



Claire McCaskill

Missouri State Auditor

November 2005

Missouri 3rd Class Counties



Office Of
Missouri State Auditor
Claire McCaskill

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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 2004, 2003, and 2002 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 the General Revenue Fund, while intergovernmental revenues, such as federal and state aid, represent the main source of receipts (average of 62 percent for all counties) for the 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, 2004.

General County Government represents the main disbursement category (average of 44 percent for all counties) while Public Safety represents the next major disbursement category (average of 34 percent for all counties) for most counties' General Revenue Fund. For some counties, 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, 2004.

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 2004 average cash balance to disbursement ratios (.30 and .30 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-six counties have established one or more of these funds. During 2004, receipts into these type funds totaled approximately \$68 million, and the overall level of activity of receipts in these types of funds has increased during the three years ended December 31, 2004.

(over)

YELLOW SHEET

Common county audit findings involved problems related to reporting of federal grant expenditures, budgetary practices and financial statements, bidding procedures, county property controls and records, and payroll controls and procedures. Other significant county findings included declining financial condition, lack of supporting documentation for expenditures paid, 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

TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S TRANSMITTAL LETTER.....	1-3
EXECUTIVE SUMMARY.....	4-10
OBJECTIVES, SCOPE, AND METHODOLOGY.....	11-14
SCHEDULES:	15-38

<u>Schedule</u>	<u>Description</u>	
	Total Receipts, Disbursements, and Cash Balances -	
1-A	General Revenue Fund.....	16-17
1-B	Special Road and Bridge Fund.....	18-19
	Ratio of Cash Balance to Disbursements -	
2-A	General Revenue Fund.....	20-21
2-B	Special Road and Bridge Fund.....	22-23
	Percentage Composition of Receipts by Source -	
3-A	General Revenue Fund.....	24-25
3-B	Special Road and Bridge Fund.....	26-27
	Percentage Composition of Disbursements by Function -	
4	General Revenue Fund.....	28-35
5	Total Receipts, Disbursements, and Cash Balances - Sales Tax Funds	36-38

STATE AUDITOR'S TRANSMITTAL LETTER



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Matt Blunt, Governor
and
Members of the General Assembly
and
County Commissions

The Missouri State Auditor's office, as required by Section 29.230, RSMo, 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.

The State Auditor's Office has issued an aggregate report on Missouri 3rd class counties for several years. To improve the presentation and content of this report, changes have been

made to the overall format and content throughout the years. Future reporting will be affected by suggestions of those involved in the 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" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

June 20, 2005 (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, 2004, as presented in Schedules 1-A and 1-B.

General Revenue Fund						
	Receipts			Disbursements		
	2004	2003	2002	2004	2003	2002
< \$ 500,000	2	2	2	2	2	2
500,000 - 999,999	14	19	21	14	22	19
1,000,000 - 1,499,999	31	28	27	28	21	30
1,500,000 - 2,000,000	9	9	10	13	13	9
> \$ 2,000,000	33	31	29	32	31	29
Total	89	89	89	89	89	89

Special Road and Bridge Fund						
	Receipts			Disbursements		
	2004	2003	2002	2004	2003	2002
< \$ 500,000	2	1	1	1	1	0
500,000 - 999,999	24	24	21	26	21	28
1,000,000 - 1,499,999	32	35	36	31	34	33
1,500,000 - 2,000,000	16	15	18	17	22	17
> \$ 2,000,000	15	14	13	14	11	11
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 2004 average cash balance to disbursement ratio was .30 and .30 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.

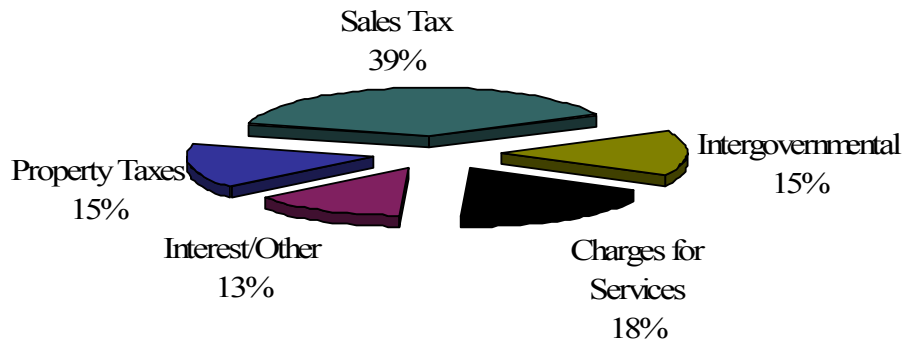
Cash Balance: Disbursements	General Revenue Fund			Special Road and Bridge Fund		
	2004	2003	2002	2004	2003	2002
> .90:1	7	5	5	2	3	5
.76:1 - .90:1	0	4	2	5	4	2
.61:1 - .75:1	4	3	5	5	5	3
.46:1 - .60:1	4	4	4	12	9	12
.31:1 - .45:1	14	15	13	9	15	12
.16:1 - .30:1	22	21	22	20	20	28
.0:1 - .15:1	35	35	36	34	33	27
< 0	3	2	2	2	0	0
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 shown on Schedule 5 or an unusually large spending level in one year can distort the financial condition analysis.

Breakdown of receipts

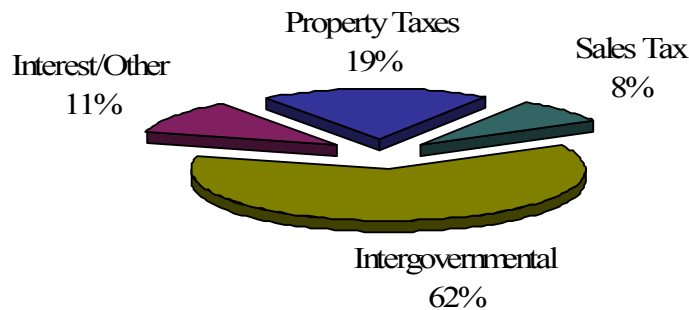
Sales tax receipts represent the main source of receipts for most counties' General Revenue Fund and are used to assist in meeting day-to-day operating and law enforcement costs. Schedule 3-A presents the composition of receipts into the General Revenue Fund for each county. The following chart depicts the average receipt amounts as a percentage of the total of the General Revenue Fund for all 3rd class counties for 2004. There has been little change in the percentages for the three years ended December 31, 2004.

General Revenue Fund Percentage Composition of Receipts - 2004



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 2004. There has been little change in the percentages for the three years ended December 31, 2004.

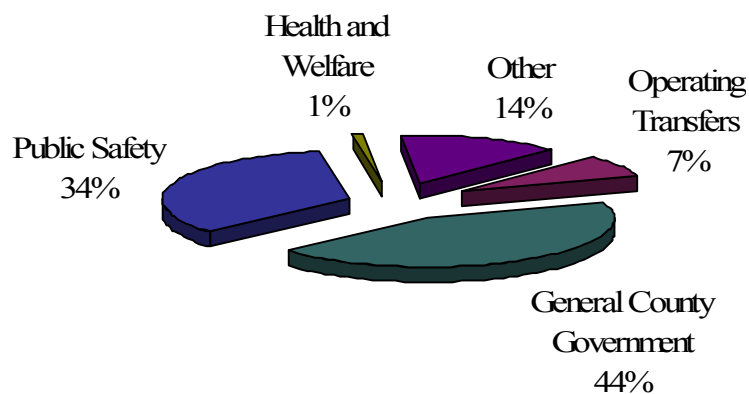
Special Road and Bridge Fund Percentage Composition of Receipts - 2004



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 2004. There has been little change in the percentages for the three years ended December 31, 2004.

General Revenue Fund Percentage Composition of Disbursements - 2004



In addition to the law enforcement sales tax funds mentioned above, many counties also have capital improvements 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 services currently provided by the counties might have to be reduced. Of the 3rd class counties, fifty-six 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, 2004, as presented in Schedule 5.

Type of Sales Tax Fund	Receipts			Number of Counties		
	2004	2003	2002	2004	2003	2002
Capital Improvement	\$ 12,659,816	13,531,447	13,256,222	24	24	23
Law Enforcement	47,409,210	40,754,004	36,547,723	42	39	37
Road and Bridge	8,270,757	9,007,058	8,465,587	11	11	11
Total	\$ 68,339,783	63,292,509	58,269,532	77	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 and some budget amendments were made after the fact. 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.

- 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.

- 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.

In addition to these findings, other significant county findings included declining financial condition, lack of supporting documentation for expenditures paid, and concerns related 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.

OBJECTIVES, SCOPE, AND METHODOLOGY

MISSOURI 3RD CLASS COUNTIES OBJECTIVES, SCOPE AND METHODOLOGY

Objectives

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 the 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 2003, whereas other counties had only been audited through 2002 and 2001.
- The 2005 county budgets contain information for 2004 and were used in compiling unaudited actual receipts and disbursements information for all counties for the year 2004. The unaudited actual receipts and disbursements information for 2003 and 2002 was obtained from the 2004 and 2003 county budgets, respectively.

Methodology

Receipts, disbursements, and cash balance information for each county’s General Revenue Fund and Special Road and Bridge Fund was compiled for 2004, 2003 and 2002. 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 law provides 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 2004, 2003 and 2002. 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 reported 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 2002 unaudited receipts to 2002 audited receipts shows a net difference of about \$69,053 or about .05 percent of total 2002 receipts. A comparison of General Revenue Fund 2002 unaudited disbursements to 2002 audited disbursements shows a net difference of about \$186,029 or about .13 percent of total 2002 disbursements.

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 report 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 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 General Revenue Fund. In addition, some counties may classify disbursements as one type of function whereas other counties may classify the same disbursement 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 2004 and 2003, and the years those audits encompassed.

Two Years Ended December 31, 2003			Two Years Ended December 31, 2002		
Adair	Douglas	Ozark	Barry	Laclede	Randolph
Andrew	Iron	Reynolds	Cooper	Lewis	St. Clair
Atchison	Lincoln	Scott	Crawford	Maries	Ste. Genevieve
Audrain	Miller	Shannon	Dade	Mercer	Scotland
DeKalb	Monroe	Washington	Dallas	Moniteau	Stoddard
			Daviess	Morgan	Texas
			Howell	Perry	Webster

For the past several years, the State Auditor's office has audited or contracted for an audit of each 3rd class county biennially. However, since this service is not statutorily required, in June 2003, the State Auditor's office notified 3rd class counties that the audit cycle for counties was changed to once every 4 years. As a result of federal monies expended, debt issuances, significant contracts, or other actions, many counties will likely need to provide for independent audits during the 4 years between state audits. Six counties, including Clinton, Dent, Gasconade, Hickory, Osage, and Worth, have not been audited by the State Auditor's office or filed an audit report with the State Auditor's office since 2001. Therefore, unaudited information is presented for all three years for these counties.

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

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 governments. 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

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

County	December 31,								
	2004			2003			2002		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$ 1,886,383	* 2,146,419	* 233,357	* 2,552,892	2,503,784	493,392	2,002,546	1,906,469	444,284
Andrew	1,621,798	* 1,369,776	* 1,742,250	* 2,114,975	1,959,196	1,490,228	1,385,255	1,370,502	1,334,449
Atchison	1,072,180	* 1,105,403	* 271,728	* 958,281	1,036,642	304,952	1,173,135	1,046,356	383,313
Audrain	2,676,653	* 2,822,403	* 1,504,278	* 2,540,200	2,478,486	1,650,027	2,632,850	2,438,006	1,588,312
Barry	3,066,456	* 3,103,932	* 536,685	* 2,886,694	* 3,127,188	* 574,161	* 2,732,555	4,445,235	814,655
Barton	955,958	* 957,484	* 313,372	* 839,139	783,232	314,898	763,782	789,201	258,991
Bates	1,232,828	* 1,478,316	* 507,889	* 851,257	620,728	753,377	832,795	707,704	522,848
Benton	1,852,511	* 1,871,920	* 163,328	* 1,729,013	1,808,531	182,736	1,663,228	1,724,415	262,253
Bollinger	1,410,980	* 1,303,644	* 142,898	* 1,268,351	1,253,681	35,563	1,161,281	1,153,542	16,693
Butler	3,920,385	* 3,480,161	* 1,360,015	* 4,924,504	* 4,486,226	* 919,790	* 4,741,994	4,911,311	481,512
Caldwell	1,429,360	* 1,542,586	* (197,636)	* 895,208	840,800	(84,410)	806,398	879,829	(138,818)
Carroll	1,324,323	* 1,205,847	* 674,206	* 1,325,867	* 1,138,263	* 555,730	* 1,199,442	1,148,179	368,127
Carter	766,510	* 709,233	* 291,398	* 748,431	683,735	234,120	634,881	628,913	169,424
Cedar	1,074,672	* 946,028	* 416,458	* 1,100,307	991,850	287,812	917,957	857,913	179,355
Chariton	1,310,033	* 1,302,092	* 38,763	* 1,188,611	1,187,577	30,823	1,219,728	1,190,029	29,789
Clark	930,390	* 934,557	* (1,899)	* 946,191	* 944,160	* 2,268	* 1,004,039	1,004,084	236
Clinton	2,129,817	* 2,071,450	* 58,367	* 1,903,933	1,925,765	0	* 1,747,174	* 1,816,125	* 21,832
Cooper	2,032,071	* 2,230,062	* 1,279,700	* 1,885,828	* 1,977,519	* 1,477,691	* 1,894,279	1,945,177	1,569,382
Crawford	2,458,148	* 2,328,997	* 181,126	* 2,319,735	* 2,297,874	* 51,975	* 2,360,315	2,387,686	30,114
Dade	614,080	* 525,915	* 527,040	* 614,080	* 525,915	* 438,875	* 605,542	631,975	350,710
Dallas	1,024,336	* 1,017,674	* 194,709	* 1,004,559	* 1,036,567	* 188,047	* 1,021,896	1,027,990	220,056
Daviess	829,980	* 721,117	* 1,152,306	* 907,672	* 680,226	* 1,043,443	* 782,340	619,091	815,997
DeKalb	1,200,894	* 1,150,303	* 96,100	* 1,096,758	1,053,971	45,509	1,087,722	1,102,367	2,722
Dent	1,251,578	* 1,014,630	* 717,430	* 1,226,945	* 1,297,140	* 480,481	* 1,184,257	* 1,191,309	* 550,676
Douglas	1,618,237	* 1,726,493	* 176,441	* 1,481,153	1,501,953	284,697	1,336,042	1,422,457	305,497
Dunklin	2,954,776	* 2,797,480	* 1,827,608	* 2,901,967	* 3,712,876	* 1,670,312	* 2,921,393	2,634,370	2,481,221
Gasconade	1,770,917	* 1,833,692	* 455,322	* 1,699,571	* 1,671,191	* 518,096	* 1,617,134	* 1,759,775	* 489,716
Gentry	1,249,931	* 1,060,481	* 213,587	* 1,019,151	1,046,301	24,137	1,115,072	1,093,557	51,287
Grundy	1,376,738	* 1,156,560	* 236,775	* 869,452	* 1,065,098	* 16,598	* 852,631	1,066,274	212,244
Harrison	895,699	* 740,431	* 267,815	* 765,124	* 738,863	* 112,547	* 909,146	923,100	86,286
Henry	2,271,602	* 2,173,495	* 284,291	* 2,230,806	* 2,414,850	* 186,184	* 2,284,845	2,226,460	370,227
Hickory	1,286,941	* 1,277,264	* 495,699	* 1,238,324	* 1,131,946	* 486,022	* 1,158,387	* 1,092,447	* 379,644
Holt	1,143,760	* 1,181,752	* 316,798	* 1,088,084	* 1,037,597	* 354,789	* 1,077,320	1,021,985	304,302
Howard	993,580	* 957,696	* 189,707	* 1,009,164	* 937,470	* 153,823	* 911,201	1,022,737	82,129
Howell	3,019,479	* 3,040,121	* 299,121	* 2,788,866	* 2,902,007	* 319,764	* 2,830,523	2,849,641	432,904
Iron	1,327,930	* 1,509,113	* 89,193	* 1,340,896	1,389,439	270,376	1,199,260	1,341,252	318,919
Knox	625,787	* 687,023	* 136,457	* 591,168	583,269	197,694	557,394	534,211	189,796
Laclede	3,877,454	* 3,685,406	* 964,513	* 3,527,524	* 3,602,492	* 772,465	* 3,416,944	3,405,809	847,433
Lawrence	3,315,857	* 3,345,270	* 518,119	* 3,238,181	* 3,337,967	* 547,532	* 3,052,345	3,148,874	647,317
Lewis	1,280,117	* 1,373,249	* 132,408	* 1,381,647	* 1,523,096	* 225,540	* 1,302,739	1,274,371	366,989
Lincoln	4,177,815	* 3,378,164	* 3,501,401	* 3,930,723	3,574,750	2,701,751	3,672,392	3,116,953	2,345,779
Linn	1,344,490	* 1,244,102	* 456,512	* 1,175,445	1,218,177	356,124	1,132,339	1,223,627	398,856
Livingston	1,496,487	* 1,550,161	* 116,973	* 1,483,111	1,531,665	170,647	1,465,238	1,468,433	219,201
Macon	\$ 1,635,903	* 1,560,513	* 201,372	* 1,528,053	1,555,224	125,982	1,528,216	1,551,075	153,152

