



MISSOURI 3RD CLASS COUNTIES

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

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www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

November 2000

www.auditor.state.mo.us

IMPORTANT: This report contains information about the ninety-three (93) Missouri counties which do not have a county auditor (New Madrid County became second class in 1999). Using the most recent audit reports, county budgets, and additional outside information, this report has been compiled to show various comparative financial information.

- Counties typically receive and spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. For 1999, the median (the middle amount in a series of amounts) county receipts for the General Revenue Fund were approximately \$1,198,000 while the median disbursements were approximately \$1,166,000. The median receipts for the Special Road and Bridge Fund were approximately \$1,057,000 and approximately \$1,085,000 for the median disbursements. More counties are consistently maintaining General Revenue fund receipts at a greater level than disbursements, while fewer counties are consistently maintaining Special Road and Bridge Fund receipts at a greater level than disbursements.
- Sales tax is the main source of receipts for most counties, especially the General Revenue Fund, while intergovernmental revenues, such as federal and state aid, are the main source of receipts for the Special Road and Bridge Fund.
- The report provides information on other major funds. These funds represent additional sales taxes approved by voters and earmarked for a specific purpose, including capital improvements, law enforcement, and road and bridge work. Forty-eight of the 93 third class counties have established one or more of these funds. The overall level of activity of receipts and disbursements and the cash balances in these types of funds has increased.
- New Madrid County which had an assessed valuation exceeding \$300,000,000 for five years became second class in January 1999. A further review of the assessed valuations indicates that several other counties now have or will soon be changing classification from third, to first or second class based on their assessed valuations.

(over)

YELLOW SHEET

- Maximizing receipts, minimizing disbursements, and improving the overall efficiency of government are crucial to financial conditions of all counties in the future. Counties must review all sources of receipts to ensure maximum return and timely receipt, and effectively control disbursements. Large disbursements should be bid to ensure the best product or service is purchased at the lowest cost. Counties must also strive to improve their overall financial reporting of activity to ensure the total financial condition can be evaluated.
- The annual report also contains other comparative financial information, including data on the Assessment Fund, and assessed valuations and tax levies of the counties.

Copies of the audit are available upon request.

MISSOURI 3RD CLASS COUNTIES

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CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Roger B. Wilson, Governor
and
Members of the General Assembly
and
County Commissions

The Missouri State Auditor's office, as required by Section 29.230, RSMo 1994, performs audits on all counties throughout the state which have not elected a county auditor. An audit report containing financial statements, footnotes, an opinion as to the fairness of the presentation of the financial information, and information regarding improvements in internal controls, statutory compliance, and management practices is issued for each county audit.

This report is titled "Missouri 3rd Class Counties" because the ninety-three counties for which information is presented are counties of the third class (New Madrid County actually became second class in 1999).

Using the most recent audit reports, county budgets, and additional outside information, this report has been compiled to show financial information for the ninety-three counties, some by comparative percentages. 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 figures. Actual information shown on county budgets is sometimes inaccurate or incomplete, so some adjustments have been made to information shown on the budgets for better comparability with audited years information (See Note 2). However, it is difficult for counties to completely assess their status in relation to other counties without knowing more about operations of the various counties.

The following charts categorize the ninety-three counties based on receipts and disbursements for the three years ended December 31, 1999.

		General Revenue Fund					
		Receipts			Disbursements		
		December 31,			December 31,		
		1999	1998	1997	1999	1998	1997
\$ <	500,000	4	4	6	4	6	6
	500,000 - 999,999	30	27	33	29	28	35
	1,000,000 - 1,499,999	20	23	21	21	21	19
	1,500,000 - 2,000,000	13	18	12	16	17	14
	> 2,000,000	26	21	21	23	21	19
	Total	93	93	93	93	93	93

		Special Road and Bridge Fund					
		Receipts			Disbursements		
		December 31,			December 31,		
		1999	1998	1997	1999	1998	1997
\$ <	500,000	3	2	3	3	5	3
	500,000 - 999,999	35	33	42	37	30	42
	1,000,000 - 1,499,999	32	40	29	33	39	31
	1,500,000 - 2,000,000	15	11	11	12	15	10
	> 2,000,000	8	7	8	8	4	7
	Total	93	93	93	93	93	93

For 1999 the median (the middle amount in a series of amounts) county receipts and disbursements were approximately \$1,198,000 and \$1,166,000 respectively, for the General Revenue Fund, and \$1,057,000 and \$1,085,000, respectively, for the Special Road and Bridge Fund.

