreach Restitution 09-10	—	36,000	36,000	16,518	19,482
Girl Specialized Caseload	—	54,134	54,134	3,463	50,671
ASSET – After School Supervision Ed 08	—	35,963	35,963	35,962	1
ASSET – After School Supervision Ed 09-10	—	68,317	68,317	33,518	34,799
Parenting Separately 08	—	15,172	15,172	15,079	93
Domestic Relations-Parenting Separately	—	2,000	2,000	1,935	65
Domestic Violence Translation	—	4,650	4,650	—	4,650
Success Court Program 08-09	—	21,891	21,891	21,891	—
Success Court Program 09-10	—	21,891	21,891	3,268	18,623
Juvenile Detention Food Service	—	33,232	33,232	24,378	8,854
School Based Prevention 08	—	38,480	38,480	36,346	2,134
School Based Prevention 09	—	51,081	51,081	20,526	30,555
Reentry Aftercare Family Therapy	—	72,885	72,885	57,647	15,238
Prosecuting Attorney:					
Justice Assistance Grant 08-12	—	173,785	173,785	40,853	132,932
Justice Assistance Grant 09-13	—	583,835	583,835	99,591	484,244
Prevention/Prosecution of Sexual Assault 09	—	231,651	231,651	166,953	64,698
Community Response to Domestic Violence	—	43,543	43,543	43,543	—
VOCA 08-09	—	39,244	39,244	34,192	5,052
Solving Code Case With DNA	—	399,880	399,880	136,382	263,498
Victim Services Program 08-09	—	53,947	53,947	31,948	21,999
Total general government	—	3,558,063	3,558,063	1,706,153	1,851,910
Public safety:					
Sheriff-Hazardous Moving Violation 08-09	—	25,000	25,000	15,853	9,147
Sheriff-Hazardous Moving Violation 09-10	—	20,000	20,000	3,621	16,379
Sheriff's Office Sobriety Checkpoint 08-09	—	14,538	14,538	14,643	(105)
Sheriff's Office Sobriety Checkpoint 09-10	—	16,950	16,950	2,142	14,808
Sheriff's Office DWI Enforcement 08-09	—	12,981	12,981	12,977	4
Sheriff's Office DWI Enforcement 09-10	—	12,000	12,000	6,910	5,090
Sheriff's Office DWI Enforcement Wave 08-09	—	6,043	6,043	4,165	1,878
Sheriff's Office DWI Enforcement Wave 09-10	—	6,800	6,800	285	6,515
Justice Assistance Grant 08-12	—	871,070	871,070	697,286	173,784
Justice Assistance Grant 09-13	—	546,899	546,899	—	546,899
Safe Routes to School 08-10	—	25,000	25,000	6,990	18,010
Traffic Unit Hardware 08-09	—	2,500	2,500	2,360	140
Sheriff's Office Traffic Unit 08-09	—	223,580	223,580	206,270	17,310
Sheriff's Office Traffic Unit 09-10	—	227,882	227,882	76,074	151,808

