



MISSOURI 3RD CLASS COUNTIES

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

**Report No. 2001-119
December 18, 2001
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

December 2001

IMPORTANT: This report contains information about the ninety-two (92) Missouri counties which do not have a county auditor. Currently there are ninety (90) such third class counties. Taney County became a first class county and Newton County became a second class county effective January 1, 2001. Using recently issued audit reports, county budgets, and county published financial statements, this report has been compiled to show comparative financial information. Data for the years 2000, 1999, and 1998 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) and comments regarding our review of the 1998 federal award expenditures and the 2000 published financial statements of all counties. This is the first year information regarding federal awards and published financial statements has been included.

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 tax is the main source of receipts (average of 41 percent for all counties) for the General Revenue Fund, while intergovernmental revenues, such as federal and state aid, are the main source of receipts (average of 65 percent for all counties) for the Special Road and Bridge Fund.

One method for measuring counties' financial condition is to compare a fund's year-end cash balance to disbursements. The average ratio for the Special Road and Bridge Fund has decreased while the average ratio for the General Revenue Fund has increased. However, there has been little change in these ratios over the past three years.

General County Government represents the main disbursement category (average of 45 percent for all counties) for most counties' General Revenue Fund. Public Safety represents the next major disbursement category (average of 35 percent for all counties). For counties having a law enforcement sales tax, public safety disbursements may be paid from a law enforcement sales tax fund rather than the General Revenue Fund.

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 counties have established one or more of these funds. During 2000 receipts into these type funds totaled approximately \$56,000,000.

Most counties receive federal financial assistance to operate various federal programs. While the majority of counties expended \$300,000 or less in federal awards during 1998,

(over)

YELLOW SHEET

a few expended more than \$900,000. Counties are required to submit a schedule of expenditures of federal awards (SEFA) to the State Auditor's Office with the annual budget. A review of each county's 1998 SEFA amounts determined that counties underreported federal award expenditures by approximately \$11,000,000, or 33 percent of total identified federal award expenditures. Inaccurate reporting could result in noncompliance with audit and reporting requirements which could result in future reductions of federal funds.

Counties are required to publish their annual financial statements by the first Monday in March of each year. A review of each county's 2000 published financial statements determined that most counties financial statements were good or fair and presented a significant portion of the required statutory information. About one-third of the counties did not publish their financial statement by the statutory deadline.

All reports are available on our website: www.auditor.state.mo.us

MISSOURI 3RD CLASS COUNTIES

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STATE AUDITOR'S TRANSMITTAL LETTER



CLAIRE C. McCASKILL
Missouri State Auditor

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

The Missouri State Auditor's office, as required by Section 29.230, RSMo 2000, is responsible for audits of counties throughout the state which have not elected a county auditor. Currently, there are ninety such 3rd class counties (92 as of December 31, 2000). The State Auditor is required to conduct county audits once every four years; however, to assist counties in meeting federal audit requirements, the State Auditor also performs or contracts for a financial and compliance audit of various county operating funds every two years.

This report was compiled using recently issued audit reports, county budgets, and county published financial statements. 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.

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 which 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 better reflect information of interest to readers, changes have been made to the overall format and content of the report through the

years. For example, this year's report presents data and comments regarding federal awards to counties and published financial statements. We continue to solicit suggestions which may be beneficial to those involved in county government and other readers of this report.



Claire McCaskill
State Auditor

July 23, 2001 (field work completion date)

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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 1998 federal award expenditures and the 2000 published financial statements of all counties. Specific information has also been compiled into Schedules 1 through 7 of this report.

Overall receipts and disbursements

The following charts 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, 2000, as presented in Schedules 1-A and 1-B.

General Revenue Fund							
		Receipts			Disbursements		
		2000	1999	1998	2000	1999	1998
<	\$ 500,000	3	4	4	4	4	6
	500,000 - 999,999	24	31	29	22	29	27
	1,000,000 - 1,499,999	24	19	22	25	21	22
	1,500,000 - 2,000,000	13	13	17	15	16	17
>	\$ 2,000,000	28	25	20	26	22	20
Total		92	92	92	92	92	92

Special Road and Bridge Fund							
		Receipts			Disbursements		
		2000	1999	1998	2000	1999	1998
<	\$ 500,000	4	3	2	7	3	5
	500,000 - 999,999	32	34	34	31	37	30
	1,000,000 - 1,499,999	34	33	38	31	33	39
	1,500,000 - 2,000,000	13	15	10	12	11	13
>	\$ 2,000,000	9	7	8	11	8	5
Total		92	92	92	92	92	92

Measuring financial condition

One method for measuring financial condition is to compare a fund's year-end cash balance to disbursements for the year. The average cash balance to disbursements ratios shown on Schedules 2-A and 2-B indicate that the Special Road and Bridge Fund ratio has slightly decreased, while the General Revenue Fund ratio has slightly increased. 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 2000 average cash balance to disbursement ratio was .33 and .33 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.

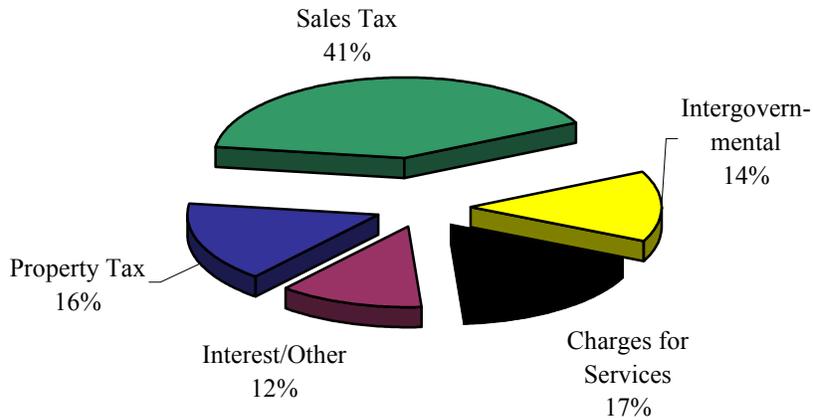
Cash Balance: Disbursements	General Revenue Fund			Special Road and Bridge Fund		
	2000	1999	1998	2000	1999	1998
> .90:1	7	4	4	7	7	11
.76:1 - .90:1	3	3	3	4	8	2
.61:1 - .75:1	6	7	4	7	6	2
.46:1 - .60:1	2	8	5	6	4	6
.31:1 - .45:1	15	12	13	8	11	18
.16:1 - .30:1	25	22	24	21	19	18
.0:1 - .15:1	30	33	37	38	36	35
< 0	4	3	2	1	1	0
Total	92	92	92	92	92	92

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

Breakdown of receipts

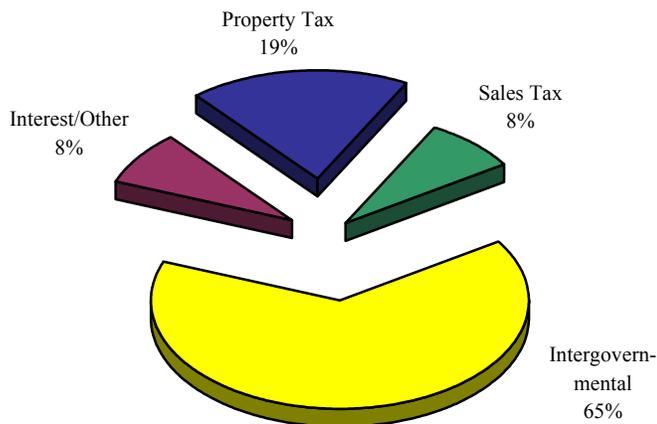
Sales tax receipts represent the main source of receipts for most counties' General Revenue Fund and are used to assist in meeting day-to-day operating and law enforcement costs. Schedule 3-A presents the composition of receipts into the General Revenue Fund for each county, whereas the following chart depicts the average receipt amounts as a percentage of the total for the General Revenue Fund for all 3rd class counties for 2000. There has been little change in the percentages for the three years ended December 31, 2000.

General Revenue Fund Percentage Composition of Receipts - 2000



Intergovernmental revenues represent the main source of receipts for most counties' Special Road and Bridge Fund. Intergovernmental revenues include, among other monies, 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, whereas the following chart depicts the average receipt amounts as a percentage of the total for the Special Road and Bridge Fund for all 3rd class counties for 2000. There has been little change in the percentages for the three years ended December 31, 2000.

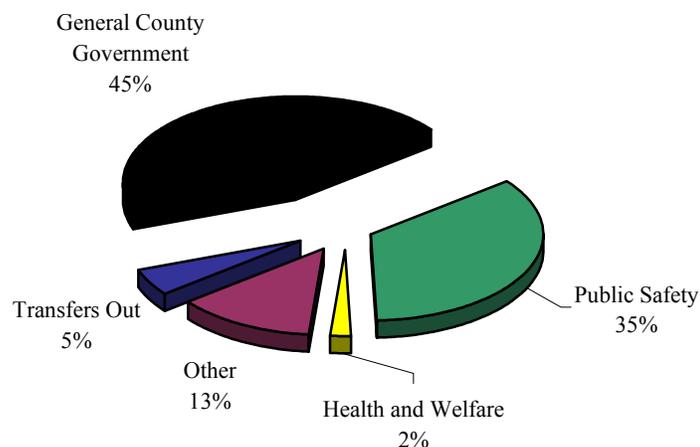
Special Road and Bridge Fund Percentage Composition of Receipts - 2000



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, whereas the following chart depicts the average disbursement amounts as a percentage of the total for the General Revenue Fund for all 3rd class counties for 2000. There has been little change in the percentages for the three years ended December 31, 2000.

General Revenue Fund Percentage Composition of Disbursements - 2000



In addition to the law enforcement sales tax funds mentioned above, many counties also have capital improvement sales tax funds and/or road and bridge sales tax funds. The availability and use of these monies may impact the disbursements of the General Revenue Fund and Special Road and Bridge Fund, and how these funds are utilized. Schedules 3-A, 3-B, and 4 show that the "Other" receipts and disbursements categories are becoming more significant in some counties. When appropriate, counties need to classify receipts and disbursements in more specific and appropriate categories.

Sales tax funds

Many counties have significant sales tax receipts. Schedule 5 presents receipts, disbursements and cash balance information for various sales tax funds established by the counties. These funds represent additional sales taxes approved by voters and earmarked for a specific purpose. Without sales taxes, capital improvement projects might have to be canceled, deferred, or funded

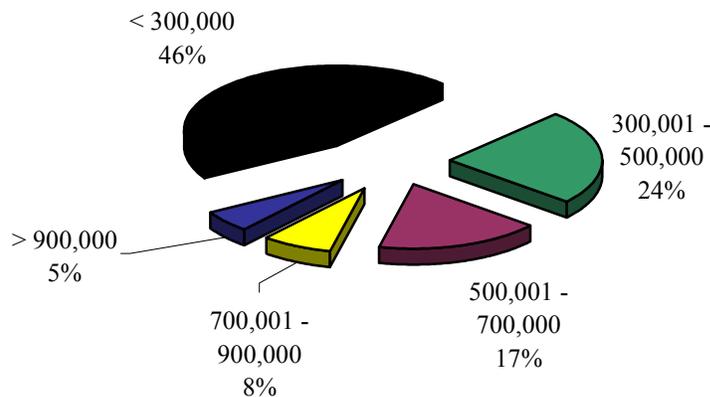
through other county funds, and the services currently provided by the counties might have to be reduced. Of the 3rd class counties, fifty have established one or more of these sales tax funds. For 2000 we noted 23 capital improvement sales tax funds with receipts totaling approximately \$18,300,000, 32 law enforcement sales tax funds with receipts totaling approximately \$26,500,000, and 11 road and bridge sales tax funds with receipts totaling approximately \$11,500,000. A review of data for the last several years shows that the overall level of activity of receipts and the cash balances in these types of funds has increased.

Federal awards

Most counties receive federal financial assistance to operate various federal programs. Each county is required to prepare and submit a schedule of expenditures of federal awards (SEFA) to the State Auditor’s Office with the annual budget. A summary of each county's 1998 SEFA amounts is presented on Schedule 6. Federal regulations require political subdivisions expending \$300,000 or more in federal funds in either year of the audit period to obtain a single audit. As indicated in the schedule, fifteen counties' SEFA information was not submitted or indicated no federal monies were expended. However, compilation of federal data and/or an audit determined these counties had federal award expenditures that should have been reported. Overall, of the total identified federal award expenditures of approximately \$34,000,000, counties underreported federal award expenditures by approximately \$11,000,000. Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

The level of federal award expenditures varies from county to county. The following chart presents the percentage of counties whose federal award expenditures fall within specific dollar ranges. (However, when considering the two years of information, approximately 75 percent of the 3rd class counties actually were required to have a single audit.)

1998 Federal Award Expenditures



Published financial statements

Counties are required by Section 50.800, RSMo 2000, to publish their annual financial statements by the first Monday in March of each year. The published financial statements of all 3rd class counties were reviewed for statutory compliance. Schedule 7 presents an overall evaluation of each county's published financial statement, along with the date and cost of publication. All of the counties' financial statements were evaluated as good or fair and presented a significant portion of the required statutory information. However, some that were evaluated as fair had more significant problems than others. These will be closely evaluated again during the review of 2001 published financial statements. Our review determined that counties' interpretations of the statutory requirements differ greatly, and identified numerous inconsistencies in the formats of presentation and information included in the financial statements.

The overall evaluations referred to above represent a conclusion based on various attributes; primarily, which county funds were included in the published financial statements, the level of expenditure details provided for the county funds presented, and the date of publication. For these attributes, our review determined the following:

- Seventy-one counties included data on most county funds or at least the significant county funds, such as General Revenue, Special Road and Bridge, and Assessment. The other twenty-one counties omitted some funds.
- Seventy-five counties included expenditure detail by vendor for some county funds or at least the significant county funds. The other seventeen counties did not provide the necessary detail.
- Only sixty-one counties published their financial statements by the statutory deadline. However, fifteen of the thirty-one counties that did not meet the deadline did publish their financial statements within one week after the statutory deadline.

In order for the published financial statements to be meaningful and adequately inform the citizens of the county's financial activities, the statements need to be published timely and include all county funds with sufficient detail.

OBJECTIVE, SCOPE, AND METHODOLOGY

MISSOURI 3RD CLASS COUNTIES OBJECTIVE, SCOPE AND METHODOLOGY

Objective

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

Scope

This report is titled "Missouri 3rd Class Counties" because the ninety-two counties for which information is presented are counties of the third class (Taney County became a 1st class county and Newton County became a 2nd class county effective January 1, 2001).

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

- A recent audit report for each county was used to obtain audited information. Some counties had been audited through 1999, whereas other counties had only been audited through 1998.
- The 2001 county budgets contain information for 2000 and were used in compiling unaudited actual receipts and disbursements information for all counties for the year 2000. The unaudited actual receipts and disbursements information for 1999 was obtained from the 2000 county budgets.
- Each county's published financial statement for the year ended December 31, 2000.

Methodology

Receipts, disbursements, and cash balance information for each county's General Revenue Fund and Special Road and Bridge Fund was compiled for 2000, 1999, and 1998. 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. The disbursement functions presented in Schedule 4 were compiled into five categories for Executive Summary purposes. The General County Government category is comprised of the following disbursement functions: County Commission, County Clerk, Elections, Buildings and Grounds, Fringe Benefits, Treasurer, Collector, Recorder, Circuit Clerk, Associate Circuit, Court Administration, and Public Administrator. The Public Safety category is comprised of the following disbursements functions: Sheriff, Jail, Prosecuting Attorney, Juvenile Officer, and Coroner. Health and Welfare, Other, and Transfers Out are their own individual categories. In addition to the abovementioned schedules, various tables, charts, and comments regarding the General Revenue and Special Road and Bridge Funds are presented in the Transmittal Letter.

State laws provide for several different types of special-purpose sales taxes that may be imposed by county commissioners with approval by the majority of county voters. Schedule 5 presents receipts, disbursements and cash balances for various county sales tax funds for 2000 and 1999. The funds presented consist of additional sales taxes approved by voters, pursuant to Sections 67.547, 67.582, and 67.700 - 67.727, RSMo 2000, which are not placed in the county's General Revenue or Special Road and Bridge Fund. 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 added together for presentation purposes.

Federal regulations require auditees to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. Each county is required to prepare and submit a SEFA to the State Auditor's Office with the annual budget. Federal program expenditures information for 1998 was compiled and is presented in Schedule 6. This information is presented for 1998 because it is the most recent year that all third class counties have been audited. This schedule presents the five federal award programs with the largest expenditures for all counties combined, with all other federal award expenditures compiled into a category labeled "Other". Although only 1998 data is presented, the audit period for the counties included another year (either 1997 or 1999). If the county expended \$300,000 or more in federal awards in either year of the audit period, the county was required to obtain a single audit. For those counties where a single audit was required, amounts presented were taken from audit reports containing the 1998 SEFA and an audited total is reflected. For counties where a single audit was not required, amounts presented were taken from the county-prepared SEFA and no audited total is presented. A total county SEFA amount (obtained from county-prepared SEFAs) is presented for all counties. For those counties which had a single audit, the total audited federal award expenditure amount was compared to the total county federal award expenditure amount, resulting in the "Over/(Under) Reported For Audited Counties" column.

The 2000 published financial statements of all the 3rd class counties were reviewed. Information required to be published was grouped into categories and each county was evaluated for accuracy, completeness, and compliance. The categories reviewed included the following: school funds, assessed valuation, tax rate ceilings and levies, delinquent tax information, **county funds**, agency funds, other disbursement information (jurors and election judges), **expenditure/warrant detail**, and **publication date of the financial statements**. Schedule 7 presents an overall evaluation, date of publication, and cost of publication for each county. The overall evaluation for each county (fair or good) is primarily based on the categories in bold print. The date and cost of publication were obtained from the affidavit of publication submitted by each county to the State Auditor's Office.

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 for those years shown as unaudited are completed, some differences may result. The presentation of a combination of audited and unaudited amounts results in some comparison problems.

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

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

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.

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

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

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

* - In April 2001, voters approved a ballot issue to abolish the township form of government.