A more detailed review of the counties' receipts and disbursements data for the three years presented indicated the following regarding the number of counties where receipts exceeded disbursements.

	<u>Receipts Exceeded Disbursements</u>			
	<u>0 Years</u>	<u>1 Year</u>	<u>2 Years</u>	<u>3 Years</u>
General Revenue Fund	8	29	32	24
Special Road and Bridge Fund	4	29	46	14

A further review of individual county amounts indicates more counties are consistently maintaining General Revenue Fund receipts at a greater level than disbursements, and fewer counties are consistently maintaining Special Road and Bridge Fund receipts at a greater level than disbursements. For the majority of counties whose disbursements have consistently exceeded

receipts for the three years presented, there has been a significant negative impact on the county's financial condition. It appears changes between years are due largely to normal growth resulting in an increase of receipts and disbursements, although the fluctuation for some counties was due to significant, but temporary, changes in receipts and/or disbursements resulting from such events as capital improvement projects.

Actions to increase receipts or to control disbursements are ongoing and important. The average cash balance to disbursement ratios shown on Schedules 2-A and 2-B indicate that both the General Revenue Fund ratio and the Special Road and Bridge ratio have experienced little change. These schedules indicate the 1999 average cash balance to disbursement ratio was .20 and .23 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 two to three months. The following charts categorize the ninety-three counties based on the cash balance to disbursements ratios during the last three years.

		General Revenue Fund December 31,		
Cash Balance: Disbursements		1999	1998	1997
>	.90:1	4	4	3
	.76:1-.90:1	4	3	5
	.61:1-.75:1	7	5	7
	.46:1-.60:1	9	6	5
	.31:1-.45:1	12	12	8
	.16:1-.30:1	21	24	27
	.0-.15:1	32	36	38
<	0	4	3	0
	Total	93	93	93

		Special Road and Bridge Fund December 31,		
Cash Balance: Disbursements		1999	1998	1997
>	.90:1	7	11	9
	.76:1-.90:1	8	3	2
	.61:1-.75:1	7	2	4
	.46:1-.60:1	4	6	7
	.31:1-.45:1	11	18	15
	.16:1-.30:1	19	20	23
	.0-.15:1	37	33	33
<	0	0	0	0
	Total	93	93	93

The charts above show that the majority of counties have a cash balance to disbursements ratio of .30 or less. 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 other major funds as shown on Schedule 6 and discussed in Note 1, or an unusually large spending level in one year can distort the financial condition analysis.

The percentage composition of receipts shows that sales taxes represent the main source of receipts for most counties, especially for the General Revenue Fund (See Schedule 3-A). Only four counties (Bates, Polk, Reynolds, and Ripley) do not have sales tax monies going into their General Revenue Fund. From 1980, when county sales taxes were initiated, sales tax collections have increased from 4 percent to 40 percent of total receipts of the General Revenue Fund. By contrast, property taxes have decreased from 41 percent to 16 percent of total receipts. Sales tax receipts are used by many counties to assist in meeting the day-to-day operating and law enforcement costs incurred. Without sales taxes, capital improvement projects would have to be canceled, deferred, or funded through other county funds and the services currently provided by the counties may have had to be reduced. The percentage composition of receipts shows that intergovernmental revenues represent the main source of receipts for most counties' Special Road and Bridge Fund (See Schedule 3-B). Among other monies included in this category are state distributions of county aid road trust (CART) monies, federal bridge project and disaster monies, and other government distributions. 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.

Schedule 4 shows the various disbursement functions for the General Revenue Fund over the three years. There was very little fluctuation in the "average" disbursement amounts as a percentage of the total. However, for counties having a law enforcement sales tax, disbursements for the operation of the sheriff's office and jail may be included in the Law Enforcement Sales Tax Fund rather than from the General Revenue Fund. The 1999 average percentages of total disbursements for the sheriff and jail were 17 and 7 percent, respectively. However, these average percentages are 22 and 11 percent when considering those counties with sheriff and jail expenditures from the General Revenue Fund only. In addition, expenditures from the prosecuting attorney, juvenile officer, and coroner may also be paid from the Law Enforcement Sales Tax Fund. 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. The majority of the counties do not have health and welfare disbursements from the General Revenue Fund. Those with significant disbursements in this category do not have a county health center board.