* Unaudited (see Objectives, Scope and Methodology section)

Schedule 1-A

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

County	December 31,								
	2004			2003			2002		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Madison	\$ 1,118,802	* 1,025,434	* 202,828	* 1,118,802	* 1,025,434	* 109,460	* 1,192,932	1,211,137	16,091
Maries	1,247,015	* 1,269,419	* 131,758	* 1,049,950	* 964,747	* 154,162	* 1,145,863	1,087,165	68,959
Marion	3,925,808	* 4,114,110	* 58,022	* 3,916,684	* 4,089,325	* 246,324	* 3,578,679	3,351,598	418,965
McDonald	1,173,815	* 1,256,076	* 477,470	* 1,393,545	940,242	559,730	1,655,832	1,709,952	106,427
Mercer	657,513	* 628,641	* 64,494	* 622,050	* 652,071	* 35,622	* 593,356	656,993	65,643
Miller	2,594,590	* 2,839,886	* 150,564	* 2,460,419	2,252,562	395,860	2,420,870	3,153,268	188,003
Mississippi	1,623,748	* 1,715,215	* 586,616	* 1,646,716	1,657,655	678,083	1,807,064	1,680,808	689,021
Moniteau	1,552,164	* 1,486,647	* 69,740	* 1,480,867	* 1,506,691	* 4,222	* 1,266,109	1,237,420	30,046
Monroe	1,449,012	* 1,453,153	* 177,305	* 1,334,522	1,226,432	181,445	1,263,248	1,312,794	73,355
Montgomery	2,844,595	* 2,809,582	* 289,227	* 2,508,992	2,415,425	254,214	2,244,717	2,106,934	160,647
Morgan	2,818,362	* 2,566,395	* 1,084,437	* 2,154,364	* 2,070,780	* 832,470	* 1,814,927	1,923,429	748,887
Nodaway	2,612,918	* 2,395,633	* 3,596,238	* 2,386,297	* 2,134,097	* 3,378,953	* 2,560,230	2,125,889	3,126,753
Oregon	1,196,806	* 1,225,141	* 678,654	* 1,125,659	1,105,709	706,988	1,129,873	1,087,142	687,037
Osage	1,168,999	* 1,205,029	* 179,954	* 1,084,031	* 987,770	* 215,984	* 983,727	* 952,209	* 119,723
Ozark	1,045,297	* 1,064,904	* 220,731	* 983,595	1,011,551	240,339	947,189	921,927	268,294
Pemiscot	2,677,934	* 3,055,936	* (376,563)	* 3,179,515	* 3,184,598	* 1,439	* 2,938,604	2,982,518	6,522
Perry	2,659,098	* 2,542,690	* 754,683	* 2,378,387	* 2,275,222	* 638,276	* 2,175,333	2,091,251	535,110
Phelps	3,882,464	* 3,708,546	* 615,987	* 4,092,679	* 4,257,815	* 442,069	* 4,170,113	4,232,501	607,205
Pike	2,022,369	* 1,967,229	* 751,262	* 1,742,874	1,603,725	696,122	1,532,875	1,363,529	556,973
Polk	1,341,200	* 1,152,730	* 1,317,646	* 1,193,747	1,200,534	1,129,176	1,355,114	1,184,406	1,135,963
Pulaski	3,062,989	* 3,138,837	* 131,575	* 2,798,323	* 2,823,337	* 207,423	* 2,698,414	2,529,236	232,437
Putnam	709,530	* 683,048	* 72,077	* 588,102	* 588,653	* 45,595	* 816,365	862,393	46,146
Ralls	1,455,830	* 1,562,207	* 30,570	* 1,390,538	* 1,373,747	* 136,947	* 1,377,973	1,371,066	120,156
Randolph	2,763,026	* 2,869,679	* (588,066)	* 2,763,026	* 2,869,679	* (481,413)	* 2,811,457	3,051,529	(374,760)
Ray	2,526,797	* 2,445,169	* 314,694	* 2,526,797	* 2,445,169	* 233,066	* 2,810,970	2,702,260	151,438
Reynolds	1,100,059	* 1,067,223	* 325,838	* 1,041,755	916,694	293,002	871,338	819,952	167,940
Ripley	613,733	* 691,754	* 421,326	* 614,924	* 551,110	* 499,347	* 550,221	532,853	435,533
St. Clair	3,649,472	* 3,530,127	* 1,200,102	* 3,597,525	* 3,246,335	* 1,080,756	* 3,294,661	2,788,301	729,566
Ste. Genevieve	4,015,961	* 4,077,424	* 119,460	* 3,778,871	* 3,842,561	* 180,923	* 3,584,688	3,884,412	244,612
Schuyler	347,411	* 402,121	* 116,804	* 335,650	* 350,440	* 171,515	* 343,050	357,443	186,304
Scotland	689,377	* 814,371	* 96,480	* 617,330	* 720,936	* 221,475	* 679,844	679,346	325,080
Scott	3,297,137	* 3,494,394	* 1,043,108	* 3,497,930	3,417,369	1,240,366	3,370,262	3,096,798	1,159,805
Shannon	1,052,929	* 909,324	* 184,334	* 842,158	798,458	40,729	888,664	852,997	(2,971)
Shelby	996,256	* 1,038,623	* 213,687	* 916,303	983,439	256,054	994,334	897,090	323,189
Stoddard	3,319,256	* 2,886,888	* 1,970,884	* 3,383,373	* 2,693,125	* 1,538,516	* 2,529,389	2,377,048	848,268
Stone	6,225,175	* 5,938,345	* 1,540,420	* 6,198,584	* 6,232,739	* 1,253,590	* 5,675,036	5,404,509	1,287,745
Sullivan	973,214	* 1,026,020	* 25,975	* 958,866	* 933,763	* 78,780	* 926,674	946,889	53,677
Texas	1,582,187	* 1,506,723	* 343,301	* 1,339,343	* 1,389,678	* 267,837	* 1,343,316	1,226,298	318,173
Vernon	2,244,093	* 2,120,057	* 343,903	* 1,940,460	2,056,342	219,868	1,887,132	2,007,308	335,750
Warren	2,812,798	* 1,636,438	* 3,171,550	* 2,535,412	* 2,219,559	* 1,995,190	* 2,455,170	2,293,881	1,679,337
Washington	2,221,156	* 2,257,445	* 60,123	* 2,829,091	2,752,129	96,412	2,121,015	2,175,714	19,450
Wayne	1,484,633	* 1,563,137	* 55,684	* 1,610,402	1,570,452	134,188	1,428,607	1,434,826	94,238
Webster	2,531,588	* 2,692,214	* 139,985	* 2,416,011	* 2,527,897	* 300,611	* 2,338,861	2,173,464	412,497
Worth	432,819	* 432,819	* 325	* 445,845	* 445,845	* 325	* 420,087	* 420,087	* 325
Wright	1,368,550	* 1,464,758	* 230,880	* 1,302,847	1,414,658	327,088	1,331,962	1,333,649	438,899
Average	\$ 1,874,430	1,835,393	513,259	1,811,697	1,784,739	474,221	1,732,833	1,726,888	447,217

* Unaudited (see Objectives, 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,								
	2004			2003			2002		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$ 1,557,034 *	1,919,622 *	173,833 *	1,763,821	1,953,439	536,421	1,486,519	1,247,756	726,039
Andrew	2,795,079 *	2,976,842 *	451,533 *	2,177,909	2,269,558	633,296	1,950,035	1,969,248	724,945
Atchison	944,818 *	1,049,059 *	20,162 *	930,403	1,049,730	124,403	1,261,717	1,043,167	243,730
Audrain	2,151,268 *	1,924,736 *	1,024,713 *	1,884,888	1,978,774	798,181	1,949,033	1,786,611	892,067
Barry	732,357 *	603,178 *	215,907 *	579,734 *	646,775 *	86,728 *	514,176	578,651	153,769
Barton	876,347 *	771,911 *	1,019,552 *	1,090,158	1,018,911	915,116	728,861	610,625	843,870
Bates	1,335,653 *	1,184,819 *	853,176 *	1,072,597	973,587	702,342	1,150,372	998,947	603,332
Benton	1,165,537 *	1,323,734 *	581,396 *	1,320,698	1,216,442	739,594	1,416,632	1,483,982	635,338
Bollinger	1,225,966 *	1,484,019 *	129,218 *	2,018,534	1,786,593	387,272	1,049,355	1,010,429	155,331
Butler	2,625,278 *	2,567,289 *	338,399 *	2,387,054 *	2,439,031 *	280,410 *	3,102,147	2,919,103	332,387
Caldwell	769,034 *	791,501 *	425,189 *	1,125,896	1,082,388	447,654	943,915	802,257	404,146
Carroll	1,441,944 *	1,412,307 *	404,571 *	1,789,061 *	1,872,979 *	374,934 *	2,092,208	2,444,184	458,851
Carter	513,365 *	599,574 *	156,028 *	772,709	878,974	242,236	908,279	651,846	348,501
Cedar	833,603 *	967,099 *	28,115 *	997,983	1,074,085	161,611	902,464	836,270	237,713
Chariton	826,570 *	711,384 *	591,729 *	1,226,761	1,179,336	476,542	1,106,920	1,239,406	429,117
Clark	1,217,897 *	1,320,061 *	105,936 *	1,373,918 *	1,282,290 *	208,099 *	1,683,275	1,648,489	116,472
Clinton	1,517,825 *	1,340,921 *	176,903 *	1,446,803 *	1,456,640 *	0 *	1,393,772 *	1,400,587 *	9,837 *
Cooper	1,408,302 *	1,022,043 *	618,854 *	1,154,943 *	1,254,552 *	232,594 *	1,141,220	1,184,408	332,204
Crawford	2,017,518 *	1,882,108 *	1,086,296 *	2,835,858 *	2,348,500 *	950,886 *	2,342,354	2,958,336	463,528
Dade	669,537 *	703,005 *	212,287 *	669,537 *	703,005 *	245,756 *	1,460,431	1,479,210	279,224
Dallas	1,268,157 *	1,329,075 *	130,346 *	1,780,195 *	1,672,731 *	191,264 *	1,933,282	1,914,485	83,800
Daviess	1,079,560 *	1,346,650 *	373,618 *	896,021 *	1,006,056 *	640,707 *	1,163,126	1,139,528	750,742
DeKalb	1,062,726 *	833,979 *	450,307 *	1,070,367	1,060,751	221,560	817,249	1,292,331	211,944
Dent	1,092,021 *	1,053,497 *	121,501 *	931,654 *	1,003,303 *	82,978 *	1,138,387 *	1,145,144 *	154,627 *
Douglas	1,024,512 *	997,925 *	158,409 *	1,264,873	1,253,486	131,821	1,031,321	958,401	120,434
Dunklin	946,703 *	981,828 *	867,510 *	934,087 *	959,975 *	902,636 *	927,584	909,096	928,524
Gasconade	1,725,647 *	2,038,605 *	600,512 *	1,769,193 *	1,622,069 *	913,470 *	1,555,701 *	1,643,061 *	766,346 *
Gentry	687,768 *	692,688 *	114,766 *	870,286	796,464	119,685	1,052,809	996,510	45,864
Grundy	887,201 *	743,529 *	496,306 *	832,186 *	752,666 *	352,634 *	947,392	937,230	273,114
Harrison	2,249,501 *	2,401,947 *	1,158,120 *	1,430,983 *	1,905,271 *	1,310,567 *	1,544,549	1,844,215	1,784,855
Henry	1,357,809 *	1,395,204 *	786,519 *	980,863 *	918,724 *	823,914 *	1,308,407	1,165,522	761,775
Hickory	709,305 *	698,065 *	160,453 *	677,011 *	684,525 *	149,213 *	665,642 *	619,510 *	156,727 *
Holt	2,142,096 *	2,144,521 *	290,170 *	1,505,254 *	1,505,885 *	292,595 *	1,648,996	1,501,916	293,226
Howard	1,122,237 *	1,166,023 *	387,886 *	1,057,098 *	1,171,412 *	431,672 *	1,221,860	986,512	545,986
Howell	1,682,877 *	1,665,341 *	72,134 *	1,629,339 *	1,918,222 *	54,598 *	2,166,469	1,895,660	343,480
Iron	1,026,116 *	984,757 *	490,486 *	1,080,655	1,124,047	449,127	1,101,299	912,576	492,518
Knox	1,600,952 *	1,688,843 *	522,261 *	1,506,266	1,415,692	610,152	1,272,367	1,136,735	519,578
Laclede	1,319,061 *	1,257,530 *	125,156 *	1,238,191 *	1,227,327 *	63,625 *	1,278,700	1,240,179	52,761
Lawrence	2,804,763 *	2,747,462 *	254,152 *	2,266,917 *	2,337,563 *	196,850 *	2,240,674	2,234,050	267,497
Lewis	794,428 *	836,303 *	29,900 *	842,779 *	796,772 *	71,775 *	879,634	867,365	25,768
Lincoln	4,566,500 *	5,409,739 *	521,321 *	4,174,170	4,040,929	1,364,560	4,387,162	3,840,444	1,231,320
Linn	1,439,154 *	1,282,051 *	1,010,401 *	1,642,562	1,712,064	853,298	1,544,872	1,364,390	922,800
Livingston	1,111,519 *	1,034,401 *	637,473 *	1,184,946	1,053,882	560,355	915,239	715,466	429,291
Macon	\$ 1,503,482 *	1,526,732 *	127,307 *	1,397,908	1,574,648	150,556	1,462,915	1,440,290	327,296