SCHEDULES

Schedule 1-A

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

County	December 31,								
	2000			1999			1998		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$ 1,973,731 *	1,759,295 *	240,940 *	1,879,458	1,916,042	26,504	1,812,391	1,764,909	63,088
Andrew	1,117,912 *	1,056,073 *	1,326,837 *	1,124,138	974,732	1,264,998	1,097,799	827,817	1,115,592
Atchison	962,585 *	1,067,309 *	226,297 *	896,469	958,149	331,021	941,034	964,848	392,701
Audrain	2,440,244 *	2,132,750 *	1,370,155 *	2,168,278	1,839,893	1,062,661	2,126,974	1,701,361	734,276
Barry	2,770,640 *	2,232,377 *	2,323,686 *	2,728,358 *	2,360,244 *	1,785,423 *	2,271,547	2,079,233	1,417,309
Barton	762,899 *	769,240 *	307,300 *	725,604	749,232	313,641	700,915	758,625	337,269
Bates	715,674 *	615,582 *	428,527 *	654,624	507,425	328,435	590,483	449,416	181,236
Benton	1,469,980 *	1,452,789 *	253,207 *	1,443,623	1,429,467	236,016	1,409,856	1,372,397	221,860
Bollinger	1,023,586 *	1,008,427 *	19,771 *	851,499	862,651	4,612	889,017	893,737	15,764
Butler	4,619,453 *	4,260,838 *	878,751 *	4,717,795 *	4,360,396 *	520,136 *	3,996,961	4,091,527	162,737
Caldwell	811,194 *	854,015 *	(73,822)	902,830	838,390	(31,001)	702,753	831,466	(95,441)
Carroll	1,421,563 *	1,368,342 *	274,477 *	1,217,103 *	1,105,617 *	221,256 *	1,123,789	1,173,732	109,770
Carter	579,539 *	562,455 *	120,488 *	651,076	602,190	103,404	881,956	827,433	54,518
Cedar	981,724 *	936,339 *	392,035 *	1,012,844	935,532	346,650	891,734	862,995	269,338
Chariton	1,128,765 *	1,203,913 *	56,541 *	1,082,223	1,337,102	131,689	1,213,107	1,230,155	386,568
Christian	2,341,019 *	1,915,312 *	1,562,369 *	2,195,011	2,002,430	1,136,662	2,311,084	1,911,335	944,081
Clark	759,163 *	762,034 *	40,277 *	820,145 *	780,661 *	43,148 *	727,877	726,653	3,664
Clinton	1,606,196 *	1,629,526 *	51,616 *	1,531,970	1,523,128	74,946	1,410,766	1,443,432	66,104
Cooper	1,779,126 *	1,559,414 *	1,487,053 *	1,672,187 *	1,577,519 *	1,267,341 *	1,611,555	1,656,152	1,172,673
Crawford	1,991,861 *	2,010,638 *	36,729 *	1,853,658 *	1,825,174 *	55,506 *	1,774,902	1,764,044	27,022
Dade	482,607 *	545,055 *	341,737 *	426,353 *	472,546 *	404,185 *	409,298	421,953	450,378
Dallas	990,564 *	940,275 *	248,297 *	919,391 *	970,073 *	198,008 *	893,955	872,864	248,690
Daviess	656,100 *	592,497 *	698,467 *	645,261 *	576,359 *	634,864 *	615,821	596,816	565,962
DeKalb	1,006,356 *	1,022,698 *	72,340 *	961,918	997,858	88,682	1,017,424	973,748	124,622
Dent	1,199,865 *	1,276,573 *	508,893 *	1,115,604	1,075,718	585,601	1,048,158	1,001,634	545,715
Douglas	1,256,829 *	1,217,165 *	405,225 *	1,064,582	1,129,511	365,561	1,041,260	1,030,241	430,490
Dunklin	2,904,199 *	2,328,800 *	1,896,284 *	2,453,540 *	2,056,323 *	1,320,885 *	2,549,869	2,352,250	923,668
Gasconade	1,467,571 *	1,396,123 *	544,412 *	1,387,750	1,215,780	472,964	1,346,923	1,376,988	300,994
Gentry	933,176 *	937,274 *	147,862 *	969,921	930,019	151,960	881,792	848,939	112,058
Grundy	860,785 *	944,066 *	563,595 *	951,144 *	1,049,885 *	646,876 *	909,823	899,485	745,617
Harrison	773,064 *	798,057 *	56,079 *	743,984 *	787,454 *	81,072 *	826,179	942,438	124,542
Henry	2,153,951 *	2,185,621 *	402,932 *	2,018,346 *	1,927,675 *	434,602 *	1,846,821	1,842,179	343,931
Hickory	1,050,652 *	1,037,813 *	187,427 *	1,022,738	1,008,191	174,588	985,572	882,027	160,041
Holt	943,255 *	917,527 *	143,253 *	872,387 *	840,273 *	117,525 *	886,189	882,429	85,411
Howard	975,995 *	1,101,320 *	388,689 *	943,669 *	984,059 *	514,014 *	996,281	1,041,552	554,404
Howell	2,748,193 *	2,698,526 *	328,216 *	2,686,274 *	2,666,633 *	278,549 *	2,498,775	2,511,365	258,908
Iron	1,216,017 *	1,204,349 *	375,649 *	1,220,961	1,161,542	363,981	1,180,850	1,131,243	304,562
Knox	518,858 *	474,042 *	59,001 *	460,318	447,588	14,185	500,489	501,102	1,455
Laclede	3,466,627 *	3,318,451 *	966,231 *	3,064,205 *	2,743,813 *	818,055 *	2,787,769	2,582,537	497,663
Lawrence	2,793,030 *	2,704,442 *	638,345 *	2,631,195 *	2,619,592 *	549,757 *	2,478,119	2,371,988	538,154
Lewis	1,150,558 *	1,073,573 *	201,163 *	994,351 *	1,088,895 *	124,178 *	1,081,316	1,024,139	218,722
Lincoln	3,634,932 *	3,182,832 *	998,441 *	3,418,852	3,176,472	546,341	3,622,260	3,340,197	303,961
Linn	1,213,868 *	1,113,373 *	466,278 *	1,060,044	1,011,164	365,783	1,144,677	1,043,476	316,903
Livingston	1,645,849 *	1,500,921 *	277,741 *	1,493,188	1,556,572	132,813	1,399,296	1,543,815	196,197
Macon	1,787,156 *	1,698,079 *	214,341 *	1,387,983	1,321,992	125,264	1,280,965	1,375,011	59,273
Madison	\$ 1,177,622 *	1,187,156 *	15,317 *	1,100,694 *	1,092,336 *	24,851 *	1,118,475	1,121,796	16,493

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-A

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

County	December 31,								
	2000			1999			1998		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Maries	\$ 1,014,926 *	1,025,009 *	86,535 *	875,251 *	846,972 *	96,618 *	864,070	856,415	68,339
Marion	3,338,551 *	3,281,362 *	668,646 *	3,310,573 *	2,995,914 *	611,457 *	3,035,275	2,995,516	296,798
McDonald	1,688,644 *	1,593,997 *	130,781 *	1,384,169	1,436,305	36,134	1,583,147	1,838,255	88,270
Mercer	603,128 *	606,797 *	132,707 *	550,929 *	539,683 *	136,376 *	570,614	557,357	125,130
Miller	2,338,235 *	2,284,080 *	521,931 *	2,136,519	1,966,954	467,776	1,935,004	1,685,289	298,211
Mississippi	1,915,483 *	1,741,114 *	677,291 *	1,582,139	1,523,485	502,922	1,646,426	1,525,248	444,268
Moniteau	1,054,835 *	1,046,801 *	42,219 *	980,257 *	991,069 *	34,185 *	891,820	952,358	44,997
Monroe	1,237,746 *	1,152,964 *	142,881 *	1,189,235	1,207,904	58,099	1,104,390	1,151,627	76,768
Montgomery	1,772,166 *	1,805,470 *	(5,494) *	1,704,121	1,753,015	27,810	1,737,378	1,667,585	76,704
Morgan	1,742,764 *	1,553,521 *	1,039,170 *	1,584,632 *	1,397,940 *	849,927 *	1,552,878	1,463,657	663,235
Newton	6,090,607 *	6,936,333 *	1,971,465 *	5,585,485 *	5,180,390 *	2,817,191 *	5,278,307	4,938,117	2,412,096
Nodaway	2,351,819 *	1,745,681 *	2,175,597 *	2,219,433 *	2,190,968 *	1,569,459 *	2,130,055	2,161,376	1,540,994
Oregon	1,050,437 *	1,073,594 *	601,221 *	988,517	1,013,114	624,378	1,035,613	1,031,067	648,975
Osage	959,158 *	936,621 *	153,326 *	844,302	853,598	130,789	825,958	821,772	140,085
Ozark	1,057,380 *	1,017,264 *	61,767 *	994,616	973,076	21,651	1,026,618	1,028,080	111
Pemiscot	2,129,404 *	2,043,051 *	217,990 *	1,962,188 *	2,028,630 *	131,637 *	1,807,681	1,880,516	198,079
Perry	2,036,286 *	2,034,820 *	494,568 *	1,940,897 *	1,794,856 *	493,102 *	1,885,954	2,007,622	347,061
Phelps	3,775,599 *	3,701,197 *	402,553 *	3,696,142 *	3,631,475 *	328,151 *	3,891,428	3,634,462	263,484
Pike	2,501,191 *	2,303,824 *	288,908 *	2,328,420	2,449,702	91,541	2,324,337	2,540,487	212,823
Polk	1,023,328 *	951,462 *	896,097 *	911,767	706,544	824,231	845,606	653,665	619,008
Pulaski	2,244,700 *	2,335,266 *	332,676 *	2,212,057 *	2,262,560 *	423,242 *	2,312,578	2,339,375	473,745
Putnam	538,743 *	553,953 *	68,978 *	523,886 *	522,827 *	84,188 *	382,018	411,792	83,129
Ralls	1,243,887 *	1,226,624 *	96,373 *	1,197,660 *	1,122,779 *	79,110 *	1,092,702	1,191,415	4,229
Randolph	2,765,101 *	2,841,037 *	(141,537) *	2,690,320 *	2,667,577 *	(65,601) *	2,610,092	2,687,996	(88,344)
Ray	2,047,002 *	2,060,492 *	47,525 *	2,104,134 *	2,072,586 *	61,015 *	1,875,216	1,981,376	29,467
Reynolds	688,292 *	679,530 *	80,053 *	637,050	665,525	71,291	565,307	617,508	99,766
Ripley	508,779 *	467,242 *	372,202 *	455,443 *	484,512 *	330,665 *	531,531	435,064	359,734
St. Clair	3,552,630 *	3,492,688 *	114,971 *	2,667,576 *	2,957,677 *	55,029 *	1,689,879	1,747,599	345,130
Ste. Genevieve	3,325,166 *	3,434,590 *	722,808 *	3,143,254 *	3,095,441 *	832,232 *	3,073,261	3,056,766	784,419
Schuyler	222,109 *	299,337 *	183,358 *	553,559 *	574,626 *	260,586 *	378,274	361,425	281,653
Scotland	710,645 *	707,490 *	253,247 *	650,076 *	626,778 *	250,092 *	642,133	609,494	226,794
Scott	2,874,781 *	3,360,373 *	151,290 *	3,054,198	2,853,393	636,882	3,012,840	3,147,072	436,077
Shannon	835,205 *	809,464 *	43,163 *	754,291	782,057	17,422	660,770	738,526	45,188
Shelby	853,998 *	817,203 *	228,131 *	835,857	749,766	191,336	722,765	760,553	105,245
Stoddard	2,232,210 *	2,577,116 *	902,546 *	2,307,611 *	2,266,561 *	1,247,452 *	2,211,399	2,713,108	1,206,402
Stone	4,592,849 *	4,352,784 *	884,864 *	1,882,037 *	1,782,013 *	644,799 *	1,782,117	2,041,337	544,775
Sullivan	931,799 *	966,724 *	174,135 *	947,934 *	960,385 *	209,060 *	816,152	857,522	221,511
Taney	7,912,942 *	6,529,177 *	7,639,651 *	8,062,277	4,949,354	6,255,886	6,010,103	5,256,922	3,142,963
Texas	1,201,204 *	1,281,650 *	478,511 *	1,198,379 *	1,166,276 *	558,957 *	1,159,988	1,270,167	526,854
Vernon	1,752,467 *	1,731,250 *	436,046 *	1,679,699	1,638,668	414,829	1,642,319	1,668,578	373,798
Warren	2,357,550 *	1,895,219 *	1,325,750 *	2,136,778 *	1,708,300 *	863,419 *	1,913,674	1,855,029	434,941
Washington	1,854,464 *	1,826,866 *	65,707 *	1,547,581	1,553,511	38,109	1,589,824	1,572,485	44,039
Wayne	1,185,597 *	1,167,228 *	(13,146) *	994,617	1,028,585	(31,515)	939,692	1,035,604	2,453
Webster	1,856,320 *	1,645,974 *	540,669 *	1,778,000 *	1,660,629 *	330,323 *	1,478,758	1,467,969	212,952
Worth	293,878 *	308,969 *	(15,091) *	425,965	424,516	0	410,972	414,020	(1,449)
Wright	1,156,429 *	1,127,363 *	428,824 *	1,195,527	1,144,656	399,758	1,082,073	1,038,497	348,887
Average	\$ 1,735,706	1,672,651	527,949	1,614,662	1,528,233	464,893	1,526,020	1,505,556	378,465

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-B

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

County	December 31,								
	2000			1999			1998		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$ 1,777,770 *	1,769,883 *	247,533 *	1,248,256	1,065,518	239,646	1,416,255	1,581,284	56,908
Andrew	1,759,809 *	2,074,742 *	310,961 *	1,868,141	1,672,882	625,894	1,903,327	1,990,765	430,635
Atchison	1,024,181 *	920,986 *	102,786 *	665,353	956,450	(409)	1,165,127	961,017	290,688
Audrain	1,720,642 *	1,747,861 *	489,390 *	1,704,983	1,925,146	516,609	1,704,103	1,441,768	736,772
Barry	241,680 *	317,273 *	219,050 *	239,064 *	343,261 *	294,643 *	430,419	349,073	398,840
Barton	882,985 *	767,436 *	519,209 *	864,090	930,367	403,660	674,420	499,932	469,937
Bates	1,349,385 *	1,426,375 *	408,762 *	1,267,036	1,084,997	485,752	1,059,222	924,746	303,713
Benton	1,256,676 *	1,327,704 *	1,014,094 *	1,195,689	1,364,643	1,085,122	1,237,405	1,207,162	1,254,076
Bollinger	895,275 *	868,981 *	107,990 *	763,703	778,032	81,696	713,615	687,294	96,025
Butler	2,110,751 *	2,376,221 *	288,673 *	2,711,110 *	2,670,723 *	554,143 *	1,830,795	1,683,222	513,756
Caldwell	1,077,871 *	913,737 *	148,759 *	1,051,692	1,200,368	-15,375	1,134,338	1,179,866	133,301
Carroll	1,231,245 *	1,326,989 *	698,512 *	1,463,845 *	1,300,616 *	794,256 *	1,475,011	1,092,439	631,027
Carter	431,624 *	425,711 *	135,753 *	432,145	390,791	129,840	544,494	525,474	88,486
Cedar	757,934 *	699,959 *	233,598 *	1,245,226	1,261,050	175,623	571,769	462,818	191,447
Chariton	829,971 *	890,934 *	709,376 *	820,443	751,223	770,339	1,284,265	1,310,296	701,119
Christian	4,546,964 *	3,848,069 *	1,336,112 *	2,467,221	2,811,988	637,217	2,897,872	2,552,774	981,984
Clark	1,387,145 *	1,416,920 *	73,116 *	1,500,098 *	1,397,682 *	102,891 *	990,895	1,005,749	475
Clinton	1,338,633 *	1,362,546 *	87,521 *	1,252,630	1,463,655	111,434	1,244,324	1,398,372	322,459
Cooper	1,045,790 *	1,115,535 *	440,615 *	1,032,292 *	768,478 *	510,360 *	1,050,583	1,118,063	246,546
Crawford	1,772,032 *	1,712,469 *	1,310,868 *	1,900,438 *	1,608,184 *	1,251,305 *	1,600,680	1,482,668	959,051
Dade	620,565 *	634,507 *	183,866 *	563,633 *	646,207 *	197,808 *	943,143	909,826	280,382
Dallas	949,333 *	1,023,957 *	142,819 *	901,122 *	939,640 *	217,443 *	872,378	1,162,391	255,961
Daviess	912,055 *	872,359 *	963,463 *	921,544 *	835,841 *	923,767 *	2,234,875	1,968,888	838,064
DeKalb	1,148,212 *	1,174,196 *	722,309 *	911,505	968,831	748,293	781,581	662,111	805,619
Dent	929,645 *	881,221 *	157,618 *	912,804	965,306	109,194	1,008,930	1,120,132	161,696
Douglas	867,098 *	858,487 *	73,037 *	885,341	931,834	64,426	826,593	832,027	110,919
Dunklin	886,727 *	898,062 *	1,023,830 *	1,039,866 *	852,483 *	1,035,165 *	801,849	825,864	847,782
Gasconade	1,592,428 *	1,414,409 *	792,053 *	1,517,334	1,166,357	614,034	1,309,773	1,183,215	263,057
Gentry	615,312 *	700,483 *	7,598 *	1,253,737	1,290,115	92,769	1,033,895	1,093,407	129,147
Grundy	567,684 *	456,556 *	216,499 *	792,070 *	943,310 *	105,371 *	655,088	596,281	256,611
Harrison	1,823,832 *	1,550,439 *	2,065,778 *	1,523,453 *	1,688,095 *	1,792,385 *	1,678,633	1,170,358	1,957,027
Henry	1,006,442 *	1,187,336 *	901,688 *	1,316,704 *	1,244,069 *	1,082,582 *	1,084,115	950,290	1,009,947
Hickory	624,776 *	694,464 *	43,626 *	613,638	564,501	113,314	575,715	586,096	64,177
Holt	1,138,388 *	1,137,286 *	91,804 *	1,192,640 *	1,213,535 *	90,702 *	1,004,624	1,117,624	111,597
Howard	932,173 *	965,357 *	345,527 *	956,161 *	936,675 *	378,711 *	1,015,378	1,056,438	359,225
Howell	1,476,279 *	1,490,976 *	161,530 *	1,416,452 *	1,454,325 *	176,227 *	1,375,469	1,333,937	214,100
Iron	1,158,842 *	1,138,594 *	421,288 *	973,153	967,539	401,040	896,254	886,415	395,426
Knox	1,001,483 *	865,619 *	344,365 *	1,073,062	1,018,105	208,501	1,239,153	1,350,765	153,544
Laclede	1,136,584 *	1,026,769 *	129,431 *	1,056,922 *	1,140,077 *	19,616 *	905,048	1,002,710	102,771
Lawrence	2,322,854 *	2,277,518 *	223,338 *	2,072,233 *	2,148,132 *	178,002 *	1,969,844	1,997,897	253,901
Lewis	822,238 *	796,967 *	33,669 *	765,953 *	802,979 *	8,398 *	753,014	808,416	45,424
Lincoln	3,638,859 *	3,559,762 *	613,580 *	3,567,079	3,278,722	534,483	3,290,322	3,141,405	246,126
Linn	1,937,229 *	2,107,848 *	259,199 *	1,610,957	1,402,224	429,818	1,336,459	1,525,973	221,085
Livingston	1,210,347 *	1,064,021 *	244,524 *	1,046,790	1,056,471	98,198	779,882	836,315	107,879
Macon	1,332,464 *	1,540,658 *	162,810 *	1,413,926	1,493,977	371,004	1,292,342	1,279,248	451,055
Madison	\$ 704,034 *	684,600 *	19,673 *	632,499 *	682,878 *	239 *	771,469	730,821	50,618