Assessment Fund expenditures are presented on Schedule 5 for the three years ended December 31, 1999. The funding for the Assessment Fund was established by Section 137.750, RSMo 1994. A separate fund is maintained for the receipts received and restricted for this purpose

including required contributions from the county's General Revenue Fund. As indicated on Schedule 5, the disbursements fluctuate greatly between counties depending largely upon the size of the Assessor's office. In addition, periodic equipment purchases can result in temporary, but significant, increases in disbursements. While 1999 disbursements per parcel averaged \$13, the disbursements per parcel for ninety percent of the counties ranged from \$9 to \$19. Disbursements from the Assessment Fund have steadily increased over the last three years.

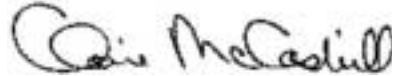
Schedule 6 presents receipts, disbursements and cash balance information for other major funds established by the various counties. These funds represent additional sales taxes approved by voters and earmarked for a specific purpose, including capital improvements, law enforcement, and road and bridge work. Of the 93 third class counties, 48 have established one or more of these sales tax funds. A comparison of the 1999 and 1998 data indicates that the overall level of activity of receipts and disbursements and the cash balances in these types of funds has increased.

Schedule 7 presents the assessed valuation and tax levies for 1999 and 1998. New Madrid County which has had an assessed valuation exceeding \$300,000,000 for five years became second class in January 1999. A further review of the assessed valuations indicates that within a few years several other counties will also be changing classification from third, to first or second class based on their assessed valuations.

Maximizing receipts, minimizing disbursements, and improving the overall efficiency of government are crucial to the financial condition of all counties in the future. Counties must review all sources of receipts to ensure maximum return and timely receipt, and effectively control disbursements. Large disbursements should be bid to ensure the best product or service is purchased at the lowest cost. Discretionary disbursements should be carefully reviewed and alternatives evaluated. Counties must also strive to improve their overall financial reporting of activity to ensure the total financial condition can be evaluated.

While this report reflects financial information through 1999, various issues will significantly affect county operations during 2000 and subsequent years. Future efforts require county officials to work with the legislature to ensure proposed new legislation will not place undue hardships on the county's financial resources and that changes to promote efficiency are forthcoming.

This is the twenty-first year the State Auditor's office has issued an aggregate report on Missouri 3rd class counties. We have made changes to reflect information of interest to the readers, but are continually looking for new ideas to better communicate the information to those interested. We again solicit suggestions which may be beneficial to those involved in county government and other readers of this report.



Claire McCaskill
State Auditor

June 20, 2000 (field work completion date)

The following auditors participated in the preparation of this report:

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SCHEDULES

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

County	December 31,								
	1999			1998			1997		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	1,879,459	1,869,110	183,034	1,797,512	1,640,433	172,685	2,216,684	2,217,685	15,606
Andrew	1,122,411	972,367	1,202,606	1,098,365	826,503	1,052,562	1,048,596	816,195	780,700
Atchison	866,605	923,704	355,971	939,181	942,626	413,070	874,801	801,456	416,515
Audrain	2,168,220	1,839,892	1,062,604	2,126,973	1,701,360	734,276	2,011,409	2,000,619	308,663
Barry	2,728,358	2,360,244	1,785,423	2,271,547	2,079,233	1,417,309	2,058,945	1,740,739	#####
Barton	725,604	749,233	313,640	700,915	758,625	337,269	668,045	544,021	394,979
Bates	654,624	507,425	328,435	590,483	449,416	181,236	537,415	629,212	40,169
Benton	1,443,624	1,430,868	234,500	1,505,378	1,468,035	221,744	1,329,577	1,409,073	184,401
Bollinger	851,500	862,651	13,496	952,758	948,595	24,647	756,061	764,377	20,484
Butler	4,717,795	4,360,396	520,136	3,996,961	4,091,527	162,737	3,939,890	3,701,571	257,303
Caldwell	922,830	907,232	-94,026	702,754	845,650	-109,624	681,904	714,162	33,272
Carroll	1,217,103	1,105,617	221,256	1,123,789	1,173,732	109,770	1,191,532	1,134,288	159,713
Carter	644,018	595,131	102,684	874,184	820,382	53,797	726,173	753,323	-5
Cedar	1,012,845	935,533	591,922	1,154,047	880,036	514,610	871,644	868,218	240,599
Chariton	1,082,223	1,337,103	131,688	1,213,107	1,230,155	386,568	1,007,577	1,061,523	403,616
Christian	2,195,011	2,002,437	1,136,018	2,311,085	1,911,973	943,444	2,491,527	2,003,534	544,332
Clark	820,145	780,661	43,148	727,877	726,653	3,664	784,839	784,393	2,440
Clinton	1,531,970	1,517,758	80,319	1,410,768	1,443,431	66,107	1,333,119	1,349,297	98,770
Cooper	1,672,187	1,577,519	1,267,341	1,611,555	1,656,152	1,172,673	1,628,186	1,583,992	#####
Crawford	1,853,658	1,825,174	55,506	1,774,902	1,764,044	27,022	1,604,387	1,609,960	16,164
Dade	426,353	472,546	404,185	409,298	421,953	450,378	435,677	478,366	463,033
Dallas	919,391	970,073	198,008	893,955	872,864	248,690	867,980	1,219,102	227,599
Daviess	645,261	576,359	634,864	615,821	596,816	565,962	590,257	432,498	546,957
DeKalb	961,918	997,858	88,682	1,017,424	973,748	124,622	822,457	823,165	80,946
Dent	1,115,603	1,075,721	585,597	1,048,158	1,001,634	545,715	1,045,394	970,485	499,191
Douglas	1,054,582	1,119,326	361,757	1,036,973	1,029,943	426,501	908,330	897,649	419,471
Dunklin	2,453,540	2,056,323	1,320,885	2,549,869	2,352,250	923,668	1,503,304	1,986,185	726,049
Gasconade	1,387,750	1,215,588	473,156	1,346,923	1,376,988	300,994	1,196,579	1,356,466	331,059
Gentry	939,922	930,057	185,899	945,759	848,930	176,034	814,456	763,424	79,205
Grundy	951,144	1,049,885	646,876	909,823	899,485	745,617	967,584	827,881	735,279
Harrison	743,984	787,454	81,072	826,179	942,438	124,542	771,946	812,868	240,801
Henry	2,018,346	1,927,675	434,602	1,846,821	1,842,179	343,931	1,753,743	1,846,469	339,289
Hickory	1,022,738	1,008,191	174,586	985,572	882,029	160,039	968,772	997,474	56,496
Holt	872,387	840,273	117,525	886,189	882,429	85,411	869,793	810,914	81,651
Howard	943,669	984,059	514,014	996,281	1,041,552	554,404	1,385,089	924,562	599,675
Howell	2,686,274	2,666,633	278,549	2,498,775	2,511,365	258,908	2,229,214	2,258,593	271,498
Iron	1,220,961	1,161,542	363,985	1,180,854	1,131,243	304,566	1,100,870	1,113,857	254,955
Knox	460,319	447,588	14,186	500,489	501,102	1,455	481,678	522,763	2,068
Laclede	3,064,205	2,743,813	818,055	2,787,769	2,582,537	497,663	2,203,579	2,331,402	292,431
Lawrence	2,631,195	2,619,592	549,757	2,478,119	2,371,988	538,154	2,457,002	2,205,726	432,023
Lewis	994,351	1,088,895	124,178	1,081,316	1,024,139	218,722	1,083,825	948,933	161,545
Lincoln	3,418,852	3,176,472	546,341	3,622,260	3,340,197	303,961	3,010,989	3,213,947	21,898
Linn	1,060,044	1,011,165	365,777	1,144,673	1,043,477	316,898	892,495	869,916	215,702
Livingston	1,493,188	1,556,461	132,912	1,399,296	1,543,827	196,185	1,403,904	1,342,141	340,716
Macon	1,387,983	1,321,993	125,263	1,280,965	1,375,011	59,273	1,233,011	1,238,191	153,319
Madison	1,100,694	1,092,336	24,851	1,118,475	1,121,796	16,493	993,378	1,000,821	19,814
Maries	875,251	846,972	96,618	864,070	856,415	68,339	792,438	796,941	60,684

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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