* Unaudited (see Objectives, 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,								
	2004			2003			2002		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Madison	\$ 1,053,375 *	1,068,016 *	11,982 *	1,053,375 *	1,068,016 *	26,623 *	1,383,176	1,397,185	41,265
Maries	515,857 *	562,659 *	62,598 *	797,342 *	778,506 *	109,400 *	1,067,750	1,030,008	90,564
Marion	1,587,089 *	1,614,698 *	78,332 *	1,487,089 *	1,516,985 *	105,941 *	1,492,226	1,409,683	135,837
McDonald	1,585,301 *	1,998,918 *	319,600 *	2,083,403	1,976,834	733,217	2,543,031	2,277,928	626,648
Mercer	789,966 *	739,195 *	214,329 *	969,130 *	973,928 *	163,559 *	913,106	765,356	168,357
Miller	1,737,685 *	1,915,409 *	265,697 *	1,446,113	1,072,918	443,421	1,787,480	1,748,095	70,226
Mississippi	919,008 *	925,553 *	125,848 *	899,890	910,027	132,393	918,469	934,738	142,530
Moniteau	959,037 *	839,310 *	283,990 *	923,708 *	923,915 *	164,263 *	896,727	880,018	164,470
Monroe	1,285,747 *	1,378,612 *	408,414 *	1,118,995	986,503	501,279	1,331,569	1,283,073	368,787
Montgomery	1,336,002 *	1,289,123 *	769,617 *	1,613,483	1,552,053	722,738	1,391,384	1,196,563	661,308
Morgan	1,663,596 *	1,398,494 *	1,032,757 *	1,601,999 *	1,649,743 *	767,655 *	1,713,648	1,666,723	815,399
Nodaway	3,140,193 *	2,765,217 *	1,284,574 *	2,717,810 *	2,397,139 *	909,597 *	2,237,197	2,896,540	588,926
Oregon	750,495 *	697,809 *	645,817 *	715,824	764,601	593,131	773,991	710,904	641,908
Osage	1,220,286 *	1,208,318 *	99,431 *	1,020,077 *	1,011,649 *	87,463 *	869,581 *	951,971 *	79,034 *
Ozark	1,606,177 *	1,660,142 *	196,973 *	1,477,253	1,509,348	250,939	1,211,348	1,019,900	283,034
Pemiscot	1,966,017 *	1,786,426 *	332,615 *	1,627,404 *	1,576,528 *	153,023 *	1,076,593	1,124,617	102,148
Perry	1,365,051 *	1,346,571 *	440,427 *	1,330,565 *	1,387,080 *	421,947 *	1,545,382	1,150,659	478,462
Phelps	2,871,520 *	2,633,671 *	242,710 *	2,503,631 *	2,499,413 *	4,861 *	2,354,003	2,354,197	643
Pike	2,144,504 *	2,274,689 *	253,798 *	2,079,281	1,951,046	383,983	1,816,379	1,856,696	255,749
Polk	2,430,012 *	2,505,875 *	12,199 *	2,424,894	2,441,478	88,063	2,259,488	2,162,941	104,647
Pulaski	1,325,699 *	1,218,342 *	138,538 *	1,159,478 *	1,510,377 *	31,181 *	1,520,114	1,204,048	382,080
Putnam	942,238 *	794,100 *	286,769 *	1,357,441 *	1,359,822 *	138,631 *	566,558	602,366	141,012
Ralls	1,135,534 *	1,217,152 *	195,432 *	1,494,014 *	1,342,545 *	277,050 *	1,671,153	1,708,717	125,582
Randolph	1,730,468 *	1,631,008 *	945,184 *	1,730,468 *	1,631,008 *	845,724 *	1,656,811	1,828,284	746,264
Ray	1,173,731 *	1,253,210 *	227,300 *	1,173,731 *	1,253,210 *	306,779 *	1,384,395	1,113,641	386,259
Reynolds	1,328,280 *	1,630,360 *	(169,571) *	2,059,704	2,545,749	132,509	1,828,428	1,380,126	618,554
Ripley	450,055 *	447,866 *	51,012 *	446,162 *	496,845 *	48,823 *	489,306	520,511	99,506
St. Clair	1,198,155 *	1,171,242 *	268,191 *	940,301 *	946,505 *	241,278 *	946,035	960,354	247,482
Ste. Genevieve	1,344,143 *	1,885,414 *	1,037,197 *	1,380,254 *	1,426,939 *	1,578,468 *	1,270,811	1,197,985	1,625,153
Schuyler	656,006 *	511,175 *	415,757 *	813,455 *	770,471 *	270,926 *	1,122,935	1,054,278	227,942
Scotland	833,665 *	809,998 *	78,082 *	857,665 *	948,380 *	54,414 *	924,018	892,484	145,129
Scott	1,228,727 *	1,378,909 *	276,437 *	1,228,374	1,198,470	426,619	1,264,449	1,169,046	396,716
Shannon	925,216 *	1,628,248 *	604,807 *	1,116,729	1,065,316	1,307,839	1,137,055	892,014	1,256,426
Shelby	1,005,339 *	1,102,852 *	266,099 *	1,050,335	1,056,060	363,613	1,062,659	946,838	369,338
Stoddard	1,504,064 *	1,543,210 *	1,950,521 *	1,691,377 *	1,613,596 *	1,989,667 *	1,496,032	1,508,958	1,145,957
Stone	3,861,147 *	4,280,867 *	364,112 *	4,390,352 *	4,234,721 *	783,831 *	4,297,642	4,026,435	628,200
Sullivan	616,006 *	559,595 *	178,817 *	920,126 *	1,063,658 *	122,406 *	821,911	877,217	265,939
Texas	975,281 *	978,970 *	139,624 *	963,379 *	960,977 *	143,313 *	1,378,080	1,378,599	140,911
Vernon	1,279,286 *	1,496,795 *	435,976 *	1,200,994	1,045,084	653,484	1,875,981	1,661,070	497,574
Warren	1,608,316 *	1,426,267 *	862,170 *	1,433,983 *	1,325,364 *	680,121 *	1,344,326	1,300,754	571,501
Washington	2,251,926 *	2,292,052 *	111,750 *	1,886,249	1,905,774	151,876	2,033,706	1,958,152	171,401
Wayne	1,302,834 *	1,387,657 *	66,142 *	1,467,429	1,472,490	150,965	1,902,340	1,881,061	156,026
Webster	2,763,839 *	3,945,709 *	(940,839) *	2,253,029 *	2,385,933 *	241,031 *	2,753,836	2,605,662	373,935
Worth	494,920 *	505,346 *	78,432 *	624,145 *	647,322 *	88,858 *	694,673 *	627,297 *	112,035 *
Wright	1,662,678 *	1,641,164 *	305,744 *	1,496,673	1,350,533	284,230	1,393,915	1,428,110	138,091
Average	\$ 1,419,702	1,462,451	379,283	1,422,586	1,421,179	422,032	1,451,787	1,399,280	412,018

* Unaudited (see Objectives, 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,		
	2004	2003	2002
Adair	.11 *	.20	.23
Andrew	1.27 *	.76	.97
Atchison	.25 *	.29	.37
Audrain	.53 *	.67	.65
Barry	.17 *	.18 *	.18
Barton	.33 *	.40	.33
Bates	.34 *	1.21	.74
Benton	.09 *	.10	.15
Bollinger	.11 *	.03	.01
Butler	.39 *	.21 *	.10
Caldwell	(.13) *	(.10)	(.16)
Carroll	.56 *	.49 *	.32
Carter	.41 *	.34	.27
Cedar	.44 *	.29	.21
Chariton	.03 *	.03	.03
Clark	.00 *	.00 *	.00
Clinton	.03 *	.00 *	.01 *
Cooper	.57 *	.75 *	.81
Crawford	.08 *	.02 *	.01
Dade	1.00 *	.83 *	.55
Dallas	.19 *	.18 *	.21
Daviess	1.60 *	1.53 *	1.32
DeKalb	.08 *	.04	.00
Dent	.71 *	.37 *	.46 *
Douglas	.10 *	.19	.21
Dunklin	.65 *	.45 *	.94
Gasconade	.25 *	.31 *	.28 *
Gentry	.20 *	.02	.05
Grundy	.20 *	.02 *	.20
Harrison	.36 *	.15 *	.09
Henry	.13 *	.08 *	.17
Hickory	.39 *	.43 *	.35 *
Holt	.27 *	.34 *	.30
Howard	.20 *	.16 *	.08
Howell	.10 *	.11 *	.15
Iron	.06 *	.19	.24
Knox	.20 *	.34	.36
Laclede	.26 *	.21 *	.25
Lawrence	.15 *	.16 *	.21
Lewis	.10 *	.15 *	.29
Lincoln	1.04 *	.76	.75
Linn	.37 *	.29	.33
Livingston	.08 *	.11	.15
Macon	.13 *	.08	.10

* Unaudited (see Objectives, 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,		
	2004	2003	2002
Madison	.20 *	.11 *	.01
Maries	.10 *	.16 *	.06
Marion	.01 *	.06 *	.13
McDonald	.38 *	.60	.06
Mercer	.10 *	.05 *	.10
Miller	.05 *	.18	.06
Mississippi	.34 *	.41	.41
Moniteau	.05 *	.00 *	.02
Monroe	.12 *	.15	.06
Montgomery	.10 *	.11	.08
Morgan	.42 *	.40 *	.39
Nodaway	1.50 *	1.58 *	1.47
Oregon	.55 *	.64	.63
Osage	.15 *	.22 *	.13 *
Ozark	.21 *	.24	.29
Pemiscot	(.12) *	.00 *	.00
Perry	.30 *	.28 *	.26
Phelps	.17 *	.10 *	.14
Pike	.38 *	.43	.41
Polk	1.14 *	.94	.96
Pulaski	.04 *	.07 *	.09
Putnam	.11 *	.08 *	.05
Ralls	.02 *	.10 *	.09
Randolph	(.20) *	(.17) *	(.12)
Ray	.13 *	.10 *	.06
Reynolds	.31 *	.32	.20
Ripley	.61 *	.91 *	.82
St. Clair	.34 *	.33 *	.26
Ste. Genevieve	.03 *	.05 *	.06
Schuyler	.29 *	.49 *	.52
Scotland	.12 *	.31 *	.48
Scott	.30 *	.36	.37
Shannon	.20 *	.05	.00
Shelby	.21 *	.26	.36
Stoddard	.68 *	.57 *	.36
Stone	.26 *	.20 *	.24
Sullivan	.03 *	.08 *	.06
Texas	.23 *	.19 *	.26
Vernon	.16 *	.11	.17
Warren	1.94 *	.90 *	.73
Washington	.03 *	.04	.01
Wayne	.04 *	.09	.07
Webster	.05 *	.12 *	.19
Worth	.00 *	.00 *	.00 *
Wright	.16 *	.23	.33
Average	.30	.29	.28

* Unaudited (see Objectives, 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,		
	2004	2003	2002
Adair	.09 *	.27	.58
Andrew	.15 *	.28	.37
Atchison	.02 *	.12	.23
Audrain	.53 *	.40	.50
Barry	.36 *	.13 *	.27
Barton	1.32 *	.90	1.38
Bates	.72 *	.72	.60
Benton	.44 *	.61	.43
Bollinger	.09 *	.22	.15
Butler	.13 *	.11 *	.11
Caldwell	.54 *	.41	.50
Carroll	.29 *	.20 *	.19
Carter	.26 *	.28	.53
Cedar	.03 *	.15	.28
Chariton	.83 *	.40	.35
Clark	.08 *	.16 *	.07
Clinton	.13 *	.00 *	.01 *
Cooper	.61 *	.19 *	.28
Crawford	.58 *	.40 *	.16
Dade	.30 *	.35 *	.19
Dallas	.10 *	.11 *	.04
Daviess	.28 *	.64 *	.66
DeKalb	.54 *	.21	.16
Dent	.11 *	.08 *	.13 *
Douglas	.16 *	.11	.13
Dunklin	.88 *	.94 *	1.02
Gasconade	.29 *	.56 *	.47 *
Gentry	.17 *	.15	.05
Grundy	.67 *	.47 *	.29
Harrison	.48 *	.69 *	.97
Henry	.56 *	.90 *	.65
Hickory	.23 *	.22 *	.25 *
Holt	.14 *	.19 *	.20
Howard	.33 *	.37 *	.55
Howell	.04 *	.03 *	.18
Iron	.50 *	.40	.54
Knox	.31 *	.43	.46
Laclede	.10 *	.05 *	.04
Lawrence	.09 *	.08 *	.12
Lewis	.04 *	.09 *	.03
Lincoln	.10 *	.34	.32
Linn	.79 *	.50	.68
Livingston	.62 *	.53	.60
Macon	.08 *	.10	.23

* Unaudited (see Objectives, 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,		
	2004	2003	2002
Madison	.01 *	.02 *	.03
Maries	.11 *	.14 *	.09
Marion	.05 *	.07 *	.10
McDonald	.16 *	.37	.28
Mercer	.29 *	.17 *	.22
Miller	.14 *	.41	.04
Mississippi	.14 *	.15	.15
Moniteau	.34 *	.18 *	.19
Monroe	.30 *	.51	.29
Montgomery	.60 *	.47	.55
Morgan	.74 *	.47 *	.49
Nodaway	.46 *	.38 *	.20
Oregon	.93 *	.78	.90
Osage	.08 *	.09 *	.08 *
Ozark	.12 *	.17	.28
Pemiscot	.19 *	.10 *	.09
Perry	.33 *	.30 *	.42
Phelps	.09 *	.00 *	.00
Pike	.11 *	.20	.14
Polk	.00 *	.04	.05
Pulaski	.11 *	.02 *	.32
Putnam	.36 *	.10 *	.23
Ralls	.16 *	.21 *	.07
Randolph	.58 *	.52 *	.41
Ray	.18 *	.24 *	.35
Reynolds	(.10) *	.05	.45
Ripley	.11 *	.10 *	.19
St. Clair	.23 *	.25 *	.26
Ste. Genevieve	.55 *	1.11 *	1.36
Schuyler	.81 *	.35 *	.22
Scotland	.10 *	.06 *	.16
Scott	.20 *	.36	.34
Shannon	.37 *	1.23	1.41
Shelby	.24 *	.34	.39
Stoddard	.77 *	.76 *	.76
Stone	.09 *	.19 *	.16
Sullivan	.32 *	.12 *	.30
Texas	.14 *	.15 *	.10
Vernon	.29 *	.63	.30
Warren	.60 *	.51 *	.44
Washington	.05 *	.08	.09
Wayne	.05 *	.10	.08
Webster	(.24) *	.10 *	.14
Worth	.16 *	.14 *	.18 *
Wright	.19 *	.21	.10
Average	.30	.31	.33