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-B

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

		December 31,								
		2000			1999			1998		
County		Cash			Cash			Cash		
		Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
Maries	\$	446,281 *	463,241 *	65,520 *	436,890 *	421,667 *	82,480 *	1,831,118	1,779,631	67,257
Marion		1,294,513 *	1,312,803 *	106,571 *	1,240,326 *	1,146,710 *	124,861 *	1,085,683	1,054,665	31,245
McDonald		1,363,737 *	1,410,061 *	349,950 *	1,300,477	1,278,721	396,274	1,190,512	1,186,974	374,518
Mercer		1,196,576 *	1,113,669 *	139,832 *	541,026 *	984,278 *	56,925 *	821,029	935,389	500,177
Miller		1,131,553 *	1,185,746 *	261,834 *	1,276,351	1,168,993	316,027	1,656,649	1,524,416	208,669
Mississippi		902,487 *	872,953 *	199,640 *	1,055,888	1,203,391	170,106	839,862	775,748	317,609
Moniteau		857,553 *	869,121 *	63,391 *	875,208 *	956,583 *	74,959 *	872,228	861,156	156,334
Monroe		1,433,116 *	1,401,875 *	211,066 *	1,211,172	1,074,834	179,825	915,438	1,025,035	43,487
Montgomery		1,229,046 *	1,176,525 *	247,212 *	1,315,642	1,269,885	194,691	1,071,499	1,052,985	148,934
Morgan		1,418,461 *	1,453,519 *	975,374 *	1,701,912 *	1,246,581 *	1,010,432 *	1,436,729	1,654,526	555,101
Newton		2,884,268 *	2,680,645 *	225,587 *	1,705,522 *	2,451,365 *	21,964 *	2,004,358	1,780,505	767,807
Nodaway		2,152,704 *	2,268,252 *	1,495,793 *	2,433,891 *	2,337,134 *	1,611,341 *	2,139,763	1,660,216	1,514,584
Oregon		660,245 *	551,515 *	505,426 *	636,638	560,152	396,696	607,822	477,955	320,210
Osage		929,262 *	1,049,733 *	117,029 *	787,934	803,854	237,500	863,278	784,055	253,420
Ozark		869,181 *	869,065 *	49,593 *	882,638	884,414	49,477	862,217	813,285	51,253
Pemiscot		1,145,790 *	1,267,425 *	316,039 *	1,032,736 *	1,114,730 *	437,674 *	1,030,768	923,132	519,668
Perry		1,259,356 *	1,434,716 *	377,555 *	1,286,621 *	1,165,943 *	552,915 *	1,101,034	1,055,284	432,237
Phelps		2,074,329 *	2,078,301 *	746 *	2,321,506 *	2,413,162 *	4,718 *	2,479,550	2,384,088	96,374
Pike		1,855,694 *	1,779,626 *	220,440 *	1,975,254	1,948,723	144,372	1,930,449	1,822,162	117,841
Polk		2,390,130 *	2,367,159 *	59,261 *	1,829,777	1,851,276	36,290	2,077,684	2,149,817	57,789
Pulaski		1,039,184 *	1,081,246 *	75,923 *	1,017,398 *	986,513 *	117,985 *	1,215,442	1,236,865	87,100
Putnam		990,072 *	963,652 *	203,139 *	732,048 *	744,534 *	176,719 *	808,421	788,764	189,205
Ralls		1,054,965 *	1,110,806 *	165,241 *	1,032,925 *	1,160,050 *	221,082 *	1,099,316	1,231,711	348,207
Randolph		1,625,811 *	1,635,216 *	1,198,678 *	1,673,195 *	1,638,934 *	1,208,083 *	1,498,658	1,492,712	1,173,822
Ray		1,588,400 *	1,672,692 *	(26,155) *	1,600,114 *	1,553,084 *	58,137 *	1,200,291	1,517,159	11,107
Reynolds		938,490 *	921,139 *	140,229 *	984,022	1,067,690	122,878	942,544	890,890	206,546
Ripley		441,164 *	459,470 *	134,186 *	636,061 *	576,831 *	152,492 *	456,143	483,969	93,262
St. Clair		878,151 *	876,108 *	237,700 *	887,983 *	914,587 *	235,657 *	823,598	757,853	262,261
Ste. Genevieve		1,128,165 *	962,743 *	1,508,594 *	1,022,248 *	938,293 *	1,343,172 *	1,084,155	1,074,716	1,259,217
Schuyler		523,363 *	544,467 *	263,310 *	735,975 *	625,692 *	284,414 *	765,724	664,160	174,131
Scotland		955,337 *	1,169,041 *	166,514 *	931,594 *	806,629 *	380,218 *	951,208	1,037,705	255,253
Scott		984,219 *	979,583 *	205,414 *	943,337	870,254	200,778	931,085	940,815	127,695
Shannon		885,392 *	745,510 *	1,077,199 *	786,556	739,763	937,317	788,195	587,431	890,524
Shelby		882,661 *	899,178 *	182,390 *	869,084	749,529	198,907	1,029,782	1,053,346	79,352
Stoddard		1,613,072 *	1,700,895 *	1,176,651 *	1,671,586 *	1,582,609 *	1,264,474 *	1,374,741	1,358,779	1,175,497
Stone		4,332,625 *	4,137,553 *	599,160 *	4,040,525 *	4,459,431 *	404,088 *	4,050,451	3,811,226	822,994
Sullivan		646,528 *	716,488 *	345,511 *	624,284 *	645,526 *	415,471 *	1,093,076	1,173,930	436,713
Taney		1,344,424 *	119,353 *	3,292,943 *	1,274,172	1,580,128	2,067,872	1,580,457	1,384,045	2,373,828
Texas		933,294 *	937,939 *	80,151 *	924,295 *	991,358 *	84,796 *	915,552	917,478	151,859
Vernon		1,534,278 *	1,809,944 *	295,998 *	1,428,196	1,207,826	571,664	1,170,197	1,480,123	351,294
Warren		1,387,011 *	1,594,655 *	771,405 *	1,489,067 *	1,131,149 *	979,049 *	1,466,977	1,027,243	621,131
Washington		1,729,454 *	1,719,488 *	178,372 *	1,561,218	1,535,984	168,406	1,484,576	1,460,088	143,172
Wayne		1,097,461 *	1,087,180 *	110,022 *	1,496,444	1,421,716	99,741	1,133,019	1,177,298	25,013
Webster		1,248,098 *	1,157,589 *	188,388 *	1,229,095 *	1,254,903 *	97,879 *	1,224,880	1,178,531	123,687
Worth		505,825 *	422,737 *	135,927 *	778,271	804,502	52,839	667,307	665,121	79,070
Wright		1,183,373 *	1,067,422 *	237,383 *	895,862	890,164	121,432	929,062	928,306	115,734
Average	\$	1,279,993	1,265,335	414,780	1,236,272	1,234,113	400,122	1,226,818	1,191,358	397,963

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-A

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

County	Year Ended December 31,		
	2000	1999	1998
Adair	.14 *	.01	.04
Andrew	1.26 *	1.30	1.35
Atchison	.21 *	.35	.41
Audrain	.64 *	.58	.43
Barry	1.04 *	.76 *	.68
Barton	.40 *	.42	.44
Bates	.70 *	.65	.40
Benton	.17 *	.17	.16
Bollinger	.02 *	.01	.02
Butler	.21 *	.12 *	.04
Caldwell	(.09) *	(.04)	(.11)
Carroll	.20 *	.20 *	.09
Carter	.21 *	.17	.07
Cedar	.42 *	.37	.31
Chariton	.05 *	.10	.31
Christian	.82 *	.57	.49
Clark	.05 *	.06 *	.01
Clinton	.03 *	.05	.05
Cooper	.95 *	.80 *	.71
Crawford	.02 *	.03 *	.02
Dade	.63 *	.86 *	1.07
Dallas	.26 *	.20 *	.28
Daviess	1.18 *	1.10 *	.95
DeKalb	.07 *	.09	.13
Dent	.40 *	.54	.54
Douglas	.33 *	.32	.42
Dunklin	.81 *	.64 *	.39
Gasconade	.39 *	.39	.22
Gentry	.16 *	.16	.13
Grundy	.60 *	.62 *	.83
Harrison	.07 *	.10 *	.13
Henry	.18 *	.23 *	.19
Hickory	.18 *	.17	.18
Holt	.16 *	.14 *	.10
Howard	.35 *	.52 *	.53
Howell	.12 *	.10 *	.10
Iron	.31 *	.31	.27
Knox	.12 *	.03	.00
Laclede	.29 *	.30 *	.19
Lawrence	.24 *	.21 *	.23
Lewis	.19 *	.11 *	.21
Lincoln	.31 *	.17	.09
Linn	.42 *	.36	.30
Livingston	.19 *	.09	.13
Macon	.13 *	.09	.04
Madison	.01 *	.02 *	.01

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-A

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

County	Year Ended December 31,		
	2000	1999	1998
Maries	.08 *	.11 *	.08
Marion	.20 *	.20 *	.10
McDonald	.08 *	.03	.05
Mercer	.22 *	.25 *	.22
Miller	.23 *	.24	.18
Mississippi	.39 *	.33	.29
Moniteau	.04 *	.03 *	.05
Monroe	.12 *	.05	.07
Montgomery	.00 *	.02	.05
Morgan	.67 *	.61 *	.45
Newton	.28 *	.54 *	.49
Nodaway	1.25 *	.72 *	.71
Oregon	.56 *	.62	.63
Osage	.16 *	.15	.17
Ozark	.06 *	.02	.00
Pemiscot	.11 *	.06 *	.11
Perry	.24 *	.27 *	.17
Phelps	.11 *	.09 *	.07
Pike	.13 *	.04	.08
Polk	.94 *	1.17	.95
Pulaski	.14 *	.19 *	.20
Putnam	.12 *	.16 *	.20
Ralls	.08 *	.07 *	.00
Randolph	(.05) *	(.02) *	(.03)
Ray	.02 *	.03 *	.01
Reynolds	.12 *	.11	.16
Ripley	.80 *	.68 *	.83
St. Clair	.03 *	.02 *	.20
Ste. Genevieve	.21 *	.27 *	.26
Schuyler	.61 *	.45 *	.78
Scotland	.36 *	.40 *	.37
Scott	.05 *	.22	.14
Shannon	.05 *	.02	.06
Shelby	.28 *	.26	.14
Stoddard	.35 *	.55 *	.44
Stone	.20 *	.36 *	.27
Sullivan	.18 *	.22 *	.26
Taney	1.17 *	1.26	.60
Texas	.37 *	.48 *	.41
Vernon	.25 *	.25	.22
Warren	.70 *	.51 *	.23
Washington	.04 *	.02	.03
Wayne	(.01) *	(.03)	.00
Webster	.33 *	.20 *	.15
Worth	(.05) *	.00	.00
Wright	.38 *	.35	.34
Average	.33	.31	.29

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-B

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

County	Year Ended December 31,		
	2000	1999	1998
Adair	.14 *	.22	.04
Andrew	.15 *	.37	.22
Atchison	.11 *	.00	.30
Audrain	.28 *	.27	.51
Barry	.69 *	.86 *	1.14
Barton	.68 *	.43	.94
Bates	.29 *	.45	.33
Benton	.76 *	.80	1.04
Bollinger	.12 *	.11	.14
Butler	.12 *	.21 *	.31
Caldwell	.16 *	(.01)	.11
Carroll	.53 *	.61 *	.58
Carter	.32 *	.33	.17
Cedar	.33 *	.14	.41
Chariton	.80 *	1.03	.54
Christian	.35 *	.23	.38
Clark	.05 *	.07 *	.00
Clinton	.06 *	.08	.23
Cooper	.39 *	.66 *	.22
Crawford	.77 *	.78 *	.65
Dade	.29 *	.31 *	.31
Dallas	.14 *	.23 *	.22
Daviess	1.10 *	1.11 *	.43
DeKalb	.62 *	.77	1.22
Dent	.18 *	.11	.14
Douglas	.09 *	.07	.13
Dunklin	1.14 *	1.21 *	1.03
Gasconade	.56 *	.53	.22
Gentry	.01 *	.07	.12
Grundy	.47 *	.11 *	.43
Harrison	1.33 *	1.06 *	1.67
Henry	.76 *	.87 *	1.06
Hickory	.06 *	.20	.11
Holt	.08 *	.07 *	.10
Howard	.36 *	.40 *	.34
Howell	.11 *	.12 *	.16
Iron	.37 *	.41	.45
Knox	.40 *	.20	.11
Laclede	.13 *	.02 *	.10
Lawrence	.10 *	.08 *	.13
Lewis	.04 *	.01 *	.06
Lincoln	.17 *	.16	.08
Linn	.12 *	.31	.14
Livingston	.23 *	.09	.13
Macon	.11 *	.25	.35
Madison	.03 *	.00 *	.07

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-B

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

County	Year Ended December 31,		
	2000	1999	1998
Maries	.14 *	.20 *	.04
Marion	.08 *	.11 *	.03
McDonald	.25 *	.31	.32
Mercer	.13 *	.06 *	.53
Miller	.22 *	.27	.14
Mississippi	.23 *	.14	.41
Moniteau	.07 *	.08 *	.18
Monroe	.15 *	.17	.04
Montgomery	.21 *	.15	.14
Morgan	.67 *	.81 *	.34
Newton	.08 *	.01 *	.43
Nodaway	.66 *	.69 *	.91
Oregon	.92 *	.71	.67
Osage	.11 *	.30	.32
Ozark	.06 *	.06	.06
Pemiscot	.25 *	.39 *	.56
Perry	.26 *	.47 *	.41
Phelps	.00 *	.00 *	.04
Pike	.12 *	.07	.06
Polk	.03 *	.02	.03
Pulaski	.07 *	.12 *	.07
Putnam	.21 *	.24 *	.24
Ralls	.15 *	.19 *	.28
Randolph	.73 *	.74 *	.79
Ray	(.02) *	.04 *	.01
Reynolds	.15 *	.12	.23
Ripley	.29 *	.26 *	.19
St. Clair	.27 *	.26 *	.35
Ste. Genevieve	1.57 *	1.43 *	1.17
Schuyler	.48 *	.45 *	.26
Scotland	.14 *	.47 *	.25
Scott	.21 *	.23	.14
Shannon	1.44 *	1.27	1.52
Shelby	.20 *	.27	.08
Stoddard	.69 *	.80 *	.87
Stone	.14 *	.09 *	.22
Sullivan	.48 *	.64 *	.37
Taney a	27.59 *	1.31	1.72
Texas	.09 *	.09 *	.17
Vernon	.16 *	.47	.24
Warren	.48 *	.87 *	.60
Washington	.10 *	.11	.10
Wayne	.10 *	.07	.02
Webster	.16 *	.08 *	.10
Worth	.32 *	.07	.12
Wright	.22 *	.14	.12
Average	.33	.37	.37

* Unaudited (see Objective, Scope and Methodology section)

a - Because of a change in Taney County's road and bridge disbursement practices, its 2000 ratio was not proportional to the other years. Therefore, it is omitted from the average ratio.