County	December 31,											
	1999			1998			1997			Cash		
	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
Marion \$	3,310,573	* 2,995,914	* 611,457	* 3,035,275	* 2,995,516	296,798	2,916,008	2,894,961	257,039			
McDonald	1,386,889	* 1,436,304	* 37,720	* 1,582,013	* 1,838,256	* 87,135	* 1,344,694	1,229,907	343,378			
Mercer	550,929	* 539,683	* 136,376	* 570,614	557,357	125,130	537,194	516,691	111,873			
Miller	2,136,519	* 1,763,123	* 687,477	* 1,938,015	* 1,672,430	* 314,081	* 1,776,018	1,732,680	48,496			
Mississippi	1,582,140	* 1,523,484	* 502,926	* 1,646,427	* 1,525,247	* 444,270	* 1,378,998	1,312,844	323,090			
Moniteau	980,257	* 991,069	* 34,185	* 891,820	952,358	44,997	841,029	880,953	105,535			
Monroe	1,186,302	* 1,199,904	* 60,043	* 1,101,267	* 1,151,627	* 73,645	* 1,055,951	1,021,311	124,005			
Montgomery	1,704,121	* 1,753,014	* 27,811	* 1,737,378	* 1,667,585	* 76,704	* 1,207,104	1,347,891	6,911			
Morgan	1,584,632	* 1,397,940	* 849,927	* 1,552,878	1,463,657	663,235	1,438,937	1,464,333	574,014			
New Madrid	2,747,734	* 2,460,216	* 2,118,095	* 2,518,283	* 2,515,604	* 1,830,577	* 2,402,348	2,194,370	1,827,898			
Newton	5,585,485	* 5,180,390	* 2,817,191	* 5,278,307	4,938,117	2,412,096	5,194,120	5,773,271	2,071,906			
Nodaway	2,219,433	* 2,190,968	* 1,569,459	* 2,130,055	2,161,376	1,540,994	2,144,924	1,872,172	1,572,315			
Oregon	995,356	* 1,028,574	* 615,760	* 1,035,615	* 1,031,066	* 648,978	* 920,006	898,573	644,429			
Osage	844,302	* 854,036	* 129,949	* 825,958	* 822,174	* 139,683	* 810,851	808,342	135,899			
Ozark	994,615	* 973,076	* 21,652	* 1,026,620	* 1,028,080	* 113	* 862,843	956,163	1,573			
Pemiscot	1,962,188	* 2,028,630	* 131,637	* 1,807,681	1,880,516	198,079	1,573,280	1,908,195	270,914			
Perry	1,940,897	* 1,794,856	* 493,102	* 1,885,954	2,007,622	347,061	1,778,977	1,737,200	468,729			
Phelps	3,696,142	* 3,631,475	* 328,151	* 3,891,428	3,634,462	263,484	3,556,859	3,563,304	6,518			
Pike	2,350,423	* 2,444,912	* 108,376	* 2,317,279	* 2,543,387	* 202,865	* 2,441,181	2,487,152	428,973			
Polk	911,767	* 706,544	* 824,230	* 845,606	* 653,666	* 619,007	* 760,690	578,537	427,067			
Pulaski	2,212,057	* 2,262,560	* 423,242	* 2,312,578	2,339,375	473,745	1,669,865	2,534,479	500,542			
Putnam	523,886	* 522,827	* 84,188	* 382,018	411,792	83,129	393,736	377,210	112,903			
Ralls	1,197,660	* 1,122,779	* 79,110	* 1,092,702	1,191,415	4,229	1,159,388	1,171,615	102,942			