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Adair	0 *	0	0	69 *	49	69	4 *	22	10	17 *	16	19	0 *	1	1	10 *	12	1
Andrew	21 *	13	23	29 *	22	32	9 *	33	13	26 *	22	25	1 *	1	2	14 *	9	5
Atchison	37 *	41	32	28 *	24	18	1 *	1	6	21 *	24	18	0 *	0	1	13 *	10	25
Audrain	20 *	19	18	38 *	40	38	18 *	14	17	21 *	24	22	1 *	1	3	2 *	2	2
Barry	0 *	1 *	1	53 *	54 *	57	12 *	14 *	11	21 *	20 *	22	0 *	0 *	2	14 *	11 *	7
Barton	9 *	10	11	50 *	53	59	13 *	10	5	25 *	23	20	0 *	0	1	3 *	4	4
Bates	35 *	50	50	0 *	0	0	40 *	5	6	21 *	29	28	1 *	1	1	3 *	15	15
Benton	14 *	15	14	39 *	37	38	18 *	17	15	21 *	23	24	0 *	0	1	8 *	8	8
Bollinger	8 *	15	15	60 *	45	48	10 *	13	6	11 *	14	11	0 *	0	0	11 *	13	20
Butler	12 *	8 *	9	48 *	33 *	36	15 *	13 *	15	14 *	12 *	11	0 *	0 *	0	11 *	34 *	29
Caldwell	6 *	21	25	17 *	25	28	17 *	16	11	11 *	25	26	0 *	0	0	49 *	13	10
Carroll	25 *	25 *	28	30 *	27 *	27	7 *	7 *	4	32 *	32 *	32	1 *	1 *	2	5 *	8 *	7
Carter	3 *	3	3	48 *	46	55	27 *	28	23	18 *	14	16	1 *	1	1	3 *	8	2
Cedar	16 *	14	14	42 *	40	48	6 *	10	13	22 *	22	23	0 *	0	0	14 *	14	2
Chariton	24 *	26	25	26 *	27	29	20 *	13	17	11 *	13	12	0 *	0	0	19 *	21	17
Clark	28 *	27 *	27	24 *	22 *	22	12 *	14 *	14	16 *	15 *	22	0 *	1 *	1	20 *	21 *	14
Clinton	21 *	20 *	21 *	30 *	31 *	36 *	10 *	11 *	8 *	22 *	26 *	26 *	0 *	0 *	1 *	17 *	12 *	8 *
Cooper	15 *	10 *	10	36 *	35 *	35	20 *	17 *	19	14 *	17 *	15	1 *	2 *	3	14 *	19 *	18
Crawford	7 *	8 *	7	37 *	38 *	36	22 *	27 *	27	18 *	21 *	19	1 *	0 *	0	15 *	6 *	11
Dade	16 *	16 *	23	47 *	47 *	43	8 *	8 *	9	17 *	17 *	16	1 *	1 *	2	11 *	11 *	7
Dallas	2 *	2 *	2	55 *	54 *	52	6 *	10 *	14	31 *	32 *	29	1 *	1 *	1	5 *	1 *	2
Daviess	28 *	24 *	27	31 *	25 *	30	9 *	7 *	3	15 *	14 *	14	2 *	2 *	3	15 *	28 *	23
DeKalb	5 *	5	6	52 *	54	51	12 *	8	9	18 *	16	19	1 *	0	0	12 *	17	15
Dent	5 *	5 *	5 *	53 *	52 *	55 *	9 *	8 *	9 *	22 *	24 *	22 *	1 *	1 *	2 *	10 *	10 *	7 *
Douglas	8 *	8	7	50 *	49	53	28 *	27	21	10 *	12	13	0 *	0	1	4 *	4	5
Dunklin	2 *	11 *	10	44 *	43 *	44	23 *	24 *	12	13 *	13 *	15	1 *	2 *	3	17 *	7 *	16
Gasconade	16 *	15 *	15 *	50 *	54 *	54 *	2 *	0 *	0 *	23 *	24 *	25 *	1 *	2 *	2 *	8 *	5 *	4 *
Gentry	26 *	31	29	22 *	23	21	20 *	18	22	11 *	15	10	0 *	0	0	21 *	13	18
Grundy	10 *	10 *	9	32 *	47 *	50	26 *	11 *	11	12 *	18 *	18	0 *	1 *	2	20 *	13 *	10
Harrison	35 *	39 *	31	25 *	27 *	24	3 *	2 *	12	18 *	20 *	22	1 *	0 *	1	18 *	12 *	10
Henry	3 *	2 *	1	50 *	50 *	49	16 *	17 *	18	22 *	24 *	27	0 *	0 *	0	9 *	7 *	5
Hickory	11 *	10 *	11 *	62 *	62 *	64 *	9 *	9 *	7 *	13 *	14 *	13 *	1 *	1 *	1 *	4 *	4 *	4 *
Holt	24 *	25 *	23	29 *	28 *	41	22 *	23 *	12	16 *	20 *	17	0 *	0 *	1	9 *	4 *	6
Howard	25 *	24 *	25	27 *	26 *	28	1 *	0 *	17	20 *	19 *	18	1 *	0 *	1	26 *	31 *	11
Howell	2 *	2 *	1	56 *	56 *	57	24 *	22 *	23	15 *	18 *	16	0 *	0 *	1	3 *	2 *	2
Iron	34 *	36	35	24 *	23	26	17 *	16	15	17 *	17	17	1 *	1	1	7 *	7	6
Knox	23 *	26	25	42 *	46	46	11 *	3	0	14 *	15	17	0 *	1	1	10 *	9	11
Laclede	8 *	9 *	9	47 *	48 *	48	7 *	8 *	15	19 *	18 *	24	0 *	1 *	0	19 *	16 *	4
Lawrence	9 *	9 *	9	40 *	37 *	37	25 *	28 *	26	22 *	22 *	23	1 *	1 *	2	3 *	3 *	3
Lewis	16 *	20 *	17	46 *	44 *	51	1 *	1 *	4	15 *	15 *	14	1 *	1 *	1	21 *	19 *	13
Lincoln	16 *	15	15	49 *	47	49	5 *	7	5	22 *	23	23	2 *	2	2	6 *	6	6
Linn	8 *	8	10	43 *	56	60	24 *	11	9	15 *	16	15	1 *	1	1	9 *	8	5
Livingston	2 *	2	1	53 *	52	54	24 *	26	24	14 *	17	17	0 *	0	0	7 *	3	4
Macon	21 *	23	20	39 *	39	39	13 *	10	14	19 *	21	18	0 *	0	1	8 *	7	8

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Madison	12 *	12 *	9	36 *	36 *	34	14 *	14 *	26	28 *	28 *	16	0 *	0 *	0	10 *	10 *	15
Maries	25 *	27 *	23	38 *	27 *	30	6 *	18 *	10	14 *	17 *	15	0 *	0 *	0	17 *	11 *	22
Marion	5 *	5 *	2	40 *	39 *	42	22 *	26 *	28	17 *	19 *	19	4 *	0 *	0	12 *	11 *	9
McDonald	2 *	27	27	61 *	51	39	14 *	4	11	21 *	18	20	0 *	0	0	2 *	0	3
Mercer	27 *	27 *	28	45 *	40 *	46	13 *	16 *	12	6 *	8 *	6	2 *	0 *	1	7 *	9 *	7
Miller	4 *	5	4	50 *	49	53	13 *	14	12	23 *	25	23	0 *	0	1	10 *	7	7
Mississippi	22 *	19	17	51 *	48	45	9 *	18	24	10 *	11	10	1 *	1	1	7 *	3	3
Moniteau	18 *	18 *	16	30 *	31 *	39	33 *	30 *	17	15 *	16 *	19	0 *	0 *	0	4 *	5 *	9
Monroe	20 *	21	21	36 *	31	34	19 *	21	19	16 *	18	13	0 *	0	1	9 *	9	12
Montgomery	14 *	15	17	37 *	38	41	33 *	4	5	12 *	40	35	0 *	0	0	4 *	3	2
Morgan	12 *	14 *	15	32 *	40 *	48	0 *	1 *	1	17 *	24 *	26	1 *	1 *	1	38 *	20 *	9
Nodaway	0 *	0 *	1	75 *	76 *	72	7 *	5 *	7	10 *	11 *	16	2 *	2 *	3	6 *	6 *	1
Oregon	6 *	6	6	65 *	65	63	14 *	14	16	11 *	11	11	1 *	2	2	3 *	2	2
Osage	23 *	22 *	26 *	39 *	40 *	44 *	5 *	6 *	2 *	20 *	22 *	22 *	0 *	0 *	1 *	13 *	10 *	5 *
Ozark	13 *	14	14	50 *	51	53	14 *	14	9	18 *	17	17	0 *	0	0	5 *	4	7
Pemiscot	12 *	10 *	10	22 *	18 *	21	43 *	30 *	22	16 *	12 *	12	0 *	0 *	1	7 *	30 *	34
Perry	17 *	19 *	20	40 *	43 *	45	22 *	16 *	13	13 *	15 *	16	1 *	0 *	1	7 *	7 *	5
Phelps	15 *	14 *	13	40 *	31 *	31	16 *	18 *	20	15 *	17 *	14	1 *	3 *	1	13 *	17 *	21
Pike	27 *	36	30	31 *	34	39	3 *	3	4	13 *	15	13	0 *	0	1	26 *	12	13
Polk	52 *	54	47	0 *	0	0	4 *	5	17	29 *	32	26	2 *	2	3	13 *	7	7
Pulaski	1 *	1 *	0	54 *	53 *	51	5 *	11 *	9	20 *	29 *	23	0 *	0 *	0	20 *	6 *	17
Putnam	31 *	37 *	24	46 *	48 *	35	8 *	4 *	31	8 *	10 *	7	0 *	0 *	1	7 *	1 *	2
Ralls	22 *	24 *	22	46 *	47 *	45	5 *	5 *	4	14 *	15 *	15	0 *	0 *	0	13 *	9 *	14
Randolph	15 *	15 *	15	42 *	42 *	42	15 *	15 *	19	22 *	22 *	20	0 *	0 *	0	6 *	6 *	4
Ray	0 *	0 *	0	61 *	61 *	55	9 *	9 *	13	24 *	24 *	22	0 *	0 *	0	6 *	6 *	10
Reynolds	18 *	22	31	17 *	17	19	38 *	16	15	11 *	15	17	1 *	1	1	15 *	29	17
Ripley	37 *	38 *	40	0 *	0 *	0	25 *	26 *	21	22 *	23 *	25	3 *	3 *	5	13 *	10 *	9
St. Clair	9 *	9 *	9	7 *	6 *	8	5 *	72 *	73	69 *	5 *	7	2 *	1 *	1	8 *	7 *	2
Ste. Genevieve	18 *	17 *	12	17 *	17 *	19	47 *	49 *	53	11 *	11 *	10	0 *	0 *	0	7 *	6 *	6
Schuyler	30 *	28 *	29	37 *	39 *	37	2 *	2 *	1	22 *	20 *	20	0 *	0 *	1	9 *	11 *	12
Scotland	35 *	35 *	33	25 *	26 *	25	22 *	19 *	19	12 *	13 *	13	1 *	2 *	1	5 *	5 *	9
Scott	11 *	11	10	48 *	43	44	19 *	22	24	18 *	18	16	1 *	1	1	3 *	5	5
Shannon	11 *	9	5	41 *	47	46	22 *	15	20	14 *	14	11	1 *	1	1	11 *	14	17
Shelby	29 *	31	29	41 *	41	37	13 *	10	20	7 *	7	5	0 *	0	1	10 *	11	8
Stoddard	1 *	6 *	16	69 *	64 *	46	14 *	12 *	18	12 *	12 *	15	1 *	3 *	1	3 *	3 *	4
Stone	8 *	7 *	8	62 *	65 *	66	7 *	4 *	10	15 *	14 *	14	0 *	1 *	1	8 *	9 *	1
Sullivan	18 *	16 *	15	38 *	42 *	45	23 *	21 *	16	12 *	14 *	15	0 *	0 *	0	9 *	7 *	9
Texas	0 *	0 *	0	55 *	58 *	56	14 *	13 *	14	16 *	20 *	17	0 *	1 *	1	15 *	8 *	12
Vernon	15 *	15	16	44 *	42	43	13 *	18	15	13 *	17	18	0 *	0	0	15 *	8	8
Warren	15 *	11 *	14	41 *	43 *	45	7 *	5 *	5	32 *	37 *	32	1 *	1 *	1	4 *	3 *	3
Washington	10 *	14	10	31 *	23	41	30 *	39	14	17 *	13	15	0 *	0	0	12 *	11	20
Wayne	13 *	12	12	29 *	25	28	25 *	39	31	13 *	13	14	0 *	0	0	20 *	11	15
Webster	5 *	6 *	4	44 *	44 *	44	13 *	11 *	7	33 *	34 *	35	0 *	1 *	1	5 *	4 *	9
Worth	42 *	37 *	37 *	14 *	14 *	14 *	15 *	0 *	7 *	23 *	22 *	8 *	0 *	0 *	0 *	6 *	27 *	34 *
Wright	3 *	4	4	54 *	54	50	17 *	16	20	16 *	18	18	1 *	1	2	9 *	7	6
Average	15	17	16	39	39	38	15	15	15	18	19	18	1	1	1	12	9	12

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Adair	36 *	31	36	0 *	0	0	53 *	63	57	1 *	2	3	10 *	4	4
Andrew	31 *	36	39	12 *	16	17	55 *	42	41	0 *	0	1	2 *	6	2
Atchison	48 *	48	34	0 *	0	0	0 *	0	0	0 *	0	0	52 *	52	66
Audrain	49 *	51	50	0 *	0	0	42 *	48	46	1 *	1	2	8 *	0	2
Barry	15 *	18 *	19	0 *	0 *	0	20 *	24 *	26	1 *	0 *	1	64 *	58 *	54
Barton	0 *	0	0	0 *	0	0	82 *	98	95	1 *	0	1	17 *	2	4
Bates	4 *	4	4	0 *	0	0	90 *	93	89	1 *	0	1	5 *	3	6
Benton	28 *	25	22	10 *	0	0	60 *	74	76	1 *	1	1	1 *	0	1
Bollinger	20 *	12	21	0 *	0	0	49 *	83	78	0 *	0	0	31 *	5	1
Butler	6 *	6 *	5	29 *	34 *	23	64 *	58 *	72	0 *	0 *	0	1 *	2 *	0
Caldwell	5 *	4	4	12 *	0	0	56 *	94	94	1 *	0	1	26 *	2	1
Carroll	4 *	4 *	3	0 *	0 *	0	94 *	93 *	85	0 *	1 *	1	2 *	2 *	11
Carter	17 *	11	9	0 *	0	0	81 *	87	90	2 *	2	1	0 *	0	0
Cedar	15 *	12	13	0 *	0	0	82 *	60	64	0 *	0	0	3 *	28	23
Chariton	0 *	0	0	0 *	0	0	98 *	99	97	1 *	0	1	1 *	1	2
Clark	36 *	31 *	26	0 *	0 *	0	62 *	65 *	72	0 *	1 *	1	2 *	3 *	1
Clinton	52 *	51 *	50 *	0 *	0 *	0 *	45 *	46 *	46 *	1 *	0 *	1 *	2 *	3 *	3 *
Cooper	39 *	44 *	42	0 *	0 *	0	41 *	49 *	49	1 *	1 *	1	19 *	6 *	8
Crawford	22 *	16 *	18	35 *	25 *	29	37 *	52 *	47	4 *	2 *	3	2 *	5 *	3
Dade	4 *	4 *	2	0 *	0 *	0	89 *	89 *	97	1 *	1 *	1	6 *	6 *	0
Dallas	26 *	17 *	15	0 *	0 *	0	71 *	81 *	84	2 *	1 *	0	1 *	1 *	1
Daviess	0 *	0 *	0	0 *	0 *	0	98 *	98 *	96	1 *	1 *	2	1 *	1 *	2
DeKalb	0 *	0	0	9 *	8	12	87 *	86	82	1 *	1	2	3 *	5	4
Dent	29 *	33 *	25 *	15 *	17 *	14 *	52 *	47 *	53 *	0 *	1 *	1 *	4 *	2 *	7 *
Douglas	21 *	18	19	0 *	0	0	79 *	56	78	0 *	0	0	0 *	26	3
Dunklin	0 *	0 *	0	14 *	16 *	0	73 *	72 *	98	1 *	1 *	2	12 *	11 *	0
Gasconade	26 *	24 *	27 *	31 *	31 *	34 *	34 *	35 *	37 *	1 *	2 *	2 *	8 *	8 *	0 *
Gentry	2 *	2	2	0 *	0	0	87 *	88	88	0 *	0	0	11 *	10	10
Grundy	5 *	5 *	4	0 *	0 *	0	93 *	89 *	93	1 *	1 *	1	1 *	5 *	2
Harrison	0 *	0 *	0	20 *	29 *	28	77 *	69 *	68	1 *	1 *	3	2 *	1 *	1
Henry	7 *	8 *	6	0 *	0 *	0	90 *	85 *	88	1 *	1 *	1	2 *	6 *	5
Hickory	29 *	29 *	28 *	0 *	0 *	0 *	68 *	69 *	69 *	1 *	1 *	1 *	2 *	1 *	2 *
Holt	15 *	22 *	18	8 *	10 *	19	57 *	25 *	63	0 *	0 *	0	20 *	43 *	0
Howard	16 *	17 *	15	22 *	24 *	18	43 *	51 *	53	1 *	1 *	1	18 *	7 *	13
Howell	2 *	2 *	1	17 *	18 *	12	77 *	76 *	85	0 *	0 *	0	4 *	4 *	2
Iron	42 *	40	38	0 *	0	0	54 *	59	49	1 *	1	2	3 *	0	11
Knox	21 *	23	26	8 *	9	10	66 *	62	54	0 *	1	1	5 *	5	9
Laclede	0 *	0 *	0	0 *	0 *	0	71 *	71 *	76	0 *	0 *	0	29 *	29 *	24
Lawrence	2 *	2 *	2	43 *	51 *	50	54 *	45 *	45	0 *	0 *	0	1 *	2 *	3
Lewis	28 *	34 *	29	0 *	0 *	0	63 *	58 *	55	0 *	0 *	0	9 *	8 *	16
Lincoln	26 *	26	24	45 *	44	41	25 *	26	24	1 *	1	1	3 *	3	10
Linn	4 *	3	4	40 *	34	38	50 *	62	57	1 *	1	1	5 *	0	0
Livingston	6 *	6	8	0 *	0	0	92 *	93	90	1 *	1	1	1 *	0	1
Macon	37 *	37	34	0 *	0	0	58 *	60	63	0 *	1	1	5 *	2	2