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,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Adair	0 *	0	0	65 *	62	61	13 *	10	11	16 *	19	16	1 *	1	1	5 *	8	11
Andrew	19 *	24	21	37 *	34	34	1 *	5	6	24 *	24	27	9 *	6	7	10 *	7	5
Atchison	39 *	39	37	22 *	23	23	10 *	12	10	23 *	19	21	3 *	3	3	3 *	4	6
Audrain	15 *	17	17	42 *	44	44	19 *	15	15	18 *	20	20	2 *	1	1	4 *	3	3
Barry	0 *	0 *	1	54 *	50 *	55	14 *	15 *	17	17 *	17 *	20	4 *	2 *	3	11 *	16 *	4
Barton	8 *	8	8	57 *	55	54	8 *	7	7	17 *	20	20	3 *	3	3	7 *	7	8
Bates	52 *	57	55	0 *	0	0	3 *	6	5	30 *	30	33	4 *	2	2	11 *	5	5
Benton	12 *	13	13	39 *	39	38	18 *	17	17	21 *	23	22	2 *	1	2	8 *	7	8
Bollinger	16 *	17	15	52 *	57	51	6 *	5	7	12 *	14	11	0 *	0	1	14 *	7	15
Butler	8 *	7 *	8	37 *	31 *	35	16 *	17 *	19	10 *	12 *	14	1 *	0 *	1	28 *	33 *	23
Caldwell	24 *	23	26	26 *	25	25	9 *	18	16	13 *	18	23	0 *	0	0	28 *	16	10
Carroll	23 *	25 *	24	21 *	23 *	22	15 *	12 *	11	29 *	34 *	37	1 *	1 *	1	11 *	5 *	5
Carter	2 *	2	1	56 *	48	35	18 *	17	20	18 *	19	12	1 *	1	0	5 *	13	32
Cedar	13 *	10	12	43 *	38	41	15 *	18	22	20 *	19	20	3 *	2	2	6 *	13	3
Chariton	26 *	24	22	23 *	20	22	28 *	35	35	12 *	14	12	1 *	1	2	10 *	6	7
Christian	0 *	0	11	42 *	41	34	10 *	11	10	39 *	41	37	4 *	3	3	5 *	4	5
Clark	34 *	30 *	30	25 *	22 *	24	9 *	15 *	14	19 *	18 *	20	1 *	1 *	1	12 *	14 *	11
Clinton	20 *	19	24	30 *	29	30	20 *	23	18	22 *	22	23	1 *	1	1	7 *	6	4
Cooper	17 *	17 *	10	33 *	32 *	32	11 *	22 *	30	16 *	11 *	11	5 *	4 *	5	18 *	14 *	12
Crawford	7 *	8 *	6	40 *	40 *	39	24 *	22 *	23	18 *	20 *	21	0 *	0 *	0	11 *	10 *	11
Dade	19 *	14 *	13	43 *	42 *	47	14 *	18 *	9	15 *	18 *	17	5 *	6 *	7	4 *	2 *	7
Dallas	2 *	2 *	2	50 *	50 *	51	14 *	19 *	10	29 *	25 *	33	2 *	2 *	2	3 *	2 *	2
Daviess	31 *	30 *	31	32 *	33 *	31	7 *	6 *	5	16 *	18 *	16	6 *	4 *	4	8 *	9 *	13
DeKalb	4 *	4	3	53 *	51	45	12 *	9	11	15 *	18	16	1 *	1	1	15 *	17	24
Dent	5 *	5	5	53 *	51	49	10 *	9	10	19 *	24	23	2 *	3	3	11 *	8	10
Douglas	7 *	8	7	53 *	58	56	22 *	16	16	14 *	15	15	2 *	1	2	2 *	2	4
Dunklin	10 *	10 *	20	44 *	50 *	42	12 *	10 *	11	14 *	16 *	14	3 *	3 *	1	17 *	11 *	12
Gasconade	14 *	14	14	56 *	59	55	3 *	2	3	18 *	17	20	2 *	2	2	7 *	6	6
Gentry	31 *	28	29	32 *	39	44	13 *	7	6	13 *	14	12	2 *	1	1	9 *	11	8
Grundy	11 *	9 *	8	50 *	42 *	40	14 *	18 *	20	15 *	13 *	15	4 *	3 *	4	6 *	15 *	13
Harrison	35 *	34 *	30	27 *	26 *	23	3 *	5 *	7	28 *	28 *	29	1 *	1 *	2	6 *	6 *	9
Henry	2 *	4 *	1	48 *	47 *	47	22 *	20 *	22	21 *	21 *	22	1 *	1 *	1	6 *	7 *	7
Hickory	10 *	11	12	62 *	62	40	9 *	8	9	12 *	14	13	1 *	1	1	6 *	4	25
Holt	26 *	24 *	22	31 *	31 *	30	17 *	17 *	20	18 *	21 *	21	2 *	1 *	2	6 *	6 *	5
Howard	22 *	21 *	19	25 *	25 *	23	19 *	22 *	24	13 *	13 *	17	3 *	3 *	3	18 *	16 *	14
Howell	1 *	1 *	1	54 *	54 *	54	26 *	25 *	24	15 *	15 *	16	1 *	1 *	1	3 *	4 *	4
Iron	33 *	36	32	25 *	25	26	11 *	18	17	16 *	16	17	2 *	2	2	13 *	3	6
Knox	28 *	23	27	45 *	45	41	0 *	2	2	17 *	18	18	1 *	1	1	9 *	11	11
Laclede	8 *	7 *	8	48 *	50 *	52	6 *	6 *	8	21 *	25 *	25	2 *	1 *	2	15 *	11 *	5
Lawrence	9 *	10 *	10	39 *	38 *	39	27 *	27 *	27	16 *	17 *	19	3 *	2 *	2	6 *	6 *	3
Lewis	19 *	15 *	18	45 *	49 *	43	5 *	4 *	5	14 *	14 *	17	1 *	1 *	1	16 *	17 *	16
Lincoln	12 *	13	9	43 *	42	36	13 *	13	19	18 *	19	16	2 *	1	1	12 *	12	19
Linn	9 *	9	8	52 *	56	51	14 *	11	11	15 *	16	15	3 *	2	2	7 *	6	13
Livingston	0 *	0	0	50 *	50	52	27 *	27	26	12 *	13	15	1 *	1	1	10 *	9	6
Macon	15 *	18	18	30 *	36	38	31 *	16	18	15 *	18	19	1 *	1	1	8 *	11	6
Madison	13 *	13 *	6	32 *	33 *	29	12 *	11 *	16	22 *	23 *	33	0 *	0 *	0	21 *	20 *	16

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-A

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

County	Property Taxes			Sales Tax			Intergovernmental			Charges for Services			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,			December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Maries	25 *	27 *	26	35 *	38 *	41	11 *	9 *	4	14 *	16 *	15	1 *	1 *	1	14 *	9 *	13
Marion	2 *	2 *	2	43 *	43 *	46	29 *	26 *	24	19 *	18 *	20	1 *	1 *	0	6 *	10 *	8
McDonald	23 *	23	20	37 *	40	32	13 *	16	14	15 *	18	16	1 *	1	1	11 *	2	17
Mercer	29 *	31 *	29	41 *	39 *	41	11 *	11 *	14	7 *	9 *	8	1 *	1 *	1	11 *	9 *	7
Miller	7 *	7	5	46 *	45	48	15 *	19	21	21 *	22	22	2 *	1	1	9 *	6	3
Mississippi	17 *	13	13	46 *	52	46	5 *	19	23	8 *	11	13	2 *	2	2	22 *	3	3
Moniteau	23 *	21 *	22	41 *	38 *	38	15 *	20 *	16	17 *	17 *	18	1 *	1 *	1	3 *	3 *	5
Monroe	19 *	17	15	42 *	40	41	13 *	15	17	18 *	17	19	1 *	1	1	7 *	10	7
Montgomery	17 *	17	13	30 *	33	32	30 *	34	28	14 *	13	12	1 *	1	1	8 *	2	14
Morgan	16 *	17 *	16	48 *	49 *	45	1 *	0 *	1	19 *	20 *	22	2 *	3 *	2	14 *	11 *	14
Newton	0 *	0 *	0	71 *	72 *	69	9 *	9 *	9	12 *	13 *	14	4 *	2 *	3	4 *	4 *	5
Nodaway	1 *	0 *	1	73 *	71 *	70	3 *	5 *	7	9 *	11 *	9	5 *	3 *	4	9 *	10 *	9
Oregon	4 *	4	3	62 *	64	61	16 *	16	19	10 *	11	10	3 *	2	3	5 *	3	4
Osage	18 *	20	21	43 *	44	41	9 *	7	8	21 *	21	22	2 *	2	2	7 *	6	6
Ozark	10 *	11	10	44 *	47	41	12 *	14	11	17 *	13	12	0 *	0	0	17 *	15	26
Pemiscot	15 *	14 *	14	26 *	29 *	31	17 *	15 *	16	28 *	30 *	33	1 *	1 *	1	13 *	11 *	5
Perry	19 *	21 *	15	48 *	46 *	42	10 *	10 *	19	12 *	14 *	13	1 *	1 *	2	10 *	8 *	9
Phelps	12 *	11 *	10	35 *	34 *	25	24 *	28 *	30	11 *	12 *	11	4 *	4 *	0	14 *	11 *	24
Pike	17 *	19	18	23 *	23	23	37 *	39	42	7 *	7	8	1 *	1	1	15 *	11	8
Polk	52 *	53	52	0 *	0	0	3 *	3	3	27 *	28	31	7 *	7	6	11 *	9	8
Pulaski	1 *	1 *	1	51 *	46 *	38	12 *	22 *	10	22 *	19 *	19	1 *	1 *	2	13 *	11 *	30
Putnam	35 *	37 *	47	48 *	45 *	29	1 *	3 *	4	10 *	9 *	15	1 *	2 *	2	5 *	4 *	3
Ralls	22 *	20 *	18	48 *	49 *	48	5 *	5 *	8	13 *	16 *	16	1 *	0 *	0	11 *	10 *	10
Randolph	15 *	15 *	15	40 *	39 *	37	20 *	18 *	23	18 *	21 *	20	1 *	1 *	1	6 *	6 *	4
Ray	0 *	0 *	0	64 *	58 *	61	0 *	0 *	8	22 *	24 *	20	1 *	0 *	1	13 *	18 *	10
Reynolds	44 *	42	45	0 *	0	0	24 *	27	25	19 *	19	21	1 *	1	2	12 *	11	7
Ripley	41 *	40 *	37	0 *	0 *	0	21 *	20 *	17	24 *	25 *	20	4 *	5 *	4	10 *	10 *	22
St. Clair	7 *	10 *	15	7 *	8 *	12	5 *	2 *	4	57 *	71 *	65	1 *	1 *	2	23 *	8 *	2
Ste. Genevieve	10 *	12 *	12	19 *	20 *	20	56 *	52 *	47	8 *	10 *	10	2 *	1 *	2	5 *	5 *	9
Schuyler	40 *	17 *	23	54 *	19 *	27	6 *	38 *	19	0 *	16 *	20	0 *	4 *	3	0 *	6 *	8
Scotland	29 *	31 *	32	34 *	34 *	32	18 *	14 *	19	11 *	13 *	12	3 *	3 *	3	5 *	5 *	2
Scott	9 *	8	9	39 *	53	53	9 *	10	13	31 *	23	20	1 *	1	1	11 *	5	4
Shannon	18 *	10	12	23 *	24	28	17 *	27	29	18 *	21	23	0 *	1	1	24 *	17	7
Shelby	30 *	24	26	43 *	45	44	9 *	7	9	7 *	14	13	2 *	1	2	9 *	9	6
Stoddard	15 *	14 *	15	45 *	44 *	43	22 *	22 *	22	12 *	14 *	14	3 *	4 *	4	3 *	2 *	2
Stone	8 *	19 *	19	56 *	33 *	26	10 *	13 *	15	14 *	30 *	32	1 *	1 *	3	11 *	4 *	5
Sullivan	17 *	18 *	22	45 *	42 *	45	14 *	13 *	1	15 *	19 *	19	2 *	2 *	3	7 *	6 *	10
Taney	0 *	0	0	66 *	60	71	3 *	3	5	16 *	13	14	6 *	3	4	9 *	21	6
Texas	4 *	4 *	4	57 *	57 *	54	12 *	12 *	13	15 *	18 *	19	2 *	2 *	3	10 *	7 *	7
Vernon	17 *	14	12	44 *	44	42	11 *	11	15	16 *	15	16	2 *	1	1	10 *	15	14
Warren	11 *	12 *	12	43 *	45 *	46	6 *	7 *	8	26 *	28 *	29	3 *	2 *	1	11 *	6 *	4
Washington	18 *	15	21	30 *	38	32	27 *	12	10	15 *	16	16	0 *	0	0	10 *	19	21
Wayne	16 *	15	20	32 *	36	36	28 *	25	23	12 *	15	13	0 *	0	1	12 *	9	7
Webster	5 *	8 *	6	52 *	48 *	52	5 *	5 *	9	25 *	29 *	29	1 *	1 *	1	12 *	9 *	3
Worth	54 *	39	31	17 *	12	11	2 *	3	6	22 *	13	11	0 *	0	0	5 *	33	41
Wright	0 *	0	0	56 *	53	54	20 *	24	24	14 *	15	14	3 *	2	2	7 *	6	6
Average	16	16	16	41	39	38	14	15	15	17	19	19	2	2	2	10	9	10

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-B

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

County	Property Taxes			Sales Tax			Intergovernmental			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Adair	26 *	39	30	0 *	0	0	66 *	57	57	2 *	1	1	6 *	3	12
Andrew	32 *	39	31	17 *	15	15	40 *	42	51	2 *	2	2	9 *	2	1
Atchison	42 *	60	35	0 *	0	0	0 *	0	0	1 *	2	0	57 *	38	65
Audrain	46 *	48	46	0 *	0	0	50 *	47	49	2 *	1	1	2 *	4	4
Barry	37 *	35 *	18	0 *	0 *	0	49 *	54 *	76	10 *	9 *	6	4 *	2 *	0
Barton	0 *	0	0	0 *	0	0	74 *	93	97	4 *	3	2	22 *	4	1
Bates	3 *	3	7	0 *	0	0	91 *	92	88	2 *	1	1	4 *	4	4
Benton	22 *	23	21	9 *	0	0	61 *	66	66	7 *	10	10	1 *	1	3
Bollinger	23 *	25	25	0 *	0	0	60 *	70	74	1 *	1	1	16 *	4	0
Butler	6 *	4 *	6	30 *	23 *	32	63 *	72 *	62	1 *	0 *	0	0 *	1 *	0
Caldwell	3 *	0	0	0 *	9	7	86 *	87	89	1 *	1	1	10 *	3	3
Carroll	0 *	0 *	4	0 *	0 *	0	97 *	98 *	94	3 *	2 *	2	0 *	0 *	0
Carter	17 *	15	11	0 *	0	0	80 *	78	61	2 *	1	1	1 *	6	27
Cedar	13 *	8	16	0 *	0	0	75 *	76	83	1 *	0	1	11 *	16	0
Chariton	0 *	0	0	0 *	0	0	95 *	95	97	5 *	5	3	0 *	0	0
Christian	12 *	0	0	58 *	64	48	27 *	33	34	2 *	2	1	1 *	1	17
Clark	30 *	27 *	39	0 *	0 *	0	66 *	71 *	59	0 *	0 *	1	4 *	2 *	1
Clinton	49 *	49	48	7 *	8	7	35 *	33	35	2 *	3	3	7 *	7	7
Cooper	41 *	39 *	39	0 *	0 *	0	54 *	52 *	52	3 *	2 *	2	2 *	7 *	7
Crawford	20 *	19 *	20	35 *	31 *	34	40 *	45 *	42	5 *	4 *	4	0 *	1 *	0
Dade	4 *	2 *	4	0 *	0 *	0	93 *	95 *	94	2 *	1 *	1	1 *	2 *	1
Dallas	28 *	27 *	26	0 *	0 *	0	68 *	68 *	69	2 *	2 *	4	2 *	3 *	1
Daviess	0 *	0 *	0	0 *	0 *	0	93 *	91 *	98	6 *	4 *	1	1 *	5 *	1
DeKalb	0 *	0	0	7 *	10	11	86 *	81	80	5 *	4	5	2 *	5	4
Dent	29 *	28	25	15 *	0	0	50 *	66	59	1 *	1	2	5 *	5	14
Douglas	21 *	20	17	0 *	0	0	78 *	75	79	1 *	1	1	0 *	4	3
Dunklin	0 *	0 *	0	15 *	12 *	0	71 *	69 *	97	4 *	10 *	3	10 *	9 *	0
Gasconade	24 *	24	25	31 *	32	33	36 *	35	40	2 *	2	2	7 *	7	0
Gentry	3 *	1	2	0 *	0	0	91 *	89	94	1 *	1	1	5 *	9	3
Grundy	7 *	5 *	6	0 *	0 *	0	91 *	88 *	91	1 *	1 *	2	1 *	6 *	1
Harrison	0 *	0 *	0	23 *	26 *	22	68 *	66 *	70	5 *	5 *	5	4 *	3 *	3
Henry	8 *	5 *	7	0 *	0 *	0	76 *	84 *	86	5 *	3 *	4	11 *	8 *	3
Hickory	26 *	28	28	0 *	0	0	72 *	71	70	1 *	1	1	1 *	0	1
Holt	26 *	23 *	25	27 *	27 *	27	46 *	48 *	46	1 *	1 *	2	0 *	1 *	0
Howard	16 *	17 *	14	24 *	21 *	19	42 *	36 *	59	1 *	1 *	2	17 *	25 *	6
Howell	2 *	2 *	1	19 *	19 *	19	76 *	78 *	78	1 *	1 *	1	2 *	0 *	1
Iron	35 *	40	42	0 *	0	0	40 *	52	55	3 *	3	3	22 *	5	0
Knox	31 *	28	23	12 *	10	8	51 *	53	63	1 *	1	1	5 *	8	5
Laclede	0 *	0 *	0	0 *	0 *	0	75 *	78 *	90	0 *	0 *	1	25 *	22 *	9
Lawrence	2 *	2 *	2	47 *	49 *	49	42 *	47 *	47	0 *	0 *	1	9 *	2 *	1
Lewis	30 *	27 *	30	0 *	0 *	0	58 *	63 *	61	0 *	0 *	1	12 *	10 *	8
Lincoln	24 *	23	22	43 *	41	39	27 *	26	27	1 *	1	1	5 *	9	11
Linn	2 *	3	3	28 *	33	37	67 *	62	57	2 *	2	2	1 *	0	1
Livingston	5 *	6	7	0 *	0	0	94 *	93	92	1 *	1	1	0 *	0	0
Macon	34 *	29	32	0 *	0	0	62 *	67	61	2 *	2	3	2 *	2	4
Madison	30 *	32 *	23	0 *	0 *	0	62 *	60 *	65	0 *	0 *	0	8 *	8 *	12