**JACKSON COUNTY, MISSOURI**

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

Grant Fund

Year ended December 31, 2009

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget – positive (negative)</u>
Occupant Protection	\$ —	6,000	6,000	1,166	4,834
Oncall Work Zone Enforcement 09	—	20,000	20,000	7,446	12,554
Oncall Work Zone Enforcement 10	—	40,000	40,000	438	39,562
Sheriff-Youth Alcohol 09-10	—	11,970	11,970	189	11,781
Click It or Ticket 09	—	5,000	5,000	4,106	894
Click It or Ticket 10	—	2,500	2,500	—	2,500
MO Blueprint Equipment 08	—	11,997	11,997	10,087	1,910
MO Blueprint Roadway Safety 2009	—	6,755	6,755	5,787	968
MO Blueprint Roadway Safety 2010	—	3,040	3,040	2,797	243
Traffic Safety Equipment 09-10	—	23,725	23,725	—	23,725
Total public safety	<u>—</u>	<u>2,142,230</u>	<u>2,142,230</u>	<u>1,081,592</u>	<u>1,060,638</u>
Culture and recreation:					
Emergency Mgmt Performance 07-08	—	59,951	59,951	71,592	(11,641)
Coverdell Forensic Science 08	—	92,558	92,558	92,558	—
Coverdell Forensic Science 09	—	125,000	125,000	11,075	113,925
Little Blue Trace Trail Improvement	—	1,039,434	1,039,434	—	1,039,434
Total culture and recreation	<u>—</u>	<u>1,316,943</u>	<u>1,316,943</u>	<u>175,225</u>	<u>1,141,718</u>
Total expenditures	<u>—</u>	<u>7,017,236</u>	<u>7,017,236</u>	<u>2,962,970</u>	<u>4,054,266</u>
Excess (deficiency) of revenues over (under) expenditures	—	(1,606,320)	(1,606,320)	(1,454,706)	151,614
Other financing sources:					
Transfers in	—	187,542	187,542	187,542	—
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ —</u>	<u>(1,418,778)</u>	<u>(1,418,778)</u>	<u>(1,267,164)</u>	<u>151,614</u>
Fund balance – beginning of year				827,451	
Encumbrances outstanding – beginning of year				(9,637)	
Encumbrances canceled				—	
Encumbrances outstanding – end of year				<u>1,317,073</u>	
Fund balance – end of year				<u>\$ 867,723</u>	

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, 2009

	<b>Original budget</b>	<b>Revisions</b>	<b>Final budget</b>	<b>Actual</b>	<b>Variance with final budget – positive (negative)</b>
Revenues:					
Charges for services:					
Recording fees	\$ 398,000	—	398,000	363,211	(34,789)
Total charges for services	398,000	—	398,000	363,211	(34,789)
Intergovernmental:					
Federal grants	—	50,858	50,858	13,520	(37,338)
Total intergovernmental	—	50,858	50,858	13,520	(37,338)
Interest	2,000	—	2,000	239	(1,761)
Total revenues	400,000	50,858	450,858	376,970	(73,888)
Expenditures:					
Current:					
Nondepartmental:					
Housing resource commission	400,149	50,858	451,007	229,761	221,246
Total general government	400,149	50,858	451,007	229,761	221,246
Total expenditures	400,149	50,858	451,007	229,761	221,246
Excess (deficiency) of revenues over (under) expenditures	\$ (149)	—	(149)	147,209	147,358
Fund balance – beginning of year				8,169	
Encumbrances outstanding – beginning of year				(27,862)	
Encumbrances canceled				16,862	
Encumbrances outstanding – end of year				46,654	
Fund balance – end of year				\$ 191,032	

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, 2009

	<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	\$ 2,500	—	2,500	2,576	76
Total charges for services	<u>2,500</u>	<u>—</u>	<u>2,500</u>	<u>2,576</u>	<u>76</u>
Fines and forfeitures:					
Court costs	26,100	—	26,100	30,383	4,283
Total fines and forfeitures	<u>26,100</u>	<u>—</u>	<u>26,100</u>	<u>30,383</u>	<u>4,283</u>
Intergovernmental:					
State reimbursements	11,400	—	11,400	13,196	1,796
Total intergovernmental	<u>11,400</u>	<u>—</u>	<u>11,400</u>	<u>13,196</u>	<u>1,796</u>
Total revenues	<u>40,000</u>	<u>—</u>	<u>40,000</u>	<u>46,155</u>	<u>6,155</u>
Expenditures:					
Current:					
Culture and recreation:					
Operations:					
Park safety/interpretation	3,510	—	3,510	300	3,210
Public safety:					
Sheriff	50,000	—	50,000	34,614	15,386
Total public safety	<u>50,000</u>	<u>—</u>	<u>50,000</u>	<u>34,614</u>	<u>15,386</u>
Total expenditures	<u>53,510</u>	<u>—</u>	<u>53,510</u>	<u>34,914</u>	<u>18,596</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(13,510)</u>	<u>—</u>	<u>(13,510)</u>	11,241	<u>24,751</u>
Fund balance – beginning of year				<u>50,312</u>	
Fund balance – end of year				\$ <u><u>61,553</u></u>	

