



MISSOURI 3RD CLASS COUNTIES

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2004-89
December 2, 2004
www.auditor.mo.gov**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

December 2004

IMPORTANT: This report contains information about the eighty-nine (89) Missouri counties that do not have a county auditor. Using recently issued audit reports and county budgets, this report has been compiled to show comparative financial information. Data for the years 2003, 2002, and 2001 are presented in this report.

The highlights of our review include financial data regarding significant county funds, such as the General Revenue Fund, Special Road and Bridge Fund, and various sales tax funds.

The majority of the counties General Revenue and Special Road and Bridge Funds had receipts and disbursements ranging from \$500,000 to \$1,499,999. Sales taxes represent the main source of receipts (average of 39 percent for all counties) for most counties' General Revenue Fund, while intergovernmental revenues, such as federal and state aid, represent the main source of receipts (average of 61 percent for all counties) for most counties' Special Road and Bridge Fund. There has been little change in the level of receipts and disbursements or the percentage of the composition of receipts for these funds during the three years ended December 31, 2003.

General County Government represents the main disbursement category (average of 43 percent for all counties) for most counties' General Revenue Fund. Public Safety represents the next major disbursement category (average of 34 percent for all counties) for most counties' General Revenue Fund. For counties having a law enforcement sales tax, public safety disbursements may be paid from a law enforcement sales tax fund rather than the General Revenue Fund. There has been little change in the percentage of the composition of disbursements during the three years ended December 31, 2003.

A comparison of the General Revenue and Special Road and Bridge Funds year-end cash balance to disbursements for the past three years shows that the ratios have experienced little change. The 2003 average cash balance to disbursement ratios (.28 and .32 for the General Revenue Fund and Special Road and Bridge Fund, respectively) indicate that cash available at year-end would fund county operations for approximately three to four months.

Sales tax funds are established by counties to account for additional sales taxes approved by voters and earmarked for a specific purpose, including capital improvements, law enforcement, and road and bridge work. Fifty-three counties have established one or more of these funds. During 2003, receipts into these type funds totaled approximately \$62 million, and the overall level of activity of receipts in these types of funds has increased during the three years ended December 31, 2003.

(over)

YELLOW SHEET

Common county audit findings involved problems related to reporting of federal grant expenditures, budgetary practices and financial statements, bidding procedures, payroll controls and procedures, and county property controls and records. Other significant county findings included declining financial condition, inadequate or incomplete county commission minutes, and concerns relating to the administration of various federal awards. In addition, common findings related to county elected fee officials included poor receipting, depositing, and reconciliation procedures, as well as a lack of segregation of duties.

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MISSOURI 3RD CLASS COUNTIES

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STATE AUDITOR'S TRANSMITTAL LETTER



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Members of the General Assembly
and
County Commissions

The Missouri State Auditor's office, as required by Section 29.230, RSMo 2000, is responsible for audits of counties throughout the state that have not elected a county auditor. Currently, there are eighty-nine such 3rd class counties. The State Auditor is required to conduct county audits once every four years.

This report was compiled using recently issued audit reports and county budgets. The objectives of this report were to:

1. Compile various financial information of all 3rd class counties into comparative schedules.
2. Assess county data in relation to all 3rd class counties and identify significant trends or changes.
3. Identify the most common problems reported in audits of 3rd class counties.

Because this report is based upon a combination of audited and unaudited information, no opinion can be expressed as to the accuracy of the unaudited amounts. This, along with differences that exist between counties with regard to their organization, funding sources, and financial reporting procedures, results in some comparison problems.

An aggregate report on Missouri 3rd class counties was not issued in 2003. While such a report had been issued for several prior years, changes have been made to the overall format

and content throughout the years. This year's report, while not presenting data regarding federal awards to counties and published financial statements, contains more information on overall county sales tax funds. Future reporting will be affected by suggestions of those involved in county government and other readers of this report.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

June 10, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
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EXECUTIVE SUMMARY

MISSOURI 3RD CLASS COUNTIES EXECUTIVE SUMMARY

The following tables, charts, and conclusions are highlights of our review of financial information of the 3rd class counties in Missouri. These highlights represent data of significant county funds, such as the General Revenue Fund, Special Road and Bridge Fund, and various sales tax funds. In addition, highlights are included from our review of the written findings in the most recently issued audit reports of these counties. Specific information has also been compiled into Schedules 1 through 5 of this report.

Overall receipts and disbursements

The following tables categorize the counties based on receipts and disbursements of the General Revenue and Special Road and Bridge Funds for the three years ended December 31, 2003, as presented in Schedules 1-A and 1-B.

General Revenue Fund						
	Receipts			Disbursements		
	2003	2002	2001	2003	2002	2001
< \$ 500,000	2	2	2	2	2	3
500,000 - 999,999	19	21	21	22	19	17
1,000,000 - 1,499,999	28	27	27	21	29	31
1,500,000 - 2,000,000	9	10	12	13	10	12
> \$ 2,000,000	31	29	27	31	29	26
Total	89	89	89	89	89	89

Special Road and Bridge Fund						
	Receipts			Disbursements		
	2003	2002	2001	2003	2002	2001
< \$ 500,000	1	1	4	1	0	5
500,000 - 999,999	24	21	28	21	30	27
1,000,000 - 1,499,999	35	35	34	33	31	30
1,500,000 - 2,000,000	15	19	14	23	17	17
> \$ 2,000,000	14	13	9	11	11	10
Total	89	89	89	89	89	89

Measuring financial condition

One method for measuring financial condition is to compare a fund's year-end cash balance to disbursements for the year. As shown on Schedule 2-A and 2-B, over the past three years the General Revenue Fund ratio and Special Road and Bridge Fund ratio have experienced little change. These schedules show the 2003 average cash balance to disbursement ratio was .28 and .32 for the General Revenue Fund and Special Road and Bridge Fund, respectively. These average ratios indicate cash available at year-end would fund county operations for

approximately three to four months. The following table categorizes the counties based on the cash balance to disbursements ratios during the last three years.

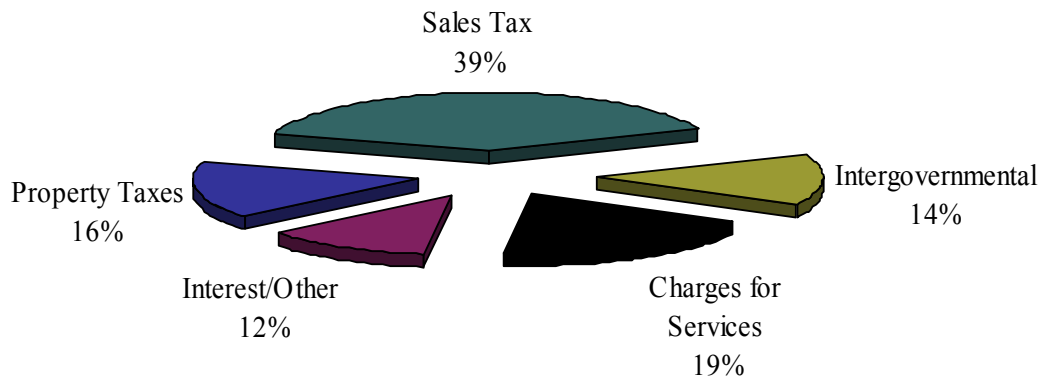
Cash Balance: Disbursements	General Revenue Fund			Special Road and Bridge Fund		
	2003	2002	2001	2003	2002	2001
> .90:1	4	5	5	4	6	6
.76:1 - .90:1	4	2	3	4	2	3
.61:1 - .75:1	4	5	4	4	3	1
.46:1 - .60:1	4	4	6	7	10	9
.31:1 - .45:1	14	12	9	16	15	9
.16:1 - .30:1	21	22	26	23	25	28
.0:1 - .15:1	36	34	33	31	28	32
< 0	2	5	3	0	0	1
Total	89	89	89	89	89	89

The table above shows that the majority of counties have a cash balance to disbursements ratio of .30 or less for both the General Revenue and Special Road and Bridge Fund. A declining ratio may be indicative of a poor or worsening financial condition, while a growing ratio might represent a county's effort to accumulate and reserve monies for a significant future purpose or an improved financial condition. While the cash balance to disbursements ratio can assist in analyzing financial condition, such factors as types of receipts, cash flow, receivables, debt, and discretionary versus mandated disbursements also have a significant effect on the financial well-being of a county. Additionally, the availability of sales tax funds as shown on Schedule 5 or an unusually large spending level in one year can distort the financial condition analysis.

Breakdown of receipts

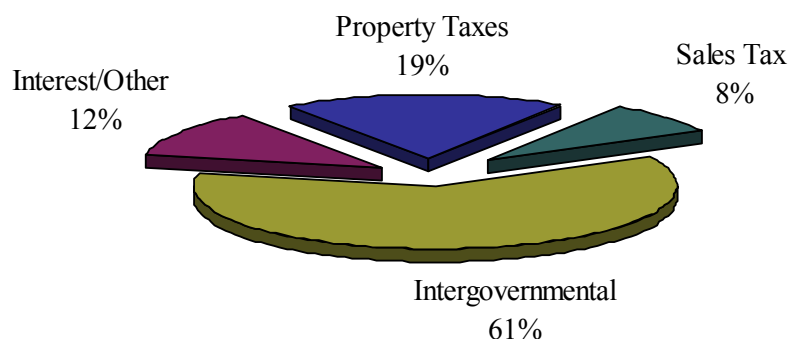
Sales tax receipts represent the main source of receipts for most counties' General Revenue Fund and are used to assist in meeting day-to-day operating and law enforcement costs. Schedule 3-A presents the composition of receipts into the General Revenue Fund for each county. The following chart depicts the average receipt amounts as a percentage of the total of the General Revenue Fund for all 3rd class counties for 2003. There has been little change in the percentages for the three years ended December 31, 2003.

General Revenue Fund Percentage Composition of Receipts - 2003



Intergovernmental revenues represent the main source of receipts for most counties' Special Road and Bridge Fund. Intergovernmental revenues include state distributions of county aid road trust (CART) monies, federal bridge project and disaster monies, and other government distributions. Schedule 3-B presents the composition of receipts into the Special Road and Bridge Fund for each county. The following chart depicts the average receipt amounts as a percentage of the total of the Special Road and Bridge Fund for all 3rd class counties for 2003. There has been little change in the percentage for the three years ended December 31, 2003.

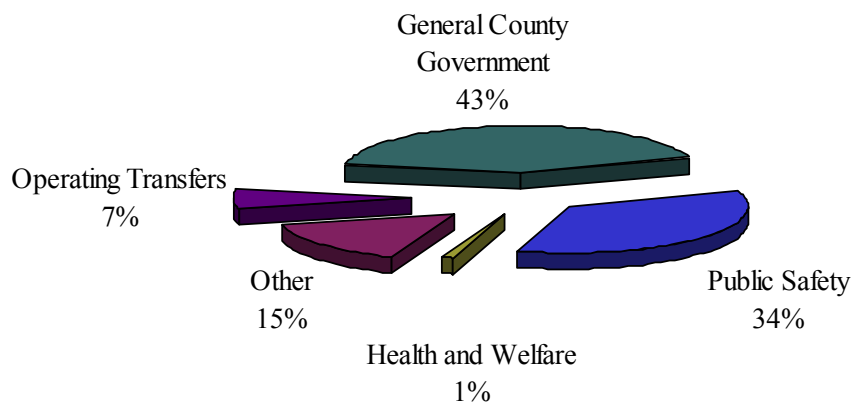
Special Road and Bridge Fund Percentage Composition of Receipts - 2003



Breakdown of disbursements

General County Government represents the main disbursement category for most counties' General Revenue Fund. For counties having a law enforcement sales tax, public safety disbursements may be paid from a law enforcement sales tax fund rather than from the General Revenue Fund. The majority of the counties do not have health and welfare disbursements from the General Revenue Fund. Those with significant disbursements in this category generally do not have a county health center board. Schedule 4 presents the composition of disbursements by function from the General Revenue Fund for each county. The following chart depicts the average disbursement amounts as a percentage of the total of the General Revenue Fund for all 3rd class counties for 2003. There has been little change in the percentages for the three years ended December 31, 2003.

General Revenue Fund Percentage Composition of Disbursements - 2003



In addition to the law enforcement sales tax funds mentioned above, many counties also have capital improvement sales tax funds and/or road and bridge sales tax funds. The availability and use of these monies may impact the disbursements of the General Revenue Fund and Special Road and Bridge Fund, and how these funds are utilized.

Schedules 3-A, 3-B, and 4 show that the "Other" receipts and disbursements categories are becoming more significant in some counties. Various receipt and disbursement classifications are combined for report presentation. Therefore, the noted increases in these categories are not necessarily representative of an increase in the 3rd class counties classifications of "Other" receipts and disbursements. However, when appropriate, counties need to classify receipts and disbursements in more specific and suitable categories.

Sales tax funds

Many counties have significant sales tax receipts. These receipts may be accounted for in a fund specifically established for that purpose or through existing county funds, such as the General Revenue Fund and the Special Road and Bridge Fund. Schedule 5 presents receipts, disbursements, and cash balances information for various sales tax funds established by the counties that are not otherwise presented in the General Revenue and Special Road and Bridge Funds. These funds represent additional sales taxes approved by voters and earmarked for a specific purpose. Without sales taxes, capital improvement projects might have to be canceled, deferred, or funded through other county funds, and the services currently provided by the counties might have to be reduced. Of the 3rd class counties, fifty-three have one or more of these sales tax funds.

The following table categorizes the sales tax funds based on receipts and number of counties with these funds for the three years ended December 31, 2003, as presented in Schedule 5.

Type of Sales Tax Fund	Receipts			Number of Counties		
	2003	2002	2001	2003	2002	2001
Capital Improvement	\$ 13,224,755	13,380,668	12,933,818	25	26	25
Law Enforcement	39,726,935	36,547,723	33,389,018	38	36	34
Road and Bridge	9,007,075	8,465,657	7,528,228	12	12	12
Total	\$ 61,958,765	58,394,048	53,851,064	75	74	71

While the majority of the receipts to these funds are sales tax monies, intergovernmental reimbursements, interest income, and other miscellaneous receipts are also included. A review of data for the last several years shows that the overall level of activity of receipts in these types of funds has increased.

Common audit findings

The most common problems reported in county audit reports were determined. The following list of frequent county findings was compiled utilizing the most recent audits of the eighty-nine 3rd class counties. Some of the areas listed are not applicable to all counties and various parts of the findings may not have been present in all examples noted.

- Reporting of federal grant expenditures

County-prepared schedules of expenditures of federal awards (SEFA) did not include all federal programs and/or included inaccurate expenditure information for some federal programs presented.

- Budgetary practices and financial statements

Budgets were not obtained and/or prepared for some county funds. Many budgets were inaccurate or incomplete, budget amendments were not always prepared when actual

disbursements exceeded budgeted amounts, and in some cases, receipts and disbursements were not reasonably estimated. In addition, county published financial statements frequently did not include information for some county funds.

- Bidding Procedures

Counties did not always bid purchases in accordance with state law or solicit proposals for professional services. In addition, many counties did not adequately document their actions or decisions when obtaining bids or soliciting proposals.

- Payroll controls and procedures

Counties frequently did not maintain adequate records to support overtime payments and/or compensatory time balances. Many did not monitor vacation and sick leave earned and taken. Time sheets were not always prepared and time sheets prepared were sometimes inadequate and not signed by a supervisor.

- County property controls and records

Counties frequently had inadequate written policies or did not maintain adequate property records, reconcile fixed asset additions and deletions to property records, or affix property tags to all county property. In addition, required physical inventories and inspections were not always performed by various county officials.

In addition to these findings, other significant county findings included declining financial condition, inadequate or incomplete County Commission minutes, and concerns relating to the administration of various federal awards.

We also noted concerns related to county elected officials that handle funds other than those reported on in this report. These findings included poor receipting, depositing, and reconciliation procedures, as well as a lack of segregation of duties.

OBJECTIVE, SCOPE, AND METHODOLOGY

MISSOURI 3RD CLASS COUNTIES OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objectives of this report were to 1) compile various financial information of all 3rd class counties into comparative schedules; 2) assess county data in relation to all 3rd class counties and identify significant trends or changes; and 3) identify the most common problems reported in audits of 3rd class counties.

Scope

This report is titled "Missouri 3rd Class Counties" because the eighty-nine counties for which information is presented are counties of the 3rd class.

Several documents were used in compiling the information included in this report.

- A recent audit report for each county was used to obtain audited data and findings. Some counties had been audited through 2002, whereas other counties had only been audited through 2001.
- The 2004 county budgets contain information for 2003 and were used in compiling unaudited actual receipts and disbursements information for all counties for the year 2003. The unaudited actual receipts and disbursements information for 2002 was obtained from the 2003 county budgets.