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-B

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

County	Property Taxes			Sales Tax			Intergovernmental			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Maries	19 *	19 *	7	9 *	9 *	3	54 *	54 *	24	0 *	0 *	0	18 *	18 *	66
Marion	56 *	57 *	52	0 *	0 *	0	41 *	40 *	45	1 *	1 *	1	2 *	2 *	2
McDonald	0 *	1	0	44 *	40	39	52 *	54	58	1 *	1	1	3 *	4	2
Mercer	2 *	5 *	11	0 *	0 *	0	91 *	88 *	83	1 *	5 *	4	6 *	2 *	2
Miller	22 *	18	13	0 *	0	0	70 *	59	42	2 *	3	1	6 *	20	44
Mississippi	42 *	30	40	0 *	0	0	56 *	69	57	2 *	1	2	0 *	0	1
Moniteau	36 *	34 *	32	0 *	0 *	0	62 *	64 *	67	1 *	1 *	1	1 *	1 *	0
Monroe	11 *	14	18	5 *	6	8	81 *	72	71	1 *	1	1	2 *	7	2
Montgomery	52 *	45	51	0 *	0	0	45 *	53	47	1 *	1	1	2 *	1	1
Morgan	19 *	16 *	18	11 *	10 *	0	66 *	71 *	78	4 *	2 *	4	0 *	1 *	0
Newton	12 *	19 *	14	0 *	0 *	0	56 *	70 *	65	0 *	1 *	2	32 *	10 *	19
Nodaway	5 *	4 *	4	0 *	0 *	0	84 *	72 *	69	5 *	4 *	3	6 *	20 *	24
Oregon	14 *	14	14	0 *	0	0	79 *	81	82	4 *	2	1	3 *	3	3
Osage	24 *	22	19	9 *	0	0	62 *	75	80	1 *	2	1	4 *	1	0
Ozark	19 *	17	18	0 *	0	0	81 *	82	81	0 *	0	0	0 *	1	1
Pemiscot	34 *	39 *	37	12 *	15 *	0	51 *	40 *	60	1 *	1 *	3	2 *	5 *	0
Perry	48 *	47 *	43	0 *	0 *	0	48 *	48 *	53	3 *	2 *	3	1 *	3 *	1
Phelps	10 *	11 *	10	33 *	29 *	28	41 *	37 *	34	0 *	0 *	0	16 *	23 *	28
Pike	18 *	16	16	35 *	31	32	44 *	51	43	1 *	1	1	2 *	1	8
Polk	11 *	13	10	0 *	0	0	46 *	47	53	0 *	0	0	43 *	40	37
Pulaski	37 *	29 *	21	0 *	0 *	0	58 *	61 *	47	1 *	1 *	1	4 *	9 *	31
Putnam	3 *	4 *	3	0 *	0 *	0	95 *	93 *	93	1 *	2 *	2	1 *	1 *	2
Ralls	29 *	31 *	26	11 *	11 *	10	53 *	52 *	58	2 *	2 *	2	5 *	4 *	4
Randolph	30 *	31 *	26	0 *	0 *	0	60 *	60 *	67	5 *	4 *	5	5 *	5 *	2
Ray	26 *	25 *	33	0 *	0 *	0	72 *	74 *	61	1 *	1 *	2	1 *	0 *	4
Reynolds	25 *	19	19	0 *	0	0	60 *	77	79	1 *	1	1	14 *	3	1
Ripley	0 *	0 *	0	0 *	0 *	0	97 *	97 *	93	2 *	1 *	2	1 *	2 *	5
St. Clair	27 *	26 *	26	0 *	0 *	0	69 *	68 *	71	2 *	2 *	2	2 *	4 *	1
Ste. Genevieve	27 *	29 *	27	0 *	0 *	0	62 *	65 *	59	8 *	6 *	8	3 *	0 *	6
Schuyler	38 *	28 *	25	0 *	0 *	0	58 *	68 *	72	3 *	2 *	1	1 *	2 *	2
Scotland	28 *	29 *	28	17 *	16 *	14	49 *	48 *	48	3 *	3 *	3	3 *	4 *	7
Scott	39 *	40	38	0 *	0	0	59 *	59	60	2 *	1	1	0 *	0	1
Shannon	14 *	12	16	0 *	0	0	73 *	82	80	2 *	5	4	11 *	1	0
Shelby	21 *	20	17	8 *	9	6	65 *	68	75	2 *	1	1	4 *	2	1
Stoddard	0 *	0 *	0	0 *	0 *	0	99 *	97 *	96	1 *	3 *	4	0 *	0 *	0
Stone	0 *	0 *	0	64 *	64 *	58	25 *	27 *	38	1 *	1 *	1	10 *	8 *	3
Sullivan	0 *	0 *	0	0 *	0 *	0	94 *	94 *	96	4 *	5 *	3	2 *	1 *	1
Taney	0 *	0	0	0 *	0	22	84 *	90	69	13 *	9	7	3 *	1	2
Texas	0 *	0 *	0	0 *	0 *	0	100 *	99 *	99	0 *	1 *	1	0 *	0 *	0
Vernon	6 *	6	7	0 *	0	0	90 *	91	88	2 *	1	2	2 *	2	3
Warren	37 *	35 *	32	0 *	0 *	0	58 *	61 *	65	4 *	3 *	2	1 *	1 *	1
Washington	23 *	22	21	33 *	33	33	39 *	39	42	1 *	1	1	4 *	5	3
Wayne	9 *	8	11	35 *	26	33	51 *	65	55	1 *	0	0	4 *	1	1
Webster	27 *	27 *	25	0 *	0 *	0	71 *	71 *	69	1 *	1 *	1	1 *	1 *	5
Worth	31 *	24	21	0 *	0	0	67 *	70	70	1 *	0	1	1 *	6	8
Wright	2 *	3	2	0 *	0	0	96 *	95	96	1 *	1	1	1 *	1	1
Average	19	18	18	8	8	8	65	67	66	2	2	2	6	5	6

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

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

County	County Commission			County Clerk			Elections			Buildings and Grounds			Fringe Benefits		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Adair	5 *	5	5	6 *	5	5	3 *	1	3	4 *	4	4	15 *	12	10
Andrew	8 *	9	7	11 *	10	11	5 *	2	4	3 *	4	4	12 *	12	11
Atchison	7 *	8	6	8 *	8	7	1 *	1	1	18 *	5	7	13 *	14	13
Audrain	4 *	4	4	4 *	6	5	3 *	0	3	6 *	5	6	6 *	7	7
Barry	4 *	3 *	4	3 *	2 *	2	5 *	2 *	4	4 *	4 *	6	11 *	9 *	9
Barton	9 *	10	8	8 *	9	8	11 *	5	7	13 *	16	27	7 *	4	4
Bates	14 *	17	13	11 *	12	12	6 *	2	5	13 *	12	14	10 *	10	10
Benton	6 *	6	4	4 *	4	4	4 *	1	4	2 *	3	3	6 *	5	5
Bollinger	6 *	7	4	5 *	6	5	6 *	1	5	6 *	6	7	5 *	5	4
Butler	2 *	2 *	2	3 *	3 *	3	2 *	1 *	2	8 *	7 *	7	11 *	10 *	11
Caldwell	8 *	8	9	8 *	7	8	1 *	2	0	5 *	8	9	11 *	9	8
Carroll	6 *	7 *	6	6 *	7 *	7	7 *	4 *	6	5 *	5 *	10	11 *	12 *	11
Carter	9 *	8	5	4 *	4	3	3 *	0	2	3 *	2	2	5 *	4	4
Cedar	5 *	5	5	7 *	6	6	7 *	2	6	8 *	6	9	8 *	7	6
Chariton	6 *	5	3	7 *	6	5	4 *	1	2	8 *	6	9	11 *	10	11
Christian	6 *	5	4	6 *	5	6	9 *	4	6	4 *	3	3	13 *	11	12
Clark	6 *	6 *	6	7 *	7 *	7	4 *	0 *	2	5 *	4 *	4	0 *	0 *	1
Clinton	5 *	6	4	4 *	4	4	4 *	3	4	9 *	8	12	13 *	8	10
Cooper	6 *	5 *	4	6 *	5 *	4	5 *	2 *	3	4 *	7 *	6	9 *	8 *	7
Crawford	4 *	4 *	3	4 *	4 *	4	4 *	0 *	3	3 *	4 *	4	1 *	8 *	8
Dade	11 *	12 *	10	8 *	9 *	10	5 *	2 *	6	12 *	15 *	8	4 *	6 *	6
Dallas	9 *	8 *	6	7 *	7 *	6	5 *	2 *	4	4 *	4 *	11	10 *	9 *	8
Daviess	11 *	10 *	9	10 *	11 *	9	6 *	3 *	5	9 *	9 *	11	3 *	4 *	3
DeKalb	7 *	7	4	7 *	7	6	2 *	0	2	6 *	11	5	9 *	9	9
Dent	7 *	7	7	6 *	7	6	4 *	1	4	16 *	7	7	5 *	7	4
Douglas	5 *	6	4	5 *	5	6	3 *	0	4	5 *	6	5	12 *	11	9
Dunklin	11 *	11 *	9	6 *	6 *	5	4 *	2 *	3	5 *	6 *	6	12 *	11 *	8
Gasconade	8 *	9	5	7 *	8	6	6 *	3	6	3 *	4	4	0 *	0	0
Gentry	5 *	5	4	8 *	8	7	3 *	1	2	8 *	4	3	9 *	7	7
Grundy	7 *	6 *	5	8 *	7 *	8	4 *	2 *	4	6 *	15 *	5	7 *	6 *	7
Harrison	9 *	9 *	7	8 *	8 *	7	6 *	4 *	4	7 *	8 *	10	4 *	4 *	4
Henry	4 *	4 *	3	4 *	4 *	4	6 *	3 *	5	5 *	4 *	5	7 *	7 *	5
Hickory	7 *	7	5	5 *	5	5	4 *	2	4	4 *	4	5	6 *	6	5
Holt	7 *	7 *	5	8 *	8 *	7	4 *	0 *	2	4 *	3 *	7	15 *	14 *	14
Howard	7 *	7 *	5	5 *	6 *	5	3 *	2 *	2	5 *	5 *	4	6 *	6 *	5
Howell	3 *	3 *	3	3 *	3 *	3	4 *	2 *	3	3 *	2 *	2	13 *	11 *	11
Iron	6 *	6	4	6 *	7	6	2 *	0	3	6 *	4	6	13 *	11	9
Knox	9 *	9	7	9 *	10	8	3 *	0	2	14 *	11	10	8 *	7	7
Laclede	3 *	4 *	3	3 *	4 *	3	2 *	1 *	2	15 *	18 *	15	8 *	8 *	3
Lawrence	6 *	6 *	8	3 *	3 *	3	3 *	2 *	4	4 *	8 *	4	8 *	8 *	8
Lewis	7 *	7 *	5	5 *	5 *	5	2 *	2 *	2	3 *	3 *	3	7 *	6 *	11
Lincoln	5 *	5	4	4 *	3	3	3 *	1	2	4 *	4	3	10 *	8	9
Linn	6 *	6	6	6 *	6	7	8 *	2	5	7 *	6	5	8 *	7	6
Livingston	4 *	6	4	5 *	5	4	5 *	2	4	6 *	5	6	15 *	14	13
Macon	5 *	6	5	4 *	5	4	3 *	1	3	4 *	6	6	11 *	13	13
Madison	5 *	6 *	4	6 *	6 *	5	5 *	2 *	5	6 *	6 *	6	10 *	11 *	9

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

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

County	County Commission			County Clerk			Elections			Buildings and Grounds			Fringe Benefits		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Maries	5 *	6 *	6	5 *	6 *	6	5 *	1 *	4	5 *	5 *	4	9 *	9 *	9
Marion	3 *	3 *	3	5 *	5 *	4	4 *	2 *	3	4 *	4 *	4	0 *	0 *	0
McDonald	4 *	4	3	5 *	5	4	4 *	2	2	4 *	5	6	9 *	9	6
Mercer	10 *	11 *	7	8 *	9 *	8	3 *	1 *	2	8 *	9 *	9	9 *	6 *	6
Miller	5 *	5	4	4 *	4	5	8 *	3	6	4 *	6	4	10 *	11	12
Mississippi	5 *	6	4	4 *	4	4	2 *	0	3	6 *	7	7	6 *	5	10
Moniteau	6 *	6 *	5	7 *	7 *	7	5 *	2 *	3	4 *	4 *	9	8 *	8 *	8
Monroe	5 *	5	4	6 *	6	6	5 *	1	3	6 *	6	5	11 *	12	13
Montgomery	4 *	4	4	5 *	5	4	1 *	0	1	4 *	4	5	0 *	0	0
Morgan	7 *	7 *	7	6 *	6 *	6	2 *	0 *	2	3 *	2 *	2	4 *	4 *	3
Newton	2 *	2 *	2	2 *	2 *	2	1 *	0 *	1	7 *	8 *	7	8 *	11 *	10
Nodaway	5 *	4 *	3	5 *	4 *	4	4 *	1 *	2	11 *	6 *	16	9 *	7 *	4
Oregon	7 *	7	5	8 *	8	6	4 *	1	3	3 *	3	3	10 *	10	10
Osage	7 *	8	7	6 *	7	7	5 *	3	6	4 *	5	5	6 *	6	6
Ozark	6 *	6	5	5 *	5	4	4 *	2	3	5 *	4	5	12 *	12	10
Pemiscot	4 *	4 *	3	3 *	3 *	3	6 *	3 *	5	4 *	6 *	10	14 *	12 *	12
Perry	4 *	4 *	3	4 *	4 *	3	2 *	0 *	2	7 *	7 *	8	11 *	11 *	10
Phelps	4 *	3 *	3	4 *	4 *	3	4 *	1 *	3	7 *	7 *	7	8 *	9 *	10
Pike	4 *	3	3	3 *	3	2	2 *	2	3	2 *	2	2	10 *	9	10
Polk	10 *	14	11	8 *	10	9	11 *	4	14	26 *	9	14	3 *	4	3
Pulaski	4 *	4 *	4	4 *	3 *	3	4 *	1 *	2	5 *	5 *	5	9 *	8 *	4
Putnam	12 *	13 *	12	11 *	10 *	12	5 *	1 *	4	8 *	7 *	9	4 *	6 *	9
Ralls	6 *	7 *	5	5 *	6 *	5	5 *	1 *	4	4 *	5 *	4	11 *	13 *	13
Randolph	4 *	4 *	3	3 *	3 *	3	2 *	0 *	1	4 *	2 *	2	12 *	12 *	11
Ray	6 *	6 *	5	6 *	5 *	6	1 *	1 *	2	7 *	7 *	8	0 *	0 *	0
Reynolds	9 *	9	7	7 *	7	7	5 *	2	4	4 *	5	4	5 *	6	5
Ripley	14 *	14 *	8	10 *	11 *	9	0 *	0 *	0	10 *	8 *	10	5 *	5 *	4
St. Clair	2 *	3 *	3	3 *	3 *	4	1 *	1 *	2	43 *	42 *	18	0 *	0 *	0
Ste. Genevieve	3 *	3 *	3	3 *	3 *	3	1 *	0 *	1	2 *	2 *	2	0 *	0 *	0
Schuyler	16 *	8 *	10	13 *	7 *	11	7 *	0 *	2	19 *	33 *	8	4 *	4 *	7
Scotland	7 *	7 *	6	6 *	7 *	7	1 *	0 *	2	14 *	11 *	11	5 *	5 *	5
Scott	3 *	3	2	2 *	2	2	2 *	1	2	11 *	7	9	13 *	15	13
Shannon	8 *	8	5	6 *	6	5	3 *	0	3	6 *	5	8	13 *	12	10
Shelby	7 *	8	5	7 *	7	6	3 *	0	2	8 *	6	4	9 *	11	11
Stoddard	3 *	4 *	2	4 *	4 *	3	6 *	4 *	4	4 *	4 *	3	9 *	11 *	12
Stone	2 *	6 *	4	2 *	5 *	4	4 *	6 *	6	2 *	5 *	4	8 *	6 *	5
Sullivan	8 *	8 *	6	8 *	8 *	6	6 *	2 *	4	11 *	14 *	24	4 *	4 *	4
Taney	4 *	4	2	2 *	3	3	3 *	2	2	4 *	5	5	12 *	18	15
Texas	6 *	7 *	5	8 *	8 *	7	4 *	1 *	3	7 *	4 *	6	14 *	12 *	10
Vernon	5 *	5	4	9 *	8	7	3 *	1	3	8 *	7	7	8 *	6	5
Warren	4 *	5 *	4	7 *	6 *	6	3 *	1 *	2	10 *	13 *	8	0 *	4 *	0
Washington	6 *	7	5	6 *	7	7	4 *	2	4	5 *	5	7	0 *	0	0
Wayne	6 *	6	5	7 *	7	7	4 *	0	5	3 *	6	7	17 *	11	11
Webster	5 *	5 *	4	5 *	5 *	4	5 *	2 *	3	4 *	3 *	4	8 *	7 *	6
Worth	8 *	6	6	11 *	8	9	4 *	1	2	6 *	5	6	5 *	3	4
Wright	5 *	5	5	6 *	5	6	5 *	0	3	5 *	5	5	10 *	9	8
Average	6	6	5	6	6	6	4	1	3	7	7	7	8	8	7

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

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

County	Treasurer			Collector			Recorder			Circuit Clerk			Associate Circuit		
	Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Adair	3 *	3	3	6 *	5	5	6 *	5	5	1 *	2	2	1 *	1	1
Andrew	4 *	3	3	8 *	8	9	2 *	0	0	1 *	2	4	1 *	1	1
Atchison	3 *	3	2	5 *	6	5	1 *	1	1	0 *	1	0	1 *	1	1
Audrain	2 *	2	2	3 *	4	4	4 *	4	4	1 *	1	1	1 *	1	1
Barry	1 *	1 *	1	4 *	4 *	4	2 *	1 *	2	1 *	1 *	1	1 *	1 *	1
Barton	7 *	6	5	0 *	0	0	4 *	4	3	1 *	2	2	0 *	0	0
Bates	10 *	11	12	0 *	0	0	10 *	11	11	1 *	2	2	1 *	1	1
Benton	2 *	2	1	7 *	7	6	2 *	2	1	1 *	2	1	0 *	0	1
Bollinger	2 *	3	2	6 *	7	5	2 *	2	2	1 *	1	2	1 *	1	1
Butler	1 *	1 *	1	3 *	3 *	3	3 *	3 *	3	0 *	0 *	0	1 *	1 *	1
Caldwell	5 *	5	5	0 *	0	0	0 *	0	0	4 *	4	4	1 *	1	1
Carroll	4 *	5 *	5	0 *	0 *	0	1 *	3 *	2	0 *	0 *	0	0 *	1 *	1
Carter	2 *	2	2	5 *	6	4	2 *	1	1	1 *	1	1	1 *	1	1
Cedar	2 *	2	2	5 *	6	5	3 *	3	1	3 *	3	4	0 *	0	0
Chariton	4 *	5	4	0 *	0	0	0 *	5	0	5 *	1	5	1 *	0	0
Christian	3 *	3	2	6 *	6	6	6 *	0	0	0 *	6	6	3 *	3	3
Clark	3 *	3 *	3	8 *	8 *	8	0 *	0 *	0	3 *	3 *	4	1 *	1 *	1
Clinton	3 *	3	2	5 *	5	4	2 *	2	2	2 *	1	1	1 *	1	1
Cooper	2 *	2 *	2	5 *	5 *	4	2 *	2 *	0	1 *	1 *	3	1 *	1 *	1
Crawford	2 *	2 *	1	5 *	4 *	4	2 *	2 *	2	1 *	1 *	1	0 *	1 *	0
Dade	8 *	10 *	11	0 *	0 *	0	4 *	2 *	0	0 *	0 *	5	4 *	5 *	4
Dallas	4 *	3 *	3	9 *	8 *	8	0 *	0 *	0	3 *	4 *	5	4 *	6 *	6
Daviess	6 *	6 *	6	0 *	0 *	0	0 *	0 *	0	3 *	3 *	3	3 *	3 *	1
DeKalb	3 *	3	3	1 *	1	2	0 *	0	0	4 *	4	5	2 *	2	2
Dent	3 *	4	3	5 *	5	7	2 *	2	2	1 *	1	1	1 *	1	1
Douglas	3 *	3	3	6 *	6	6	0 *	0	0	2 *	2	2	1 *	1	1
Dunklin	4 *	4 *	3	0 *	0 *	0	3 *	4 *	3	1 *	1 *	1	2 *	2 *	2
Gasconade	3 *	3	2	7 *	8	7	0 *	0	0	3 *	3	2	0 *	1	1
Gentry	5 *	4	5	0 *	0	0	0 *	0	1	1 *	1	0	1 *	1	1
Grundy	5 *	4 *	5	0 *	0 *	0	0 *	0 *	0	3 *	3 *	3	1 *	1 *	0
Harrison	7 *	7 *	5	0 *	0 *	0	3 *	3 *	1	0 *	0 *	0	0 *	1 *	1
Henry	3 *	4 *	4	0 *	0 *	0	4 *	5 *	3	1 *	1 *	1	1 *	1 *	1
Hickory	2 *	3	2	6 *	6	6	2 *	2	3	0 *	0	0	0 *	0	0
Holt	2 *	3 *	2	6 *	6 *	5	0 *	0 *	0	0 *	0 *	0	0 *	1 *	1
Howard	2 *	3 *	2	6 *	6 *	5	1 *	1 *	1	1 *	0 *	1	2 *	2 *	1
Howell	2 *	2 *	1	4 *	4 *	4	3 *	3 *	2	1 *	1 *	1	1 *	1 *	1
Iron	3 *	3	2	6 *	6	5	0 *	0	0	2 *	2	2	2 *	2	1
Knox	4 *	4	3	10 *	10	9	3 *	3	2	0 *	0	0	0 *	0	0
Laclede	1 *	2 *	1	3 *	3 *	3	2 *	2 *	2	1 *	1 *	2	0 *	0 *	0
Lawrence	1 *	1 *	1	3 *	3 *	3	3 *	3 *	3	0 *	0 *	1	1 *	1 *	1
Lewis	3 *	3 *	2	6 *	5 *	5	3 *	3 *	4	1 *	1 *	1	1 *	1 *	1
Lincoln	2 *	2	1	5 *	5	5	3 *	3	3	1 *	1	1	1 *	1	1
Linn	5 *	6	5	0 *	0	0	4 *	3	4	1 *	1	2	1 *	1	1
Livingston	4 *	3	3	0 *	0	0	2 *	2	2	1 *	1	1	1 *	1	1
Macon	2 *	2	2	4 *	5	4	2 *	2	2	0 *	1	1	0 *	1	1
Madison	2 *	2 *	2	5 *	5 *	5	0 *	0 *	0	4 *	2 *	2	1 *	1 *	1