Randolph	2,690,320	* 2,667,577	* -65,601	* 2,610,092	2,687,996	-88,344	2,491,400	2,530,063	-10,440			
Ray	2,104,134	* 2,072,586	* 61,015	* 1,875,216	1,981,376	29,467	1,819,418	1,937,755	135,627			
Reynolds	637,049	* 665,525	* 72,397	* 565,307	* 616,401	* 100,873	* 633,186	578,213	151,967			
Ripley	455,443	* 484,512	* 330,665	* 531,531	435,064	359,734	442,551	417,413	263,267			
St. Clair	2,667,576	* 2,957,677	* 55,029	* 1,689,879	1,747,599	345,130	1,474,768	1,445,016	402,850			
Ste. Genevieve	3,143,254	* 3,095,441	* 832,232	* 3,073,261	3,056,766	784,419	2,939,321	2,727,393	767,924			
Schuyler	553,559	* 574,626	* 260,586	* 378,274	361,425	281,653	444,350	382,408	264,804			
Scotland	650,076	* 626,778	* 250,092	* 642,133	609,494	226,794	591,979	559,588	194,155			
Scott	3,054,197	* 2,853,396	* 636,882	* 3,012,842	* 3,147,070	* 436,081	* 2,703,978	2,657,148	570,309			
Shannon	749,746	* 771,007	* 43,067	* 666,145	* 724,761	* 64,328	* 648,474	562,072	122,944			
Shelby	835,857	* 748,896	* 190,851	* 720,826	* 759,969	* 103,890	* 740,447	769,718	143,033			
Stoddard	2,307,611	* 2,266,561	* 1,247,452	* 2,211,399	2,713,108	1,206,402	2,181,915	2,069,703	1,708,111			
Stone	1,882,037	* 1,782,013	* 644,799	* 1,782,117	2,041,337	544,775	2,057,098	1,508,602	803,995			
Sullivan	947,934	* 960,385	* 209,060	* 816,152	857,522	221,511	763,137	676,959	262,881			
Taney	8,062,277	* 4,949,353	* 6,255,888	* 6,010,104	* 5,256,922	* 3,142,964	* 5,931,873	5,475,514	2,389,782			
Texas	1,198,379	* 1,166,276	* 558,957	* 1,159,988	1,270,167	526,854	1,072,926	1,101,109	637,033			
Vernon	1,679,693	* 1,640,724	* 412,769	* 1,659,202	* 1,685,459	* 373,800	* 1,590,310	1,513,196	400,057			
Warren	2,136,778	* 1,708,300	* 863,419	* 1,913,674	1,855,029	434,941	1,804,810	1,757,972	376,296			
Washington	1,544,543	* 1,551,477	* 35,365	* 1,587,921	* 1,572,323	* 42,299	* 1,550,954	1,558,126	26,701			
Wayne	1,082,646	* 1,116,759	* -32,537	* 1,031,148	* 1,127,937	* 1,576	* 933,574	961,632	98,365			
Webster	1,778,000	* 1,660,629	* 330,323	* 1,478,758	1,467,969	212,952	1,443,802	1,441,415	202,163			
Worth	299,877	* 278,286	* -21,747	* 278,056	* 322,993	* -43,338	* 437,144	442,135	1,599			
Wright	1,192,881	* 1,140,627	* 416,088	* 1,019,813	* 978,325	* 363,834	* 998,619	972,701	322,346			
Aver: \$	1,626,003	1,534,910	489,000	1,540,601	1,515,985	397,907	1,445,238	1,427,815	373,291			