Methodology

Receipts, disbursements, and cash balance information for each county's General Revenue Fund and Special Road and Bridge Fund was compiled for 2003, 2002, and 2001. This information was placed in various schedules, tables, and charts for report presentation and analyzed for significant trends or changes, similarities and/or differences between counties, and the financial conditions of the counties. The compilation of the financial data is presented in Schedules 1-A, 1-B, 2-A, 2-B, 3-A, 3-B, and 4. Various disbursement functions presented in Schedule 4 were combined so that disbursements are presented in five broader categories for Executive Summary purposes. These consist of General County Government, Public Safety, Health and Welfare, Other, and Operating Transfers. In addition to the above mentioned schedules, various tables, charts, and comments regarding the General Revenue and Special Road and Bridge Funds are presented in the Executive Summary.

State laws provide for several different types of special-purpose sales taxes that may be imposed by county commissioners with approval by the majority of county voters. Schedule 5 presents receipts, disbursements, and cash balances for various county sales tax funds for 2003, 2002, and 2001. The funds presented consist of additional sales taxes approved by voters, pursuant to Sections 67.547, 67.582, and 67.700-67.727, RSMo, which are not placed in the county's General Revenue or Special Road and Bridge Funds. These sales taxes are earmarked for a

specific purpose, including capital improvements, law enforcement, and road and bridge work. Some counties have more than one of these additional funds, in which case, the amounts have been presented separately for presentation purposes.

The most recently issued audit reports of all the 3rd class counties were reviewed. The most common audit findings were determined and are presented in the Executive Summary.

Limitations

When analyzing the schedules and other data in this report, it is important to remember that audited and unaudited information has been used. When actual audit reports are issued for the years shown as unaudited, some differences may result. The presentation of a combination of audited and unaudited amounts results in some comparison problems. For example, a comparison of General Revenue Fund 2001 unaudited receipts to 2001 audited receipts shows a net difference of only about \$ 584,000 or about .2 % of total 2001 receipts.

Funding sources (such as property tax levies, sales taxes, and state or federal grants) also vary between counties and can impact the analysis of the data.

Counties' accounting and financial reporting procedures differ. For example, some counties may account for special-purpose sales tax monies in separate funds; whereas, other counties may account for these monies as a part of the General Revenue or Special Road and Bridge Funds. Likewise, some monies available for general purposes may be kept in separate funds by some counties, while other counties account for such monies as a part of the General Revenue Fund. In addition, some counties may classify disbursements as one type of function whereas other counties may classify the same disbursements as another type of function.

Differences in classifying receipts and disbursements often exist between budget documents prepared by county officials and audit reports issued by the State Auditor's office and independent certified public accountants. Audit adjustments are sometimes made to receipts, disbursements, and cash balances presented on the various budgets to correct errors and reconciliation problems noted.

The manner in which receipts, disbursements, and audit findings are classified or reported may differ between audit reports issued by the State Auditor's office and those issued by independent certified public accountants. The table below lists those counties that were audited by independent certified public accountants during 2003 and 2002, and the years those audits encompassed.

Two Years Ended December 31, 2002			Two Years Ended December 31, 2001		
Barry	Laclede	Randolph	Barton	Gentry	Oregon
Cooper	Lewis	St. Clair	Bates	Knox	Pike
Crawford	Maries	Ste. Genevieve	Benton	Linn	Polk
Dade	Mercer	Scotland	Bollinger	Livingston	Shelby
Dallas	Moniteau	Stoddard	Caldwell	Macon	Vernon
Daviess	Morgan	Texas	Carter	McDonald	Wayne
Howell	Perry	Webster	Cedar	Mississippi	Wright
			Chariton	Montgomery	

Counties do not always prepare budgets for various funds as required by law. If this occurs, unaudited data obtained from county budget documents will not be presented.

Christian County was included in the prior report on Missouri 3rd class counties. This county has since changed classifications and is no longer a 3rd class county; therefore, it will not be included in our current review of Missouri 3rd class counties.

Additionally, the structure and organization of the counties will cause some differences when comparing county information. Twenty-two of the 3rd class counties have a township form of government. These counties are as follows:

Barton	Daviess	Henry	Stoddard
Bates	DeKalb	Linn	Sullivan
Caldwell	Dunklin	Livingston	Texas
Carroll	Gentry	Mercer	Vernon
Chariton	Grundy	Nodaway	
Dade	Harrison	Putnam	

SCHEDULES

Schedule 1-A

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
GENERAL REVENUE FUND

County	December 31,								
	2003			2002			2001		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$ 2,552,892	* 2,503,784	* 737,080	* 2,002,546	* 1,662,781	* 687,972	* 1,853,332	1,745,765	348,207
Andrew	2,114,231	* 1,963,011	* 1,485,171	* 1,409,116	* 1,394,861	* 1,333,951	* 1,161,186	1,153,863	1,319,696
Atchison	958,281	* 1,035,087	* 306,509	* 1,173,135	* 1,046,354	* 383,315	* 995,896	978,380	256,534
Audrain	2,540,200	* 2,478,485	* 1,650,029	* 2,632,851	* 2,438,006	* 1,588,313	* 2,427,285	2,403,971	1,393,468
Barry	2,886,694	* 3,127,188	* 574,161	* 2,732,555	4,445,235	814,655	2,708,520	2,422,368	2,527,335
Barton	839,139	* 783,232	* 315,625	* 764,508	* 789,200	* 259,718	* 750,420	773,308	284,409
Bates	715,749	* 746,609	* 491,988	* 832,795	* 707,704	* 522,848	* 715,749	746,609	397,757
Benton	1,729,013	* 1,809,430	* 181,857	* 1,663,228	* 1,724,395	* 262,273	* 1,636,833	1,567,010	323,440
Bollinger	1,268,351	* 1,253,681	* 34,697	* 1,176,293	* 1,165,220	* 20,027	* 1,045,453	1,056,270	8,954
Butler	4,924,504	* 4,486,226	* 919,790	* 4,741,994	4,911,311	481,512	4,381,953	4,584,113	650,829
Caldwell	939,187	* 835,408	* 59,511	* 871,882	* 850,763	* (44,268)	* 942,785	906,852	(65,388)
Carroll	1,325,867	* 1,138,263	* 555,730	* 1,199,442	1,148,179	368,127	1,176,293	1,134,015	316,864
Carter	748,739	* 684,043	* 234,079	* 634,881	* 628,954	* 169,383	* 629,782	586,813	163,456
Cedar	1,100,307	* 989,816	* 289,847	* 917,958	* 857,913	* 179,356	* 1,036,939	1,309,665	119,310
Chariton	1,188,611	* 1,187,577	* 37,824	* 1,219,727	* 1,183,027	* 36,790	* 1,100,179	1,156,630	91
Clark	946,191	* 944,160	* 2,268	* 1,004,039	1,004,084	236	869,194	904,808	281
Clinton	1,903,933	* 1,925,765	* 0	* 1,747,174	* 1,816,125	* 21,832	* 1,759,331	1,720,064	90,782
Cooper	1,885,828	* 1,977,519	* 1,477,691	* 1,894,279	1,945,177	1,569,382	1,785,349	1,652,123	1,620,280
Crawford	2,319,735	* 2,297,874	* 51,975	* 2,360,315	2,387,686	30,114	2,288,133	2,269,367	57,485
Dade	614,080	* 525,915	* 438,875	* 605,542	631,975	350,710	564,306	553,630	377,143
Dallas	1,004,559	* 1,036,567	* 188,047	* 1,021,896	1,027,990	220,056	1,070,397	1,095,743	226,150
Daviess	907,672	* 680,226	* 1,043,443	* 782,340	619,091	815,997	693,441	739,154	652,748
DeKalb	1,096,760	* 1,053,986	* 45,509	* 1,087,734	* 1,102,366	* 2,735	* 1,178,974	1,233,947	17,367
Dent	1,226,945	* 1,297,140	* 540,249	* 1,184,257	* 1,131,541	* 610,444	* 1,178,744	1,123,829	557,728
Douglas	1,481,153	* 1,501,953	* 199,957	* 1,336,042	* 1,507,196	* 220,757	* 1,272,073	1,285,387	391,911
Dunklin	2,901,967	* 3,712,876	* 1,670,312	* 2,921,393	2,634,370	2,481,221	2,662,491	2,467,040	2,194,198
Gasconade	1,699,571	* 1,671,191	* 518,096	* 1,617,134	* 1,759,775	* 489,716	* 1,527,907	1,439,961	632,357
Gentry	1,019,081	* 1,046,256	* 24,112	* 1,190,072	* 1,168,557	* 51,287	* 930,812	1,048,902	29,772
Grundy	869,452	* 1,065,098	* 16,598	* 852,631	1,066,274	212,244	925,804	1,063,513	425,887
Harrison	765,124	* 738,863	* 112,547	* 909,146	923,100	86,286	1,000,433	956,273	100,240
Henry	2,230,806	* 2,414,850	* 186,184	* 2,284,845	2,226,460	370,227	2,122,116	2,213,207	311,842
Hickory	1,238,324	* 1,131,946	* 486,022	* 1,158,387	* 1,092,447	* 379,644	* 1,156,929	1,030,652	313,704
Holt	1,088,084	* 1,037,597	* 354,789	* 1,077,320	1,021,985	304,302	1,031,278	923,276	248,967
Howard	1,009,164	* 937,470	* 153,823	* 911,201	1,022,737	82,129	809,242	1,004,265	193,665
Howell	2,788,866	* 2,902,007	* 319,764	* 2,830,523	2,849,641	432,904	2,788,725	2,664,917	452,022
Iron	1,340,897	* 1,389,439	* 270,377	* 1,199,261	* 1,341,253	* 318,919	* 1,350,757	1,265,496	460,910
Knox	590,440	* 583,269	* 166,885	* 556,985	* 563,883	* 159,715	* 586,129	478,515	166,613
Laclede	3,527,524	* 3,602,492	* 772,465	* 3,416,944	3,405,809	847,433	3,227,054	3,356,987	836,298
Lawrence	3,238,181	* 3,337,967	* 547,532	* 3,052,345	3,148,874	647,317	2,923,573	2,818,073	743,846
Lewis	1,381,647	* 1,523,096	* 225,540	* 1,302,739	1,274,371	366,989	1,257,784	1,120,326	338,621
Lincoln	3,930,654	* 3,571,268	* 2,698,229	* 3,672,383	* 3,123,878	* 2,338,844	* 3,532,316	2,740,566	1,790,339
Linn	1,175,445	* 1,218,157	* 356,144	* 1,132,339	* 1,223,627	* 398,856	* 1,211,258	1,187,397	490,143
Livingston	1,483,135	* 1,531,665	* 170,416	* 1,465,238	* 1,468,688	* 218,946	* 1,535,685	1,591,031	222,396
Macon	\$ 1,528,052	* 1,555,224	* 125,981	* 1,528,216	* 1,551,075	* 153,152	* 1,415,630	1,453,960	176,011

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-A

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
GENERAL REVENUE FUND

County	December 31,								
	2003			2002			2001		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Madison	\$ 1,118,802 *	1,025,434 *	109,460 *	1,192,932	1,211,137	16,091	1,127,946	1,108,965	34,296
Maries	1,049,950 *	964,747 *	154,162 *	1,145,863	1,087,165	68,959	1,008,153	1,080,281	10,261
Marion	3,916,684 *	4,089,325 *	246,324 *	3,578,679	3,351,598	418,965	2,996,108	3,472,870	191,884
McDonald	1,393,546 *	939,133 *	562,241 *	1,655,832 *	1,708,551 *	107,828 *	1,692,698	1,661,618	160,547
Mercer	622,050 *	652,071 *	35,622 *	593,356	656,993	65,643	701,201	706,995	129,280
Miller	2,460,419 *	2,235,106 *	395,855 *	2,416,170 *	3,171,029 *	170,542 *	2,347,426	1,942,905	925,401
Mississippi	1,646,716 *	1,649,559 *	686,177 *	1,807,062 *	1,680,808 *	689,019 *	1,860,406	1,974,931	562,765
Moniteau	1,480,867 *	1,506,691 *	4,222 *	1,266,109	1,237,420	30,046	1,130,466	1,171,331	1,357
Monroe	1,417,859 *	1,359,769 *	178,974 *	1,348,445 *	1,397,991 *	120,884 *	1,226,639	1,209,472	170,430
Montgomery	2,508,992 *	2,415,425 *	254,211 *	2,244,717 *	2,106,937 *	160,644 *	1,880,183	1,860,099	22,863
Morgan	2,154,364 *	2,070,780 *	832,470 *	1,814,927	1,923,429	748,887	1,772,106	1,951,833	857,389
Nodaway	2,386,297 *	2,134,097 *	3,378,953 *	2,560,230	2,125,889	3,126,753	2,489,252	1,974,151	2,692,412
Oregon	1,125,659 *	1,105,709 *	702,398 *	1,125,283 *	1,087,142 *	682,447 *	1,082,879	1,039,795	644,307
Osage	1,084,031 *	987,770 *	215,984 *	983,727 *	952,209 *	119,723 *	938,937	1,006,405	88,205
Ozark	983,595 *	1,011,550 *	240,339 *	947,189 *	921,928 *	268,293 *	1,261,220	1,079,953	243,033
Pemiscot	3,179,515 *	3,184,598 *	1,439 *	2,938,604	2,982,518	6,522	2,084,654	2,238,377	50,436
Perry	2,378,387 *	2,275,222 *	638,276 *	2,175,333	2,091,251	535,110	2,068,629	2,134,464	451,028
Phelps	4,092,679 *	4,257,815 *	442,069 *	4,170,113	4,232,501	607,205	3,989,351	3,722,312	669,593
Pike	1,650,237 *	1,603,725 *	569,443 *	1,510,834 *	1,363,530 *	522,931 *	2,482,919	2,396,199	375,628
Polk	1,193,747 *	1,200,534 *	1,129,175 *	1,355,195 *	1,184,487 *	1,135,963 *	1,108,886	1,039,729	965,255
Pulaski	2,798,323 *	2,823,337 *	207,423 *	2,698,414	2,529,236	232,437	2,441,214	2,710,631	63,259
Putnam	588,102 *	588,653 *	45,595 *	816,365	862,393	46,146	537,482	514,149	92,174
Ralls	1,390,538 *	1,373,747 *	136,947 *	1,377,973	1,371,066	120,156	1,258,191	1,241,314	113,249
Randolph	2,763,026 *	2,869,679 *	(481,413) *	2,811,457	3,051,529	(374,760)	2,787,434	2,777,486	(134,688)
Ray	2,526,797 *	2,445,169 *	233,066 *	2,810,970	2,702,260	151,438	2,246,324	2,248,229	42,728
Reynolds	1,041,755 *	897,856 *	296,546 *	871,339 *	835,248 *	152,646 *	770,104	733,603	116,555
Ripley	614,924 *	551,110 *	499,347 *	550,221	532,853	435,533	555,309	509,346	418,165
St. Clair	3,597,525 *	3,246,335 *	1,080,756 *	3,294,661	2,788,301	729,566	2,786,326	2,678,090	223,206
Ste. Genevieve	3,778,871 *	3,842,561 *	180,923 *	3,584,688	3,884,412	244,612	3,440,462	3,720,575	544,336
Schuyler	335,650 *	350,440 *	171,515 *	343,050	357,443	186,304	325,613	368,407	200,697
Scotland	617,330 *	720,936 *	221,475 *	679,844	679,346	325,080	763,660	692,327	324,582
Scott	3,497,930 *	3,417,369 *	1,240,366 *	3,370,262 *	3,096,798 *	1,159,805 *	3,416,516	2,681,469	886,341
Shannon	842,158 *	798,458 *	6,260 *	854,196 *	852,997 *	(37,440) *	741,821	823,706	(38,638)
Shelby	916,303 *	981,942 *	259,721 *	995,712 *	896,298 *	325,359 *	861,339	863,522	225,945
Stoddard	3,383,373 *	2,693,125 *	1,538,516 *	2,529,389	2,377,048	848,268	2,370,746	2,577,367	695,927
Stone	6,198,584 *	6,232,739 *	1,253,590 *	5,675,036	5,404,509	1,287,745	4,412,626	4,405,940	1,017,218
Sullivan	958,866 *	933,763 *	78,780 *	926,674	946,889	53,677	915,206	1,013,942	73,892
Texas	1,339,343 *	1,389,678 *	267,837 *	1,343,316	1,226,298	318,173	1,123,153	1,340,069	201,155
Vernon	1,940,460 *	2,056,342 *	219,869 *	1,887,133 *	2,007,308 *	335,751 *	1,820,505	1,799,561	455,926
Warren	2,535,412 *	2,219,559 *	1,995,190 *	2,455,170	2,293,881	1,679,337	2,284,501	2,091,927	1,518,048
Washington	2,829,091 *	2,752,129 *	63,671 *	2,089,273 *	2,176,713 *	(13,291) *	2,217,272	2,211,352	74,149
Wayne	1,610,403 *	1,570,575 *	133,387 *	1,428,597 *	1,435,495 *	93,559 *	1,393,401	1,280,362	100,457
Webster	2,416,011 *	2,527,897 *	300,611 *	2,338,861	2,173,464	412,497	1,972,177	2,263,651	247,100
Worth	445,845 *	445,845 *	(127,125) *	303,598 *	431,048 *	(127,125) *	439,059	439,213	325
Wright	1,302,847 *	1,414,658 *	336,234 *	1,341,108 *	1,333,649 *	448,045 *	1,287,941	1,274,847	440,586
Average	\$ 1,810,549	1,787,041	471,625	1,733,523	1,727,134	448,116	1,636,370	1,617,548	441,727