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Madison	24 *	24 *	18	0 *	0 *	0	35 *	35 *	51	0 *	0 *	0	41 *	41 *	31
Maries	21 *	13 *	16	10 *	7 *	8	51 *	36 *	65	0 *	0 *	0	18 *	44 *	11
Marion	59 *	60 *	55	0 *	0 *	0	36 *	37 *	43	2 *	0 *	0	3 *	3 *	2
McDonald	0 *	0	0	45 *	34	25	50 *	63	75	0 *	0	0	5 *	3	0
Mercer	3 *	3 *	3	9 *	6 *	7	79 *	76 *	73	1 *	1 *	0	8 *	14 *	17
Miller	17 *	19	15	0 *	0	0	45 *	73	43	0 *	0	0	38 *	8	42
Mississippi	43 *	40	38	0 *	0	0	57 *	58	60	0 *	0	1	0 *	2	1
Moniteau	40 *	39 *	39	0 *	0 *	0	59 *	61 *	60	0 *	0 *	0	1 *	0 *	1
Monroe	15 *	17	13	7 *	7	6	51 *	59	49	1 *	1	1	26 *	16	31
Montgomery	57 *	45	51	0 *	0	0	41 *	54	45	1 *	1	1	1 *	0	3
Morgan	20 *	20 *	18	11 *	12 *	12	67 *	66 *	57	1 *	1 *	1	1 *	1 *	12
Nodaway	4 *	5 *	5	0 *	0 *	0	78 *	87 *	83	1 *	0 *	1	17 *	8 *	11
Oregon	15 *	17	15	0 *	0	0	81 *	80	82	2 *	2	2	2 *	1	1
Osage	22 *	25 *	29 *	8 *	9 *	11 *	62 *	66 *	59 *	0 *	0 *	0 *	8 *	0 *	1 *
Ozark	12 *	13	15	0 *	0	0	39 *	39	25	0 *	0	0	49 *	48	60
Pemiscot	22 *	26 *	38	0 *	0 *	0	67 *	73 *	59	0 *	0 *	1	11 *	1 *	2
Perry	52 *	52 *	45	0 *	0 *	0	47 *	47 *	54	1 *	1 *	1	0 *	0 *	0
Phelps	12 *	11 *	11	28 *	38 *	40	35 *	39 *	38	0 *	0 *	0	25 *	12 *	11
Pike	17 *	18	19	32 *	33	37	49 *	48	42	0 *	0	0	2 *	1	2
Polk	15 *	14	14	0 *	0	0	40 *	38	50	0 *	0	0	45 *	48	36
Pulaski	30 *	36 *	28	0 *	0 *	0	54 *	56 *	68	0 *	1 *	1	16 *	7 *	3
Putnam	3 *	2 *	5	9 *	6 *	0	46 *	31 *	90	0 *	0 *	2	42 *	61 *	3
Ralls	32 *	25 *	21	12 *	9 *	7	50 *	61 *	68	0 *	0 *	1	6 *	5 *	3
Randolph	37 *	37 *	38	0 *	0 *	0	47 *	47 *	55	1 *	1 *	1	15 *	15 *	6
Ray	22 *	22 *	34	19 *	19 *	0	51 *	51 *	63	0 *	0 *	0	8 *	8 *	3
Reynolds	11 *	7	8	0 *	28	32	86 *	57	56	1 *	1	1	2 *	7	3
Ripley	0 *	0 *	0	0 *	0 *	0	95 *	94 *	95	0 *	1 *	2	5 *	5 *	3
St. Clair	23 *	29 *	27	0 *	0 *	0	55 *	68 *	66	1 *	2 *	2	21 *	1 *	5
Ste. Genevieve	28 *	24 *	25	0 *	0 *	0	58 *	62 *	60	1 *	3 *	5	13 *	11 *	10
Schuyler	36 *	27 *	19	0 *	0 *	0	59 *	73 *	80	0 *	0 *	0	5 *	0 *	1
Scotland	38 *	34 *	32	0 *	0 *	0	58 *	56 *	62	0 *	1 *	1	4 *	9 *	5
Scott	38 *	38	34	0 *	0	0	61 *	60	62	1 *	1	1	0 *	1	3
Shannon	16 *	12	12	0 *	0	0	81 *	62	60	3 *	3	6	0 *	23	22
Shelby	20 *	18	19	4 *	5	7	72 *	73	73	1 *	1	1	3 *	3	0
Stoddard	0 *	0 *	0	0 *	0 *	0	98 *	97 *	99	2 *	3 *	1	0 *	0 *	0
Stone	0 *	0 *	0	47 *	42 *	42	28 *	25 *	36	1 *	1 *	1	24 *	32 *	21
Sullivan	0 *	0 *	0	0 *	0 *	0	99 *	98 *	98	1 *	0 *	1	0 *	2 *	1
Texas	0 *	0 *	0	0 *	0 *	0	100 *	100 *	100	0 *	0 *	0	0 *	0 *	0
Vernon	8 *	9	6	0 *	0	0	92 *	89	93	0 *	0	0	0 *	2	1
Warren	45 *	43 *	45	3 *	0 *	0	49 *	51 *	53	1 *	1 *	1	2 *	5 *	1
Washington	17 *	26	21	30 *	34	30	53 *	40	49	0 *	0	0	0 *	0	0
Wayne	9 *	7	6	33 *	28	21	53 *	62	72	0 *	0	0	5 *	3	1
Webster	16 *	19 *	14	0 *	0 *	0	50 *	80 *	80	0 *	0 *	1	34 *	1 *	5
Worth	38 *	29 *	24 *	0 *	0 *	0 *	54 *	43 *	40 *	0 *	0 *	0 *	8 *	28 *	36 *
Wright	1 *	1	1	44 *	46	29	54 *	53	69	1 *	0	1	0 *	0	0
Average	19	19	18	8	8	7	62	63	65	1	1	1	10	9	9

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Adair	4 *	4	5	5 *	5	6	3 *	1	3	4 *	7	4	10 *	6	7
Andrew	7 *	5	7	9 *	6	9	4 *	1	4	5 *	2	7	15 *	10	11
Atchison	7 *	8	8	6 *	6	7	3 *	0	2	8 *	9	4	16 *	17	17
Audrain	4 *	4	4	4 *	5	4	2 *	1	2	6 *	5	5	7 *	7	6
Barry	6 *	3 *	3	2 *	2 *	2	3 *	2 *	2	5 *	4 *	2	11 *	13 *	5
Barton	9 *	11	11	7 *	9	8	9 *	5	8	7 *	7	7	8 *	9	9
Bates	6 *	14	12	5 *	11	10	4 *	1	6	27 *	14	24	6 *	12	9
Benton	5 *	5	5	4 *	4	4	4 *	1	3	2 *	2	2	9 *	6	5
Bollinger	5 *	5	5	4 *	4	4	5 *	2	5	7 *	9	6	5 *	5	5
Butler	3 *	2 *	2	4 *	3 *	3	3 *	1 *	1	8 *	9 *	9	11 *	15 *	18
Caldwell	5 *	8	8	5 *	8	8	2 *	0	0	2 *	3	6	13 *	14	13
Carroll	9 *	9 *	9	7 *	7 *	6	8 *	4 *	7	6 *	7 *	6	14 *	14 *	13
Carter	7 *	7	7	4 *	4	4	3 *	0	2	6 *	3	4	6 *	5	5
Cedar	7 *	6	7	10 *	8	8	9 *	3	7	12 *	27	12	6 *	5	5
Chariton	6 *	6	6	6 *	7	7	3 *	1	2	5 *	7	7	13 *	13	12
Clark	7 *	7 *	5	7 *	7 *	6	3 *	1 *	3	5 *	4 *	8	0 *	0 *	0
Clinton	6 *	5 *	5 *	3 *	3 *	4 *	3 *	1 *	3 *	8 *	10 *	9 *	13 *	16 *	14 *
Cooper	4 *	5 *	5	5 *	5 *	5	3 *	2 *	3	8 *	4 *	3	13 *	13 *	13
Crawford	4 *	4 *	4	3 *	3 *	3	5 *	2 *	3	3 *	3 *	3	0 *	0 *	0
Dade	14 *	14 *	11	9 *	9 *	7	2 *	2 *	4	7 *	7 *	20	7 *	7 *	5
Dallas	8 *	8 *	8	7 *	7 *	7	5 *	1 *	3	4 *	4 *	4	10 *	10 *	10
Davies	11 *	11 *	12	9 *	10 *	11	6 *	2 *	5	8 *	16 *	8	6 *	6 *	7
DeKalb	7 *	7	7	7 *	7	7	4 *	3	2	4 *	3	6	10 *	12	16
Dent	9 *	7 *	7 *	8 *	7 *	7 *	5 *	1 *	3 *	5 *	4 *	4 *	14 *	8 *	9 *
Douglas	4 *	5	5	4 *	5	5	3 *	0	3	3 *	3	4	10 *	11	13
Dunklin	7 *	7 *	10	5 *	4 *	5	3 *	1 *	3	5 *	30 *	7	16 *	12 *	13
Gasconade	7 *	7 *	7 *	4 *	4 *	7 *	6 *	2 *	6 *	5 *	4 *	4 *	0 *	0 *	0 *
Gentry	6 *	6	4	7 *	7	8	3 *	0	2	4 *	5	6	9 *	9	6
Grundy	6 *	7 *	7	7 *	8 *	9	4 *	2 *	3	15 *	6 *	7	7 *	9 *	7
Harrison	10 *	10 *	8	10 *	9 *	7	8 *	5 *	5	11 *	10 *	7	0 *	0 *	4
Henry	5 *	4 *	4	4 *	4 *	4	7 *	2 *	5	4 *	7 *	5	9 *	8 *	8
Hickory	6 *	6 *	7 *	5 *	5 *	5 *	4 *	2 *	4 *	4 *	5 *	6 *	9 *	9 *	8 *
Holt	6 *	7 *	7	7 *	7 *	7	4 *	2 *	2	4 *	4 *	4	18 *	18 *	19
Howard	8 *	8 *	7	6 *	6 *	5	4 *	1 *	3	6 *	14 *	15	6 *	7 *	8
Howell	3 *	3 *	3	3 *	4 *	3	4 *	2 *	3	2 *	3 *	3	9 *	9 *	8
Iron	6 *	6	6	6 *	6	6	1 *	0	2	5 *	5	5	12 *	14	13
Knox	8 *	10	10	7 *	9	8	2 *	0	3	18 *	16	13	9 *	8	10
Laclede	3 *	3 *	3	3 *	3 *	3	3 *	1 *	2	10 *	11 *	13	9 *	10 *	4
Lawrence	5 *	4 *	5	2 *	2 *	3	3 *	1 *	3	2 *	3 *	5	8 *	8 *	8
Lewis	6 *	5 *	6	4 *	4 *	4	3 *	1 *	2	3 *	3 *	4	8 *	7 *	7
Lincoln	5 *	4	5	5 *	4	5	3 *	1	3	6 *	4	5	8 *	8	8
Linn	6 *	6	6	6 *	5	5	7 *	2	6	7 *	6	7	10 *	8	8
Livingston	5 *	6	5	6 *	6	5	7 *	3	6	7 *	6	6	1 *	1	1
Macon	6 *	6	6	5 *	5	5	3 *	1	3	5 *	5	5	14 *	13	13

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Madison	6 *	6 *	5	6 *	6 *	5	3 *	3 *	4	6 *	6 *	9	10 *	10 *	11
Maries	5 *	6 *	5	5 *	5 *	5	4 *	2 *	4	5 *	6 *	7	11 *	13 *	12
Marion	3 *	3 *	4	5 *	5 *	5	6 *	2 *	3	4 *	4 *	4	0 *	0 *	0
McDonald	7 *	8	5	8 *	9	5	13 *	4	4	7 *	11	4	5 *	6	9
Mercer	9 *	9 *	9	8 *	9 *	8	3 *	1 *	2	8 *	8 *	8	10 *	11 *	9
Miller	4 *	5	3	3 *	4	3	7 *	4	4	6 *	4	2	12 *	14	12
Mississippi	5 *	6	6	5 *	5	5	2 *	0	2	7 *	7	6	7 *	7	7
Moniteau	6 *	6 *	7	6 *	5 *	7	3 *	1 *	3	2 *	2 *	5	5 *	6 *	7
Monroe	5 *	6	6	6 *	6	6	3 *	1	3	5 *	5	5	14 *	13	12
Montgomery	3 *	4	4	4 *	4	5	1 *	0	1	4 *	4	4	0 *	0	0
Morgan	5 *	6 *	6	4 *	4 *	5	1 *	0 *	1	3 *	3 *	4	4 *	4 *	4
Nodaway	4 *	5 *	4	4 *	4 *	4	3 *	1 *	3	7 *	8 *	14	10 *	10 *	9
Oregon	6 *	7	7	8 *	7	7	4 *	1	3	3 *	3	3	12 *	12	12
Osage	6 *	7 *	7 *	5 *	6 *	6 *	5 *	1 *	4 *	12 *	5 *	6 *	6 *	7 *	6 *
Ozark	7 *	7	7	5 *	6	6	6 *	3	5	7 *	6	6	14 *	13	13
Pemiscot	3 *	3 *	4	2 *	2 *	2	4 *	3 *	4	8 *	7 *	5	13 *	14 *	13
Perry	4 *	4 *	4	4 *	4 *	4	2 *	0 *	2	7 *	7 *	8	15 *	15 *	14
Phelps	4 *	4 *	3	5 *	4 *	4	5 *	1 *	4	12 *	8 *	7	9 *	10 *	9
Pike	4 *	5	6	4 *	5	6	3 *	2	6	7 *	4	4	8 *	10	10
Polk	9 *	9	8	7 *	7	7	15 *	5	9	10 *	26	16	6 *	6	4
Pulaski	3 *	3 *	6	3 *	3 *	4	3 *	1 *	2	3 *	3 *	4	6 *	6 *	6
Putnam	9 *	11 *	8	9 *	11 *	7	5 *	1 *	3	7 *	8 *	5	4 *	4 *	3
Ralls	5 *	6 *	6	5 *	5 *	5	5 *	2 *	4	4 *	5 *	6	11 *	12 *	12
Randolph	3 *	3 *	3	3 *	3 *	3	0 *	0 *	1	2 *	2 *	3	15 *	15 *	14
Ray	5 *	5 *	5	5 *	5 *	4	1 *	1 *	1	6 *	6 *	17	2 *	2 *	0
Reynolds	6 *	7	8	5 *	5	6	4 *	1	4	5 *	5	4	4 *	5	5
Ripley	10 *	13 *	13	8 *	10 *	10	6 *	0 *	0	7 *	8 *	8	4 *	5 *	4
St. Clair	2 *	3 *	3	3 *	3 *	3	2 *	0 *	2	1 *	1 *	4	0 *	0 *	0
Ste. Genevieve	3 *	3 *	3	3 *	3 *	3	1 *	0 *	1	2 *	2 *	2	0 *	0 *	0
Schuyler	12 *	13 *	13	10 *	11 *	12	3 *	0 *	2	9 *	9 *	9	3 *	4 *	4
Scotland	7 *	8 *	8	6 *	7 *	7	2 *	0 *	2	6 *	6 *	8	7 *	5 *	5
Scott	3 *	3	3	2 *	2	2	2 *	1	2	19 *	5	6	6 *	7	7
Shannon	8 *	9	8	6 *	7	6	6 *	1	2	7 *	5	3	12 *	14	15
Shelby	8 *	8	8	6 *	6	7	2 *	1	2	4 *	6	6	10 *	9	9
Stoddard	3 *	3 *	4	3 *	4 *	4	5 *	4 *	5	6 *	6 *	6	9 *	9 *	10
Stone	2 *	2 *	2	3 *	2 *	2	4 *	2 *	3	3 *	2 *	4	10 *	8 *	8
Sullivan	8 *	9 *	9	6 *	7 *	8	6 *	2 *	4	4 *	5 *	6	5 *	5 *	5
Texas	6 *	6 *	7	7 *	8 *	7	4 *	1 *	4	7 *	7 *	7	14 *	13 *	14
Vernon	4 *	4	5	8 *	8	8	2 *	1	3	6 *	5	6	10 *	10	9
Warren	7 *	5 *	5	9 *	6 *	6	0 *	1 *	3	0 *	9 *	7	0 *	0 *	0
Washington	6 *	4	5	7 *	5	8	5 *	2	3	7 *	8	4	0 *	0	0
Wayne	4 *	4	5	5 *	6	5	4 *	0	3	3 *	3	3	16 *	14	15
Webster	3 *	3 *	4	3 *	3 *	4	5 *	1 *	3	6 *	4 *	5	8 *	8 *	8
Worth	6 *	5 *	6 *	9 *	8 *	8 *	2 *	1 *	2 *	4 *	4 *	4 *	4 *	4 *	5 *
Wright	4 *	5	5	4 *	4	4	4 *	1	4	5 *	5	5	14 *	13	14
Average	6	6	6	5	6	6	4	1	3	6	7	6	8	8	8