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 1-B

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

County	December 31,								
	1999			1998			1997		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$ 1,248,256	* 1,065,518	* 239,647	1,416,255	* 1,581,283	* 56,909	1,592,436	1,605,957	221,937
Andrew	1,864,943	* 1,669,670	* 571,969	1,850,430	* 1,943,125	* 376,696	1,676,710	1,459,652	469,391
Atchison	643,551	* 931,798	* 2,414	1,121,423	* 917,340	* 290,661	701,368	697,179	86,578
Audrain	1,704,982	* 1,879,921	* 193,769	1,336,039	* 1,441,768	* 368,708	1,199,194	1,208,289	474,437
Barry	239,064	* 343,261	* 294,643	430,419	* 349,073	* 398,840	462,666	456,970	317,494
Barton	864,091	* 930,368	* 403,659	674,420	* 499,933	* 469,936	677,374	528,145	295,449
Bates	1,267,036	* 1,084,996	* 485,752	1,059,222	* 924,747	* 303,712	1,309,781	1,434,404	169,237
Benton	1,151,489	* 1,321,559	* 1,102,437	1,195,066	* 1,146,392	* 1,272,507	1,267,160	1,016,675	1,223,833
Bollinger	858,703	* 853,031	* 6,616	808,615	* 877,375	* 944	761,754	755,112	69,704
Butler	2,711,110	* 2,670,723	* 554,143	1,830,795	* 1,683,222	* 513,756	1,917,077	1,640,800	366,183
Caldwell	933,320	* 1,041,139	* 148,286	1,281,838	* 1,204,562	* 256,105	709,640	762,493	178,829
Carroll	1,463,845	* 1,300,616	* 794,256	1,475,011	* 1,092,439	* 631,027	1,863,310	1,985,728	248,455
Carter	432,145	* 390,792	* 129,840	544,494	* 525,474	* 88,487	476,270	601,915	69,466
Cedar	1,181,504	* 1,190,066	* 203,391	585,661	* 456,204	* 211,953	609,773	568,202	82,496
Chariton	820,443	* 751,223	* 770,337	1,284,264	* 1,310,297	* 701,117	924,055	897,484	727,150
Christian	2,467,220	* 2,811,988	* 637,215	2,957,871	* 2,612,774	* 981,983	2,392,898	2,580,285	636,886
Clark	1,500,098	* 1,397,682	* 102,891	990,895	* 1,005,749	* 475	1,832,446	1,817,700	15,329
Clinton	1,252,631	* 1,463,655	* 111,436	1,244,325	* 1,398,372	* 322,460	1,148,375	1,069,807	476,507
Cooper	1,032,292	* 768,478	* 510,360	1,050,583	* 1,118,063	* 246,546	954,370	832,643	314,026
Crawford	1,900,438	* 1,608,184	* 1,251,305	1,600,680	* 1,482,668	* 959,051	1,482,394	1,200,503	841,039
Dade	563,633	* 646,207	* 197,808	943,143	* 909,826	* 280,382	821,714	802,670	247,065
Dallas	901,122	* 939,640	* 217,443	872,378	* 1,162,391	* 255,961	833,825	744,271	545,974
Daviness	921,544	* 835,841	* 923,767	2,234,875	* 1,968,888	* 838,064	1,301,111	1,259,434	572,077
DeKalb	911,505	* 968,831	* 748,293	781,581	* 662,111	* 805,619	594,627	382,143	686,149
Dent	912,804	* 965,306	* 109,194	1,008,930	* 1,120,132	* 161,696	1,000,497	988,332	272,898
Douglas	885,341	* 931,834	* 64,427	826,594	* 832,027	* 110,920	767,646	745,462	116,353
Dunklin	1,039,866	* 852,483	* 1,035,165	801,849	* 825,864	* 847,782	811,819	744,330	871,797
Gasconade	1,517,334	* 1,166,356	* 614,035	1,309,773	* 1,183,215	* 263,057	1,272,538	1,392,154	136,499
Gentry	1,253,737	* 1,290,115	* 92,769	1,033,895	* 1,093,407	* 129,147	728,798	705,797	188,659
Grundy	792,070	* 943,310	* 105,371	655,088	* 596,281	* 256,611	733,902	778,872	197,804
Harrison	1,523,453	* 1,688,095	* 1,792,385	1,678,633	* 1,170,358	* 1,957,027	1,277,652	1,339,831	1,448,752
Henry	1,316,704	* 1,244,069	* 1,082,582	1,084,115	* 950,290	* 1,009,947	914,109	740,155	876,122
Hickory	613,638	* 564,501	* 113,314	575,715	* 586,096	* 64,177	614,048	675,166	74,558
Holt	1,192,640	* 1,213,535	* 90,702	1,004,624	* 1,117,624	* 111,597	1,344,506	1,010,869	224,597
Howard	956,161	* 936,675	* 378,711	1,015,378	* 1,056,438	* 359,225	866,616	936,239	400,285
Howell	1,416,452	* 1,454,325	* 176,227	1,375,469	* 1,333,937	* 214,100	1,300,361	1,275,967	172,568
Iron	973,153	* 967,540	* 401,038	896,254	* 886,415	* 395,425	892,407	830,127	385,587
Knox	1,066,409	* 1,018,104	* 194,693	1,231,997	* 1,350,765	* 146,388	1,362,081	1,426,182	265,156
Laclede	1,056,922	* 1,140,077	* 19,616	905,048	* 1,002,710	* 102,771	1,159,484	1,109,497	200,433
Lawrence	2,072,233	* 2,148,132	* 178,002	1,969,844	* 1,997,897	* 253,901	1,857,002	1,878,598	281,954
Lewis	765,953	* 802,979	* 8,398	753,014	* 808,416	* 45,424	707,666	687,327	100,826
Lincoln	3,567,075	* 3,278,721	* 534,480	3,290,322	* 3,141,405	* 246,126	3,113,069	2,755,104	97,209
Linn	1,610,957	* 1,402,223	* 429,820	1,336,459	* 1,525,972	* 221,086	1,328,748	1,312,182	410,599
Livingston	1,046,790	* 1,056,474	* 98,149	779,882	* 836,361	* 107,833	663,948	775,535	164,312
Macon	1,413,925	* 1,493,977	* 371,003	1,292,342	* 1,279,248	* 451,055	1,270,900	1,235,495	437,961
Madison	632,499	* 682,878	* 239	771,469	* 730,821	* 50,618	551,902	550,292	9,970
Maries	436,890	* 421,667	* 82,480	1,831,118	* 1,779,631	* 67,257	581,790	630,850	15,770