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

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

Park Fund

Year ended December 31, 2008

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget – positive (negative)</u>
Revenues:					
Taxes:					
Property taxes	\$ 9,038,000	—	9,038,000	9,067,279	29,279
Sales taxes	5,012,000	—	5,012,000	4,483,403	(528,597)
Total taxes	<u>14,050,000</u>	<u>—</u>	<u>14,050,000</u>	<u>13,550,682</u>	<u>(499,318)</u>
Charges for services:					
Lease and rental charges	245,000	—	245,000	276,575	31,575
Total charges for services	<u>245,000</u>	<u>—</u>	<u>245,000</u>	<u>276,575</u>	<u>31,575</u>
Miscellaneous	15,000	—	15,000	16,068	1,068
Total revenues	<u>14,310,000</u>	<u>—</u>	<u>14,310,000</u>	<u>13,843,325</u>	<u>(466,675)</u>
Expenditures:					
General government:					
Legislative functions:					
Clerk of the county legislature	7,154	—	7,154	7,120	34
County executive:					
Economic development	15,000	—	15,000	10,000	5,000
Nondepartmental					
Lee's Summit Underwater Recovery	11,400	—	11,400	11,400	—
Employee benefits	286,420	(4,000)	282,420	140,186	142,234
Legal and Consulting	195,000	84,834	279,834	272,323	7,511
Property and liability insurance	148,500	—	148,500	148,500	—
Telephone service	89,400	6,559	95,959	101,616	(5,657)
Other	—	2,390	2,390	1,091	1,299
3% Non-Mandated Contingency	429,300	(81,334)	347,966	—	347,966
Total general government	<u>1,182,174</u>	<u>8,449</u>	<u>1,190,623</u>	<u>692,236</u>	<u>498,387</u>
Culture and recreation:					
Financial services:					
Finance department	167,008	—	167,008	153,132	13,876
Information technology	159,272	(5,500)	153,772	140,264	13,508
Operations:					
Human resources	96,852	—	96,852	95,954	898
Office of the Director – Parks	949,530	—	949,530	894,600	54,930
Park operations	4,221,178	39,996	4,261,174	3,644,155	617,019
Heritage programs	709,692	—	709,692	697,838	11,854
Park safety and interpretation	1,122,903	(9,999)	1,112,904	1,005,443	107,461
Equipment service center	626,325	—	626,325	565,579	60,746
Construction services	468,350	—	468,350	463,637	4,713
Special recreation program	503,141	(29,997)	473,144	370,762	102,382
Natural resources	553,941	—	553,941	484,645	69,296
Nondepartmental:					
Cave Springs Park	23,800	—	23,800	23,800	—
MARC-Guadalupe Center	17,100	—	17,100	17,100	—
Underprivileged Children/Scholar – Science City	12,500	—	12,500	12,500	—
Boys and Girls Club of Greater Kansas City	47,500	—	47,500	47,500	—
Greater Kansas City Sports Commission	4,000	—	4,000	4,000	—
United Inner City Services	50,752	—	50,752	50,752	—
University of Missouri Extension Center	140,280	—	140,280	140,280	—
Total culture and recreation	<u>9,874,124</u>	<u>(5,500)</u>	<u>9,868,624</u>	<u>8,811,941</u>	<u>1,056,683</u>
Capital outlay:					
Culture and recreation	—	—	—	—	—
Total capital outlay	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>11,056,298</u>	<u>2,949</u>	<u>11,059,247</u>	<u>9,504,177</u>	<u>1,555,070</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,253,702</u>	<u>(2,949)</u>	<u>3,250,753</u>	<u>4,339,148</u>	<u>1,088,395</u>
Other financial sources (uses):					
Transfers in	\$ 86,500	—	86,500	86,500	—
Transfers out	<u>(4,507,715)</u>	<u>—</u>	<u>(4,507,715)</u>	<u>(4,476,237)</u>	<u>31,478</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (1,167,513)</u>	<u>(2,949)</u>	<u>(1,170,462)</u>	<u>(50,589)</u>	<u>1,119,873</u>
Fund balance – beginning of year				2,633,417	
Encumbrances outstanding – beginning of year				(19,732)	
Encumbrances canceled				(4,780)	
Encumbrances outstanding – end of year				<u>379,902</u>	
Fund balance – end of year				<u>\$ 2,938,218</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, 2009