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-B

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SPECIAL ROAD AND BRIDGE FUND

County	December 31,								
	2003			2002			2001		
	Cash			Cash			Cash		
	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
Adair	\$ 1,763,821 *	1,953,439 *	536,419 *	1,486,517 *	1,247,756 *	726,037 *	1,534,512	1,294,769	487,276
Andrew	2,177,823 *	2,276,518 *	626,217 *	1,950,035 *	1,969,281 *	724,912 *	2,162,020	1,845,893	744,158
Atchison	930,353 *	1,049,730 *	214,747 *	1,261,717 *	952,773 *	334,124 *	1,256,238	1,336,991	25,180
Audrain	1,884,888 *	1,978,775 *	798,180 *	1,949,033 *	1,786,611 *	892,067 *	1,984,008	1,788,954	729,645
Barry	579,734 *	646,775 *	86,728 *	514,176	578,651	153,769	246,362	247,168	218,244
Barton	1,090,158 *	1,018,912 *	915,985 *	729,730 *	610,624 *	844,740 *	699,034	495,343	725,633
Bates	1,262,250 *	1,528,090 *	337,492 *	1,150,372 *	998,947 *	603,332 *	1,552,843	1,509,698	451,907
Benton	1,320,280 *	1,216,442 *	736,477 *	1,413,933 *	1,483,982 *	632,639 *	1,266,175	1,529,184	702,688
Bollinger	2,268,534 *	1,936,593 *	460,308 *	1,199,355 *	1,262,217 *	128,367 *	967,229	883,989	191,229
Butler	2,387,054 *	2,439,031 *	280,410 *	3,102,147	2,919,103	332,387	2,299,088	2,436,754	149,343
Caldwell	1,125,119 *	1,082,664 *	431,675 *	947,251 *	820,520 *	389,219 *	1,125,639	995,132	262,488
Carroll	1,789,061 *	1,872,979 *	374,934 *	2,092,208	2,444,184	458,851	1,756,048	1,643,459	810,827
Carter	772,709 *	878,975 *	242,238 *	908,099 *	651,664 *	348,504 *	410,925	454,610	92,068
Cedar	868,899 *	943,561 *	163,051 *	777,664 *	711,470 *	237,713 *	610,724	616,813	171,519
Chariton	1,226,760 *	1,179,639 *	476,237 *	1,106,921 *	1,239,408 *	429,116 *	807,495	955,267	561,603
Clark	1,373,918 *	1,282,290 *	208,099 *	1,683,275	1,648,489	116,472	1,071,263	1,062,694	81,686
Clinton	1,446,803 *	1,456,640 *	0 *	1,393,772 *	1,400,587 *	9,837 *	1,392,749	1,463,619	16,652
Cooper	1,154,943 *	1,254,552 *	232,594 *	1,141,220	1,184,408	332,204	1,082,812	1,148,035	375,392
Crawford	2,835,858 *	2,348,500 *	950,886 *	2,342,354	2,958,336	463,528	1,977,684	2,209,042	1,079,510
Dade	669,537 *	703,005 *	245,756 *	1,460,431	1,479,210	279,224	869,061	768,863	298,003
Dallas	1,780,195 *	1,672,731 *	191,264 *	1,933,282	1,914,485	83,800	962,669	1,041,333	65,003
Daviess	896,021 *	1,006,056 *	640,707 *	1,163,126	1,139,528	750,742	902,272	1,138,591	727,144
DeKalb	1,070,367 *	1,060,752 *	221,559 *	817,249 *	1,292,331 *	211,944 *	853,719	889,001	687,026
Dent	931,654 *	1,003,303 *	82,496 *	1,138,387 *	1,145,144 *	154,145 *	997,916	995,114	160,902
Douglas	1,264,873 *	1,253,486 *	131,820 *	1,031,320 *	958,401 *	120,433 *	910,522	936,044	47,515
Dunklin	934,087 *	959,975 *	902,636 *	927,584	909,096	928,524	895,087	890,034	910,036
Gasconade	1,769,193 *	1,622,069 *	913,470 *	1,555,701 *	1,643,061 *	766,346 *	1,806,244	1,744,591	853,706
Gentry	870,286 *	796,465 *	119,507 *	1,052,809 *	996,687 *	45,687 *	857,258	875,292	(10,436)
Grundy	832,186 *	752,666 *	352,634 *	947,392	937,230	273,114	807,868	761,509	262,952
Harrison	1,430,983 *	1,905,271 *	1,310,567 *	1,544,549	1,844,215	1,784,855	1,452,465	1,433,722	2,084,521
Henry	980,863 *	918,724 *	823,914 *	1,308,407	1,165,522	761,775	1,884,864	2,167,662	618,890
Hickory	677,011 *	684,525 *	149,213 *	665,642 *	619,510 *	156,727 *	679,993	613,024	110,595
Holt	1,505,254 *	1,505,885 *	292,595 *	1,648,996	1,501,916	293,226	1,787,739	1,846,680	146,146
Howard	1,057,098 *	1,171,412 *	431,672 *	1,221,860	986,512	545,986	1,072,228	1,033,120	310,638
Howell	1,629,339 *	1,918,222 *	54,598 *	2,166,469	1,895,660	343,480	1,430,808	1,519,666	72,672
Iron	1,080,655 *	1,124,046 *	449,128 *	1,101,299 *	912,576 *	492,518 *	907,957	1,025,451	303,794
Knox	1,501,934 *	1,515,692 *	501,063 *	1,267,609 *	1,136,735 *	514,820 *	1,700,935	1,668,985	383,946
Laclede	1,238,191 *	1,227,327 *	63,625 *	1,278,700	1,240,179	52,761	1,677,766	1,792,957	14,240
Lawrence	2,266,917 *	2,337,563 *	196,850 *	2,240,674	2,234,050	267,497	2,563,743	2,526,208	260,873
Lewis	842,779 *	796,772 *	71,775 *	879,634	867,365	25,768	733,745	753,918	13,499
Lincoln	4,174,170 *	4,040,782 *	1,364,707 *	4,387,162 *	3,840,444 *	1,231,320 *	3,938,012	3,866,990	684,602
Linn	1,641,683 *	1,712,064 *	852,419 *	1,544,872 *	1,364,390 *	922,800 *	2,060,274	1,577,154	742,318
Livingston	1,184,946 *	1,053,885 *	560,345 *	915,239 *	715,473 *	429,284 *	1,151,789	1,166,793	229,518
Macon	\$ 1,397,908 *	1,574,648 *	150,557 *	1,462,915 *	1,440,290 *	327,296 *	1,453,988	1,312,127	304,672

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-B

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SPECIAL ROAD AND BRIDGE FUND

County	December 31,								
	2003			2002			2001		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Madison	\$ 1,053,375 *	1,068,016 *	26,623 *	1,383,176	1,397,185	41,265	606,235	571,233	55,274
Maries	797,342 *	778,506 *	109,400 *	1,067,750	1,030,008	90,564	741,153	730,366	52,822
Marion	1,487,089 *	1,516,985 *	105,941 *	1,492,226	1,409,683	135,837	1,321,599	1,374,877	53,294
McDonald	2,083,403 *	1,976,331 *	733,768 *	2,543,031 *	2,277,880 *	626,696 *	1,443,673	1,432,792	361,545
Mercer	969,130 *	973,928 *	163,559 *	913,106	765,356	168,357	721,155	840,380	20,607
Miller	1,446,113 *	1,090,679 *	440,811 *	1,787,480 *	1,732,944 *	85,377 *	1,088,321	1,319,315	30,841
Mississippi	899,890 *	910,027 *	132,393 *	918,469 *	934,738 *	142,530 *	861,392	902,233	158,799
Moniteau	923,708 *	923,915 *	164,263 *	896,727	880,018	164,470	923,789	839,419	147,761
Monroe	1,118,995 *	1,036,503 *	451,279 *	1,331,569 *	1,283,073 *	368,787 *	1,216,279	1,107,055	320,291
Montgomery	1,527,359 *	953,173 *	1,541,474 *	1,307,163 *	806,362 *	967,288 *	1,254,147	1,011,187	466,487
Morgan	1,601,999 *	1,649,743 *	767,655 *	1,713,648	1,666,723	815,399	1,471,148	1,678,050	768,474
Nodaway	2,717,810 *	2,397,139 *	909,597 *	2,237,197	2,896,540	588,926	2,047,779	2,296,232	1,248,269
Oregon	715,824 *	764,601 *	593,130 *	773,991 *	710,905 *	641,907 *	711,420	638,026	578,821
Osage	1,020,077 *	1,011,649 *	87,463 *	869,581 *	951,971 *	79,034 *	1,062,664	1,020,719	161,424
Ozark	1,477,253 *	1,509,348 *	250,940 *	1,211,348 *	1,019,900 *	283,035 *	967,233	925,239	91,587
Pemiscot	1,627,404 *	1,576,528 *	153,023 *	1,076,593	1,124,617	102,148	1,107,150	1,069,154	150,172
Perry	1,330,565 *	1,387,080 *	421,947 *	1,545,382	1,150,659	478,462	1,464,021	1,763,941	83,739
Phelps	2,503,631 *	2,499,413 *	4,861 *	2,354,003	2,354,197	643	2,656,392	2,656,301	837
Pike	2,079,461 *	1,951,226 *	361,010 *	1,793,406 *	1,856,696 *	232,776 *	1,935,269	1,914,413	296,066
Polk	2,426,466 *	2,443,050 *	88,063 *	2,259,488 *	2,162,941 *	104,647 *	2,720,870	2,736,362	8,100
Pulaski	1,159,478 *	1,510,377 *	31,181 *	1,520,114	1,204,048	382,080	1,034,659	1,044,568	66,014
Putnam	1,357,441 *	1,359,822 *	138,631 *	566,558	602,366	141,012	599,340	625,383	176,820
Ralls	1,494,014 *	1,342,545 *	277,050 *	1,671,153	1,708,717	125,582	1,172,646	1,174,740	163,146
Randolph	1,730,468 *	1,631,008 *	845,724 *	1,656,811	1,828,284	746,264	1,870,242	2,151,275	917,737
Ray	1,173,731 *	1,253,210 *	306,779 *	1,384,395	1,113,641	386,259	1,338,006	1,256,671	115,505
Reynolds	2,059,704 *	2,512,260 *	165,999 *	1,828,428 *	1,380,125 *	618,555 *	1,016,267	986,243	170,252
Ripley	446,162 *	496,845 *	48,823 *	489,306	520,511	99,506	426,577	430,052	130,711
St. Clair	940,301 *	946,505 *	241,278 *	946,035	960,354	247,482	914,519	936,098	261,801
Ste. Genevieve	1,380,254 *	1,426,939 *	1,578,468 *	1,270,811	1,197,985	1,625,153	1,242,939	1,219,610	1,552,327
Schuyler	813,455 *	770,471 *	270,926 *	1,122,935	1,054,278	227,942	574,779	678,804	159,285
Scotland	857,665 *	948,380 *	54,414 *	924,018	892,484	145,129	1,021,326	1,074,246	113,595
Scott	1,228,374 *	1,198,471 *	426,619 *	1,264,449 *	1,169,045 *	396,717 *	1,058,390	962,493	301,312
Shannon	1,116,729 *	1,065,315 *	2,080,105 *	1,914,321 *	892,015 *	2,028,691 *	856,670	819,033	1,006,385
Shelby	1,050,296 *	1,056,503 *	362,131 *	1,061,266 *	946,445 *	368,338 *	1,261,628	1,176,477	253,517
Stoddard	1,691,377 *	1,613,596 *	1,223,738 *	1,496,032	1,508,958	1,145,957	1,313,632	1,331,399	1,158,883
Stone	4,390,352 *	4,234,721 *	783,831 *	4,297,642	4,026,435	628,200	4,183,526	4,425,629	356,993
Sullivan	920,126 *	1,063,658 *	122,406 *	821,911	877,217	265,939	1,043,408	1,067,430	321,245
Texas	963,379 *	960,977 *	143,313 *	1,378,080	1,378,599	140,911	955,912	943,498	141,431
Vernon	1,200,994 *	1,045,084 *	653,486 *	1,875,981 *	1,661,069 *	497,576 *	1,107,170	1,120,506	282,663
Warren	1,433,983 *	1,325,364 *	680,121 *	1,344,326	1,300,754	571,501	1,315,734	1,508,550	527,929
Washington	1,886,249 *	1,905,773 *	149,680 *	2,031,509 *	1,958,152 *	169,204 *	1,788,431	1,870,992	95,847
Wayne	1,467,429 *	1,472,491 *	151,021 *	1,902,342 *	1,881,006 *	156,083 *	1,122,083	1,097,806	134,747
Webster	2,253,029 *	2,385,933 *	241,031 *	2,753,836	2,605,662	373,935	1,546,273	1,511,467	225,761
Worth	624,145 *	647,322 *	65,456 *	752,858 *	708,884 *	88,633 *	226,830	218,296	44,659
Wright	1,496,589 *	1,350,534 *	292,412 *	1,402,181 *	1,428,109 *	146,358 *	1,189,425	1,254,523	172,285
Average	\$ 1,425,053	1,422,510	426,847	1,460,267	1,396,253	424,304	1,292,852	1,303,094	360,291

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-A

MISSOURI 3RD CLASS COUNTIES
 RATIO OF CASH BALANCE TO DISBURSEMENTS
 GENERAL REVENUE FUND

County	Year Ended December 31,		
	2003	2002	2001
Adair	.29 *	.23 *	.20
Andrew	.76 *	.96 *	1.14
Atchison	.30 *	.37 *	.26
Audrain	.67 *	.65 *	.58
Barry	.18 *	.18	1.04
Barton	.40 *	.33 *	.37
Bates	.66 *	.74 *	.53
Benton	.10 *	.15 *	.21
Bollinger	.03 *	.02 *	.01
Butler	.21 *	.10	.14
Caldwell	.07 *	(.05) *	(.07)
Carroll	.49 *	.32	.28
Carter	.34 *	.27 *	.28
Cedar	.29 *	.21 *	.09
Chariton	.03 *	.03 *	.00
Clark	.00 *	.00	.00
Clinton	.00 *	.01 *	.05
Cooper	.75 *	.81	.98
Crawford	.02 *	.01	.03
Dade	.83 *	.55	.68
Dallas	.18 *	.21	.21
Daviess	1.53 *	1.32	.88
DeKalb	.04 *	.00 *	.01
Dent	.42 *	.54 *	.50
Douglas	.13 *	.15 *	.30
Dunklin	.45 *	.94	.89
Gasconade	.31 *	.28 *	.44
Gentry	.02 *	.04 *	.03
Grundy	.02 *	.20	.40
Harrison	.15 *	.09	.10
Henry	.08 *	.17	.14
Hickory	.43 *	.35 *	.30
Holt	.34 *	.30	.27
Howard	.16 *	.08	.19
Howell	.11 *	.15	.17
Iron	.19 *	.24 *	.36
Knox	.29 *	.28 *	.35
Laclede	.21 *	.25	.25
Lawrence	.16 *	.21	.26
Lewis	.15 *	.29	.30
Lincoln	.76 *	.75 *	.65
Linn	.29 *	.33 *	.41
Livingston	.11 *	.15 *	.14
Macon	.08 *	.10 *	.12

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-A

MISSOURI 3RD CLASS COUNTIES
 RATIO OF CASH BALANCE TO DISBURSEMENTS
 GENERAL REVENUE FUND

County	Year Ended December 31,		
	2003	2002	2001
Madison	.11 *	.01	.03
Maries	.16 *	.06	.01
Marion	.06 *	.13	.06
McDonald	.60 *	.06 *	.10
Mercer	.05 *	.10	.18
Miller	.18 *	.05 *	.48
Mississippi	.42 *	.41 *	.28
Moniteau	.00 *	.02	.00
Monroe	.13 *	.09 *	.14
Montgomery	.11 *	.08 *	.01
Morgan	.40 *	.39	.44
Nodaway	1.58 *	1.47	1.36
Oregon	.64 *	.63 *	.62
Osage	.22 *	.13 *	.09
Ozark	.24 *	.29 *	.23
Pemiscot	.00 *	.00	.02
Perry	.28 *	.26	.21
Phelps	.10 *	.14	.18
Pike	.36 *	.38 *	.16
Polk	.94 *	.96 *	.93
Pulaski	.07 *	.09	.02
Putnam	.08 *	.05	.18
Ralls	.10 *	.09	.09
Randolph	(.17) *	(.12)	(.05)
Ray	.10 *	.06	.02
Reynolds	.33 *	.18 *	.16
Ripley	.91 *	.82	.82
St. Clair	.33 *	.26	.08
Ste. Genevieve	.05 *	.06	.15
Schuyler	.49 *	.52	.54
Scotland	.31 *	.48	.47
Scott	.36 *	.37 *	.33
Shannon	.01 *	(.04) *	(.05)
Shelby	.26 *	.36 *	.26
Stoddard	.57 *	.36	.27
Stone	.20 *	.24	.23
Sullivan	.08 *	.06	.07
Texas	.19 *	.26	.15
Vernon	.11 *	.17 *	.25
Warren	.90 *	.73	.73
Washington	.02 *	(.01) *	.03
Wayne	.08 *	.07 *	.08
Webster	.12 *	.19	.11
Worth	(.29) *	(.29) *	.00
Wright	.24 *	.34 *	.35
Average	.28	.27	.28