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

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

County	Treasurer			Collector			Recorder			Circuit Clerk			Associate Circuit		
	Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Maries	2 *	3 *	2	6 *	10 *	6	0 *	0 *	0	2 *	2 *	2	1 *	1 *	1
Marion	1 *	1 *	1	5 *	6 *	5	2 *	3 *	2	1 *	1 *	0	2 *	2 *	2
McDonald	2 *	2	1	5 *	5	4	2 *	2	2	1 *	1	1	0 *	0	0
Mercer	5 *	5 *	5	0 *	0 *	0	0 *	0 *	0	1 *	1 *	1	1 *	1 *	1
Miller	2 *	2	2	4 *	4	5	2 *	2	2	0 *	0	0	1 *	1	1
Mississippi	2 *	2	1	4 *	4	5	0 *	1	1	1 *	1	1	0 *	1	0
Moniteau	3 *	3 *	2	6 *	6 *	6	2 *	2 *	3	0 *	0 *	0	1 *	1 *	1
Monroe	2 *	2	2	5 *	5	5	0 *	0	0	3 *	2	2	1 *	0	1
Montgomery	2 *	2	1	4 *	3	3	0 *	0	0	1 *	1	2	1 *	1	1
Morgan	2 *	2 *	2	7 *	7 *	6	3 *	4 *	3	1 *	1 *	0	2 *	1 *	1
Newton	1 *	1 *	0	2 *	3 *	3	2 *	2 *	2	0 *	0 *	0	1 *	1 *	2
Nodaway	4 *	3 *	3	0 *	0 *	0	4 *	3 *	3	2 *	1 *	1	0 *	0 *	1
Oregon	3 *	3	2	6 *	7	5	3 *	2	3	1 *	1	1	1 *	1	1
Osage	3 *	3	2	6 *	6	7	3 *	5	3	0 *	0	0	1 *	1	1
Ozark	2 *	2	2	5 *	5	4	2 *	2	2	0 *	0	0	1 *	1	1
Pemiscot	2 *	2 *	1	4 *	4 *	4	4 *	4 *	3	0 *	1 *	1	1 *	1 *	1
Perry	1 *	2 *	1	3 *	3 *	3	0 *	0 *	0	3 *	3 *	3	0 *	0 *	0
Phelps	1 *	1 *	1	3 *	3 *	3	1 *	0 *	0	4 *	4 *	4	2 *	2 *	0
Pike	2 *	2	1	3 *	4	3	1 *	1	1	0 *	0	0	1 *	0	0
Polk	6 *	7	5	10 *	12	12	7 *	12	9	0 *	0	0	1 *	3	2
Pulaski	1 *	1 *	1	4 *	3 *	3	2 *	2 *	1	1 *	1 *	1	1 *	0 *	0
Putnam	6 *	5 *	7	0 *	0 *	0	0 *	0 *	0	5 *	4 *	5	1 *	2 *	2
Ralls	2 *	3 *	2	5 *	6 *	5	0 *	0 *	0	3 *	4 *	3	1 *	1 *	1
Randolph	1 *	1 *	1	3 *	4 *	3	3 *	3 *	2	1 *	1 *	1	1 *	1 *	1
Ray	2 *	2 *	2	6 *	6 *	6	5 *	5 *	4	1 *	1 *	1	2 *	2 *	2
Reynolds	3 *	3	3	8 *	8	9	0 *	0	0	3 *	3	3	1 *	1	1
Ripley	5 *	5 *	3	14 *	12 *	12	5 *	4 *	6	0 *	0 *	0	2 *	1 *	3
St. Clair	1 *	1 *	1	2 *	2 *	4	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0
Ste. Genevieve	1 *	2 *	1	3 *	3 *	3	3 *	3 *	3	0 *	0 *	0	0 *	0 *	0
Schuyler	6 *	3 *	4	12 *	6 *	10	0 *	0 *	0	1 *	1 *	1	1 *	0 *	1
Scotland	2 *	3 *	2	7 *	8 *	7	1 *	2 *	1	0 *	0 *	0	1 *	1 *	1
Scott	1 *	2	1	3 *	4	4	3 *	3	2	0 *	0	1	1 *	1	1
Shannon	3 *	3	2	6 *	7	6	2 *	2	2	1 *	1	1	1 *	1	1
Shelby	3 *	3	2	5 *	6	5	4 *	3	3	0 *	0	0	1 *	1	1
Stoddard	4 *	5 *	4	0 *	0 *	0	4 *	5 *	3	1 *	1 *	1	1 *	2 *	1
Stone	1 *	3 *	2	3 *	7 *	5	2 *	5 *	4	0 *	0 *	0	1 *	0 *	0
Sullivan	5 *	5 *	5	0 *	1 *	0	0 *	0 *	2	3 *	3 *	2	0 *	0 *	0
Taney	1 *	1	1	3 *	4	3	3 *	3	3	1 *	1	1	0 *	0	0
Texas	4 *	5 *	4	1 *	1 *	1	2 *	3 *	3	1 *	0 *	0	1 *	1 *	1
Vernon	4 *	4	0	0 *	0	4	4 *	4	3	2 *	3	2	0 *	0	0
Warren	2 *	2 *	1	7 *	7 *	7	3 *	3 *	3	1 *	1 *	1	1 *	1 *	1
Washington	3 *	3	3	7 *	8	7	5 *	5	5	0 *	0	0	2 *	2	2
Wayne	2 *	2	2	5 *	6	5	1 *	2	2	1 *	1	1	1 *	1	1
Webster	2 *	2 *	2	5 *	5 *	5	2 *	2 *	2	1 *	1 *	1	1 *	1 *	1
Worth	4 *	3	3	7 *	5	5	0 *	0	0	0 *	1	1	2 *	1	1
Wright	6 *	5	6	0 *	0	0	2 *	2	2	1 *	1	1	1 *	1	1
Average	3	3	3	4	4	4	2	2	2	1	1	1	1	1	1

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

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

County	Court Administration			Public Administrator			Other			Sheriff			Jail		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Adair	1 *	0	0	4 *	2	3	16 *	21	16	5 *	7	6	0 *	0	0
Andrew	2 *	1	2	2 *	2	2	19 *	24	25	0 *	0	0	0 *	0	0
Atchison	0 *	0	0	2 *	1	1	5 *	5	8	11 *	16	21	9 *	10	10
Audrain	0 *	1	0	1 *	1	2	10 *	13	14	0 *	0	0	0 *	0	0
Barry	0 *	0 *	0	0 *	0 *	0	13 *	21 *	7	24 *	20 *	22	13 *	11 *	13
Barton	1 *	1	1	4 *	4	5	19 *	18	13	0 *	0	0	0 *	0	0
Bates	1 *	1	2	8 *	6	4	13 *	15	12	0 *	0	0	0 *	0	0
Benton	1 *	1	2	0 *	1	1	8 *	6	8	40 *	41	42	7 *	6	4
Bollinger	0 *	1	1	1 *	1	1	11 *	7	14	23 *	19	28	13 *	14	4
Butler	0 *	0 *	0	3 *	0 *	0	16 *	23 *	11	24 *	22 *	23	12 *	11 *	12
Caldwell	0 *	0	0	1 *	1	1	16 *	16	14	28 *	23	24	0 *	0	0
Carroll	4 *	4 *	0	6 *	2 *	2	0 *	2 *	3	22 *	24 *	23	13 *	14 *	12
Carter	0 *	0	0	3 *	3	2	10 *	25	14	29 *	20	19	4 *	7	5
Cedar	1 *	1	1	1 *	1	1	15 *	7	10	22 *	27	28	3 *	3	3
Chariton	1 *	1	0	1 *	1	1	6 *	6	5	34 *	27	27	5 *	6	7
Christian	3 *	3	2	2 *	2	2	10 *	10	9	0 *	0	0	0 *	0	0
Clark	1 *	1 *	1	1 *	1 *	1	16 *	19 *	13	37 *	36 *	28	0 *	0 *	9
Clinton	0 *	0	0	0 *	0	0	11 *	15	12	25 *	27	25	6 *	8	10
Cooper	1 *	1 *	2	2 *	2 *	1	17 *	14 *	14	14 *	22 *	26	2 *	2 *	1
Crawford	0 *	1 *	0	2 *	1 *	2	11 *	10 *	13	23 *	21 *	21	15 *	15 *	11
Dade	0 *	0 *	0	2 *	1 *	1	12 *	15 *	15	0 *	0 *	0	0 *	0 *	0
Dallas	2 *	2 *	1	3 *	2 *	5	8 *	10 *	8	0 *	0 *	0	0 *	0 *	0
Daviess	2 *	1 *	1	1 *	1 *	1	10 *	12 *	15	0 *	0 *	0	0 *	0 *	0
DeKalb	0 *	0	0	0 *	0	0	20 *	16	21	26 *	28	28	0 *	0	0
Dent	1 *	1	1	2 *	2	2	9 *	7	7	18 *	21	20	9 *	11	11
Douglas	1 *	1	3	3 *	2	3	11 *	8	10	22 *	23	21	5 *	7	5
Dunklin	1 *	0 *	0	2 *	1 *	0	4 *	4 *	14	20 *	19 *	16	13 *	14 *	11
Gasconade	0 *	0	0	2 *	2	2	15 *	10	19	23 *	24	22	12 *	10	7
Gentry	0 *	2	1	2 *	2	2	22 *	12	13	19 *	14	15	7 *	7	6
Grundy	1 *	1 *	4	2 *	2 *	2	7 *	5 *	7	19 *	16 *	20	13 *	10 *	9
Harrison	1 *	1 *	1	6 *	3 *	3	16 *	17 *	14	21 *	18 *	23	3 *	4 *	4
Henry	2 *	2 *	2	0 *	0 *	0	9 *	7 *	8	14 *	15 *	15	9 *	9 *	8
Hickory	1 *	1	1	2 *	2	1	10 *	11	10	37 *	37	36	4 *	5	5
Holt	0 *	0 *	0	1 *	1 *	1	21 *	19 *	12	15 *	16 *	15	8 *	9 *	9
Howard	3 *	1 *	4	1 *	2 *	1	29 *	26 *	20	0 *	0 *	0	0 *	0 *	0
Howell	0 *	0 *	0	1 *	1 *	1	23 *	27 *	29	17 *	18 *	17	6 *	5 *	5
Iron	1 *	1	1	1 *	1	2	7 *	8	18	31 *	33	26	4 *	5	4
Knox	0 *	0	0	5 *	5	3	13 *	7	7	0 *	0	15	0 *	0	8
Laclede	1 *	1 *	0	2 *	1 *	2	14 *	9 *	11	10 *	12 *	15	15 *	16 *	15
Lawrence	1 *	1 *	1	2 *	1 *	1	9 *	7 *	5	24 *	22 *	22	8 *	9 *	9
Lewis	0 *	0 *	2	2 *	2 *	2	25 *	23 *	24	0 *	0 *	15	0 *	0 *	0
Lincoln	2 *	2	1	1 *	1	1	8 *	9	8	0 *	0	0	0 *	0	0
Linn	1 *	2	2	2 *	2	2	10 *	8	12	20 *	23	21	10 *	11	7
Livingston	0 *	0	0	2 *	2	1	3 *	4	8	19 *	19	18	23 *	25	24
Macon	0 *	1	0	2 *	2	2	32 *	7	10	19 *	24	15	4 *	5	12
Madison	0 *	0 *	0	1 *	1 *	1	24 *	20 *	10	18 *	19 *	25	6 *	8 *	9

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

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

County	Court Administration			Public Administrator			Other			Sheriff			Jail		
	Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Maries	1 *	1 *	0	1 *	1 *	1	14 *	14 *	14	23 *	19 *	20	12 *	12 *	13
Marion	1 *	0 *	1	3 *	3 *	2	8 *	11 *	9	10 *	11 *	13	33 *	35 *	35
McDonald	0 *	1	1	0 *	0	0	22 *	11	30	14 *	20	15	14 *	15	11
Mercer	0 *	0 *	0	2 *	2 *	2	10 *	12 *	11	30 *	30 *	34	3 *	1 *	2
Miller	0 *	0	1	1 *	1	1	11 *	7	5	19 *	19	21	0 *	0	2
Mississippi	1 *	1	0	1 *	1	1	27 *	25	19	0 *	0	15	0 *	0	11
Moniteau	1 *	1 *	2	3 *	4 *	2	9 *	8 *	6	18 *	17 *	17	14 *	14 *	12
Monroe	0 *	0	0	2 *	2	1	12 *	17	14	21 *	26	26	4 *	6	7
Montgomery	1 *	1	1	0 *	0	0	23 *	22	21	19 *	17	19	27 *	25	21
Morgan	0 *	1 *	0	2 *	3 *	2	13 *	37 *	25	0 *	0 *	0	0 *	0 *	0
Newton	1 *	1 *	1	0 *	0 *	0	15 *	20 *	21	24 *	23 *	22	10 *	11 *	11
Nodaway	0 *	0 *	0	3 *	2 *	2	9 *	7 *	9	19 *	14 *	14	13 *	10 *	10
Oregon	0 *	0	0	2 *	2	2	12 *	12	18	22 *	22	21	2 *	5	4
Osage	0 *	0	0	1 *	1	0	7 *	6	6	30 *	30	28	7 *	4	4
Ozark	0 *	0	0	2 *	1	2	11 *	12	17	30 *	25	21	4 *	10	12
Pemiscot	0 *	0 *	0	1 *	1 *	1	10 *	10 *	11	23 *	22 *	24	10 *	10 *	9
Perry	1 *	2 *	1	1 *	1 *	1	21 *	22 *	21	17 *	16 *	15	10 *	9 *	9
Phelps	0 *	0 *	4	2 *	1 *	1	2 *	9 *	3	17 *	26 *	24	15 *	0 *	0
Pike	1 *	1	1	1 *	0	0	12 *	13	12	0 *	0	0	0 *	0	0
Polk	0 *	1	1	4 *	4	4	12 *	13	10	0 *	0	0	0 *	0	0
Pulaski	3 *	5 *	2	3 *	2 *	2	14 *	19 *	17	29 *	25 *	21	1 *	1 *	1
Putnam	1 *	0 *	0	2 *	2 *	3	30 *	34 *	13	0 *	0 *	0	0 *	0 *	0
Ralls	1 *	1 *	1	1 *	1 *	1	13 *	9 *	10	28 *	28 *	32	0 *	0 *	0
Randolph	0 *	0 *	0	1 *	2 *	2	4 *	8 *	8	20 *	19 *	18	21 *	18 *	23
Ray	0 *	0 *	1	3 *	1 *	2	7 *	10 *	8	17 *	17 *	17	24 *	24 *	22
Reynolds	1 *	1	1	1 *	1	1	12 *	11	12	28 *	28	29	2 *	2	1
Ripley	2 *	2 *	2	3 *	3 *	3	15 *	16 *	15	0 *	0 *	0	0 *	0 *	0
St. Clair	0 *	0 *	1	1 *	1 *	1	1 *	2 *	4	8 *	8 *	13	31 *	30 *	39
Ste. Genevieve	0 *	1 *	0	1 *	1 *	1	15 *	12 *	14	19 *	20 *	18	43 *	42 *	44
Schuyler	2 *	1 *	1	2 *	1 *	2	15 *	18 *	12	0 *	0 *	0	0 *	0 *	0
Scotland	0 *	0 *	1	1 *	1 *	1	7 *	5 *	5	31 *	32 *	34	0 *	0 *	0
Scott	0 *	0	1	1 *	1	1	12 *	12	15	16 *	18	16	23 *	17	16
Shannon	0 *	0	0	2 *	2	2	4 *	7	10	24 *	25	25	7 *	4	5
Shelby	1 *	0	0	1 *	1	1	6 *	4	10	20 *	22	22	8 *	12	11
Stoddard	0 *	0 *	0	0 *	1 *	1	5 *	9 *	6	25 *	27 *	23	0 *	0 *	0
Stone	2 *	4 *	8	1 *	3 *	3	15 *	18 *	32	20 *	0 *	0	8 *	0 *	0
Sullivan	1 *	1 *	2	2 *	2 *	2	6 *	5 *	4	30 *	28 *	21	6 *	5 *	8
Taney	0 *	0	0	1 *	1	1	28 *	19	25	18 *	24	21	6 *	5	6
Texas	5 *	3 *	3	1 *	1 *	1	6 *	6 *	14	15 *	16 *	13	12 *	14 *	13
Vernon	2 *	2	1	3 *	3	2	7 *	7	8	19 *	20	19	11 *	11	11
Warren	0 *	0 *	0	1 *	1 *	1	29 *	23 *	19	0 *	0 *	0	0 *	0 *	0
Washington	0 *	1	0	2 *	2	2	31 *	26	26	0 *	0	0	0 *	0	0
Wayne	0 *	0	0	1 *	2	1	17 *	14	12	24 *	26	25	0 *	0	0
Webster	0 *	0 *	0	2 *	3 *	2	11 *	16 *	22	36 *	34 *	30	0 *	0 *	0
Worth	0 *	0	0	2 *	1	1	9 *	39	31	10 *	6	8	7 *	4	3
Wright	1 *	1	1	1 *	1	1	7 *	12	6	21 *	19	21	4 *	4	4
Average	1	1	1	2	2	2	13	13	13	17	17	17	7	7	7