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Adair	3 *	3	3	5 *	4	6	5 *	4	5	2 *	1	1	1 *	1	1
Andrew	3 *	2	3	6 *	4	6	2 *	0	0	1 *	1	1	0 *	2	3
Atchison	3 *	3	3	5 *	6	6	2 *	2	2	0 *	0	0	1 *	1	1
Audrain	2 *	2	2	3 *	4	4	3 *	4	3	0 *	1	0	1 *	1	0
Barry	2 *	1 *	1	3 *	3 *	3	1 *	1 *	1	1 *	0 *	0	0 *	0 *	1
Barton	7 *	8	8	0 *	0	0	6 *	7	5	2 *	1	2	0 *	0	0
Bates	4 *	11	9	0 *	0	0	5 *	12	11	0 *	1	1	0 *	1	1
Benton	2 *	2	2	6 *	6	6	1 *	2	2	1 *	1	1	0 *	0	0
Bollinger	2 *	2	2	5 *	5	5	4 *	4	2	1 *	1	1	1 *	0	0
Butler	2 *	2 *	1	4 *	3 *	3	5 *	4 *	3	1 *	0 *	0	1 *	1 *	1
Caldwell	3 *	5	5	0 *	0	0	3 *	5	0	1 *	1	3	0 *	1	1
Carroll	6 *	6 *	6	0 *	0 *	0	2 *	2 *	2	0 *	0 *	0	1 *	1 *	1
Carter	2 *	2	2	4 *	5	5	4 *	4	1	1 *	1	1	1 *	1	2
Cedar	4 *	4	3	7 *	6	6	6 *	6	4	5 *	4	4	0 *	0	0
Chariton	4 *	5	5	0 *	0	0	2 *	2	2	0 *	0	0	0 *	0	0
Clark	4 *	3 *	2	8 *	8 *	7	0 *	0 *	0	3 *	3 *	3	0 *	1 *	0
Clinton	2 *	3 *	2 *	3 *	4 *	4 *	2 *	2 *	3 *	0 *	0 *	0 *	0 *	0 *	0 *
Cooper	2 *	2 *	2	4 *	5 *	4	2 *	2 *	2	0 *	0 *	0	1 *	1 *	1
Crawford	1 *	1 *	1	5 *	5 *	4	2 *	2 *	2	0 *	0 *	0	1 *	0 *	0
Dade	10 *	10 *	11	0 *	0 *	0	7 *	7 *	3	4 *	4 *	2	0 *	0 *	0
Dallas	4 *	4 *	3	9 *	10 *	10	2 *	0 *	0	1 *	3 *	3	1 *	5 *	4
Daviess	6 *	7 *	7	0 *	0 *	0	7 *	8 *	3	0 *	0 *	0	2 *	2 *	3
DeKalb	4 *	4	4	1 *	1	1	0 *	0	0	4 *	5	4	1 *	1	2
Dent	3 *	3 *	3 *	7 *	5 *	5 *	3 *	2 *	2 *	1 *	1 *	1 *	2 *	1 *	1 *
Douglas	2 *	2	3	4 *	4	5	0 *	0	0	1 *	1	2	0 *	0	1
Dunklin	3 *	2 *	3	0 *	0 *	0	3 *	2 *	3	0 *	0 *	1	2 *	1 *	1
Gasconade	2 *	2 *	2 *	7 *	8 *	8 *	0 *	0 *	0 *	3 *	3 *	3 *	1 *	1 *	1 *
Gentry	5 *	5	5	0 *	0	0	0 *	0	0	1 *	1	1	1 *	1	1
Grundy	5 *	6 *	5	0 *	0 *	0	0 *	0 *	0	2 *	2 *	3	1 *	1 *	1
Harrison	9 *	8 *	6	0 *	0 *	0	4 *	5 *	2	0 *	0 *	0	0 *	0 *	0
Henry	4 *	4 *	4	0 *	0 *	0	4 *	5 *	4	1 *	1 *	1	0 *	0 *	1
Hickory	2 *	2 *	2 *	5 *	6 *	6 *	2 *	2 *	2 *	0 *	0 *	0 *	0 *	0 *	0 *
Holt	3 *	3 *	2	5 *	6 *	6	0 *	0 *	0	0 *	0 *	0	0 *	1 *	0
Howard	3 *	3 *	3	7 *	7 *	6	2 *	1 *	1	0 *	0 *	0	2 *	2 *	1
Howell	2 *	2 *	2	5 *	5 *	5	2 *	2 *	3	1 *	1 *	1	1 *	1 *	0
Iron	2 *	2	2	5 *	5	6	0 *	0	0	2 *	2	2	0 *	0	0
Knox	3 *	4	4	7 *	9	9	2 *	2	2	0 *	0	0	0 *	0	1
Laclede	2 *	2 *	1	2 *	3 *	3	3 *	3 *	2	1 *	1 *	1	0 *	0 *	0
Lawrence	1 *	1 *	1	2 *	2 *	3	2 *	2 *	3	0 *	0 *	1	1 *	1 *	1
Lewis	2 *	2 *	2	5 *	4 *	5	2 *	2 *	2	2 *	1 *	1	0 *	1 *	1
Lincoln	2 *	2	2	7 *	5	6	5 *	4	4	2 *	2	1	0 *	0	1
Linn	5 *	5	5	0 *	0	0	3 *	3	3	2 *	2	2	0 *	0	0
Livingston	5 *	5	5	0 *	0	0	3 *	2	3	0 *	1	1	1 *	1	1
Macon	3 *	3	2	4 *	4	4	2 *	2	2	1 *	0	1	0 *	0	0

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Madison	3 *	3 *	2	6 *	6 *	5	4 *	4 *	0	1 *	1 *	2	1 *	1 *	1
Maries	2 *	3 *	2	5 *	6 *	6	0 *	0 *	0	2 *	2 *	2	1 *	1 *	1
Marion	1 *	1 *	1	5 *	5 *	5	2 *	2 *	2	0 *	0 *	0	2 *	2 *	2
McDonald	3 *	3	2	8 *	10	5	3 *	4	2	0 *	0	1	0 *	0	0
Mercer	6 *	6 *	5	0 *	0 *	0	0 *	0 *	0	1 *	1 *	1	1 *	1 *	1
Miller	2 *	2	1	4 *	4	3	2 *	2	2	0 *	0	0	0 *	1	1
Mississippi	2 *	2	2	5 *	5	5	3 *	3	1	1 *	1	1	1 *	1	1
Moniteau	2 *	2 *	2	5 *	5 *	6	1 *	1 *	2	0 *	0 *	0	10 *	7 *	1
Monroe	2 *	2	2	4 *	5	5	3 *	3	0	2 *	1	3	1 *	0	1
Montgomery	1 *	1	2	2 *	3	3	2 *	2	1	0 *	0	1	1 *	1	1
Morgan	1 *	2 *	2	4 *	5 *	6	2 *	3 *	3	0 *	0 *	0	1 *	1 *	1
Nodaway	3 *	4 *	3	0 *	0 *	0	3 *	3 *	4	2 *	1 *	2	0 *	1 *	1
Oregon	2 *	3	2	7 *	7	6	3 *	3	3	1 *	1	1	1 *	1	1
Osage	2 *	3 *	3 *	6 *	7 *	7 *	2 *	4 *	3 *	0 *	0 *	0 *	1 *	1 *	1 *
Ozark	3 *	3	3	6 *	6	5	3 *	3	3	0 *	0	0	1 *	1	1
Pemiscot	1 *	1 *	1	3 *	3 *	3	2 *	2 *	3	1 *	0 *	0	0 *	0 *	0
Perry	2 *	2 *	2	3 *	4 *	4	3 *	4 *	0	1 *	0 *	3	0 *	0 *	0
Phelps	1 *	1 *	1	4 *	3 *	3	3 *	2 *	0	2 *	2 *	3	1 *	0 *	1
Pike	2 *	3	3	4 *	5	5	2 *	3	3	0 *	0	0	0 *	1	1
Polk	5 *	6	5	9 *	8	8	8 *	7	5	4 *	4	2	0 *	0	1
Pulaski	1 *	2 *	1	3 *	3 *	3	2 *	2 *	2	0 *	0 *	1	0 *	0 *	0
Putnam	6 *	7 *	5	0 *	0 *	0	2 *	2 *	0	0 *	0 *	1	1 *	1 *	1
Ralls	2 *	2 *	2	4 *	5 *	5	0 *	0 *	0	3 *	4 *	3	1 *	1 *	1
Randolph	1 *	1 *	1	4 *	4 *	3	3 *	3 *	3	1 *	1 *	1	0 *	0 *	0
Ray	2 *	2 *	2	5 *	5 *	5	4 *	4 *	5	1 *	1 *	0	2 *	2 *	1
Reynolds	2 *	2	3	5 *	6	6	0 *	0	0	2 *	2	2	0 *	0	1
Ripley	4 *	5 *	5	10 *	12 *	16	9 *	10 *	5	1 *	1 *	0	1 *	1 *	3
St. Clair	1 *	1 *	1	3 *	3 *	3	2 *	2 *	1	0 *	0 *	1	0 *	0 *	0
Ste. Genevieve	2 *	2 *	1	3 *	3 *	3	3 *	3 *	3	0 *	0 *	0	0 *	0 *	0
Schuyler	6 *	7 *	5	10 *	11 *	11	0 *	0 *	0	1 *	1 *	1	1 *	1 *	1
Scotland	4 *	4 *	3	7 *	8 *	8	2 *	2 *	3	0 *	0 *	0	1 *	1 *	1
Scott	2 *	2	2	3 *	3	4	3 *	3	3	0 *	1	0	1 *	1	1
Shannon	4 *	4	3	7 *	7	7	1 *	1	2	0 *	1	1	1 *	1	1
Shelby	4 *	4	3	6 *	5	5	3 *	3	4	0 *	0	0	1 *	1	1
Stoddard	4 *	4 *	5	0 *	0 *	0	4 *	4 *	5	1 *	1 *	1	1 *	1 *	2
Stone	1 *	1 *	1	4 *	3 *	3	2 *	2 *	1	0 *	0 *	0	1 *	1 *	1
Sullivan	6 *	6 *	6	0 *	0 *	0	6 *	6 *	0	1 *	2 *	3	0 *	0 *	0
Texas	4 *	4 *	5	0 *	0 *	0	2 *	3 *	3	0 *	1 *	1	0 *	1 *	1
Vernon	3 *	3	3	0 *	0	0	4 *	4	4	1 *	4	4	0 *	0	0
Warren	3 *	2 *	2	11 *	8 *	7	5 *	3 *	3	1 *	1 *	1	2 *	1 *	1
Washington	3 *	2	2	6 *	5	7	5 *	4	3	2 *	1	2	2 *	1	2
Wayne	2 *	2	2	5 *	4	5	1 *	1	1	0 *	0	1	1 *	1	1
Webster	1 *	1 *	2	3 *	4 *	4	3 *	3 *	2	0 *	1 *	0	2 *	2 *	1
Worth	3 *	3 *	3 *	5 *	5 *	5 *	4 *	4 *	0 *	1 *	0 *	0 *	0 *	0 *	0 *
Wright	2 *	2	2	5 *	5	6	2 *	2	2	1 *	1	1	1 *	1	1
Average	3	3	3	4	4	4	3	3	2	1	1	1	1	1	1