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-B

MISSOURI 3RD CLASS COUNTIES
 RATIO OF CASH BALANCE TO DISBURSEMENTS
 SPECIAL ROAD AND BRIDGE FUND

County	Year Ended December 31,		
	2003	2002	2001
Adair	.27 *	.58 *	.38
Andrew	.28 *	.37 *	.40
Atchison	.20 *	.35 *	.02
Audrain	.40 *	.50 *	.41
Barry	.13 *	.27	.88
Barton	.90 *	1.38 *	1.46
Bates	.22 *	.60 *	.30
Benton	.61 *	.43 *	.46
Bollinger	.24 *	.10 *	.22
Butler	.11 *	.11	.06
Caldwell	.40 *	.47 *	.26
Carroll	.20 *	.19	.49
Carter	.28 *	.53 *	.20
Cedar	.17 *	.33 *	.28
Chariton	.40 *	.35 *	.59
Clark	.16 *	.07	.08
Clinton	.00 *	.01 *	.01
Cooper	.19 *	.28	.33
Crawford	.40 *	.16	.49
Dade	.35 *	.19	.39
Dallas	.11 *	.04	.06
Daviess	.64 *	.66	.64
DeKalb	.21 *	.16 *	.77
Dent	.08 *	.13 *	.16
Douglas	.11 *	.13 *	.05
Dunklin	.94 *	1.02	1.02
Gasconade	.56 *	.47 *	.49
Gentry	.15 *	.05 *	(.01)
Grundy	.47 *	.29	.35
Harrison	.69 *	.97	1.45
Henry	.90 *	.65	.29
Hickory	.22 *	.25 *	.18
Holt	.19 *	.20	.08
Howard	.37 *	.55	.30
Howell	.03 *	.18	.05
Iron	.40 *	.54 *	.30
Knox	.33 *	.45 *	.23
Laclede	.05 *	.04	.01
Lawrence	.08 *	.12	.10
Lewis	.09 *	.03	.02
Lincoln	.34 *	.32 *	.18
Linn	.50 *	.68 *	.47
Livingston	.53 *	.60 *	.20
Macon	.10 *	.23 *	.23

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-B

MISSOURI 3RD CLASS COUNTIES
 RATIO OF CASH BALANCE TO DISBURSEMENTS
 SPECIAL ROAD AND BRIDGE FUND

County	Year Ended December 31,		
	2003	2002	2001
Madison	.02 *	.03	.10
Maries	.14 *	.09	.07
Marion	.07 *	.10	.04
McDonald	.37 *	.28 *	.25
Mercer	.17 *	.22	.02
Miller	.40 *	.05 *	.02
Mississippi	.15 *	.15 *	.18
Moniteau	.18 *	.19	.18
Monroe	.44 *	.29 *	.29
Montgomery	1.62 *	1.20 *	.46
Morgan	.47 *	.49	.46
Nodaway	.38 *	.20	.54
Oregon	.78 *	.90 *	.91
Osage	.09 *	.08 *	.16
Ozark	.17 *	.28 *	.10
Pemiscot	.10 *	.09	.14
Perry	.30 *	.42	.05
Phelps	.00 *	.00	.00
Pike	.19 *	.13 *	.15
Polk	.04 *	.05 *	.00
Pulaski	.02 *	.32	.06
Putnam	.10 *	.23	.28
Ralls	.21 *	.07	.14
Randolph	.52 *	.41	.43
Ray	.24 *	.35	.09
Reynolds	.07 *	.45 *	.17
Ripley	.10 *	.19	.30
St. Clair	.25 *	.26	.28
Ste. Genevieve	1.11 *	1.36	1.27
Schuyler	.35 *	.22	.23
Scotland	.06 *	.16	.11
Scott	.36 *	.34 *	.31
Shannon	1.95 *	2.27 *	1.23
Shelby	.34 *	.39 *	.22
Stoddard	.76 *	.76	.87
Stone	.19 *	.16	.08
Sullivan	.12 *	.30	.30
Texas	.15 *	.10	.15
Vernon	.63 *	.30 *	.25
Warren	.51 *	.44	.35
Washington	.08 *	.09 *	.05
Wayne	.10 *	.08 *	.12
Webster	.10 *	.14	.15
Worth	.10 *	.13 *	.20
Wright	.22 *	.10 *	.14
Average	.32	.35	.31

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-A

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE
 GENERAL REVENUE FUND

County	Property Taxes			Sales Tax			Intergovernmental			Charges for Services			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001 *	2003	2002	2001	2003	2002	2001
Adair	0 *	0 *	0	49 *	69 *	70	3 *	10 *	9	15 *	18 *	17	1 *	1 *	1	32 *	2 *	3
Andrew	13 *	23 *	27	22 *	32 *	42	33 *	12 *	0	22 *	24 *	23	1 *	2 *	6	9 *	7 *	2
Atchison	41 *	32 *	37	24 *	18 *	22	1 *	6 *	9	24 *	18 *	18	0 *	1 *	2	10 *	25 *	12
Audrain	19 *	18 *	17	40 *	38 *	42	14 *	17 *	17	24 *	22 *	19	1 *	3 *	2	2 *	2 *	3
Barry	1 *	1	1	54 *	57	57	14 *	11	12	20 *	22	20	0 *	2	5	11 *	7	5
Barton	10 *	11 *	11	53 *	59 *	58	4 *	5 *	4	24 *	17 *	21	0 *	1 *	2	9 *	7 *	4
Bates	56 *	50 *	56	0 *	0 *	0	2 *	8 *	2	30 *	34 *	30	4 *	1 *	4	8 *	7 *	8
Benton	15 *	14 *	15	37 *	38 *	37	17 *	15 *	17	23 *	24 *	21	0 *	1 *	1	8 *	8 *	9
Bollinger	15 *	14 *	15	45 *	48 *	53	13 *	8 *	13	14 *	12 *	13	0 *	0 *	0	13 *	18 *	6
Butler	8 *	9	9	33 *	36	39	13 *	15	14	12 *	11	11	0 *	0	1	34 *	29	26
Caldwell	8 *	20 *	11	24 *	26 *	25	12 *	6 *	10	13 *	18 *	13	0 *	0 *	0	43 *	30 *	41
Carroll	25 *	28	28	27 *	27	28	7 *	4	4	32 *	32	35	1 *	2	1	8 *	7	4
Carter	3 *	3 *	3	46 *	55 *	52	28 *	22 *	25	13 *	15 *	16	1 *	1 *	1	9 *	4 *	3
Cedar	14 *	14 *	10	40 *	48 *	41	9 *	10 *	21	26 *	24 *	22	0 *	0 *	2	11 *	4 *	4
Chariton	26 *	25 *	28	27 *	29 *	25	13 *	17 *	20	13 *	12 *	11	0 *	0 *	1	21 *	17 *	15
Clark	27 *	27	32	22 *	22	22	14 *	14	10	15 *	22	25	1 *	1	1	21 *	14	10
Clinton	20 *	21 *	21	31 *	36 *	35	11 *	8 *	13	26 *	26 *	25	0 *	1 *	1	12 *	8 *	5
Cooper	10 *	10	17	35 *	35	36	17 *	19	14	17 *	15	11	2 *	3	5	19 *	18	17
Crawford	8 *	7	7	38 *	36	36	27 *	27	27	21 *	19	18	0 *	0	0	6 *	11	12
Dade	16 *	23	19	47 *	43	45	8 *	9	12	17 *	16	15	1 *	2	4	11 *	7	5
Dallas	2 *	2	2	54 *	52	47	10 *	14	13	32 *	29	28	1 *	1	2	1 *	2	8
Daviess	24 *	27	30	25 *	30	33	7 *	3	4	14 *	14	15	2 *	3	6	28 *	23	12
DeKalb	5 *	6 *	4	54 *	51 *	46	8 *	9 *	3	16 *	19 *	16	0 *	0 *	1	17 *	15 *	30
Dent	5 *	5 *	5	52 *	55 *	52	8 *	9 *	10	24 *	22 *	23	1 *	2 *	3	10 *	7 *	7
Douglas	8 *	7 *	7	49 *	53 *	56	27 *	21 *	22	12 *	13 *	12	0 *	1 *	2	4 *	5 *	1
Dunklin	11 *	10	10	43 *	44	48	24 *	12	15	13 *	15	14	2 *	3	4	7 *	16	9
Gasconade	15 *	15 *	15	54 *	54 *	57	0 *	0 *	0	24 *	25 *	21	2 *	2 *	3	5 *	4 *	4
Gentry	31 *	27 *	32	23 *	19 *	25	18 *	21 *	19	14 *	9 *	16	0 *	0 *	2	14 *	24 *	6
Grundy	10 *	9	11	47 *	50	47	11 *	11	15	18 *	18	14	1 *	2	3	13 *	10	10
Harrison	39 *	31	29	27 *	24	23	2 *	12	10	20 *	22	17	0 *	1	1	12 *	10	20
Henry	2 *	1	2	50 *	49	51	17 *	18	20	24 *	27	21	0 *	0	1	7 *	5	5
Hickory	10 *	11 *	10	62 *	64 *	61	9 *	7 *	10	14 *	13 *	12	1 *	1 *	1	4 *	4 *	6
Holt	25 *	23	24	28 *	41	38	23 *	12	12	20 *	17	18	0 *	1	1	4 *	6	7
Howard	24 *	25	27	26 *	28	32	0 *	17	19	19 *	18	14	0 *	1	2	31 *	11	6
Howell	2 *	1	1	56 *	57	56	22 *	23	23	18 *	16	16	0 *	1	1	2 *	2	3
Iron	36 *	35 *	35	23 *	26 *	23	16 *	15 *	17	17 *	17 *	16	1 *	1 *	2	7 *	6 *	7
Knox	26 *	25 *	26	46 *	46 *	48	4 *	0 *	0	16 *	17 *	17	0 *	1 *	1	8 *	11 *	8
Laclede	9 *	9	6	48 *	48	51	8 *	15	15	18 *	24	24	1 *	0	1	16 *	4	3
Lawrence	9 *	9	9	37 *	37	38	28 *	26	28	22 *	23	20	1 *	2	3	3 *	3	2
Lewis	20 *	17	18	44 *	51	53	1 *	4	2	15 *	14	14	1 *	1	1	19 *	13	12
Lincoln	15 *	16 *	14	47 *	49 *	48	7 *	5 *	7	23 *	22 *	21	2 *	2 *	2	6 *	6 *	8
Linn	8 *	10 *	12	47 *	52 *	46	19 *	17 *	22	17 *	15 *	11	1 *	1 *	2	8 *	5 *	7
Livingston	2 *	1 *	1	52 *	54 *	53	26 *	24 *	19	17 *	17 *	15	0 *	0 *	1	3 *	4 *	11
Macon	23 *	20 *	20	39 *	39 *	40	8 *	10 *	13	20 *	19 *	17	0 *	1 *	1	10 *	11 *	9

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-A

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE
 GENERAL REVENUE FUND

County	Property Taxes			Sales Tax			Intergovernmental			Charges for Services			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Madison	12 *	9	14	36 *	34	34	14 *	26	17	28 *	16	17	0 *	0	0	10 *	15	18
Maries	27 *	23	25	27 *	30	39	18 *	10	2	17 *	15	15	0 *	0	0	11 *	22	19
Marion	5 *	2	3	39 *	42	48	26 *	28	18	19 *	19	20	0 *	0	1	11 *	9	10
McDonald	27 *	27 *	27	51 *	39 *	36	4 *	10 *	13	18 *	19 *	18	0 *	0 *	1	0 *	5 *	5
Mercer	27 *	28	29	40 *	46	40	16 *	12	11	8 *	6	6	0 *	1	1	9 *	7	13
Miller	5 *	4 *	6	49 *	53 *	49	14 *	12 *	14	25 *	24 *	22	0 *	1 *	2	7 *	6 *	7
Mississippi	19 *	17 *	18	48 *	45 *	46	7 *	4 *	3	11 *	10 *	9	1 *	1 *	2	14 *	23 *	22
Moniteau	18 *	16	23	31 *	39	40	30 *	17	13	16 *	19	19	0 *	0	1	5 *	9	4
Monroe	20 *	19 *	21	35 *	38 *	39	19 *	18 *	18	17 *	19 *	17	0 *	0 *	1	9 *	6 *	4
Montgomery	15 *	17 *	19	38 *	41 *	31	25 *	22 *	27	17 *	15 *	16	0 *	0 *	0	5 *	5 *	7
Morgan	14 *	15	15	40 *	48	47	1 *	1	1	24 *	26	21	1 *	1	3	20 *	9	13
Nodaway	0 *	1	0	76 *	72	70	5 *	7	6	11 *	16	17	2 *	3	5	6 *	1	2
Oregon	6 *	5 *	5	65 *	63 *	62	14 *	15 *	16	11 *	12 *	11	2 *	2 *	4	2 *	3 *	2
Osage	22 *	26 *	20	40 *	44 *	43	6 *	2 *	9	22 *	22 *	21	0 *	1 *	1	10 *	5 *	6
Ozark	14 *	14 *	10	51 *	53 *	39	14 *	9 *	25	17 *	17 *	13	0 *	0 *	0	4 *	7 *	13
Pemiscot	10 *	10	13	18 *	21	28	30 *	22	21	12 *	12	22	0 *	1	1	30 *	34	15
Perry	19 *	20	20	43 *	45	47	16 *	13	14	15 *	16	14	0 *	1	1	7 *	5	4
Phelps	14 *	13	12	31 *	31	35	18 *	20	20	17 *	14	13	3 *	1	1	17 *	21	19
Pike	26 *	29 *	17	36 *	40 *	24	3 *	4 *	41	14 *	13 *	7	0 *	1 *	1	21 *	13 *	10
Polk	54 *	47 *	53	0 *	0 *	0	4 *	1 *	3	32 *	26 *	27	2 *	3 *	6	8 *	23 *	11
Pulaski	1 *	0	0	53 *	51	49	11 *	9	11	29 *	23	22	0 *	0	0	6 *	17	18
Putnam	37 *	24	37	48 *	35	42	4 *	31	2	10 *	7	10	0 *	1	1	1 *	2	8
Ralls	24 *	22	23	47 *	45	48	5 *	4	4	15 *	15	15	0 *	0	1	9 *	14	9
Randolph	15 *	15	18	42 *	42	40	15 *	19	17	22 *	20	19	0 *	0	1	6 *	4	5
Ray	0 *	0	0	61 *	55	63	9 *	13	5	24 *	22	23	0 *	0	0	6 *	10	9
Reynolds	22 *	31 *	39	17 *	19 *	1	24 *	17 *	35	13 *	15 *	15	1 *	1 *	2	23 *	17 *	8
Ripley	38 *	40	40	0 *	0	0	26 *	21	23	23 *	25	22	3 *	5	5	10 *	9	10
St. Clair	9 *	9	10	6 *	8	9	5 *	73	66	72 *	7	7	1 *	1	1	7 *	2	7
Ste. Genevieve	17 *	12	14	17 *	19	19	49 *	53	52	11 *	10	8	0 *	0	2	6 *	6	5
Schuyler	28 *	29	30	39 *	37	38	2 *	1	1	20 *	20	19	0 *	1	6	11 *	12	6
Scotland	35 *	33	30	26 *	25	33	19 *	19	19	13 *	13	11	2 *	1	3	5 *	9	4
Scott	11 *	10 *	9	43 *	44 *	44	22 *	24 *	11	18 *	16 *	34	1 *	1 *	1	5 *	5 *	1
Shannon	9 *	5 *	9	47 *	48 *	28	15 *	21 *	25	14 *	11 *	19	1 *	1 *	1	14 *	14 *	18
Shelby	31 *	29 *	31	41 *	37 *	45	10 *	7 *	11	7 *	4 *	7	0 *	1 *	2	11 *	22 *	4
Stoddard	6 *	16	16	64 *	46	44	12 *	18	21	12 *	15	12	3 *	1	3	3 *	4	4
Stone	7 *	8	10	65 *	66	58	4 *	10	15	14 *	14	15	1 *	1	1	9 *	1	1
Sullivan	16 *	15	15	42 *	45	45	21 *	16	1	14 *	15	15	0 *	0	1	7 *	9	23
Texas	0 *	0	0	58 *	56	61	13 *	14	14	20 *	17	15	1 *	1	2	8 *	12	8
Vernon	15 *	16 *	16	42 *	43 *	43	13 *	10 *	13	16 *	17 *	15	0 *	0 *	1	14 *	14 *	12
Warren	11 *	14	11	43 *	45	47	5 *	5	5	37 *	32	31	1 *	1	3	3 *	3	3
Washington	14 *	10 *	10	23 *	29 *	33	39 *	29 *	31	13 *	14 *	13	0 *	0 *	0	11 *	18 *	13
Wayne	12 *	12 *	13	25 *	28 *	29	21 *	23 *	24	12 *	13 *	12	0 *	0 *	0	30 *	24 *	22
Webster	6 *	4	6	44 *	44	51	11 *	7	4	34 *	35	34	1 *	1	2	4 *	9	3
Worth	37 *	51 *	39	14 *	20 *	13	0 *	0 *	6	22 *	12 *	9	0 *	0 *	0	27 *	17 *	33
Wright	4 *	4 *	51	54 *	50 *	0	16 *	21 *	26	18 *	17 *	15	1 *	2 *	2	7 *	6 *	6
Average	16	16	17	39	41	40	14	14	15	19	18	17	1	1	2	11	10	9