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

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

County	Prosecuting Attorney			Juvenile Officer			Coroner			Health and Welfare			Operating Transfers		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Adair	10 *	9	8	13 *	15	18	1 *	1	1	0 *	0	0	0 *	2	5
Andrew	8 *	8	8	2 *	3	3	1 *	1	1	1 *	1	1	10 *	9	4
Atchison	12 *	14	12	1 *	2	2	1 *	1	1	0 *	0	0	2 *	3	2
Audrain	11 *	12	11	9 *	13	17	1 *	1	1	0 *	0	0	34 *	25	18
Barry	9 *	7 *	6	4 *	6 *	6	1 *	1 *	1	0 *	0 *	0	0 *	6 *	11
Barton	10 *	12	8	3 *	4	5	0 *	0	0	1 *	1	1	2 *	4	3
Bates	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	1	2 *	0	1
Benton	8 *	8	6	1 *	3	4	1 *	1	1	0 *	0	0	0 *	1	2
Bollinger	7 *	8	7	4 *	7	7	1 *	1	1	0 *	0	0	0 *	3	0
Butler	5 *	5 *	8	5 *	6 *	9	1 *	1 *	1	0 *	1 *	1	0 *	0 *	2
Caldwell	9 *	9	8	1 *	2	2	1 *	1	1	0 *	0	0	1 *	4	6
Carroll	6 *	7 *	6	1 *	2 *	4	0 *	1 *	1	0 *	0 *	0	8 *	0 *	1
Carter	9 *	7	11	4 *	5	4	1 *	1	1	0 *	0	0	5 *	3	19
Cedar	6 *	6	6	3 *	3	5	1 *	1	1	0 *	0	0	0 *	11	1
Chariton	5 *	4	3	1 *	2	4	1 *	1	1	0 *	0	0	0 *	13	13
Christian	14 *	12	12	4 *	6	7	1 *	1	1	0 *	0	0	10 *	20	19
Clark	6 *	6 *	6	1 *	3 *	5	1 *	1 *	1	0 *	0 *	0	0 *	1 *	0
Clinton	8 *	6	5	1 *	2	2	1 *	1	1	0 *	0	0	0 *	0	1
Cooper	7 *	7 *	5	2 *	3 *	3	1 *	1 *	1	10 *	10 *	10	3 *	0 *	3
Crawford	7 *	6 *	5	2 *	3 *	4	1 *	1 *	1	13 *	12 *	13	0 *	0 *	0
Dade	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	30 *	23 *	24
Dallas	9 *	11 *	8	14 *	15 *	15	2 *	2 *	1	0 *	0 *	0	7 *	7 *	5
Daviess	13 *	12 *	10	1 *	2 *	3	2 *	1 *	1	0 *	0 *	0	20 *	22 *	22
DeKalb	8 *	6	6	1 *	2	2	1 *	1	1	0 *	0	0	3 *	3	4
Dent	8 *	9	9	2 *	4	5	1 *	1	1	0 *	0	0	0 *	2	2
Douglas	10 *	10	10	2 *	3	4	1 *	1	1	0 *	0	0	3 *	5	3
Dunklin	7 *	8 *	7	4 *	6 *	7	1 *	1 *	1	0 *	0 *	0	0 *	0 *	4
Gasconade	8 *	7	6	2 *	2	3	1 *	1	1	0 *	0	0	0 *	5	7
Gentry	6 *	6	5	1 *	1	2	1 *	1	1	2 *	1	1	0 *	23	24
Grundy	8 *	7 *	6	6 *	8 *	12	1 *	1 *	1	0 *	0 *	0	2 *	6 *	2
Harrison	7 *	7 *	7	1 *	4 *	5	1 *	2 *	1	0 *	0 *	0	0 *	0 *	3
Henry	6 *	7 *	6	19 *	20 *	22	1 *	1 *	1	0 *	0 *	0	5 *	6 *	7
Hickory	6 *	6	5	1 *	1	2	1 *	1	1	0 *	0	0	2 *	1	4
Holt	6 *	7 *	5	1 *	4 *	5	1 *	1 *	1	0 *	0 *	8	1 *	1 *	1
Howard	7 *	8 *	6	6 *	8 *	9	1 *	1 *	1	15 *	16 *	15	0 *	0 *	13
Howell	5 *	5 *	5	5 *	6 *	7	1 *	1 *	1	2 *	2 *	1	3 *	3 *	3
Iron	7 *	7	6	2 *	2	4	1 *	1	1	0 *	0	0	0 *	1	0
Knox	10 *	10	8	5 *	8	8	1 *	1	1	0 *	0	0	6 *	15	2
Laclede	6 *	7 *	6	2 *	4 *	6	1 *	0 *	0	0 *	0 *	0	11 *	7 *	11
Lawrence	8 *	8 *	7	2 *	3 *	5	1 *	1 *	1	13 *	13 *	13	0 *	0 *	0
Lewis	6 *	6 *	5	6 *	8 *	10	1 *	1 *	1	0 *	0 *	0	22 *	24 *	2
Lincoln	8 *	8	6	5 *	5	5	1 *	1	1	20 *	23	25	17 *	18	21
Linn	6 *	7	6	3 *	6	8	1 *	1	1	0 *	0	0	1 *	2	0
Livingston	5 *	5	4	3 *	4	4	1 *	1	1	0 *	0	0	1 *	1	2
Macon	5 *	7	7	3 *	9	10	0 *	1	1	0 *	1	1	0 *	1	1
Madison	5 *	6 *	4	1 *	4 *	6	1 *	1 *	1	0 *	0 *	0	0 *	0 *	5

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

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

County	Prosecuting Attorney			Juvenile Officer			Coroner			Health and Welfare			Operating Transfers		
	Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998	2000	1999	1998
Maries	5 *	6 *	5	2 *	2 *	3	1 *	1 *	1	1 *	1 *	1	0 *	0 *	2
Marion	8 *	8 *	7	2 *	4 *	7	1 *	1 *	1	0 *	0 *	0	7 *	0 *	1
McDonald	10 *	12	8	1 *	2	2	1 *	1	1	0 *	0	0	2 *	3	3
Mercer	8 *	9 *	8	1 *	2 *	3	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Miller	7 *	7	6	2 *	4	8	1 *	1	1	13 *	13	14	6 *	10	0
Mississippi	6 *	7	6	1 *	4	5	1 *	1	1	1 *	1	2	32 *	29	4
Moniteau	10 *	12 *	8	2 *	4 *	7	1 *	1 *	1	0 *	0 *	0	0 *	0 *	1
Monroe	6 *	6	5	2 *	3	5	1 *	1	1	0 *	0	0	8 *	0	0
Montgomery	6 *	6	5	2 *	4	6	0 *	1	0	0 *	0	0	0 *	4	6
Morgan	10 *	8 *	8	3 *	4 *	5	1 *	1 *	1	0 *	0 *	0	34 *	12 *	27
Newton	7 *	8 *	6	2 *	3 *	3	1 *	1 *	0	0 *	0 *	0	14 *	3 *	7
Nodaway	7 *	6 *	5	4 *	5 *	6	1 *	1 *	1	0 *	0 *	0	0 *	26 *	16
Oregon	8 *	7	7	4 *	5	5	1 *	1	1	0 *	0	0	3 *	3	3
Osage	9 *	9	10	3 *	3	4	1 *	1	1	1 *	1	2	0 *	1	1
Ozark	3 *	6	5	2 *	2	3	1 *	2	1	0 *	0	0	5 *	3	3
Pemiscot	11 *	10 *	7	2 *	3 *	4	1 *	1 *	1	0 *	0 *	0	0 *	3 *	0
Perry	5 *	5 *	4	3 *	5 *	6	1 *	1 *	1	0 *	0 *	0	6 *	5 *	9
Phelps	8 *	8 *	6	11 *	11 *	13	1 *	0 *	0	2 *	2 *	2	4 *	9 *	13
Pike	7 *	6	5	2 *	3	3	1 *	0	0	42 *	43	42	6 *	8	12
Polk	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	2 *	7	6
Pulaski	8 *	8 *	7	4 *	5 *	7	1 *	1 *	1	0 *	0 *	0	2 *	6 *	18
Putnam	13 *	12 *	13	1 *	3 *	6	1 *	1 *	1	0 *	0 *	0	0 *	0 *	4
Ralls	6 *	7 *	5	1 *	3 *	4	1 *	1 *	1	0 *	0 *	0	7 *	4 *	4
Randolph	9 *	9 *	8	10 *	12 *	13	1 *	1 *	0	0 *	0 *	0	0 *	0 *	0
Ray	11 *	9 *	8	1 *	3 *	4	1 *	1 *	1	0 *	0 *	1	0 *	0 *	0
Reynolds	8 *	9	8	2 *	3	4	1 *	1	1	0 *	0	0	0 *	0	0
Ripley	0 *	0 *	3	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	15 *	19 *	22
St. Clair	3 *	3 *	4	1 *	1 *	3	0 *	0 *	0	0 *	0 *	0	1 *	1 *	1
Ste. Genevieve	3 *	3 *	3	2 *	3 *	3	1 *	1 *	1	0 *	0 *	0	0 *	1 *	0
Schuyler	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	2 *	1 *	1	0 *	17 *	30
Scotland	7 *	8 *	8	5 *	9 *	8	0 *	0 *	1	4 *	0 *	0	1 *	1 *	0
Scott	5 *	6	5	3 *	7	8	1 *	1	1	0 *	0	0	0 *	0	0
Shannon	7 *	7	6	4 *	5	6	1 *	1	1	0 *	0	0	2 *	4	2
Shelby	8 *	8	6	4 *	5	6	1 *	1	1	0 *	0	0	4 *	2	4
Stoddard	5 *	6 *	4	28 *	16 *	11	1 *	1 *	0	0 *	0 *	0	0 *	0 *	22
Stone	7 *	0 *	0	1 *	0 *	0	0 *	0 *	0	4 *	0 *	0	17 *	32 *	23
Sullivan	6 *	6 *	5	1 *	2 *	4	1 *	1 *	1	0 *	1 *	0	2 *	4 *	0
Taney	6 *	8	8	1 *	2	2	0 *	0	0	0 *	0	0	7 *	0	2
Texas	6 *	7 *	6	3 *	6 *	6	1 *	1 *	1	0 *	0 *	0	3 *	4 *	3
Vernon	6 *	7	6	8 *	11	15	1 *	1	1	0 *	0	0	0 *	0	2
Warren	11 *	10 *	10	3 *	6 *	9	1 *	1 *	1	0 *	7 *	6	17 *	9 *	21
Washington	12 *	13	11	5 *	7	8	2 *	2	1	0 *	0	0	10 *	10	12
Wayne	6 *	9	8	2 *	3	4	1 *	1	1	0 *	0	0	2 *	3	3
Webster	7 *	6 *	6	3 *	2 *	3	1 *	0 *	1	1 *	0 *	0	1 *	6 *	4
Worth	12 *	9	9	0 *	1	2	1 *	1	1	1 *	1	1	11 *	5	7
Wright	8 *	8	7	12 *	14	16	1 *	1	1	2 *	2	2	2 *	5	4
Average	7	7	6	3	5	6	1	1	1	2	2	2	5	6	6

* Unaudited (see Objective, Scope and Methodology section)

Schedule 5

MISSOURI 3RD CLASS COUNTIES
 SALES TAX FUNDS
 TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCE
 TWO YEARS ENDED DECEMBER 31, 2000

County	December 31,							
	2000			1999				
	Fund Type	Receipts	Disbursements	Cash Balance	Fund Type	Receipts	Disbursements	Cash Balance
Adair	b	\$ 1,366,836 *	936,198 *	1,022,558 *	b	1,267,075	720,775	591,920
Andrew	a,b	616,592 *	508,770 *	666,437 *	a,b	551,829	495,613	558,615
Atchison	c	236,696 *	256,055 *	267,861 *	c	217,890	229,031	287,220
Audrain	b,c	2,394,122 *	2,073,725 *	334,679 *	b,c	2,031,972	2,304,384	14,282
Barry		0 *	0 *	0 *		0 *	0 *	0 *
Barton	b	519,942 *	515,314 *	245,932 *	b	530,267	469,617	241,304
Bates	b	632,559 *	680,538 *	15,890 *	b	613,584	647,790	63,869
Benton	a	654,242 *	720,179 *	507,908 *	a	621,690	770,709	573,845
Bollinger		0 *	0 *	0 *		0	0	0
Butler	b,c	1,207,972 *	1,147,676 *	1,372,959 *	b,c	2,355,804 *	2,504,403 *	1,312,663 *
Caldwell	b,c	443,929 *	371,639 *	227,573 *	b,c	403,776	336,256	155,283
Carroll		0 *	0 *	0 *		0 *	0 *	0 *
Carter		0 *	0 *	0 *		0	0	0
Cedar		0 *	0 *	0 *		0	0	0
Chariton	b	271,739 *	150,077 *	971,560 *	b	408,110	156,166	849,898
Christian	b,c	1,722,726 *	1,811,540 *	(13,541) *	b,c	1,543,103	1,479,335	75,273
Clark	a,c	383,628 *	460,638 *	75,738 *	a,c	368,860 *	305,659 *	152,748 *
Clinton	a	525,739 *	380,558 *	284,722 *	a	447,415	399,161	139,541
Cooper	c	608,984 *	580,243 *	190,081 *	c	550,889 *	588,856 *	161,340 *
Crawford	a	120,959 *	98,170 *	191,170 *	a	113,219 *	42,483 *	168,381 *
Dade	b	427,363 *	427,230 *	1,866 *	b	392,658 *	419,243 *	1,733 *
Dallas	a,b	1,152,877 *	1,147,113 *	93,938 *	a,b	1,157,318 *	1,222,468 *	88,174 *
Daviess	b	281,857 *	270,403 *	78,294 *	b	302,938 *	254,411 *	66,840 *
Dekalb	a	554,217 *	676,097 *	167,074 *	a	542,089	627,799	288,954
Dent		0 *	0 *	0 *		0	0	0
Douglas		0 *	0 *	0 *		0	0	0
Dunklin		0 *	0 *	0 *		0 *	0 *	0 *
Gasconade		0 *	0 *	0 *		0	0	0
Gentry		0 *	0 *	0 *		0	0	0
Grundy		0 *	0 *	0 *		0 *	0 *	0 *
Harrison		0 *	0 *	0 *		0 *	0 *	0 *
Henry		0 *	0 *	0 *		0 *	0 *	0 *
Hickory		0 *	0 *	0 *		0	0	0
Holt		0 *	0 *	0 *		0 *	0 *	0 *
Howard	b	430,060 *	443,992 *	1,711 *	b	408,639 *	394,513 *	15,643 *
Howell		0 *	0 *	0 *		0 *	0 *	0 *
Iron		0 *	0 *	0 *		0	0	0
Knox	b	163,025 *	159,639 *	3,606 *	b	143,547	143,327	220
Laclede	b	1,682,737 *	1,652,398 *	794,031 *	b	1,918,125 *	1,734,382 *	763,692 *
Lawrence		0 *	0 *	0 *		0 *	0 *	0 *
Lewis	a,b	707,063 *	668,607 *	99,490 *	a,b	1,138,793 *	1,127,997 *	61,034 *
Lincoln	a,b	3,633,185 *	3,475,309 *	674,756 *	a,b	3,008,265	3,022,724	516,880
Linn		0 *	0 *	0 *		0	0	0
Livingston		0 *	0 *	0 *		0	0	0
Macon	c	599,062 *	454,933 *	287,008 *	c	872,556	828,431	142,879
Madison		\$ 0 *	0 *	0 *	a	482,504 *	479,648 *	19,516 *

Tickmark Legend

- a - Capital Improvement Sales Tax Fund
- b - Law Enforcement Sales Tax Fund
- c - Road and Bridge Sales Tax Fund (general or capital improvement sales tax designated by the county for road and bridge projects)

* Unaudited (see Objective, Scope and Methodology section)

Schedule 5

MISSOURI 3RD CLASS COUNTIES
 SALES TAX FUNDS
 TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCE
 TWO YEARS ENDED DECEMBER 31, 2000

County	December 31,							
	2000			1999				
	Fund Type	Receipts	Disbursements	Cash Balance	Fund Type	Receipts	Disbursements	Cash Balance
Maries	a	\$ 216,666 *	180,453 *	36,880 *	a	212,319 *	212,506 *	667 *
Marion	a,c	3,175,726 *	3,232,353 *	1,467,275 *	a,c	2,256,951 *	2,098,810 *	1,523,902 *
McDonald	b	0 *	0 *	145,979 *	b	0	0	145,979
Mercer		0 *	0 *	0 *		0 *	0 *	0 *
Miller	a	1,737,539 *	1,651,620 *	419,071 *	a	1,355,208	1,260,682	333,152
Mississippi	a,b	2,184,409 *	2,014,144 *	273,040 *	a,b	1,619,097	2,134,007	102,775
Moniteau		0 *	0 *	0 *		0 *	0 *	0 *
Monroe		0 *	0 *	0 *		0	0	0
Montgomery	a	392,000 *	377,642 *	368,601 *	a	466,201	381,943	354,243
Morgan	b	1,363,461 *	1,537,741 *	9,489 *	b	1,072,374 *	1,016,856 *	183,769 *
Newton		0 *	0 *	0 *		0 *	0 *	0 *
Nodaway		0 *	0 *	0 *		0 *	0 *	0 *
Oregon		0 *	0 *	0 *		0	0	0
Osage		0 *	0 *	0 *		0	0	0
Ozark	a,b	389,156 *	342,086 *	180,346 *	a	238,333	214,950	133,276
Pemiscot	a,b	971,393 *	681,995 *	1,118,922 *	a,b	906,066 *	513,242 *	829,524 *
Perry		0 *	0 *	0 *		0 *	0 *	0 *
Phelps	b	2,032,114 *	362,245 *	1,709,102 *	b	163,769 *	124,536 *	39,233 *
Pike	b	998,705 *	946,421 *	42,861 *	b	898,689	964,277	(9,423)
Polk	b,c	2,218,234 *	2,163,226 *	1,089,998 *	b,c	2,221,369	2,000,370	1,034,990
Pulaski	a	108,666 *	15 *	2,285,239 *	a	117,564 *	78,056 *	2,176,588 *
Putnam	b	222,662 *	231,898 *	17,952 *	b	214,281 *	211,584 *	27,188 *
Ralls		0 *	0 *	0 *		0 *	0 *	0 *
Randolph		0 *	0 *	0 *		0 *	0 *	0 *
Ray	c	1,164,277 *	1,296,625 *	240,147 *	c	659,275 *	589,221 *	372,495 *
Reynolds		0 *	0 *	0 *		0	0	0
Ripley	b	477,400 *	462,854 *	17,284 *	b	475,419 *	474,131 *	2,738 *
St. Clair		0 *	0 *	0 *		0 *	0 *	0 *
Ste. Genevieve	a	90,164 *	11,854 *	1,647,574 *	a	80,192 *	13,948 *	1,569,264 *
Schuyler	b,c	348,248 *	351,518 *	127,779 *	b,c	325,546 *	322,056 *	131,049 *
Scotland		0 *	0 *	0 *		0 *	0 *	0 *
Scott	b	89,145 *	1,459,394 *	89,145 *		0	0	0
Shannon		0 *	0 *	0 *		0	0	0
Shelby		0 *	0 *	0 *		0	0	0
Stoddard		0 *	0 *	0 *		0 *	0 *	0 *
Stone	d	0 *	0 *	0 *	b	2,085,752 *	2,175,443 *	10,217 *
Sullivan		0 *	0 *	0 *		0 *	0 *	0 *
Taney	a,c	11,200,700 *	9,237,887 *	12,788,847 *	a,c	12,458,929	10,689,487	10,826,034
Texas		0 *	0 *	0 *		0 *	0 *	0 *
Vernon		0 *	0 *	0 *		0	0	0
Warren	a,b	2,904,951 *	2,559,551 *	1,435,342 *	a,b	3,086,243	2,716,755	1,089,942
Washington	a,b	1,710,882 *	1,402,508 *	1,333,330 *	a,b	1,565,000	1,235,080	1,024,956
Wayne		0 *	0 *	0 *		0	0	0
Webster	a	987,821 *	1,110,091 *	43,322 *	a	960,716 *	909,939 *	165,592 *
Worth	a,b	72,335 *	102,033 *	31,476 *	a,b	96,100	127,266	61,174
Wright		\$ 0 *	0 *	0 *		0	0	0

Tickmark Legend

- a - Capital Improvement Sales Tax Fund
- b - Law Enforcement Sales Tax Fund
- c - Road and Bridge Sales Tax Fund (general or capital improvement sales tax designated by the county for road and bridge projects)
- d - In 2000, the Law Enforcement Sales Tax monies were included in the General Revenue Fund. In 1999, the Law Enforcement Sales Tax monies were included in a separate fund.