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Adair	2 *	1	0	3 *	2	3	9 *	35	12	0 *	0	0	0 *	0	0
Andrew	2 *	1	2	2 *	1	2	30 *	55	31	0 *	0	0	0 *	0	0
Atchison	0 *	0	0	2 *	2	2	7 *	6	4	29 *	27	18	0 *	0	10
Audrain	0 *	0	0	2 *	2	2	7 *	7	8	0 *	0	0	0 *	0	0
Barry	0 *	0 *	0	1 *	0 *	0	17 *	25 *	48	21 *	19 *	14	12 *	13 *	8
Barton	2 *	2	2	5 *	7	5	13 *	14	16	0 *	0	0	0 *	0	0
Bates	1 *	1	2	1 *	3	3	40 *	17	12	0 *	0	0	0 *	0	0
Benton	1 *	1	1	1 *	1	1	9 *	9	8	34 *	38	38	8 *	7	7
Bollinger	1 *	0	1	1 *	2	2	11 *	17	9	26 *	24	31	12 *	11	12
Butler	0 *	0 *	0	3 *	2 *	2	22 *	16 *	12	0 *	21 *	23	0 *	11 *	11
Caldwell	0 *	0	0	1 *	3	2	18 *	9	10	36 *	29	29	0 *	0	0
Carroll	4 *	5 *	0	2 *	2 *	1	0 *	0 *	6	22 *	25 *	26	10 *	10 *	8
Carter	0 *	0	0	2 *	3	3	9 *	10	10	27 *	28	29	7 *	10	5
Cedar	1 *	1	1	3 *	3	4	7 *	7	10	0 *	0	5	0 *	0	0
Chariton	2 *	1	1	1 *	1	1	8 *	7	8	36 *	38	36	6 *	4	5
Clark	1 *	0 *	1	2 *	2 *	2	14 *	15 *	16	36 *	34 *	33	0 *	0 *	0
Clinton	0 *	0 *	0 *	1 *	1 *	1 *	12 *	13 *	15 *	26 *	26 *	24 *	8 *	7 *	6 *
Cooper	2 *	2 *	2	2 *	2 *	2	21 *	17 *	19	12 *	15 *	14	1 *	1 *	2
Crawford	1 *	0 *	0	2 *	2 *	2	17 *	16 *	13	18 *	19 *	25	13 *	19 *	18
Dade	0 *	0 *	0	3 *	3 *	3	16 *	16 *	16	0 *	0 *	0	0 *	0 *	0
Dallas	1 *	1 *	0	3 *	3 *	3	13 *	17 *	14	0 *	0 *	0	0 *	0 *	0
Davies	1 *	1 *	1	3 *	3 *	3	10 *	13 *	17	0 *	0 *	0	12 *	3 *	0
DeKalb	0 *	0	0	1 *	1	1	10 *	6	10	35 *	39	30	0 *	0	0
Dent	2 *	0 *	1 *	3 *	3 *	2 *	17 *	12 *	7 *	0 *	21 *	19 *	0 *	12 *	10 *
Douglas	1 *	1	1	2 *	2	3	27 *	20	11	20 *	24	25	5 *	5	4
Dunklin	0 *	1 *	0	4 *	2 *	2	6 *	4 *	6	17 *	13 *	19	15 *	11 *	15
Gasconade	0 *	0 *	0 *	2 *	2 *	2 *	16 *	11 *	14 *	23 *	25 *	24 *	12 *	12 *	12 *
Gentry	2 *	3	1	2 *	3	2	18 *	19	11	26 *	20	20	5 *	7	13
Grundy	1 *	1 *	1	2 *	2 *	2	7 *	5 *	6	15 *	19 *	19	10 *	12 *	11
Harrison	1 *	1 *	1	4 *	4 *	3	21 *	20 *	14	0 *	0 *	21	0 *	0 *	12
Henry	2 *	2 *	2	0 *	0 *	0	8 *	8 *	8	15 *	16 *	15	10 *	11 *	12
Hickory	1 *	0 *	0 *	1 *	2 *	2 *	18 *	13 *	12 *	31 *	34 *	33 *	3 *	3 *	2 *
Holt	0 *	0 *	0	1 *	1 *	1	22 *	19 *	21	15 *	15 *	14	7 *	8 *	8
Howard	1 *	1 *	4	4 *	4 *	4	19 *	10 *	5	0 *	0 *	0	0 *	0 *	0
Howell	0 *	0 *	0	2 *	2 *	2	20 *	18 *	20	0 *	0 *	0	0 *	0 *	0
Iron	1 *	1	1	3 *	4	3	12 *	7	10	29 *	32	29	5 *	5	7
Knox	0 *	0	0	3 *	4	6	10 *	10	9	0 *	0	0	0 *	0	0
Laclede	0 *	0 *	1	2 *	2 *	2	15 *	14 *	14	12 *	12 *	12	17 *	17 *	17
Lawrence	1 *	1 *	1	2 *	2 *	2	9 *	8 *	5	22 *	22 *	26	10 *	10 *	10
Lewis	1 *	0 *	0	3 *	3 *	3	18 *	17 *	22	0 *	0 *	0	0 *	0 *	0
Lincoln	2 *	3	2	1 *	1	2	25 *	34	9	0 *	0	0	0 *	0	0
Linn	3 *	2	2	2 *	2	2	7 *	11	10	20 *	20	19	11 *	14	14
Livingston	0 *	0	0	4 *	4	4	4 *	6	5	18 *	23	22	24 *	26	26
Macon	2 *	1	0	3 *	3	3	6 *	10	9	24 *	23	23	9 *	10	11

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Madison	0 *	0 *	0	1 *	1 *	1	44 *	44 *	29	0 *	0 *	0	0 *	0 *	0
Maries	1 *	0 *	0	1 *	2 *	1	33 *	20 *	14	7 *	11 *	17	10 *	12 *	13
Marion	0 *	0 *	1	4 *	3 *	3	8 *	13 *	10	12 *	16 *	13	35 *	32 *	35
McDonald	0 *	0	1	4 *	5	3	15 *	24	13	0 *	0	18	0 *	0	14
Mercer	1 *	0 *	1	3 *	3 *	3	9 *	10 *	9	29 *	28 *	31	1 *	3 *	3
Miller	0 *	0	0	1 *	1	1	11 *	12	6	23 *	28	24	0 *	0	0
Mississippi	1 *	1	1	1 *	1	1	10 *	14	28	3 *	11	0	0 *	0	0
Moniteau	1 *	1 *	2	2 *	2 *	2	21 *	26 *	14	15 *	13 *	16	11 *	13 *	14
Monroe	0 *	0	0	1 *	2	2	8 *	11	7	22 *	24	25	3 *	5	8
Montgomery	1 *	1	1	1 *	1	1	19 *	20	23	19 *	18	18	23 *	24	26
Morgan	0 *	0 *	0	2 *	3 *	3	19 *	19 *	13	0 *	0 *	0	0 *	0 *	0
Nodaway	1 *	1 *	1	1 *	1 *	1	13 *	10 *	7	15 *	17 *	16	15 *	16 *	13
Oregon	0 *	0	0	2 *	3	3	12 *	10	10	21 *	22	23	2 *	2	2
Osage	0 *	0 *	0 *	1 *	1 *	1 *	9 *	6 *	11 *	25 *	29 *	25 *	4 *	4 *	5 *
Ozark	1 *	1	1	4 *	4	3	14 *	14	12	0 *	0	0	0 *	0	0
Pemiscot	0 *	0 *	0	1 *	1 *	1	13 *	8 *	9	25 *	30 *	28	14 *	15 *	15
Perry	1 *	1 *	1	1 *	1 *	1	16 *	17 *	22	16 *	15 *	16	12 *	13 *	12
Phelps	1 *	1 *	1	2 *	1 *	1	7 *	7 *	4	0 *	22 *	19	0 *	11 *	13
Pike	1 *	2	2	2 *	3	3	32 *	25	25	0 *	0	0	0 *	0	0
Polk	0 *	0	0	4 *	4	4	18 *	13	29	0 *	0	0	0 *	0	0
Pulaski	2 *	4 *	3	2 *	2 *	3	9 *	11 *	12	34 *	31 *	29	12 *	13 *	10
Putnam	1 *	1 *	0	2 *	3 *	2	41 *	36 *	54	0 *	0 *	0	0 *	0 *	0
Ralls	0 *	0 *	1	2 *	2 *	2	11 *	8 *	9	35 *	33 *	31	0 *	0 *	0
Randolph	0 *	0 *	0	2 *	2 *	2	7 *	7 *	5	22 *	22 *	21	16 *	16 *	20
Ray	0 *	0 *	0	3 *	3 *	3	8 *	8 *	3	17 *	17 *	15	25 *	25 *	23
Reynolds	0 *	1	0	1 *	2	2	25 *	13	5	32 *	40	41	1 *	2	2
Ripley	1 *	0 *	1	3 *	4 *	4	17 *	17 *	15	0 *	0 *	0	0 *	0 *	0
St. Clair	0 *	0 *	0	1 *	1 *	1	14 *	13 *	6	8 *	8 *	9	59 *	60 *	61
Ste. Genevieve	0 *	0 *	0	1 *	1 *	1	16 *	15 *	11	21 *	22 *	21	39 *	40 *	44
Schuyler	1 *	1 *	1	3 *	4 *	4	12 *	12 *	11	0 *	0 *	0	0 *	0 *	0
Scotland	0 *	0 *	1	2 *	2 *	2	8 *	11 *	5	29 *	24 *	27	0 *	0 *	0
Scott	0 *	0	0	1 *	1	2	10 *	10	11	0 *	0	0	0 *	0	0
Shannon	0 *	0	0	2 *	2	2	11 *	7	3	19 *	20	25	3 *	6	8
Shelby	1 *	0	0	2 *	2	2	5 *	6	7	19 *	20	21	9 *	9	8
Stoddard	0 *	0 *	0	1 *	1 *	1	7 *	7 *	5	27 *	26 *	27	0 *	0 *	0
Stone	2 *	1 *	1	1 *	1 *	1	19 *	16 *	13	21 *	20 *	21	10 *	9 *	9
Sullivan	1 *	1 *	1	3 *	3 *	3	5 *	7 *	7	33 *	34 *	35	5 *	3 *	3
Texas	2 *	5 *	3	3 *	3 *	3	6 *	6 *	4	14 *	15 *	14	11 *	12 *	12
Vernon	1 *	1	1	2 *	2	2	9 *	9	8	22 *	21	19	12 *	12	11
Warren	0 *	0 *	1	1 *	1 *	1	40 *	29 *	24	0 *	0 *	0	0 *	0 *	0
Washington	1 *	1	1	3 *	2	2	20 *	41	30	0 *	0	0	0 *	0	0
Wayne	0 *	0	0	2 *	1	1	9 *	11	10	24 *	33	28	10 *	8	8
Webster	2 *	2 *	0	2 *	2 *	3	23 *	22 *	14	19 *	21 *	34	10 *	11 *	5
Worth	0 *	0 *	0 *	2 *	2 *	2 *	34 *	39 *	38 *	7 *	7 *	7 *	4 *	4 *	8 *
Wright	1 *	1	1	1 *	1	1	6 *	8	6	18 *	18	18	14 *	14	8
Average	1	1	1	2	2	2	14	15	14	16	16	16	7	7	8

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Adair	10 *	8	9	0 *	0	13	1 *	1	1	5 *	1	0	28 *	16	21
Andrew	7 *	4	7	2 *	2	3	1 *	1	1	0 *	0	0	4 *	3	3
Atchison	6 *	7	11	1 *	1	1	1 *	1	1	0 *	0	0	3 *	4	3
Audrain	12 *	12	11	8 *	9	9	1 *	1	1	3 *	3	2	35 *	32	37
Barry	10 *	9 *	6	4 *	4 *	3	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Barton	9 *	11	11	3 *	3	3	0 *	0	0	10 *	2	2	3 *	4	3
Bates	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	1 *	2	0
Benton	10 *	11	8	1 *	1	1	1 *	1	1	0 *	0	0	1 *	2	5
Bollinger	6 *	6	7	2 *	1	0	1 *	1	2	0 *	0	0	1 *	1	1
Butler	7 *	5 *	5	5 *	4 *	4	1 *	1 *	1	0 *	0 *	0	20 *	0 *	1
Caldwell	4 *	9	11	0 *	1	1	3 *	1	1	0 *	0	0	4 *	3	2
Carroll	7 *	7 *	7	0 *	0 *	0	1 *	1 *	1	0 *	0 *	0	1 *	1 *	1
Carter	7 *	7	7	4 *	4	4	1 *	1	1	0 *	0	0	5 *	5	8
Cedar	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	23 *	20	24
Chariton	5 *	5	5	1 *	1	1	1 *	1	1	0 *	0	0	1 *	1	1
Clark	8 *	8 *	6	1 *	1 *	3	1 *	1 *	1	0 *	0 *	0	0 *	5 *	4
Clinton	6 *	6 *	7	1 *	1 *	1 *	1 *	1 *	1 *	0 *	0 *	0 *	5 *	1 *	1 *
Cooper	8 *	9 *	7	1 *	3 *	1	1 *	1 *	1	9 *	10 *	11	1 *	1 *	3
Crawford	8 *	8 *	7	2 *	2 *	2	2 *	1 *	1	13 *	13 *	12	0 *	0 *	0
Dade	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	21 *	21 *	18
Dallas	12 *	12 *	11	6 *	5 *	10	2 *	2 *	2	0 *	0 *	0	12 *	8 *	8
Daviess	11 *	11 *	12	1 *	1 *	1	3 *	2 *	2	0 *	0 *	0	4 *	4 *	8
DeKalb	7 *	8	8	1 *	1	1	1 *	1	1	0 *	0	0	3 *	1	0
Dent	12 *	9 *	9	3 *	2 *	3 *	2 *	2 *	2 *	0 *	0 *	0 *	4 *	0 *	5 *
Douglas	8 *	9	9	2 *	2	2	1 *	1	1	0 *	0	0	3 *	5	3
Dunklin	7 *	5 *	7	3 *	2 *	3	1 *	1 *	1	2 *	0 *	0	1 *	2 *	1
Gasconade	9 *	8 *	7	2 *	2 *	2 *	1 *	1 *	1 *	0 *	0 *	0 *	0 *	8 *	0 *
Gentry	6 *	6	6	1 *	1	1	1 *	1	1	1 *	1	2	2 *	5	10
Grundy	6 *	7 *	7	8 *	6 *	6	1 *	1 *	1	0 *	0 *	0	3 *	6 *	5
Harrison	12 *	11 *	7	1 *	2 *	1	2 *	2 *	1	0 *	0 *	0	7 *	13 *	1
Henry	7 *	7 *	7	14 *	14 *	15	1 *	1 *	1	0 *	0 *	0	5 *	6 *	4
Hickory	5 *	6 *	6	0 *	1 *	1 *	1 *	1 *	1 *	0 *	0 *	0 *	3 *	3 *	3 *
Holt	5 *	6 *	6	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	1 *	1 *	1
Howard	7 *	8 *	7	5 *	7 *	6	1 *	1 *	1	19 *	20 *	17	0 *	0 *	7
Howell	7 *	7 *	6	6 *	6 *	6	1 *	1 *	1	0 *	0 *	0	32 *	34 *	34
Iron	6 *	7	6	2 *	2	1	1 *	1	1	0 *	0	0	2 *	1	0
Knox	8 *	10	9	4 *	6	5	1 *	2	1	0 *	0	0	18 *	10	10
Laclede	6 *	6 *	6	2 *	2 *	1	1 *	1 *	1	0 *	0 *	0	9 *	9 *	14
Lawrence	7 *	7 *	7	3 *	2 *	2	1 *	1 *	1	12 *	12 *	13	7 *	11 *	0
Lewis	5 *	4 *	7	6 *	5 *	6	1 *	1 *	1	7 *	19 *	2	24 *	21 *	25
Lincoln	13 *	12	12	4 *	4	5	1 *	1	1	0 *	0	0	11 *	11	29
Linn	8 *	9	6	2 *	4	4	1 *	1	1	0 *	0	0	0 *	0	0
Livingston	6 *	6	6	2 *	2	2	2 *	2	2	0 *	0	0	5 *	0	0
Macon	6 *	7	7	4 *	5	4	1 *	1	1	1 *	1	1	1 *	0	0