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-B

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE
 SPECIAL ROAD AND BRIDGE FUND

County	Property Taxes			Sales Tax			Intergovernmental			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Adair	31 *	36 *	34	0 *	0 *	0	63 *	57 *	55	2 *	3 *	2	4 *	4 *	9
Andrew	36 *	39 *	36	16 *	17 *	16	42 *	41 *	44	0 *	1 *	1	6 *	2 *	3
Atchison	48 *	34 *	34	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	52 *	66 *	66
Audrain	51 *	50 *	47	0 *	0 *	0	48 *	46 *	43	1 *	2 *	2	0 *	2 *	8
Barry	18 *	19	38	0 *	0	0	24 *	26	56	0 *	1	6	58 *	54	0
Barton	0 *	0 *	0	0 *	0 *	0	65 *	94 *	96	0 *	1 *	3	35 *	5 *	1
Bates	4 *	4 *	3	0 *	0 *	0	93 *	89 *	95	1 *	1 *	1	2 *	6 *	1
Benton	25 *	22 *	25	9 *	9 *	10	65 *	67 *	50	1 *	1 *	4	0 *	1 *	11
Bollinger	10 *	18 *	22	0 *	0 *	0	25 *	46 *	56	0 *	0 *	1	65 *	36 *	21
Butler	6 *	5	6	34 *	23	30	58 *	72	64	0 *	0	0	2 *	0	0
Caldwell	4 *	4 *	4	8 *	10 *	8	38 *	43 *	36	0 *	1 *	1	50 *	42 *	51
Carroll	4 *	3	3	0 *	0	0	93 *	85	89	1 *	1	2	2 *	11	6
Carter	11 *	9 *	19	0 *	0 *	0	87 *	90 *	79	2 *	1 *	2	0 *	0 *	0
Cedar	14 *	15 *	19	0 *	0 *	0	73 *	75 *	77	0 *	0 *	1	13 *	10 *	3
Chariton	0 *	0 *	0	0 *	0 *	0	99 *	97 *	95	0 *	1 *	4	1 *	2 *	1
Clark	31 *	26	40	0 *	0	0	65 *	72	58	1 *	1	0	3 *	1	2
Clinton	51 *	50 *	49	0 *	0 *	0	46 *	46 *	46	0 *	1 *	1	3 *	3 *	4
Cooper	44 *	42	40	0 *	0	0	49 *	49	52	1 *	1	2	6 *	8	6
Crawford	16 *	18	19	25 *	29	33	52 *	47	37	2 *	3	4	5 *	3	7
Dade	4 *	2	3	0 *	0	0	89 *	97	95	1 *	1	2	6 *	0	0
Dallas	17 *	15	29	0 *	0	0	81 *	84	67	1 *	0	1	1 *	1	3
Daviess	0 *	0	0	0 *	0	0	98 *	96	92	1 *	2	5	1 *	2	3
DeKalb	0 *	0 *	0	8 *	12 *	0	86 *	82 *	93	1 *	2 *	4	5 *	4 *	3
Dent	33 *	25 *	29	17 *	14 *	0	47 *	53 *	63	1 *	1 *	2	2 *	7 *	6
Douglas	18 *	19 *	21	0 *	0 *	0	56 *	78 *	74	0 *	0 *	0	26 *	3 *	5
Dunklin	0 *	0	0	16 *	0	0	72 *	98	97	1 *	2	3	11 *	0	0
Gasconade	24 *	27 *	22	31 *	34 *	29	35 *	37 *	40	2 *	2 *	2	8 *	0 *	7
Gentry	2 *	2 *	2	0 *	0 *	0	88 *	88 *	92	0 *	0 *	0	10 *	10 *	6
Grundy	5 *	4	5	0 *	0	0	89 *	93	61	1 *	1	2	5 *	2	32
Harrison	0 *	0	0	29 *	28	29	69 *	68	62	1 *	3	6	1 *	1	3
Henry	8 *	6	4	0 *	0	0	85 *	88	92	1 *	1	1	6 *	5	3
Hickory	29 *	28 *	27	0 *	0 *	0	69 *	69 *	72	1 *	1 *	1	1 *	2 *	0
Holt	22 *	18	17	10 *	19	17	25 *	63	65	0 *	0	1	43 *	0	0
Howard	17 *	15	16	24 *	18	20	51 *	53	55	1 *	1	1	7 *	13	8
Howell	2 *	1	2	18 *	12	17	76 *	85	80	0 *	0	1	4 *	2	0
Iron	40 *	38 *	47	0 *	0 *	0	40 *	49 *	50	1 *	2 *	3	19 *	11 *	0
Knox	23 *	26 *	19	9 *	10 *	8	64 *	56 *	69	0 *	0 *	1	4 *	8 *	3
Laclede	0 *	0	0	0 *	0	0	71 *	76	82	0 *	0	0	29 *	24	18
Lawrence	2 *	2	2	51 *	50	43	45 *	45	54	0 *	0	0	2 *	3	1
Lewis	34 *	29	30	0 *	0	0	58 *	55	65	0 *	0	1	8 *	16	4
Lincoln	26 *	24 *	25	44 *	41 *	43	26 *	24 *	26	1 *	1 *	1	3 *	10 *	5
Linn	3 *	4 *	2	34 *	38 *	27	62 *	57 *	69	1 *	1 *	2	0 *	0 *	0
Livingston	6 *	8 *	6	0 *	0 *	0	93 *	90 *	92	1 *	1 *	1	0 *	1 *	1
Macon	37 *	34 *	32	0 *	0 *	0	60 *	63 *	62	1 *	1 *	2	2 *	2 *	4

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-B

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE
 SPECIAL ROAD AND BRIDGE FUND

County	Property Taxes			Sales Tax			Intergovernmental			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Madison	24 *	18	38	0 *	0	0	35 *	51	58	0 *	0	0	41 *	31	4
Maries	13 *	16	22	7 *	8	10	36 *	65	64	0 *	0	0	44 *	11	4
Marion	60 *	55	56	0 *	0	0	37 *	43	40	0 *	0	1	3 *	2	3
McDonald	0 *	0 *	0	34 *	25 *	43	63 *	75 *	55	0 *	0 *	1	3 *	0 *	1
Mercer	3 *	3	4	6 *	7	1	76 *	73	91	1 *	0	0	14 *	17	4
Miller	19 *	15 *	24	0 *	0 *	0	73 *	43 *	68	0 *	0 *	1	8 *	42 *	7
Mississippi	40 *	38 *	44	0 *	0 *	0	58 *	60 *	54	0 *	1 *	2	2 *	1 *	0
Moniteau	39 *	39	38	0 *	0	0	61 *	60	58	0 *	0	1	0 *	1	3
Monroe	17 *	13 *	15	7 *	6 *	7	59 *	49 *	66	1 *	1 *	1	16 *	31 *	11
Montgomery	48 *	55 *	54	0 *	0 *	0	50 *	41 *	43	1 *	1 *	2	1 *	3 *	1
Morgan	20 *	18	20	12 *	12	13	66 *	57	64	1 *	1	3	1 *	12	0
Nodaway	5 *	5	5	0 *	0	0	87 *	83	83	0 *	1	3	8 *	11	9
Oregon	15 *	13 *	15	0 *	0 *	0	72 *	68 *	78	2 *	2 *	4	11 *	17 *	3
Osage	25 *	29 *	22	9 *	11 *	0	66 *	59 *	73	0 *	0 *	1	0 *	1 *	4
Ozark	13 *	15 *	18	0 *	0 *	0	39 *	25 *	76	0 *	0 *	0	48 *	60 *	6
Pemiscot	26 *	38	37	0 *	0	0	73 *	59	60	0 *	1	1	1 *	2	2
Perry	52 *	45	43	0 *	0	0	47 *	54	47	1 *	1	3	0 *	0	7
Phelps	11 *	11	9	38 *	40	27	39 *	38	32	0 *	0	0	12 *	11	32
Pike	17 *	19 *	18	33 *	37 *	35	48 *	42 *	44	0 *	0 *	1	2 *	2 *	2
Polk	14 *	14 *	11	0 *	0 *	0	38 *	50 *	41	0 *	0 *	0	48 *	36 *	48
Pulaski	36 *	28	35	0 *	0	0	56 *	68	57	1 *	1	1	7 *	3	7
Putnam	2 *	5	5	6 *	0	0	31 *	90	92	0 *	2	2	61 *	3	1
Ralls	25 *	21	28	9 *	7	10	61 *	68	53	0 *	1	2	5 *	3	7
Randolph	37 *	38	31	0 *	0	0	47 *	55	63	1 *	1	4	15 *	6	2
Ray	22 *	34	36	19 *	0	0	51 *	63	58	0 *	0	1	8 *	3	5
Reynolds	7 *	8 *	16	0 *	0 *	0	69 *	39 *	74	1 *	1 *	1	23 *	52 *	9
Ripley	0 *	0	0	0 *	0	0	94 *	95	96	1 *	2	2	5 *	3	2
St. Clair	29 *	27	26	0 *	0	0	68 *	66	71	2 *	2	2	1 *	5	1
Ste. Genevieve	24 *	25	29	0 *	0	0	62 *	60	57	3 *	5	7	11 *	10	7
Schuyler	27 *	19	37	0 *	0	0	73 *	80	59	0 *	0	3	0 *	1	1
Scotland	34 *	32	30	0 *	0	16	56 *	62	50	1 *	1	2	9 *	5	2
Scott	38 *	34 *	41	0 *	0 *	0	60 *	62 *	50	1 *	1 *	2	1 *	3 *	7
Shannon	12 *	7 *	15	0 *	0 *	0	62 *	35 *	75	3 *	4 *	6	23 *	54 *	4
Shelby	18 *	19 *	15	5 *	7 *	6	73 *	65 *	77	1 *	1 *	1	3 *	8 *	1
Stoddard	0 *	0	0	0 *	0	0	97 *	99	95	3 *	1	5	0 *	0	0
Stone	0 *	0	0	42 *	42	65	25 *	36	34	1 *	1	1	32 *	21	0
Sullivan	0 *	0	0	0 *	0	0	98 *	98	97	0 *	1	2	2 *	1	1
Texas	0 *	0	0	0 *	0	0	100 *	100	99	0 *	0	1	0 *	0	0
Vernon	9 *	6 *	9	0 *	0 *	0	89 *	93 *	90	0 *	0 *	1	2 *	1 *	0
Warren	43 *	45	43	0 *	0	0	51 *	53	53	1 *	1	3	5 *	1	1
Washington	26 *	21 *	22	34 *	30 *	33	40 *	49 *	40	0 *	0 *	1	0 *	0 *	4
Wayne	7 *	6 *	9	28 *	21 *	36	59 *	70 *	53	0 *	0 *	1	6 *	3 *	1
Webster	19 *	14	24	0 *	0	0	80 *	80	74	0 *	1	1	1 *	5	1
Worth	29 *	22 *	80	0 *	0 *	0	43 *	37 *	18	0 *	0 *	1	28 *	41 *	1
Wright	1 *	1 *	4	46 *	31 *	0	53 *	66 *	88	0 *	1 *	1	0 *	1 *	7
Average	19	18	20	8	7	7	61	64	65	1	1	2	11	10	6

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	County Commission			County Clerk			Elections			Buildings and Grounds			Fringe Benefits		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Adair	4 *	5 *	5	5 *	7 *	6	1 *	4 *	1	7 *	5 *	4	9 *	12 *	11
Andrew	5 *	6 *	8	6 *	9 *	15	1 *	4 *	1	2 *	7 *	4	10 *	11 *	12
Atchison	8 *	8 *	8	6 *	7 *	8	0 *	2 *	0	9 *	4 *	6	17 *	17 *	17
Audrain	4 *	4 *	4	5 *	4 *	4	1 *	2 *	0	5 *	5 *	6	7 *	6 *	6
Barry	3 *	3	5	2 *	2	3	2 *	2	3	4 *	2	4	13 *	5	7
Barton	11 *	11 *	12	9 *	8 *	8	5 *	8 *	5	7 *	7 *	11	9 *	9 *	8
Bates	12 *	12 *	12	9 *	10 *	9	2 *	7 *	2	34 *	24 *	34	7 *	9 *	7
Benton	5 *	5 *	5	4 *	4 *	4	1 *	3 *	1	2 *	2 *	2	6 *	8 *	6
Bollinger	5 *	5 *	6	4 *	4 *	5	2 *	5 *	1	9 *	6 *	6	5 *	4 *	6
Butler	2 *	2	2	3 *	3	3	1 *	1	0	9 *	9	9	15 *	18	15
Caldwell	8 *	9 *	8	8 *	8 *	7	3 *	0 *	0	3 *	7 *	5	14 *	14 *	8
Carroll	9 *	9	9	7 *	6	7	4 *	7	6	7 *	6	6	14 *	13	13
Carter	7 *	7 *	8	4 *	4 *	4	0 *	2 *	0	3 *	4 *	4	5 *	5 *	4
Cedar	6 *	7 *	5	8 *	8 *	5	3 *	7 *	1	27 *	12 *	28	5 *	5 *	6
Chariton	6 *	6 *	6	7 *	7 *	7	1 *	2 *	1	7 *	7 *	7	13 *	12 *	13
Clark	7 *	5	6	7 *	6	6	1 *	3	0	4 *	8	6	0 *	0	0
Clinton	5 *	5 *	5	3 *	4 *	4	1 *	3 *	2	10 *	9 *	8	16 *	14 *	14
Cooper	5 *	5	6	5 *	5	5	2 *	3	2	4 *	3	7	13 *	13	12
Crawford	4 *	4	4	3 *	3	4	2 *	3	2	3 *	3	3	0 *	0	1
Dade	14 *	11	12	9 *	7	8	2 *	4	1	7 *	20	8	7 *	5	4
Dallas	8 *	8	8	7 *	7	7	1 *	3	1	4 *	4	3	10 *	10	8
Daviess	11 *	12	10	10 *	11	9	2 *	5	3	16 *	8	15	6 *	7	3
DeKalb	7 *	7 *	6	7 *	7 *	6	3 *	2 *	0	3 *	6 *	8	12 *	16 *	8
Dent	7 *	8 *	8	7 *	7 *	7	1 *	3 *	1	4 *	5 *	6	8 *	9 *	8
Douglas	5 *	5 *	5	5 *	5 *	5	0 *	3 *	0	3 *	4 *	6	11 *	13 *	12
Dunklin	7 *	10	10	4 *	5	6	1 *	3	2	30 *	7	5	12 *	13	13
Gasconade	7 *	7 *	8	4 *	7 *	6	2 *	6 *	2	4 *	4 *	3	0 *	0 *	0
Gentry	6 *	4 *	5	7 *	7 *	6	0 *	2 *	0	5 *	5 *	8	9 *	6 *	5
Grundy	7 *	7	7	8 *	9	8	2 *	3	3	6 *	7	5	9 *	7	7
Harrison	10 *	8	7	9 *	7	6	5 *	5	4	10 *	7	7	0 *	4	4
Henry	4 *	4	4	4 *	4	4	2 *	5	2	7 *	5	5	8 *	8	7
Hickory	6 *	7 *	7	5 *	5 *	6	2 *	4 *	2	5 *	6 *	5	9 *	8 *	8
Holt	7 *	7	8	7 *	7	8	2 *	2	1	4 *	4	5	18 *	19	16
Howard	8 *	7	7	6 *	5	5	1 *	3	1	14 *	15	10	7 *	8	7
Howell	3 *	3	4	4 *	3	4	2 *	3	2	3 *	3	4	9 *	8	9
Iron	6 *	6 *	6	6 *	6 *	6	0 *	2 *	0	5 *	5 *	5	14 *	13 *	13
Knox	10 *	9 *	10	9 *	8 *	9	0 *	3 *	1	16 *	12 *	14	8 *	9 *	11
Laclede	3 *	3	3	3 *	3	4	1 *	2	1	11 *	13	14	10 *	4	4
Lawrence	4 *	5	6	2 *	3	3	1 *	3	1	3 *	5	4	8 *	8	9
Lewis	5 *	6	7	4 *	4	5	1 *	2	0	3 *	4	3	7 *	7	9
Lincoln	4 *	5 *	6	4 *	5 *	5	1 *	3 *	1	4 *	5 *	5	8 *	8 *	7
Linn	6 *	6 *	6	5 *	5 *	6	2 *	6 *	5	6 *	7 *	9	8 *	8 *	8
Livingston	6 *	5 *	4	6 *	5 *	5	3 *	6 *	2	6 *	6 *	5	1 *	1 *	6
Macon	6 *	6 *	6	5 *	5 *	5	1 *	3 *	1	5 *	5 *	8	13 *	13 *	13