* Unaudited (see Objective, Scope and Methodology section)

Schedule 6

MISSOURI 3RD CLASS COUNTIES
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
 COMPARISON OF AUDITED AND COUNTY SEFA AMOUNTS
 YEAR ENDED DECEMBER 31, 1998

County	Federal Awards Per Audit Reports or County SEFA							Total Audited SEFA	Total County SEFA	Over/(Under) Reported For Audited Counties
	BRO	WIC	CDBG	MCH/Family Planning	FEMA	Other				
Adair	\$ 230,120	0	0	23,725	0	256,689	510,534	364,168	(146,366)	
Andrew	359,064	28,540	0	45,947	24,122	47,122	504,795	266,469	(238,326)	
Atchison	603,078	22,726	0	29,933	5,275	69,213	730,225	1,832	(728,393)	
Audrain	212,588	0	0	0	525	16,761	229,874	229,874	0	
Barry	183,137	111,367	0	0	0	350,260	644,764	515,217	(129,547)	
Barton	11,230	42,038	0	16,662	0	31,444	101,374	95,231	(6,143)	
Bates	34,614	62,601	0	15,056	16,209	31,599	N/A	160,079	N/A	
Benton	0	0	0	0	0	0	N/A	0	N/A	
Bollinger	17,434	48,331	0	0	0	10,995	N/A	76,760	N/A	
Butler	32,705	137,992	154,548	46,195	0	420,450	791,890	0	(791,890)	
Caldwell	328,374	0	0	14,694	249,817	67,577	660,462	455,792	(204,670)	
Carroll	363,477	28,765	0	13,224	143,287	58,142	606,895	786,787	179,892	
Carter	0	28,792	0	21,728	4,216	160,425	215,161	127,723	(87,438)	
Cedar	0	0	0	0	136,976	29,756	166,732	75,870	(90,862)	
Chariton	397,155	12,586	0	19,057	9,908	164,808	603,514	594,021	(9,493)	
Christian	355,394	123,095	0	43,043	0	384,764	906,296	449,830	(456,466)	
Clark	106,432	20,144	0	18,301	0	75,060	219,937	222,972	3,035	
Clinton	288,517	52,642	0	57,865	750	111,960	511,734	349,271	(162,463)	
Cooper	0	35,050	0	16,242	7,959	176,167	235,418	118,277	(117,141)	
Crawford	7,767	68,232	0	19,647	0	218,978	314,624	279,147	(35,477)	
Dade	57,447	24,826	0	12,638	283,827	14,733	393,471	396,900	3,429	
Dallas	0	2,916	0	5,616	0	106,031	N/A	114,563	N/A	
Daviess	596,353	28,882	65,108	16,238	830,580	6,625	1,543,786	1,413,604	(130,182)	
DeKalb	145,684	0	0	0	14,948	37,844	N/A	198,476	N/A	
Dent	0	0	0	0	0	0	N/A	0	N/A	
Douglas	37,622	54,771	0	23,538	1,000	146,443	263,374	0	(263,374)	
Dunklin	2,069	173,438	0	68,661	5,734	141,510	391,412	466,292	74,880	
Gasconade	0	48,030	0	37,592	6,177	35,370	N/A	127,169	N/A	
Gentry	482,905	41,064	0	39,614	4,161	67,246	634,990	564,827	(70,163)	
Grundy	130,175	34,988	0	14,350	0	103,992	283,505	266,299	(17,206)	
Harrison	109,542	24,176	0	1,399	0	35,434	170,551	207,578	37,027	
Henry	186,717	48,778	350,000	20,044	4,339	271,474	881,352	861,756	(19,596)	
Hickory	0	16,486	0	31,299	1,690	27,695	N/A	77,170	N/A	
Holt	209	13,704	0	8,604	3,254	67,588	N/A	93,359	N/A	
Howard	0	0	0	0	0	0	N/A	0	N/A	
Howell	0	0	908,597	0	3,343	898,892	1,810,832	1,783,907	(26,925)	
Iron	53,303	44,059	0	19,383	2,189	186,893	305,827	309,464	3,637	
Knox	260,045	14,219	5,602	12,615	3,824	15,969	312,274	14,646	(297,628)	
Laclede	0	93,954	0	0	0	71,930	N/A	165,884	N/A	
Lawrence	50,925	117,028	0	70,397	4,380	133,179	375,909	223,197	(152,712)	
Lewis	9,567	36,150	0	28,812	0	16,484	91,013	88,755	(2,258)	
Lincoln	37,937	74,010	62,932	41,686	4,190	349,315	570,070	0	(570,070)	
Linn	239,179	35,102	269,781	15,239	20,430	79,574	659,305	621,374	(37,931)	
Livingston	68,669	43,518	0	19,815	22,185	97,329	251,516	280,006	28,490	
Macon	207,112	41,866	0	22,634	82,089	67,498	421,199	0	(421,199)	
Madison	\$ 185,425	53,356	0	16,358	0	117,920	373,059	439,572	66,513	

Tickmark Legend

BRO - Highway Planning and Construction

WIC - Special Supplemental Nutrition Program for Women Infants and Children

CDBG - Community Development Block Grant/State's Program

MCH/FP - Maternal and Child Health Services Block Grant to the States/Family Planning

FEMA - Emergency Management - State and Local Assistance/Public Assistance Grants

N/A - No federal audit was required because federal awards expended were less than \$300,000 both years of the audit period (see Objective, Scope, and Methodology section)

a - Although the federal awards expended by Audrain County were less than \$300,000 for both years of the audit period, a federal audit was performed.

Schedule 6

MISSOURI 3RD CLASS COUNTIES
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
 COMPARISON OF AUDITED AND COUNTY SEFA AMOUNTS
 YEAR ENDED DECEMBER 31, 1998

County	Federal Awards Per Audit Reports or County SEFA						Total Audited SEFA	Total County SEFA	Over/(Under) Reported For Audited Counties
	BRO	WIC	CDBG	MCH/Family Planning	FEMA	Other			
Maries	\$ 0	0	0	0	0	14,550	N/A	14,550	N/A
Marion	67,755	72,257	143	26,655	0	210,371	377,181	352,850	(24,331)
McDonald	0	72,466	0	20,117	2,918	86,965	N/A	182,466	N/A
Mercer	142,513	8,239	37,542	8,854	0	522,066	719,214	794,521	75,307
Miller	685,687	78,159	0	22,375	24,701	33,192	844,114	539,069	(305,045)
Mississippi	8,575	75,303	0	27,189	0	430,777	541,844	365,259	(176,585)
Moniteau	0	0	0	0	0	62	N/A	62	N/A
Monroe	30,111	20,034	11,162	19,727	0	42,037	123,071	123,071	0
Montgomery	0	22,608	0	14,793	0	49,225	86,626	0	(86,626)
Morgan	0	57,790	0	17,426	0	72,804	N/A	148,020	N/A
Newton	188,487	150,187	0	54,505	19,159	187,307	599,645	0	(599,645)
Nodaway	250,356	36,985	0	25,285	0	73,040	385,666	0	(385,666)
Oregon	0	66,261	0	22,343	2,917	203,090	294,611	79,185	(215,426)
Osage	131,714	0	0	0	5,580	941	N/A	138,235	N/A
Ozark	22,445	29,704	23,400	46,444	0	126,552	248,545	164,570	(83,975)
Pemiscot	60,566	125,959	414,665	36,124	0	402,753	1,040,067	0	(1,040,067)
Perry	0	53,401	0	18,476	12,281	50,311	N/A	134,469	N/A
Phelps	0	137,300	0	64,259	0	678,498	880,057	856,533	(23,524)
Pike	201,928	42,513	186,238	8,027	3,051	177,594	619,351	433,381	(185,970)
Polk	288,136	72,577	0	30,795	22,370	90,133	504,011	850,762	346,751
Pulaski	0	156,475	82,027	55,974	0	153,044	447,520	336,591	(110,929)
Putnam	283,124	0	0	12,290	0	11,104	306,518	0	(306,518)
Ralls	109,507	14,286	680	17,631	0	177,840	319,944	260,234	(59,710)
Randolph	0	102,263	0	37,982	0	281,637	421,882	256,543	(165,339)
Ray	80,084	93,275	0	15,078	74,420	137,598	400,455	347,533	(52,922)
Reynolds	0	0	0	0	0	0	N/A	0	N/A
Ripley	22,871	58,542	100,000	27,985	0	198,060	407,458	128,837	(278,621)
St. Clair	0	29,763	90,313	12,582	0	80,851	N/A	213,509	N/A
Ste. Genevieve	0	55,442	0	29,681	0	89,058	N/A	174,181	N/A
Schuyler	150,851	13,825	5,675	10,941	0	43,019	224,311	368,900	144,589
Scotland	378,118	11,745	63,933	12,139	0	19,574	485,509	488,341	2,832
Scott	0	162,686	118,199	179,615	0	92,839	553,339	344,490	(208,849)
Shannon	0	38,664	0	13,883	0	51,247	N/A	103,794	N/A
Shelby	204,265	23,168	28,019	21,862	0	69,152	346,466	365,209	18,743
Stoddard	253,207	83,271	0	47,663	0	99,273	483,414	507,818	24,404
Stone	57,744	78,229	0	46,936	0	541,138	724,047	62,065	(661,982)
Sullivan	477,109	24,306	4,695	16,461	0	45,803	568,374	575,360	6,986
Taney	0	134,398	0	21,415	8,404	1,183,533	1,347,750	153,605	(1,194,145)
Texas	0	71,128	0	20,060	0	136,723	N/A	227,911	N/A
Vernon	232,760	54,860	0	20,932	0	112,190	420,742	0	(420,742)
Warren	38,525	0	73,049	11,388	0	169,597	292,559	337,477	44,918
Washington	24,851	79,147	0	38,460	0	268,561	411,019	369,944	(41,075)
Wayne	73,611	60,797	21,600	20,606	0	184,769	361,383	0	(361,383)
Webster	1,304	114,784	39,462	84,361	0	42,254	282,165	232,036	(50,129)
Worth	0	0	0	0	0	140,676	N/A	140,676	N/A
Wright	\$ 0	56,775	0	14,140	0	35,432	N/A	106,347	N/A
Total	\$ 10,858,175	4,527,794	3,117,370	2,181,310	2,073,185	13,596,378	33,756,532 #	25,162,522 #	(11,191,690)

Tickmark Legend

BRO - Highway Planning and Construction

WIC - Special Supplemental Nutrition Program for Women Infants and Children

CDBG - Community Development Block Grant/State's Program

MCH/FP - Maternal and Child Health Services Block Grant to the States/Family Planning

FEMA - Emergency Management - State and Local Assistance/Public Assistance Grants

N/A - No federal audit was required because federal awards expended were less than \$300,000 both years of the audit period (see Objective, Scope, and Methodology section)

- The total audited SEFA is understated by \$2,597,680 while the total county SEFA is overstated by the same amount.

Schedule 7

MISSOURI 3RD CLASS COUNTIES
 PUBLISHED FINANCIAL STATEMENTS
 OVERALL EVALUATION, DATE AND COST OF PUBLICATION
 YEAR ENDED DECEMBER 31, 2000

<u>County</u>	<u>Overall Evaluation</u>	<u>Date of Publication *</u>	<u>Cost of Publication</u>
Adair	Fair	March 5, 2001	\$ 2,499
Andrew	Fair	February 22, 2001	864
Atchison	Fair	March 8, 2001	N/A
Audrain	Fair	February 26, 2001	380
Barry	Fair	March 2, 2001	N/A
Barton	Good	February 21, 2001	686
Bates	Good	March 8, 2001	N/A
Benton	Good	February 22, 2001	846
Bollinger	Fair	April 26, 2001	N/A
Butler	Fair	February 21, 2001	2,445
Caldwell	Fair	March 1, 2001	580
Carroll	Good	March 9, 2001	850
Carter	Good	March 1, 2001	N/A
Cedar	Good	March 1, 2001	N/A
Chariton	Good	March 1, 2001	655
Christian	Fair	April 4, 2001	4,757
Clark	Fair	February 27, 2001	N/A
Clinton	Fair	March 1, 2001	895
Cooper	Fair	February 16, 2001	240
Crawford	Fair	February 28, 2001	2,067
Dade	Good	March 1, 2001	819
Dallas	Good	March 1, 2001	656
Daviess	Good	February 21, 2001	489
DeKalb	Good	February 28, 2001	N/A
Dent	Fair	March 6, 2001	525
Douglas	Fair	February 22, 2001	1,060
Dunklin	Fair	April 4, 2001	1,206
Gasconade	Good	February 28, 2001	N/A
Gentry	Fair	March 3, 2001	N/A
Grundy	Fair	February 27, 2001	1,090
Harrison	Good	February 28, 2001	N/A
Henry	Good	March 1, 2001	985
Hickory	Fair	March 28, 2001	2,240
Holt	Good	March 1, 2001	294
Howard	Fair	March 24, 2001	2,333
Howell	Fair	March 6, 2001	3,571
Iron	Fair	February 21, 2001	1,683
Knox	Good	February 28, 2001	N/A
Laclede	Fair	February 20, 2001	1,754
Lawrence	Fair	March 2, 2001	497
Lewis	Good	March 15, 2001	551
Lincoln	Fair	February 28, 2001	2,755
Linn	Fair	February 22, 2001	1,355
Livingston	Fair	February 28, 2001	1,703
Macon	Good	February 27, 2001	N/A
Madison	Fair	February 28, 2001	\$ N/A

Tickmark Legend

N/A - Cost amounts were obtained from the affidavit of publication submitted by each county to the State Auditor's Office. If the cost was not indicated it is not included in the schedule.

* - Financial statements are required to be published by the first Monday in March (March 1, 2001).

Schedule 7

MISSOURI 3RD CLASS COUNTIES
 PUBLISHED FINANCIAL STATEMENTS
 OVERALL EVALUATION, DATE AND COST OF PUBLICATION
 YEAR ENDED DECEMBER 31, 2000

<u>County</u>	<u>Overall Evaluation</u>	<u>Date of Publication *</u>	<u>Cost of Publication</u>
Maries	Good	February 28, 2001	\$ N/A
Marion	Good	February 28, 2001	N/A
McDonald	Fair	February 28, 2001	1,410
Mercer	Fair	February 21, 2001	N/A
Miller	Fair	March 20, 2001	3,017
Mississippi	Good	February 20, 2001	960
Moniteau	Good	February 21, 2001	N/A
Monroe	Fair	March 7, 2001	1,755
Montgomery	Fair	February 28, 2001	1,151
Morgan	Fair	March 8, 2001	2,189
Newton	Fair	February 22, 2001	1,523
Nodaway	Fair	March 15, 2001	942
Oregon	Good	March 1, 2001	1,076
Osage	Fair	February 28, 2001	1,378
Ozark	Fair	February 21, 2001	N/A
Pemiscot	Fair	March 8, 2001	N/A
Perry	Good	February 27, 2001	2,799
Phelps	Good	February 15, 2001	2,394
Pike	Fair	March 7, 2001	1,819
Polk	Fair	February 28, 2001	1,270
Pulaski	Fair	February 23, 2001	600
Putnam	Fair	February 14, 2001	N/A
Ralls	Fair	March 15, 2001	N/A
Randolph	Good	February 26, 2001	N/A
Ray	Fair	March 14, 2001	277
Reynolds	Fair	March 1, 2001	1,416
Ripley	Good	February 28, 2001	1,595
St. Clair	Fair	March 2, 2001	1,978
Ste. Genevieve	Good	February 28, 2001	2,468
Schuyler	Fair	February 14, 2001	200
Scotland	Fair	March 1, 2001	N/A
Scott	Fair	February 28, 2001	N/A
Shannon	Fair	April 4, 2001	360
Shelby	Fair	March 14, 2001	903
Stoddard	Fair	March 7, 2001	N/A
Stone	Fair	March 8, 2001	1,530
Sullivan	Good	March 1, 2001	917
Taney	Fair	February 28, 2001	N/A
Texas	Fair	March 15, 2001	N/A
Vernon	Fair	February 25, 2001	3,312
Warren	Good	March 1, 2001	2,871
Washington	Fair	March 1, 2001	3,063
Wayne	Fair	February 8, 2001	1,894
Webster	Fair	February 28, 2001	399
Worth	Fair	April 25, 2001	244
Wright	Fair	March 15, 2001	\$ 1,187

Tickmark Legend

N/A - Cost amounts were obtained from the affidavit of publication submitted by each county to the State Auditor's Office. If the cost was not indicated it is not included in the schedule.

* - Financial statements are required to be published by the first Monday in March (March 1, 2001).