* Unaudited (see Objectives, 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,		
	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002	2004	2003	2002
Madison	7 *	7 *	5	0 *	0 *	0	2 *	2 *	1	0 *	0 *	0	0 *	0 *	20
Maries	5 *	7 *	5	1 *	2 *	2	1 *	1 *	1	1 *	1 *	1	0 *	0 *	2
Marion	7 *	7 *	8	3 *	3 *	3	2 *	1 *	1	0 *	0 *	0	1 *	1 *	0
McDonald	0 *	0	10	0 *	0	1	0 *	0	1	0 *	0	0	27 *	16	2
Mercer	9 *	8 *	8	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Miller	6 *	8	6	2 *	3	2	1 *	1	1	0 *	0	0	16 *	7	29
Mississippi	6 *	6	7	1 *	1	1	1 *	1	1	1 *	2	2	38 *	26	23
Moniteau	7 *	7 *	8	1 *	2 *	3	1 *	1 *	1	0 *	0 *	0	1 *	0 *	0
Monroe	5 *	6	6	1 *	2	2	1 *	1	1	0 *	0	0	14 *	7	6
Montgomery	6 *	5	5	2 *	2	2	1 *	1	1	0 *	0	0	10 *	9	1
Morgan	6 *	7 *	7	1 *	2 *	2	1 *	1 *	1	0 *	0 *	0	46 *	40 *	42
Nodaway	6 *	7 *	6	2 *	3 *	6	1 *	1 *	1	0 *	0 *	0	10 *	7 *	5
Oregon	7 *	8	7	4 *	4	4	1 *	1	1	0 *	0	0	4 *	5	5
Osage	8 *	10 *	8	3 *	3 *	3 *	1 *	2 *	1 *	2 *	3 *	3 *	2 *	1 *	0 *
Ozark	7 *	8	7	2 *	2	2	1 *	2	2	0 *	0	0	19 *	21	24
Pemiscot	8 *	7 *	8	1 *	2 *	2	1 *	1 *	1	0 *	0 *	0	0 *	1 *	1
Perry	5 *	5 *	5	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	6 *	6 *	0
Phelps	11 *	9 *	8	8 *	7 *	12	1 *	1 *	1	2 *	2 *	2	22 *	4 *	4
Pike	9 *	11	10	3 *	3	3	1 *	2	2	0 *	0	0	18 *	16	11
Polk	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	5 *	5	2
Pulaski	8 *	8 *	8	3 *	3 *	3	1 *	2 *	1	0 *	0 *	0	5 *	3 *	2
Putnam	11 *	12 *	8	1 *	1 *	1	1 *	2 *	1	0 *	0 *	0	0 *	0 *	1
Ralls	5 *	7 *	6	2 *	2 *	1	1 *	1 *	1	0 *	0 *	0	4 *	5 *	5
Randolph	11 *	11 *	10	9 *	9 *	9	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Ray	12 *	12 *	9	1 *	1 *	1	1 *	1 *	1	0 *	0 *	5	0 *	0 *	0
Reynolds	6 *	7	8	1 *	1	2	1 *	1	1	0 *	0	0	0 *	0	0
Ripley	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	1 *	0 *	0	18 *	14 *	16
St. Clair	3 *	3 *	3	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0	0 *	1 *	1
Ste. Genevieve	3 *	3 *	3	2 *	2 *	3	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Schuyler	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	4 *	2 *	3	25 *	24 *	23
Scotland	7 *	8 *	7	4 *	5 *	6	1 *	1 *	1	3 *	2 *	4	4 *	6 *	2
Scott	7 *	7	6	3 *	4	4	1 *	1	1	0 *	0	0	37 *	49	46
Shannon	6 *	7	7	4 *	5	4	1 *	2	1	0 *	0	0	2 *	1	2
Shelby	7 *	8	8	7 *	8	5	1 *	1	1	0 *	0	0	5 *	3	3
Stoddard	5 *	5 *	6	14 *	14 *	10	1 *	1 *	1	0 *	0 *	0	9 *	10 *	8
Stone	6 *	6 *	6	1 *	1 *	1	0 *	0 *	1	0 *	0 *	0	10 *	23 *	22
Sullivan	7 *	6 *	6	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	2 *	2 *	2
Texas	8 *	7 *	7	4 *	4 *	4	1 *	1 *	1	0 *	0 *	0	7 *	3 *	3
Vernon	7 *	7	6	6 *	7	9	1 *	1	1	0 *	0	0	2 *	1	1
Warren	20 *	13 *	10	0 *	4 *	4	1 *	1 *	2	0 *	0 *	0	0 *	16 *	23
Washington	16 *	11	11	4 *	3	4	1 *	1	1	0 *	0	0	12 *	9	15
Wayne	6 *	6	7	2 *	2	2	1 *	2	1	0 *	1	0	5 *	1	2
Webster	8 *	9 *	7	1 *	1 *	1	1 *	1 *	1	0 *	0 *	1	0 *	1 *	1
Worth	9 *	8 *	9	0 *	0 *	0 *	1 *	1 *	1 *	1 *	1 *	1 *	4 *	4 *	1 *
Wright	7 *	7	7	7 *	6	10	1 *	1	1	1 *	2	1	2 *	3	3
Average	7	7	7	3	3	3	1	1	1	1	1	1	7	7	7

* Unaudited (see Objectives, Scope and Methodology section)

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

		Year Ended December 31,								
County	Fund Type	2004			2003			2002		
		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	LEST	\$ 1,837,990 *	1,764,228 *	356,990 *	1,754,722	1,707,874	283,228	1,720,090	1,633,868	236,380
Andrew	CIST	117,528 *	81,322 *	103,440 *	115,258	110,035	67,234	123,380	211,497	62,011
	LEST	562,940 *	639,081 *	305,851 *	527,184	582,761	381,992	523,021	501,183	437,569
Atchison	RBST	231,986 *	238,836 *	165,848 *	212,630	226,936	172,698	217,195	232,054	187,004
Audrain	LEST	2,183,164 *	2,159,237 *	31,545 *	1,957,801	1,961,671	7,618	1,672,315	1,667,776	11,488
	RBST	1,200,634 *	637,083 *	1,128,631 *	2,290,523	1,840,181	565,080	1,533,697	1,662,809	114,738
Barry		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Barton	LEST	658,022 *	686,224 *	177,106 *	608,958	658,880	205,308	679,500	618,172	255,230
Bates	LEST	1,624,476 *	1,570,178 *	79,681 *	900,840	991,440	25,383	710,572	732,092	115,983
	CIST	544,348 *	544,348 *	0 *	420,000	420,000	0	313,841	313,841	0
Benton	CIST	851,879 *	1,136,740 *	359,525 *	774,260	564,355	644,386	722,702	814,207	434,481
Bollinger		0 *	0 *	0 *	0	0	0	0	0	0
Butler	LEST	2,605,906 *	2,543,864 *	234,690 *	1,218,070 *	1,360,404 *	172,648 *	1,222,155	1,370,249	314,982
	RBST	1,624,259 *	1,621,501 *	486,818 *	1,453,580 *	1,746,040 *	484,060 *	1,556,364	1,102,338	776,520
Caldwell	LEST	241,914 *	963,914 *	(738,393) *	1,507,862	1,516,855	(16,393)	245,504	253,596	(7,400)
	RBST	231,683 *	217,595 *	173,573 *	227,548	211,044	159,485	230,308	241,063	142,981
Carroll	CIST	142,106 *	71,120 *	407,170 *	310,310 *	99,433 *	336,184 *	448,195	517,526	125,307
Carter		0 *	0 *	0 *	0	0	0	0	0	0
Cedar	LEST	1,084,447 *	1,121,584 *	223,776 *	1,148,907	1,004,935	260,913	1,015,477	930,845	116,941
Chariton	LEST	289,921 *	1,154,840 *	41,063 *	276,840	453,239	905,982	268,534	227,705	1,082,381
Clark	CIST	267,062 *	303,806 *	(22,930) *	365,345 *	523,032 *	13,814 *	551,595	668,830	171,501
	RBST	223,060 *	208,055 *	15,200 *	208,143 *	233,824 *	195 *	219,628	199,840	25,876
Clinton	CIST	663,849 *	495,244 *	708,285 *	544,584 *	466,903 *	539,680 *	538,447 *	461,525 *	461,999 *
Cooper	LEST	890,944 *	981,072 *	540,216 *	847,936 *	914,512 *	630,344 *	764,112	822,716	696,920
	RBST	1,392,069 *	1,390,758 *	388,074 *	678,615 *	682,014 *	386,763 *	684,376	738,063	390,162
Crawford	CIST	181,535 *	248,714 *	298,763 *	141,744 *	72,409 *	365,942 *	132,861	72,020	296,607
Dade	LEST	451,734 *	480,929 *	38,919 *	517,681 *	461,415 *	68,114 *	559,724	548,319	11,848
Dallas	CIST	656,630 *	603,948 *	309,932 *	560,312 *	572,658 *	257,250 *	535,340	301,348	269,596
	LEST	720,090 *	740,142 *	7,556 *	726,814 *	723,447 *	27,608 *	721,088	723,318	24,241
Daviess	LEST	400,503 *	365,570 *	36,521 *	349,735 *	391,898 *	1,588 *	383,369	395,980	43,751
Dekalb	CIST	633,148 *	524,965 *	332,521 *	597,192	439,064	224,338	582,347	531,100	66,210
Dent	LEST	702,174 *	697,575 *	4,599 *	0 *	0 *	0 *	0 *	0 *	0 *
Douglas		0 *	0 *	0 *	0	0	0	0	0	0
Dunklin	LEST	1,090,190 *	540,805 *	549,385 *	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 Objectives, Scope and Methodology section)

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

		Year Ended December 31,								
County	Fund Type	2004			2003			2002		
		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Harrison	CIST	12,205 *	15,183 *	311,615 *	11,387 *	5,458 *	314,593 *	11,152	14,175	308,664
	LEST	693,587 *	671,727 *	34,505 *	552,488 *	574,799 *	12,645 *	34,956	0	34,956
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	392,961 *	394,690 *	2,797 *	370,501 *	371,608 *	4,526 *	388,327	384,108	5,633
Howell	LEST	2,262,567 *	2,409,401 *	310,813 *	2,242,960 *	2,412,246 *	457,647 *	2,024,301	1,942,667	626,933
Iron		0 *	0 *	0 *	0	0	0	0	0	0
Knox	LEST	259,474 *	256,375 *	5,099 *	179,994	191,048	2,000	200,169	187,239	13,054
Laclede	LEST	1,839,920 *	1,540,233 *	1,486,688 *	1,715,322 *	1,586,178 *	1,187,001 *	1,659,909	1,513,523	1,057,857
Lawrence		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Lewis	CIST	302,297 *	257,901 *	70,513 *	367,593 *	344,853 *	26,117 *	680,813	678,557	3,377
	LEST	564,349 *	517,939 *	52,696 *	537,112 *	535,221 *	6,286 *	563,005	558,805	4,395
Lincoln	CIST	1,215,142 *	507,621 *	2,563,688 *	1,009,870	472,309	1,856,167	982,222	0	1,318,606
	LEST	4,427,245 *	4,373,105 *	396,173 *	3,679,791	3,814,616	342,033	3,535,036	3,136,823	476,858
Linn		0 *	0 *	0 *	0	0	0	0	0	0
Livingston	LEST	435,051 *	384,431 *	82,373 *	31,753	0	31,753	0	0	0
Macon	RBST	950,272 *	781,013 *	454,889 *	1,498,581	1,453,073	285,630	971,676	1,029,468	240,122
Madison	LEST	751,882 *	637,795 *	162,565 *	563,281 *	531,996 *	48,478 *	491,751	491,754	17,193
Maries		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Marion	CIST	819,968 *	1,178,557 *	912,746 *	2,037,905 *	1,656,520 *	1,271,335 *	1,625,052	935,411	889,950
	RBST	56,741 *	54,412 *	517,661 *	85,641 *	1,229,296 *	515,332 *	697,068	658,118	1,658,987
McDonald	LEST	1,271,364 *	1,420,852 *	(220,751) *	1,116,733	1,187,996	(71,263)	0	0	0
Mercer	LEST	43,673 *	0 *	43,673 *	0 *	0 *	0 *	0	0	0
Miller	CIST	1,302,059 *	1,455,376 *	215,952 *	1,279,150	1,469,254	369,269	1,284,434	1,151,542	559,373
Mississippi	LEST	2,533,506 *	2,533,054 *	617 *	2,251,141	2,279,118	165	2,247,527	2,243,907	28,142
Moniteau	CIST	488,870 *	151,151 *	695,434 *	431,795 *	74,080 *	357,715 *	0	0	0
Monroe		0 *	0 *	0 *	0	0	0	0	0	0
Montgomery	CIST	424,596 *	444,756 *	272,083 *	385,674	437,995	292,243	453,139	433,943	344,564
Morgan	LEST	2,244,449 *	2,244,449 *	0 *	1,875,596 *	1,875,596 *	0 *	1,771,543	1,771,543	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	1,476 *	104,895 *	23,109 *	88,732	189,421	126,528	240,336	225,820	227,217
	LEST	671,817 *	671,825 *	26 *	672,156	697,211	34	617,480	608,502	25,089

Tickmark Legend

CIST - Capital Improvement Sales Tax Fund

LEST - Law Enforcement Sales Tax Fund

RBST - Road and Bridge Sales Tax Fund

* Unaudited (see Objectives, Scope and Methodology section)

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

		Year Ended December 31,								
County	Fund Type	2004			2003			2002		
		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Pemiscot	CIST	602,657 *	607,998 *	238,610 *	607,130 *	598,745 *	243,951 *	626,666	980,682	235,566
	LEST	301,142 *	301,428 *	0 *	291,522 *	334,235 *	286 *	325,828	746,821	42,999
Perry		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Phelps	LEST	2,910,627 *	5,250,774 *	717,311 *	1,948,155 *	4,191,565 *	3,057,458 *	2,376,999	825,046	5,300,868
Pike	LEST	1,205,749 *	1,133,870 *	7,875 *	1,078,535	1,122,864	(64,004)	1,049,377	1,078,484	(19,675)
Polk	LEST	1,632,348 *	1,683,734 *	93,814 *	1,465,420	1,689,770	145,200	1,395,024	1,604,731	369,550
	RBST	1,287,315 *	1,286,972 *	161,603 *	1,200,180	1,337,183	161,260	1,156,091	972,538	298,263
Pulaski		0	0	0	0	0	0	0	0	0
Putnam	LEST	215,256 *	209,686 *	8,287 *	212,705 *	257,874 *	2,717 *	242,306	231,301	47,886
Ralls		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Randolph		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Ray	RBST	943,972 *	1,092,770 *	272,102 *	1,020,240 *	1,244,049 *	420,900 *	1,070,273	640,254	644,709
Reynolds		0 *	0 *	0 *	0	0	0	0	0	0
Ripley	LEST	604,845 *	604,973 *	203 *	585,736	586,564 *	331 *	595,780	594,897	1,159
St. Clair		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Ste. Genevieve	CIST	3,171 *	438,233 *	137,775 *	18,597 *	695,507 *	572,837 *	56,136	441,149	1,249,747
Schuyler	LEST	241,088 *	240,854 *	1,046 *	236,221 *	237,518 *	812 *	235,030	242,499	2,109
	RBST	128,766 *	130,009 *	134,044 *	131,377 *	127,173 *	135,287 *	128,911	128,007	131,083
Scotland	CIST	398,052 *	315,268 *	106,408 *	227,792 *	233,700 *	23,624 *	307,531	296,521	29,532
	LEST	108,953 *	63,517 *	45,978 *	119,955 *	120,541 *	542 *	86,229	85,101	1,128
Scott	LEST	2,852,464 *	2,852,191 *	271 *	3,150,942	3,151,040	(2)	2,898,364	2,898,608	96
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	1,193,765 *	749,081 *	3,273,272 *	1,117,053 *	697,635 *	2,828,588 *	1,145,400	699,385	2,409,170
	LEST	2,363,568 *	2,379,798 *	44,405 *	2,355,822 *	2,335,208 *	60,635 *	2,080,442	2,159,813	40,021
Washington	CIST	683,369 *	236,287 *	1,319,855 *	643,936	491,204	872,773	613,534	1,217,821	720,041
	LEST	1,185,507 *	1,180,559 *	6,278 *	1,120,915	1,129,016	1,330	1,169,054	1,159,723	9,431
Wayne		0 *	0 *	0 *	0	0	0	0	0	0
Webster	CIST	1,117,012 *	1,122,770 *	18,185 *	1,425,924 *	1,494,032 *	23,943 *	1,238,341	1,230,452	92,051
Worth	CIST	37,092 *	27,332 *	51,903 *	49,904 *	45,832 *	42,143 *	42,758 *	52,253 *	38,071 *
	LEST	51,403 *	73,430 *	9,005 *	55,898 *	44,255 *	31,032 *	73,825 *	61,390 *	19,389 *
Wright		0 *	0 *	0 *	0	0	0	0	0	0
	Total	<u>68,339,783</u>	<u>69,721,553</u>	<u>21,787,549</u>	<u>63,292,509</u>	<u>66,492,661</u>	<u>23,169,319</u>	<u>58,269,532</u>	<u>54,807,261</u>	<u>26,369,471</u>

Tickmark Legend

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