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	County Commission			County Clerk			Elections			Buildings and Grounds			Fringe Benefits		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Madison	6 *	5	6	6 *	5	6	3 *	4	3	6 *	9	5	10 *	11	13
Maries	6 *	5	5	5 *	5	5	2 *	4	2	6 *	7	5	13 *	12	9
Marion	3 *	4	3	5 *	5	5	2 *	3	2	4 *	4	4	0 *	0	0
McDonald	8 *	5 *	5	9 *	5 *	5	4 *	4 *	2	11 *	4 *	4	6 *	9 *	8
Mercer	9 *	9	8	9 *	8	7	1 *	2	1	8 *	8	18	11 *	9	9
Miller	5 *	3 *	6	4 *	3 *	4	4 *	4 *	4	4 *	2 *	3	14 *	11 *	14
Mississippi	6 *	6 *	5	5 *	5 *	4	0 *	2 *	0	7 *	6 *	6	7 *	7 *	5
Moniteau	6 *	7	7	5 *	7	7	1 *	3	1	2 *	5	5	6 *	7	8
Monroe	5 *	5 *	6	6 *	5 *	6	1 *	3 *	1	5 *	5 *	5	12 *	12 *	13
Montgomery	4 *	4 *	4	4 *	5 *	5	0 *	1 *	0	4 *	4 *	4	0 *	0 *	0
Morgan	6 *	6	6	4 *	5	5	0 *	1	0	3 *	4	4	4 *	4	4
Nodaway	5 *	4	5	4 *	4	5	1 *	3	2	8 *	14	7	10 *	9	9
Oregon	7 *	7 *	7	7 *	7 *	7	1 *	3 *	1	3 *	3 *	3	12 *	12 *	11
Osage	7 *	7 *	7	6 *	6 *	6	1 *	4 *	1	5 *	6 *	6	7 *	6 *	7
Ozark	7 *	7 *	6	6 *	6 *	5	3 *	5 *	2	6 *	6 *	5	13 *	13 *	14
Pemiscot	3 *	4	4	2 *	2	3	3 *	4	3	7 *	5	5	14 *	13	13
Perry	4 *	4	4	4 *	4	4	0 *	2	0	7 *	8	8	15 *	14	13
Phelps	4 *	3	4	4 *	4	4	1 *	4	1	8 *	7	7	10 *	9	9
Pike	5 *	6 *	4	5 *	6 *	3	2 *	6 *	5	4 *	4 *	2	10 *	10 *	9
Polk	9 *	8 *	10	7 *	7 *	8	5 *	9 *	4	26 *	16 *	33	6 *	4 *	4
Pulaski	3 *	6	6	3 *	4	3	1 *	2	1	3 *	4	6	6 *	6	10
Putnam	11 *	8	13	11 *	7	12	1 *	3	4	8 *	5	8	4 *	3	5
Ralls	6 *	6	6	5 *	5	5	2 *	4	3	5 *	6	4	12 *	12	12
Randolph	3 *	3	3	3 *	3	3	0 *	1	1	2 *	3	2	15 *	14	14
Ray	5 *	5	6	5 *	4	5	1 *	1	1	6 *	17	6	2 *	0	0
Reynolds	7 *	7 *	8	5 *	6 *	6	1 *	3 *	1	5 *	4 *	5	5 *	5 *	5
Ripley	13 *	13	13	10 *	10	9	0 *	0	0	8 *	8	9	5 *	4	4
St. Clair	3 *	3	3	3 *	3	3	0 *	2	0	1 *	4	10	0 *	0	0
Ste. Genevieve	3 *	3	3	3 *	3	3	0 *	1	1	2 *	2	2	0 *	0	0
Schuyler	13 *	13	13	11 *	12	10	0 *	2	3	9 *	9	13	4 *	4	4
Scotland	8 *	8	7	7 *	7	7	0 *	2	0	6 *	8	10	5 *	5	6
Scott	3 *	3 *	4	2 *	2 *	2	1 *	2 *	2	5 *	6 *	5	7 *	7 *	8
Shannon	9 *	8 *	8	7 *	6 *	5	1 *	2 *	1	5 *	3 *	6	14 *	15 *	16
Shelby	8 *	8 *	8	6 *	7 *	7	1 *	2 *	0	6 *	6 *	9	9 *	9 *	8
Stoddard	3 *	4	3	4 *	4	4	4 *	5	3	6 *	6	4	9 *	10	10
Stone	2 *	2	2	2 *	2	3	2 *	3	2	2 *	4	6	8 *	8	9
Sullivan	9 *	9	8	7 *	8	7	2 *	4	4	5 *	6	12	5 *	5	4
Texas	6 *	7	6	8 *	7	7	1 *	4	1	7 *	7	8	13 *	14	14
Vernon	4 *	5 *	5	8 *	8 *	8	1 *	3 *	1	5 *	6 *	7	10 *	9 *	9
Warren	5 *	5	5	6 *	6	6	1 *	3	0	9 *	7	9	0 *	0	0
Washington	4 *	5 *	5	5 *	8 *	5	2 *	3 *	1	8 *	4 *	5	0 *	0 *	0
Wayne	4 *	5 *	5	6 *	5 *	6	0 *	3 *	0	3 *	3 *	4	14 *	15 *	16
Webster	3 *	4	4	3 *	4	4	1 *	3	2	4 *	5	4	8 *	8	7
Worth	5 *	6 *	5	8 *	8 *	8	1 *	3 *	0	4 *	4 *	5	4 *	5 *	3
Wright	5 *	5 *	4	4 *	4 *	5	1 *	4 *	2	5 *	5 *	5	13 *	14 *	12
Average	6	6	6	6	6	6	1	3	2	7	6	7	8	8	8

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Treasurer			Collector			Recorder			Circuit Clerk			Associate Circuit		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Adair	3 *	3 *	3	4 *	6 *	6	4 *	6 *	5	1 *	1 *	1	1 *	1 *	1
Andrew	2 *	3 *	4	4 *	6 *	7	0 *	0 *	1	1 *	1 *	2	0 *	1 *	1
Atchison	3 *	3 *	3	6 *	6 *	6	2 *	2 *	2	0 *	0 *	0	1 *	1 *	1
Audrain	2 *	2 *	2	4 *	4 *	4	4 *	3 *	4	1 *	0 *	0	1 *	0 *	1
Barry	1 *	1	1	3 *	3	5	1 *	1	1	0 *	0	1	0 *	1	1
Barton	8 *	8 *	8	0 *	0 *	0	7 *	5 *	4	1 *	2 *	1	0 *	0 *	0
Bates	9 *	9 *	9	0 *	0 *	0	9 *	11 *	9	1 *	1 *	1	1 *	1 *	1
Benton	2 *	2 *	2	6 *	6 *	6	2 *	2 *	2	1 *	1 *	2	0 *	0 *	0
Bollinger	2 *	2 *	2	5 *	5 *	6	4 *	2 *	2	1 *	1 *	1	0 *	0 *	1
Butler	2 *	1	1	3 *	3	3	4 *	3	3	0 *	0	0	1 *	1	1
Caldwell	6 *	5 *	5	0 *	0 *	0	5 *	0 *	0	1 *	3 *	4	1 *	1 *	1
Carroll	6 *	6	6	0 *	0	0	2 *	2	2	0 *	0	0	1 *	1	1
Carter	2 *	2 *	2	5 *	5 *	5	4 *	1 *	2	1 *	1 *	1	1 *	2 *	1
Cedar	4 *	3 *	2	6 *	6 *	4	6 *	4 *	2	4 *	4 *	2	0 *	0 *	0
Chariton	5 *	5 *	5	0 *	0 *	0	2 *	2 *	4	0 *	0 *	0	0 *	0 *	1
Clark	3 *	2	2	8 *	7	7	0 *	0	0	3 *	3	3	1 *	0	1
Clinton	3 *	2 *	2	4 *	4 *	4	2 *	3 *	3	0 *	0 *	0	0 *	0 *	0
Cooper	2 *	2	2	5 *	4	5	2 *	2	2	0 *	0	1	1 *	1	1
Crawford	1 *	1	1	5 *	4	4	2 *	2	2	0 *	0	0	0 *	0	0
Dade	10 *	11	13	0 *	0	0	7 *	3	1	4 *	2	0	0 *	0	5
Dallas	4 *	3	3	10 *	10	8	0 *	0	0	3 *	3	3	5 *	4	4
Daviess	7 *	7	5	0 *	0	0	8 *	3	0	0 *	0	3	2 *	3	2
DeKalb	4 *	4 *	3	1 *	1 *	0	0 *	0 *	0	5 *	4 *	4	1 *	2 *	1
Dent	3 *	3 *	3	5 *	6 *	6	2 *	2 *	2	1 *	1 *	1	1 *	1 *	1
Douglas	2 *	2 *	3	4 *	5 *	6	0 *	0 *	0	1 *	2 *	2	0 *	0 *	0
Dunklin	2 *	3	3	0 *	0	0	2 *	3	4	0 *	1	1	1 *	1	2
Gasconade	2 *	2 *	3	8 *	8 *	8	0 *	0 *	0	3 *	3 *	3	1 *	1 *	1
Gentry	5 *	4 *	5	0 *	0 *	0	0 *	0 *	0	1 *	1 *	1	1 *	1 *	1
Grundy	6 *	5	5	0 *	0	0	0 *	0	0	2 *	3	3	1 *	1	1
Harrison	8 *	6	6	0 *	0	0	5 *	2	2	0 *	0	0	0 *	0	0
Henry	4 *	4	4	0 *	0	0	5 *	4	4	1 *	1	1	0 *	1	1
Hickory	2 *	2 *	3	6 *	6 *	6	2 *	2 *	2	0 *	0 *	0	0 *	0 *	0
Holt	3 *	2	2	6 *	6	6	0 *	0	0	0 *	0	0	1 *	0	1
Howard	3 *	3	3	7 *	6	6	1 *	1	1	0 *	0	1	2 *	1	2
Howell	2 *	2	2	5 *	5	5	2 *	3	3	1 *	1	1	1 *	0	1
Iron	2 *	2 *	2	5 *	6 *	5	0 *	0 *	0	2 *	2 *	2	0 *	0 *	1
Knox	4 *	4 *	4	9 *	8 *	10	2 *	2 *	3	0 *	0 *	0	0 *	0 *	0
Laclede	2 *	1	1	3 *	3	3	3 *	2	2	1 *	1	1	0 *	0	0
Lawrence	1 *	1	1	2 *	3	3	2 *	3	3	0 *	1	0	1 *	1	1
Lewis	2 *	2	2	4 *	5	6	2 *	2	3	1 *	1	1	1 *	1	1
Lincoln	2 *	2 *	2	5 *	6 *	6	4 *	4 *	5	2 *	1 *	1	0 *	1 *	1
Linn	5 *	5 *	5	0 *	0 *	0	3 *	3 *	3	2 *	2 *	1	0 *	0 *	1
Livingston	5 *	5 *	4	0 *	0 *	0	2 *	3 *	3	1 *	1 *	1	1 *	1 *	1
Macon	3 *	2 *	2	4 *	4 *	4	2 *	2 *	2	0 *	1 *	0	0 *	0 *	0

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Treasurer			Collector			Recorder			Circuit Clerk			Associate Circuit		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Madison	3 *	2	2	6 *	5	5	4 *	0	0	1 *	2	2	1 *	1	1
Maries	3 *	2	2	6 *	6	5	0 *	0	0	2 *	2	2	1 *	1	1
Marion	1 *	1	1	5 *	5	5	2 *	2	3	0 *	0	1	2 *	2	2
McDonald	3 *	2 *	2	10 *	5 *	5	4 *	2 *	2	0 *	1 *	1	0 *	0 *	0
Mercer	6 *	5	5	0 *	0	0	0 *	0	0	1 *	1	1	1 *	1	1
Miller	2 *	1	2	4 *	3	5	2 *	2	2	0 *	0	1	1 *	1	1
Mississippi	2 *	2 *	1	5 *	5 *	4	3 *	1 *	1	1 *	1 *	1	1 *	1 *	0
Moniteau	2 *	2	2	5 *	6	6	1 *	2	2	0 *	0	0	7 *	1	1
Monroe	2 *	2 *	2	5 *	5 *	5	3 *	0 *	0	1 *	3 *	3	0 *	1 *	1
Montgomery	1 *	2 *	2	3 *	3 *	4	2 *	1 *	0	0 *	1 *	1	1 *	1 *	1
Morgan	2 *	2	2	5 *	6	5	3 *	3	3	0 *	0	0	1 *	1	1
Nodaway	4 *	3	4	0 *	0	0	3 *	4	4	1 *	2	2	1 *	1	0
Oregon	3 *	2 *	3	7 *	6 *	7	3 *	3 *	3	1 *	1 *	1	1 *	1 *	1
Osage	3 *	3 *	2	7 *	7 *	7	4 *	3 *	3	0 *	0 *	0	1 *	1 *	1
Ozark	3 *	3 *	2	6 *	5 *	5	3 *	3 *	5	0 *	0 *	0	1 *	1 *	1
Pemiscot	1 *	1	1	3 *	3	4	2 *	3	4	0 *	0	0	0 *	0	1
Perry	2 *	2	2	4 *	4	3	4 *	0	0	0 *	3	3	0 *	0	0
Phelps	1 *	1	1	3 *	3	3	2 *	0	0	2 *	3	4	0 *	1	1
Pike	3 *	3 *	2	5 *	5 *	3	3 *	3 *	2	0 *	0 *	0	1 *	1 *	0
Polk	6 *	5 *	5	8 *	8 *	9	7 *	5 *	5	4 *	2 *	2	0 *	1 *	1
Pulaski	2 *	1	1	3 *	3	3	2 *	2	1	0 *	1	1	0 *	0	0
Putnam	7 *	5	8	0 *	0	0	2 *	0	0	0 *	1	4	1 *	1	2
Ralls	2 *	2	2	5 *	5	5	0 *	0	0	4 *	3	3	1 *	1	1
Randolph	1 *	1	1	4 *	3	4	3 *	3	3	1 *	1	1	0 *	0	1
Ray	2 *	2	2	5 *	5	6	4 *	5	5	1 *	0	0	2 *	1	2
Reynolds	2 *	3 *	3	6 *	6 *	7	0 *	0 *	0	2 *	2 *	2	0 *	1 *	1
Ripley	5 *	5	5	12 *	16	14	10 *	5	4	1 *	0	0	1 *	3	2
St. Clair	1 *	1	1	3 *	3	3	2 *	1	1	0 *	1	1	0 *	0	0
Ste. Genevieve	2 *	1	1	3 *	3	2	3 *	3	3	0 *	0	0	0 *	0	0
Schuyler	7 *	5	5	11 *	11	10	0 *	0	0	1 *	1	1	1 *	1	1
Scotland	4 *	3	2	8 *	8	7	2 *	3	1	0 *	0	0	1 *	1	1
Scott	2 *	2 *	2	3 *	4 *	4	3 *	3 *	4	1 *	0 *	1	1 *	1 *	1
Shannon	4 *	3 *	3	7 *	7 *	6	1 *	2 *	1	1 *	1 *	1	1 *	1 *	1
Shelby	4 *	3 *	3	5 *	5 *	5	3 *	4 *	4	0 *	0 *	0	1 *	1 *	1
Stoddard	4 *	5	4	0 *	0	0	4 *	5	4	1 *	1	1	1 *	2	2
Stone	1 *	1	1	3 *	3	4	2 *	1	2	0 *	0	0	1 *	1	1
Sullivan	6 *	6	5	0 *	0	0	6 *	0	0	2 *	3	3	0 *	0	0
Texas	4 *	5	4	0 *	0	0	3 *	3	2	1 *	1	1	1 *	1	1
Vernon	3 *	3 *	4	0 *	0 *	0	4 *	4 *	5	4 *	4 *	2	0 *	0 *	0
Warren	2 *	2	2	8 *	7	7	3 *	3	3	1 *	1	1	1 *	1	1
Washington	2 *	2 *	2	5 *	7 *	6	4 *	3 *	0	1 *	2 *	5	1 *	2 *	2
Wayne	2 *	2 *	2	4 *	5 *	5	1 *	1 *	1	0 *	1 *	1	1 *	1 *	1
Webster	1 *	2	1	4 *	4	4	3 *	2	2	1 *	0	1	2 *	1	1
Worth	3 *	3 *	3	5 *	5 *	5	4 *	0 *	0	0 *	0 *	0	0 *	0 *	0
Wright	2 *	2 *	3	5 *	6 *	4	2 *	2 *	3	1 *	1 *	1	1 *	1 *	1
Average	3	3	3	4	4	4	3	2	2	1	1	1	1	1	1