	<b>Original budget</b>	<b>Revisions</b>	<b>Final budget</b>	<b>Actual</b>	<b>Variance with final budget – positive (negative)</b>
Revenues:					
Charges for services:					
Recording fees	\$ 328,000	—	328,000	284,817	(43,183)
Total charges for services	328,000	—	328,000	284,817	(43,183)
Interest	12,000	—	12,000	774	(11,226)
Miscellaneous	—	—	—	142	142
Total revenues	340,000	—	340,000	285,733	(54,267)
Expenditures:					
Current:					
General government:					
Financial services:					
Records center	604,598	—	604,598	538,569	66,029
Total general government	604,598	—	604,598	538,569	66,029
Total expenditures	604,598	—	604,598	538,569	66,029
Excess (deficiency) of revenues over (under) expenditures	\$ (264,598)	—	(264,598)	(252,836)	11,762
Fund balance – beginning of year				541,181	
Encumbrances outstanding – beginning of year				(9,521)	
Encumbrances canceled				9,521	
Encumbrances outstanding – end of year				—	
Fund balance – end of year				\$ 288,345	

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, 2009

	<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	\$ 180,000	—	180,000	156,492	(23,508)
Total charges for services	180,000	—	180,000	156,492	(23,508)
Miscellaneous	—	—	—	142	142
Total revenues	180,000	—	180,000	156,634	(23,366)
Expenditures:					
Current:					
General government:					
Financial services:					
Records department	182,742	31,538	214,280	162,484	51,796
Total general government	182,742	31,538	214,280	162,484	51,796
Debt service:					
Principal retirement	—	—	—	—	—
Interest and fiscal charges	—	—	—	—	—
Total debt service	—	—	—	—	—
Total expenditures	182,742	31,538	214,280	162,484	51,796
Excess (deficiency) of revenues over (under) expenditures	\$ (2,742)	(31,538)	(34,280)	(5,850)	28,430
Fund balance – beginning of year				226,851	
Encumbrances outstanding – beginning of year				—	
Encumbrances canceled				—	
Encumbrances outstanding – end of year				—	
Fund balance – end of year				\$ 221,001	

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, 2009

	<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	\$ 310,000	—	310,000	269,819	(40,181)
Total charges for services	310,000	—	310,000	269,819	(40,181)
Interest	—	—	—	359	359
Total revenues	310,000	—	310,000	270,178	(39,822)
Expenditures:					
Current:					
Health, welfare, and community development:					
Operations:					
Sewer department	369,503	—	369,503	295,645	73,858
Total health, welfare, and community development	369,503	—	369,503	295,645	73,858
Total expenditures	369,503	—	369,503	295,645	73,858
Excess (deficiency) of revenues over (under) expenditures	(59,503)	—	(59,503)	(25,467)	34,036
Fund balance – beginning of year				299,952	
Fund balance – end of year				\$ 274,485	

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Special Road and Bridge Fund  
Year ended December 31, 2008