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Court Administration			Public Administrator			Other			Sheriff			Jail		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Adair	1 *	0 *	0	2 *	3 *	3	25 *	19 *	26	0 *	0 *	2	0 *	0 *	0
Andrew	1 *	2 *	2	1 *	2 *	2	57 *	28 *	21	0 *	0 *	0	0 *	0 *	0
Atchison	0 *	0 *	0	2 *	2 *	2	6 *	4 *	4	27 *	28 *	13	0 *	0 *	10
Audrain	0 *	0 *	0	2 *	2 *	2	7 *	8 *	10	0 *	0 *	0	0 *	0 *	0
Barry	0 *	0	0	0 *	0	0	25 *	48	15	19 *	14	24	13 *	8	15
Barton	2 *	2 *	2	7 *	5 *	5	14 *	16 *	18	0 *	0 *	0	0 *	0 *	0
Bates	2 *	2 *	2	3 *	3 *	3	11 *	11 *	11	0 *	0 *	0	0 *	0 *	0
Benton	1 *	1 *	2	1 *	1 *	1	10 *	10 *	10	38 *	38 *	41	7 *	7 *	5
Bollinger	0 *	1 *	0	2 *	2 *	2	17 *	10 *	11	24 *	31 *	30	11 *	12 *	10
Butler	0 *	0	0	2 *	2	2	16 *	12	14	21 *	23	24	11 *	11	12
Caldwell	0 *	0 *	0	3 *	3 *	2	9 *	9 *	14	29 *	29 *	30	0 *	0 *	0
Carroll	5 *	0	0	2 *	1	3	0 *	6	5	25 *	26	21	10 *	8	12
Carter	0 *	0 *	0	3 *	3 *	3	9 *	10 *	10	28 *	29 *	30	10 *	5 *	3
Cedar	1 *	1 *	1	3 *	4 *	3	7 *	10 *	10	0 *	5 *	20	0 *	0 *	3
Chariton	1 *	1 *	1	1 *	1 *	2	7 *	9 *	6	38 *	36 *	35	4 *	5 *	3
Clark	0 *	1	0	2 *	2	2	15 *	16	17	34 *	33	38	0 *	0	0
Clinton	0 *	0 *	0	1 *	1 *	1	13 *	15 *	15	26 *	24 *	26	7 *	6 *	6
Cooper	2 *	2	3	2 *	2	3	17 *	19	14	15 *	14	13	1 *	2	2
Crawford	0 *	0	0	2 *	2	2	16 *	13	12	19 *	25	18	19 *	18	25
Dade	0 *	0	0	3 *	3	3	16 *	16	15	0 *	0	0	0 *	0	0
Dallas	1 *	0	3	3 *	3	3	17 *	14	16	0 *	0	0	0 *	0	0
Daviess	1 *	1	1	3 *	3	2	13 *	17	16	0 *	0	0	3 *	0	0
DeKalb	0 *	0 *	0	1 *	1 *	1	6 *	10 *	29	39 *	30 *	21	0 *	0 *	0
Dent	0 *	1 *	1	3 *	2 *	3	12 *	7 *	8	21 *	20 *	21	12 *	10 *	10
Douglas	1 *	1 *	1	2 *	2 *	3	20 *	17 *	11	24 *	24 *	26	5 *	4 *	5
Dunklin	1 *	0	1	2 *	2	2	4 *	6	4	13 *	19	20	11 *	15	15
Gasconade	0 *	0 *	0	2 *	2 *	2	11 *	14 *	9	25 *	24 *	24	12 *	12 *	12
Gentry	3 *	1 *	1	3 *	2 *	3	22 *	19 *	17	20 *	25 *	27	7 *	12 *	10
Grundy	1 *	1	1	2 *	2	2	5 *	6	7	19 *	19	19	12 *	11	12
Harrison	1 *	1	0	4 *	3	3	20 *	14	26	0 *	21	21	0 *	12	5
Henry	2 *	2	2	0 *	0	0	8 *	8	7	16 *	15	16	11 *	12	11
Hickory	0 *	0 *	0	2 *	2 *	2	13 *	12 *	11	34 *	33 *	33	3 *	2 *	3
Holt	0 *	0	0	1 *	1	1	19 *	21	21	15 *	14	15	8 *	8	7
Howard	1 *	4	3	4 *	4	4	10 *	5	6	0 *	0	0	0 *	0	0
Howell	0 *	0	0	2 *	2	2	18 *	20	18	0 *	0	0	0 *	0	0
Iron	1 *	1 *	0	4 *	3 *	3	7 *	10 *	12	32 *	29 *	30	5 *	7 *	4
Knox	0 *	0 *	0	4 *	6 *	7	10 *	15 *	12	0 *	0 *	0	0 *	0 *	0
Laclede	0 *	1	1	2 *	2	2	14 *	14	12	12 *	12	12	17 *	17	16
Lawrence	1 *	1	1	2 *	2	2	8 *	5	8	22 *	26	27	10 *	10	8
Lewis	0 *	0	0	3 *	3	4	17 *	22	22	0 *	0	0	0 *	0	0
Lincoln	3 *	2 *	2	1 *	2 *	2	34 *	9 *	8	0 *	0 *	0	0 *	0 *	0
Linn	2 *	2 *	2	2 *	2 *	3	11 *	10 *	15	20 *	19 *	19	14 *	14 *	8
Livingston	0 *	0 *	0	4 *	4 *	3	6 *	5 *	15	23 *	22 *	18	26 *	26 *	24
Macon	1 *	0 *	0	3 *	3 *	3	10 *	9 *	14	23 *	23 *	24	10 *	11 *	4

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Court Administration			Public Administrator			Other			Sheriff			Jail		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Madison	0 *	0	1	1 *	1	1	44 *	29	14	0 *	0	20	0 *	0	6
Maries	0 *	0	1	2 *	1	2	20 *	14	21	11 *	17	16	12 *	13	13
Marion	0 *	1	1	3 *	3	4	13 *	10	7	16 *	13	13	32 *	35	35
McDonald	0 *	1 *	1	5 *	3 *	3	24 *	13 *	12	0 *	18 *	18	0 *	14 *	17
Mercer	0 *	1	1	3 *	3	3	10 *	9	9	28 *	31	25	3 *	3	2
Miller	0 0	0	1	1 0	1	2	12 0	9	6	28 0	23	26	0 0	0	0
Mississippi	1 *	1 *	1	1 *	1 *	1	14 *	29 *	48	11 *	0 *	0	0 *	0 *	0
Moniteau	1 *	2	1	2 *	2	3	26 *	14	9	13 *	16	16	13 *	14	15
Monroe	0 *	0 *	0	2 *	2 *	2	8 *	5 *	8	21 *	24 *	26	5 *	8 *	6
Montgomery	1 *	1 *	1	1 *	1 *	1	18 *	21 *	24	18 *	18 *	17	24 *	26 *	27
Morgan	0 *	0	0	3 *	3	3	19 *	13	11	0 *	0	0	0 *	0	0
Nodaway	1 *	1	4	1 *	1	3	10 *	7	9	17 *	16	16	16 *	13	12
Oregon	0 *	0 *	0	3 *	3 *	3	10 *	11 *	14	22 *	23 *	23	2 *	2 *	2
Osage	0 *	0 *	0	1 *	1 *	1	6 *	11 *	7	29 *	25 *	31	4 *	5 *	5
Ozark	1 *	1 *	0	4 *	3 *	2	14 *	12 *	13	0 *	0 *	15	0 *	0 *	14
Pemiscot	0 *	0	0	1 *	1	2	8 *	9	9	30 *	28	26	15 *	15	10
Perry	1 *	1	1	1 *	1	1	17 *	22	24	15 *	16	18	13 *	12	10
Phelps	1 *	1	1	1 *	1	1	7 *	4	4	22 *	19	17	11 *	13	12
Pike	2 *	2 *	2	3 *	3 *	2	25 *	25 *	13	0 *	0 *	0	0 *	0 *	0
Polk	0 *	0 *	0	4 *	4 *	4	13 *	29 *	13	0 *	0 *	0	0 *	0 *	0
Pulaski	4 *	3	2	2 *	3	2	11 *	12	14	31 *	29	25	13 *	10	10
Putnam	1 *	0	0	3 *	2	3	36 *	54	24	0 *	0	0	0 *	0	0
Ralls	0 *	1	1	2 *	2	2	8 *	9	12	33 *	31	31	0 *	0	0
Randolph	0 *	0	0	2 *	2	2	7 *	5	5	22 *	21	23	16 *	20	17
Ray	0 *	0	0	3 *	3	3	8 *	3	3	17 *	15	17	25 *	23	24
Reynolds	1 *	0 *	0	2 *	2 *	3	12 *	9 *	6	41 *	40 *	38	2 *	2 *	1
Ripley	0 *	1	1	4 *	4	4	17 *	15	21	0 *	0	0	0 *	0	0
St. Clair	0 *	0	1	1 *	1	1	13 *	6	5	8 *	9	10	60 *	61	55
Ste. Genevieve	0 *	0	0	1 *	1	1	15 *	11	16	22 *	21	20	40 *	44	44
Schuyler	1 *	1	1	4 *	4	3	12 *	11	11	0 *	0	0	0 *	0	0
Scotland	0 *	1	0	2 *	2	2	11 *	5	7	24 *	27	32	0 *	0	0
Scott	0 *	0 *	0	1 *	2 *	2	10 *	11 *	10	0 *	0 *	0	0 *	0 *	0
Shannon	0 *	0 *	0	2 *	2 *	2	7 *	3 *	7	20 *	25 *	24	6 *	8 *	6
Shelby	0 *	0 *	0	2 *	2 *	2	6 *	7 *	9	20 *	21 *	20	9 *	8 *	7
Stoddard	0 *	0	0	1 *	1	1	7 *	5	5	26 *	27	25	0 *	0	0
Stone	1 *	1	2	1 *	1	1	16 *	13	14	20 *	21	23	9 *	9	12
Sullivan	1 *	1	1	3 *	3	3	7 *	7	8	34 *	35	31	3 *	3	5
Texas	5 *	3	3	3 *	3	3	6 *	4	10	15 *	14	14	12 *	12	11
Vernon	1 *	1 *	1	2 *	2 *	3	9 *	8 *	5	21 *	19 *	26	12 *	11 *	3
Warren	0 *	1	0	1 *	1	1	29 *	24	28	0 *	0	0	0 *	0	0
Washington	1 *	1 *	0	2 *	2 *	2	41 *	30 *	44	0 *	0 *	0	0 *	0 *	0
Wayne	0 *	0 *	0	1 *	1 *	2	11 *	10 *	9	33 *	28 *	27	8 *	8 *	10
Webster	2 *	0	1	2 *	3	3	22 *	14	22	21 *	34	32	11 *	5	0
Worth	0 *	0 *	0	2 *	2 *	2	39 *	38 *	40	7 *	6 *	7	4 *	8 *	6
Wright	1 *	1 *	1	1 *	1 *	2	8 *	6 *	9	18 *	18 *	18	14 *	8 *	6
Average	1	1	1	2	2	2	15	13	13	16	17	18	7	8	7

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Prosecuting Attorney			Juvenile Officer			Coroner			Health and Welfare			Operating Transfers		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Adair	8 *	10 *	10	0 *	0 *	11	1 *	1 *	1	3 *	4 *	0	21 *	13 *	4
Andrew	4 *	7 *	7	2 *	3 *	3	1 *	1 *	1	0 *	0 *	1	3 *	9 *	8
Atchison	7 *	11 *	14	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	4 *	3 *	4
Audrain	12 *	11 *	10	9 *	9 *	9	1 *	1 *	1	3 *	2 *	0	32 *	37 *	37
Barry	9 *	6	9	4 *	3	5	1 *	1	1	0 *	0	0	0 *	0	0
Barton	11 *	11 *	11	3 *	3 *	3	0 *	0 *	0	2 *	2 *	1	4 *	3 *	3
Bates	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0
Benton	11 *	8 *	8	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	1 *	0 *	1
Bollinger	6 *	7 *	7	1 *	0 *	3	1 *	2 *	1	0 *	0 *	0	1 *	1 *	0
Butler	5 *	5	5	4 *	4	5	1 *	1	1	0 *	0	0	0 *	1	0
Caldwell	8 *	10 *	9	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	0 *	0 *	5
Carroll	7 *	7	7	0 *	0	1	1 *	1	1	0 *	0	0	1 *	1	0
Carter	7 *	7 *	8	4 *	4 *	4	1 *	1 *	1	0 *	0 *	0	6 *	8 *	10
Cedar	0 *	0 *	5	0 *	0 *	2	0 *	0 *	1	0 *	0 *	0	20 *	24 *	0
Chariton	5 *	5 *	5	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	1 *	0 *	2
Clark	8 *	6	6	1 *	3	1	1 *	1	1	0 *	0	0	5 *	4	4
Clinton	6 *	7 *	7	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	1 *	1 *	1
Cooper	9 *	7	7	3 *	1	2	1 *	1	1	10 *	11	10	1 *	3	2
Crawford	8 *	7	7	2 *	2	2	1 *	1	1	13 *	12	12	0 *	0	0
Dade	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	21 *	18	30
Dallas	12 *	11	10	5 *	10	11	2 *	2	1	0 *	0	0	8 *	8	11
Daviess	11 *	12	11	1 *	1	1	2 *	2	2	0 *	0	0	4 *	8	17
DeKalb	8 *	8 *	8	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	1 *	0 *	3
Dent	9 *	10 *	9	2 *	3 *	2	2 *	2 *	1	0 *	0 *	0	0 *	0 *	2
Douglas	9 *	8 *	9	2 *	1 *	2	1 *	1 *	1	0 *	0 *	0	5 *	3 *	3
Dunklin	5 *	7	8	2 *	3	3	1 *	1	1	0 *	0	0	2 *	1	0
Gasconade	8 *	7 *	8	2 *	2 *	2	1 *	1 *	1	0 *	0 *	0	8 *	0 *	8
Gentry	6 *	5 *	5	1 *	1 *	1	1 *	1 *	1	1 *	2 *	1	2 *	2 *	3
Grundy	7 *	7	7	6 *	6	6	1 *	1	1	0 *	0	0	6 *	5	6
Harrison	11 *	7	6	2 *	1	1	2 *	1	2	0 *	0	0	13 *	1	0
Henry	7 *	7	7	14 *	15	19	1 *	1	1	0 *	0	0	6 *	4	5
Hickory	6 *	6 *	7	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	3 *	3 *	3
Holt	6 *	6	6	1 *	1	1	1 *	1	1	0 *	0	0	1 *	1	1
Howard	8 *	7	8	7 *	6	5	1 *	1	1	20 *	17	18	0 *	7	12
Howell	7 *	6	6	6 *	6	5	1 *	1	1	0 *	0	0	34 *	34	33
Iron	7 *	6 *	7	2 *	1 *	2	1 *	1 *	1	0 *	0 *	0	1 *	0 *	1
Knox	10 *	8 *	10	6 *	5 *	5	2 *	1 *	1	0 *	0 *	0	10 *	10 *	3
Laclede	6 *	6	6	2 *	1	1	1 *	1	1	0 *	0	0	9 *	14	16
Lawrence	7 *	7	8	2 *	2	2	1 *	1	1	12 *	13	12	11 *	0	0
Lewis	4 *	7	6	5 *	6	6	1 *	1	1	19 *	2	0	21 *	25	24
Lincoln	12 *	12 *	12	4 *	5 *	6	1 *	1 *	1	0 *	0 *	0	11 *	29 *	30
Linn	9 *	6 *	5	4 *	4 *	3	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Livingston	6 *	6 *	5	2 *	2 *	3	2 *	2 *	1	0 *	0 *	0	0 *	0 *	0
Macon	7 *	7 *	7	5 *	4 *	5	1 *	1 *	1	1 *	1 *	0	0 *	0 *	1

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Prosecuting Attorney			Juvenile Officer			Coroner			Health and Welfare			Operating Transfers		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001	2003	2002	2001
Madison	7 *	5	6	0 *	0	2	2 *	1	2	0 *	0	0	0 *	20	5
Maries	7 *	5	5	2 *	2	2	1 *	1	1	1 *	1	1	0 *	2	2
Marion	7 *	8	8	3 *	3	2	1 *	1	1	0 *	0	0	1 *	0	3
McDonald	0 *	10 *	11	0 *	1 *	1	0 *	1 *	1	0 *	0 *	0	16 *	2 *	2
Mercer	8 *	8	8	1 *	1	1	1 *	1	1	0 *	0	0	0 *	0	0
Miller	8 0	6	9	3 0	2	3	1 0	1	1	0 0	0	0	7 0	28	10
Mississippi	7 *	7 *	6	1 *	1 *	1	1 *	1 *	1	2 *	2 *	1	25 *	22 *	14
Moniteau	7 *	8	9	2 *	3	4	1 *	1	1	0 *	0	0	0 *	0	3
Monroe	5 *	5 *	6	2 *	2 *	2	1 *	1 *	1	0 *	0 *	0	16 *	12 *	7
Montgomery	7 *	7 *	6	2 *	2 *	2	1 *	1 *	1	0 *	0 *	0	9 *	1 *	0
Morgan	7 *	7	7	2 *	2	2	1 *	1	1	0 *	0	0	40 *	42	46
Nodaway	7 *	6	7	3 *	6	5	1 *	1	1	0 *	0	0	7 *	5	5
Oregon	8 *	7 *	7	4 *	4 *	4	1 *	1 *	1	0 *	0 *	0	5 *	4 *	2
Osage	10 *	8 *	9	3 *	3 *	3	2 *	1 *	1	3 *	3 *	3	1 *	0 *	0
Ozark	8 *	7 *	6	2 *	2 *	0	2 *	2 *	1	0 *	0 *	0	21 *	24 *	4
Pemiscot	7 *	8	10	2 *	2	2	1 *	1	1	0 *	0	0	1 *	1	2
Perry	5 *	5	5	1 *	1	3	1 *	1	1	0 *	0	0	6 *	0	0
Phelps	9 *	8	10	7 *	12	13	1 *	1	1	2 *	2	2	4 *	4	5
Pike	11 *	10 *	5	3 *	3 *	2	2 *	2 *	1	0 *	0 *	43	16 *	11 *	2
Polk	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	5 *	2 *	2
Pulaski	8 *	8	7	3 *	3	4	2 *	1	1	0 *	0	0	3 *	2	3
Putnam	12 *	8	13	1 *	1	1	2 *	1	2	0 *	0	0	0 *	1	1
Ralls	7 *	6	6	2 *	1	1	1 *	1	1	0 *	0	0	5 *	5	5
Randolph	11 *	10	10	9 *	9	9	1 *	1	1	0 *	0	0	0 *	0	0
Ray	12 *	9	11	1 *	1	1	1 *	1	1	0 *	5	5	0 *	0	2
Reynolds	7 *	7 *	9	1 *	2 *	2	1 *	1 *	1	0 *	0 *	0	0 *	0 *	2
Ripley	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	14 *	16	14
St. Clair	3 *	3	4	1 *	1	1	0 *	0	0	0 *	0	0	1 *	1	1
Ste. Genevieve	3 *	3	3	2 *	3	0	1 *	1	1	0 *	0	0	0 *	0	0
Schuyler	0 *	0	0	0 *	0	0	0 *	0	0	2 *	3	1	24 *	23	24
Scotland	8 *	7	7	5 *	6	4	1 *	1	1	2 *	4	4	6 *	2	2
Scott	7 *	6 *	8	4 *	4 *	4	1 *	1 *	1	0 *	0 *	0	49 *	46 *	42
Shannon	7 *	7 *	7	5 *	4 *	4	2 *	1 *	1	0 *	0 *	0	1 *	2 *	1
Shelby	8 *	8 *	8	8 *	5 *	5	1 *	1 *	1	0 *	0 *	0	3 *	3 *	3
Stoddard	5 *	6	5	14 *	10	9	1 *	1	1	0 *	0	0	10 *	8	19
Stone	6 *	6	7	1 *	1	1	0 *	1	1	0 *	0	0	23 *	22	9
Sullivan	6 *	6	6	1 *	1	1	1 *	1	1	0 *	0	0	2 *	2	1
Texas	7 *	7	7	4 *	4	4	1 *	1	1	0 *	0	0	3 *	3	3
Vernon	7 *	6 *	7	7 *	9 *	9	1 *	1 *	1	0 *	0 *	0	1 *	1 *	4
Warren	13 *	10	10	4 *	4	4	1 *	2	1	0 *	0	0	16 *	23	22
Washington	11 *	11 *	9	3 *	4 *	4	1 *	1 *	1	0 *	0 *	0	9 *	15 *	9
Wayne	6 *	7 *	7	2 *	2 *	1	2 *	1 *	1	1 *	0 *	0	1 *	2 *	2
Webster	9 *	7	6	1 *	1	2	1 *	1	1	0 *	1	2	1 *	1	1
Worth	8 *	8 *	10	0 *	0 *	1	1 *	1 *	1	1 *	1 *	1	4 *	2 *	3
Wright	7 *	7 *	7	6 *	10 *	12	1 *	1 *	1	2 *	1 *	2	3 *	3 *	2
Average	7	7	7	3	3	3	1	1	1	1	1	1	7	7	7

* Unaudited (see Objective, Scope and Methodology section)

Schedule 5

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SALES TAX FUNDS

County	Fund Type	Year Ended December 31,								
		2003			2002			2001		
		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	LEST	\$ 1,754,722 *	1,707,874 *	283,228 *	1,720,090 *	1,633,868 *	236,380 *	1,569,851	2,442,251	150,158
Andrew	CIST	115,258 *	110,035 *	67,234 *	123,380 *	211,497 *	62,011 *	110,440	210,799	150,128
	LEST	527,184 *	582,761 *	381,992 *	523,021 *	501,183 *	437,569 *	497,880	498,065	415,731
Atchison	RBST	212,630 *	226,936 *	172,698 *	217,195 *	232,054 *	187,004 *	231,752	281,913	201,863
Audrain	LEST	1,957,801 *	1,961,671 *	7,618 *	1,672,315 *	1,667,776 *	11,488 *	1,511,985	1,505,523	6,949
	RBST	2,290,523 *	1,840,181 *	565,080 *	1,533,697 *	1,662,809 *	114,738 *	1,253,326	1,298,444	243,850
Barry		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Barton	LEST	608,958 *	658,880 *	205,308 *	679,500 *	618,172 *	255,230 *	535,011	587,041	193,902
Bates	LEST	900,840 *	991,440 *	25,383 *	710,572 *	732,092 *	115,983 *	688,565	684,576	137,503
	CIST	420,000 *	420,000 *	0 *	313,841 *	313,841 *	0 *	0	0	0
Benton	CIST	774,260 *	564,355 *	644,386 *	722,702 *	814,207 *	434,481 *	695,059	675,706	525,986
Bollinger		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Butler	LEST	1,218,070 *	1,360,404 *	172,648 *	1,222,155 *	1,370,249 *	314,982 *	1,223,352	1,316,087	463,076
	RBST	1,453,580 *	1,746,040 *	484,060 *	1,556,364 *	1,102,338 *	776,520 *	1,392,761	1,419,514	322,494
Caldwell	LEST	1,507,862 *	1,516,855 *	(16,393) *	245,504 *	253,596 *	(7,400) *	252,182	253,731	692
	RBST	227,548 *	211,044 *	159,485 *	230,308 *	241,063 *	142,981 *	239,874	250,449	153,736
Carroll	CIST	310,310 *	99,433 *	336,184 *	448,195 *	517,526 *	125,307 *	297,349	149,139	194,638
Carter		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Cedar	LEST	1,148,907 *	1,004,935 *	260,913 *	1,015,477 *	930,845 *	116,941 *	34,929	2,620	32,309
Chariton	LEST	276,840 *	453,239 *	905,982 *	268,534 *	227,705 *	1,082,381 *	267,761	197,839	1,041,552
Clark	CIST	365,345 *	523,032 *	13,814 *	551,595 *	668,830 *	171,501 *	426,546	391,361	288,736
	RBST	208,143 *	233,824 *	195 *	219,628 *	199,840 *	25,876 *	190,988	186,765	6,088
Clinton	CIST	544,584 *	466,903 *	539,680 *	538,447 *	461,525 *	461,999 *	718,113	617,758	385,077
Cooper	LEST	847,936 *	914,512 *	630,344 *	764,112 *	822,716 *	696,920 *	782,471	795,662	755,524
	RBST	678,615 *	682,014 *	386,763 *	684,376 *	738,063 *	390,162 *	684,596	430,828	443,849
Crawford	CIST	141,744 *	72,409 *	365,942 *	132,861 *	72,020 *	296,607 *	137,284	92,689	235,766
Dade	LEST	517,681 *	461,415 *	68,114 *	559,724 *	548,319 *	11,848 *	546,121	546,217	443
Dallas	CIST	560,312 *	572,658 *	257,250 *	535,340 *	301,348 *	269,596 *	630,399	651,610	35,604
	LEST	726,814 *	723,447 *	27,608 *	721,088 *	723,318 *	24,241 *	718,641	729,293	26,471
Daviess	LEST	349,735 *	391,898 *	1,588 *	383,369 *	395,980 *	43,751 *	313,058	334,991	56,362
Dekalb	CIST	597,192 *	439,063 *	224,338 *	582,346 *	531,100 *	66,209 *	549,762	701,873	14,963
Dent		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Douglas		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Dunklin	LEST	89,663 *	13,575 *	76,088 *	0 *	0 *	0 *	0	0	0
Gasconade		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Gentry		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Grundy		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0

Tickmark Legend

CIST - Capital Improvement Sales Tax Fund

LEST - Law Enforcement Sales Tax Fund

RBST - Road and Bridge Sales Tax Fund

* Unaudited (see Objective, Scope and Methodology section)

Schedule 5

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SALES TAX FUNDS

		Year Ended December 31,								
County	Fund Type	2003			2002			2001		
		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Harrison	CIST	11,387 *	5,458 *	314,593 *	11,152	14,175	308,664	32,260	4,831	311,687
	LEST	552,488 *	574,799 *	12,645 *	34,956	0	34,956	0	0	0
Henry		0 *	0 *	0 *	0	0	0	0	0	0
Hickory		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Holt		0 *	0 *	0 *	0	0	0	0	0	0
Howard	LEST	370,501 *	371,608 *	4,526 *	388,327	384,108	5,633	401,600	401,898	1,414
Howell	LEST	2,242,960 *	2,412,246 *	457,647 *	2,024,301	1,942,667	626,933	1,855,851	1,377,030	545,299
Iron		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Knox	LEST	179,994 *	191,048 *	2,000 *	200,169 *	187,239 *	13,054 *	148,980	152,462	124
Laclede	LEST	1,715,322 *	1,586,178 *	1,187,001 *	1,659,909	1,513,523	1,057,857	1,663,628	1,546,188	911,471
Lawrence		0 *	0 *	0 *	0	0	0	0	0	0
Lewis	CIST	367,593 *	344,853 *	26,117 *	680,813	678,557	3,377	366,913	436,937	1,121
	LEST	537,112 *	535,221 *	6,286 *	563,005	558,805	4,395	507,680	536,830	195
Lincoln	CIST	1,009,870 *	472,309 *	1,856,167 *	982,222 *	0 *	1,318,606 *	961,412	1,327,040	336,384
	LEST	3,679,791 *	3,814,616 *	342,033 *	3,535,036 *	3,136,823 *	476,858 *	2,967,307	2,861,407	78,645
Linn		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Livingston	LEST	31,753 *	0 *	31,753 *	0 *	0 *	0 *	0	0	0
Macon	RBST	1,498,581 *	1,453,073 *	285,630 *	971,676 *	1,029,468 *	240,122 *	792,862	781,957	297,914
Madison	LEST	563,281 *	531,996 *	48,478 *	491,751	491,754	17,193	30,046	12,850	17,196
Maries	CIST	0 *	0 *	0 *	4	246	0	90,313	126,951	242
Marion	CIST	2,037,905 *	1,656,520 *	1,271,335 *	1,625,052	935,411	889,950	1,497,291	1,700,516	200,309
	RBST	85,641 *	1,229,296 *	515,332 *	697,068	658,118	1,658,987	738,005	181,709	1,620,037
McDonald		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Mercer		0 *	0 *	0 *	0	0	0	0	0	0
Miller	CIST	1,279,150 *	1,469,254 *	369,269 *	1,284,434 *	1,151,542 *	559,373 *	1,784,167	1,777,192	426,481
Mississippi	CIST	857 *	0 *	1,565 *	708 *	0 *	708 *	79,837	226,596	0
	LEST	2,251,141 *	2,279,118 *	165 *	2,247,527 *	2,243,907 *	28,142 *	2,295,839	2,297,802	24,522
Moniteau		0 *	0 *	0 *	0	0	0	0	0	0
Monroe		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Montgomery	CIST	385,674 *	437,995 *	292,243 *	453,139 *	433,943 *	344,564 *	477,614	434,667	325,368
Morgan	LEST	1,875,596 *	1,875,596 *	0 *	1,771,543	1,771,543	0	1,810,492	1,819,952	0
Nodaway		0 *	0 *	0 *	0	0	0	0	0	0
Oregon		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Osage		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Ozark	CIST	88,732 *	189,421 *	126,528 *	240,336 *	225,820 *	227,217 *	238,040	205,640	212,701
	LEST	672,156 *	697,211 *	34 *	617,480 *	608,502 *	25,089 *	268,582	252,516	16,111

Tickmark Legend

CIST - Capital Improvement Sales Tax Fund

LEST - Law Enforcement Sales Tax Fund

RBST - Road and Bridge Sales Tax Fund

a - This Capital Improvement Sales Tax expired.

* Unaudited (see Objective, Scope and Methodology section)

Schedule 5

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SALES TAX FUNDS

County	Fund Type	Year Ended December 31,								
		2003			2002			2001		
		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Pemiscot	CIST	607,130 *	598,745 *	243,951 *	626,666	980,682	235,566	615,913	650,115	589,582
	LEST	291,522 *	334,235 *	286 *	325,828	746,821	42,999	336,520	367,667	463,992
Perry		0 *	0 *	0 *	0	0	0	0	0	0
Phelps	LEST	1,948,155 *	4,191,565 *	3,057,458 *	2,376,999	825,046	5,300,868	2,761,420	721,607	3,748,915
Pike	LEST	1,078,535 *	1,122,864 *	(64,004) *	1,049,377 *	1,078,484 *	(19,675) *	927,017	960,446	9,432
Polk	LEST	1,465,420 *	1,689,770 *	145,200 *	1,395,024 *	1,604,731 *	369,550 *	1,471,437	1,479,526	579,257
	RBST	1,200,180 *	1,337,183 *	161,260 *	1,156,091 *	972,538 *	298,263 *	1,119,418	1,447,624	114,710
Pulaski	CIST	124,246 *	55,270 *	2,471,432 *	123,735	131,731	2,402,456	120,049	30,836	2,410,452
	RSBT	17 *	54 *	0 *	70	152	37	8	0	119
Putnam	LEST	212,705 *	257,874 *	2,717 *	242,306	231,301	47,886	240,457	221,422	36,881
Ralls		0 *	0 *	0 *	0	0	0	0	0	0
Randolph		0 *	0 *	0 *	0	0	0	0	0	0
Ray	RBST	1,020,240 *	1,244,049 *	420,900 *	1,070,273	640,254	644,709	752,724	778,181	214,690
Reynolds		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Ripley	LEST	585,736 *	586,564 *	331 *	595,780	594,897	1,159	528,780	545,789	276
St. Clair		0 *	0 *	0 *	0	0	0	0	0	0
Ste. Genevieve	CIST	18,597 *	695,507 *	572,837 *	56,136	441,149	1,249,747	95,595	91,403	1,634,760
Schuyler	LEST	236,221 *	237,518 *	812 *	235,030	242,499	2,109	249,472	241,644	9,578
	RBST	131,377 *	127,173 *	135,287 *	128,911	128,007	131,083	131,914	126,521	130,179
Scotland	CIST	227,792 *	233,700 *	23,624 *	307,531	296,521	29,532	77,905	59,383	18,522
	LEST	119,955 *	120,541 *	542 *	86,229	85,101	1,128	0	0	0
Scott	LEST	3,150,943 *	3,151,040 *	(1) *	2,898,364 *	2,898,608 *	96 *	2,642,709	2,731,514	340
Shannon		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Shelby		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Stoddard		0 *	0 *	0 *	0	0	0	0	0	0
Stone		0 *	0 *	0 *	0	0	0	0	0	0
Sullivan		0 *	0 *	0 *	0	0	0	0	0	0
Texas		0 *	0 *	0 *	0	0	0	0	0	0
Vernon		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Warren	CIST	1,117,053 *	697,635 *	2,828,588 *	1,145,400	699,385	2,409,170	1,133,356	597,727	1,963,155
	LEST	2,355,822 *	2,335,208 *	60,635 *	2,080,442	2,159,813	40,021	2,193,952	2,082,375	119,392
Washington	CIST	643,936 *	491,204 *	872,773 *	613,534 *	1,217,821 *	720,041 *	689,469	698,485	1,324,328
	LEST	1,120,915 *	1,129,016 *	1,330 *	1,169,054 *	1,159,723 *	9,431 *	1,094,998	1,094,898	100
Wayne		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Webster	CIST	1,425,924 *	1,494,032 *	23,943 *	1,238,341	1,230,452	92,051	1,069,872	1,029,499	84,162
Worth	CIST	49,904 *	45,832 *	42,143 *	42,758 *	52,253 *	38,071 *	38,860	38,723	47,566
	LEST	55,898 *	44,255 *	31,032 *	73,825 *	61,390 *	19,389 *	50,444	47,115	6,954
Wright		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
	Total	<u>61,958,765</u>	<u>65,299,483</u>	<u>25,431,953</u>	<u>58,394,048</u>	<u>54,939,390</u>	<u>28,772,671</u>	<u>53,851,064</u>	<u>51,758,215</u>	<u>25,318,013</u>

Tickmark Legend

CIST - Capital Improvement Sales Tax Fund

LEST - Law Enforcement Sales Tax Fund

RBST - Road and Bridge Sales Tax Fund

* Unaudited (see Objective, Scope and Methodology section)