	<u>Original budget</u>	<u>Revisions</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget – positive (negative)</u>
Revenues:					
Taxes:					
Property taxes	\$ 14,403,000	—	14,403,000	14,529,794	126,794
Sales taxes	5,917,000	—	5,917,000	5,288,356	(628,644)
Other state collected taxes	1,045,000	—	1,045,000	988,925	(56,075)
Total taxes	<u>21,365,000</u>	<u>—</u>	<u>21,365,000</u>	<u>20,807,075</u>	<u>(557,925)</u>
Charges for services:					
Other fees and commissions	—	—	—	25,101	25,101
Total charges for services	<u>—</u>	<u>—</u>	<u>—</u>	<u>25,101</u>	<u>25,101</u>
Intergovernmental:					
City reimbursements	200,000	—	200,000	1,300,687	1,100,687
Federal grants	240,000	—	240,000	1,209,478	969,478
Total intergovernmental	<u>440,000</u>	<u>—</u>	<u>440,000</u>	<u>2,510,165</u>	<u>2,070,165</u>
Miscellaneous	—	—	—	57,447	57,447
Total revenues	<u>21,805,000</u>	<u>—</u>	<u>21,805,000</u>	<u>23,399,788</u>	<u>1,594,788</u>
Expenditures:					
Current:					
General government:					
Legislative functions:					
Clerk of the county legislature	7,154	—	7,154	7,120	34
County Counselor	46,409	—	46,409	40,826	5,583
Nondepartmental:					
Soil and water conservation	18,137	—	18,137	18,137	—
Employee benefits	353,120	—	353,120	210,473	142,647
Audits	23,400	(16,953)	6,447	—	6,447
Legal and Consulting	91,742	28,498	120,240	97,429	22,811
Property and liability insurance	257,580	—	257,580	257,580	—
Telephone service	42,508	9,753	52,261	49,517	2,744
Other	43,242	—	43,242	8,370	34,872
3% Non-Mandated Contingency	646,950	—	646,950	—	646,950
Total general government	<u>1,530,242</u>	<u>21,298</u>	<u>1,551,540</u>	<u>689,452</u>	<u>862,088</u>
Public safety:					
Sheriff	6,400,752	(24,840)	6,375,912	6,141,307	234,605
HIDTA	—	41,111	41,111	31,036	10,075
Total public safety	<u>6,400,752</u>	<u>16,271</u>	<u>6,417,023</u>	<u>6,172,343</u>	<u>244,680</u>
Roads, highways, and bridges:					
Financial services:					
Finance department	165,049	—	165,049	151,733	13,316
Information technology	376,237	(6,300)	369,937	326,580	43,357
Operations:					
Human resources	122,204	—	122,204	87,075	35,129
Office of the Director – Public Works	564,537	26,036	590,573	576,857	13,716
Engineering	1,085,140	—	1,085,140	787,620	297,520
Development	658,518	—	658,518	560,228	98,290
Road and bridge maintenance	8,874,645	715,817	9,590,462	8,942,281	648,181
Public Works Special Projects	3,164,212	(738,941)	2,425,271	548,884	1,876,387
Total roads, highways, and bridges	<u>15,010,542</u>	<u>(3,388)</u>	<u>15,007,154</u>	<u>11,981,258</u>	<u>3,025,896</u>
Debt Service:					
Principal retirement	112,022	—	112,022	112,022	—
Total debt service	<u>112,022</u>	<u>—</u>	<u>112,022</u>	<u>112,022</u>	<u>—</u>
Total expenditures	<u>23,053,558</u>	<u>34,181</u>	<u>23,087,739</u>	<u>18,955,075</u>	<u>4,132,664</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,248,558)</u>	<u>(34,181)</u>	<u>(1,282,739)</u>	<u>4,444,713</u>	<u>5,727,452</u>
Other financial sources (uses):					
Transfers out	(4,756,417)	(17,529)	(4,773,946)	(4,464,417)	309,529
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (6,004,975)</u>	<u>(51,710)</u>	<u>(6,056,685)</u>	<u>(19,704)</u>	<u>6,036,981</u>
Fund balance – beginning of year				9,616,052	
Encumbrances outstanding – beginning of year				(612,217)	
Encumbrances canceled				84,770	
Encumbrances outstanding – end of year				<u>1,290,310</u>	
Fund balance – end of year				<u>\$ 10,359,211</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, 2009

	<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	\$ 1,950,000	—	1,950,000	2,416,426	466,426
Total taxes	<u>1,950,000</u>	<u>—</u>	<u>1,950,000</u>	<u>2,416,426</u>	<u>466,426</u>
Total revenues	<u>1,950,000</u>	<u>—</u>	<u>1,950,000</u>	<u>2,416,426</u>	<u>466,426</u>
Expenditures:					
Current:					
General government:					
Nondepartmental:					
Emergency telephone systems	2,009,443	—	2,009,443	1,904,460	104,983
Total general government	<u>2,009,443</u>	<u>—</u>	<u>2,009,443</u>	<u>1,904,460</u>	<u>104,983</u>
Total expenditures	<u>2,009,443</u>	<u>—</u>	<u>2,009,443</u>	<u>1,904,460</u>	<u>104,983</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(59,443)</u>	<u>—</u>	<u>(59,443)</u>	511,966	<u>571,409</u>
Fund balance – beginning of year				403,664	
Fund balance – end of year				<u>\$ 915,630</u>	

See accompanying independent auditors' report.