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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

County	December 31,								
	1999			1998			1997		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Marion	\$ 1,240,326	* 1,146,710	* 124,861	* 1,085,683	* 1,054,665	* 31,245	* 989,442	* 1,012,356	* 227
McDonald	1,301,698	* 1,278,722	* 397,109	1,190,127	* 1,186,974	* 374,133	1,146,683	1,325,488	370,980
Mercer	541,026	* 984,278	* 56,925	821,029	935,389	500,177	891,598	773,642	614,537
Miller	1,276,351	* 1,165,630	* 329,999	1,656,649	* 1,513,807	* 219,278	1,057,467	1,005,097	76,436
Mississippi	1,055,888	* 1,203,391	* 170,107	839,863	* 775,748	* 317,610	965,468	862,868	253,495
Moniteau	875,208	* 956,583	* 74,959	872,228	861,156	156,334	848,819	747,500	145,262
Monroe	1,211,172	* 1,074,833	* 179,825	915,437	* 1,025,035	* 43,486	980,219	1,006,500	153,084
Montgomery	1,315,642	* 1,269,885	* 194,691	1,071,499	* 1,052,985	* 148,934	1,353,955	1,402,236	130,420
Morgan	1,701,912	* 1,246,581	* 1,010,432	1,436,729	1,654,526	555,101	1,576,682	1,288,290	772,898
New Madrid	2,084,933	* 1,986,311	* 1,448,251	1,916,646	* 1,761,479	* 1,349,629	2,148,141	2,307,617	1,194,462
Newton	1,705,522	* 2,451,365	* 21,964	2,004,358	1,780,505	767,807	2,492,950	2,028,850	543,954
Nodaway	2,433,891	* 2,337,134	* 1,611,341	2,139,763	1,660,216	1,514,584	2,361,070	1,753,262	1,035,037
Oregon	636,638	* 563,418	* 393,430	607,822	* 477,955	* 320,210	601,494	550,507	190,343
Osage	787,934	* 803,773	* 237,580	863,277	* 784,055	* 253,419	759,129	793,261	174,198
Ozark	882,638	* 884,413	* 49,479	862,263	* 813,330	* 51,254	780,719	866,772	2,321
Pemiscot	1,032,736	* 1,114,730	* 437,674	1,030,768	923,132	519,668	1,024,279	879,983	412,032
Perry	1,286,621	* 1,165,943	* 552,915	1,101,034	1,055,284	432,237	1,086,548	1,166,338	386,487
Phelps	2,321,506	* 2,413,162	* 4,718	2,479,550	2,384,088	96,374	2,325,242	2,328,325	912
Pike	1,975,256	* 1,948,726	* 144,372	1,930,449	* 1,822,162	* 117,842	1,026,418	1,041,684	9,554
Polk	1,682,297	* 1,689,415	* 619	1,931,674	* 1,977,983	* 7,737	1,915,159	1,881,331	54,046
Pulaski	1,017,398	* 986,513	* 117,985	1,215,442	1,236,865	87,100	2,229,199	2,147,272	108,523
Putnam	732,048	* 744,534	* 176,719	808,421	788,764	189,205	698,708	775,938	169,548
Ralls	1,032,925	* 1,160,050	* 221,082	1,099,316	1,231,711	348,207	1,168,031	1,527,809	480,602
Randolph	1,673,195	* 1,638,934	* 1,208,083	1,498,658	1,492,712	1,173,822	1,673,901	1,739,523	1,167,876
Ray	1,600,114	* 1,553,084	* 58,137	1,200,291	1,517,159	11,107	1,246,548	1,077,828	327,975
Reynolds	984,023	* 1,067,692	* 122,877	942,544	* 890,890	* 206,546	910,502	962,308	154,892
Ripley	636,061	* 576,831	* 152,492	456,143	483,969	93,262	409,727	353,890	121,088
St. Clair	887,983	* 914,587	* 235,657	823,598	757,853	262,261	875,719	818,329	196,516
Ste. Genevieve	1,022,248	* 938,293	* 1,343,172	1,084,155	1,074,716	1,259,217	972,385	784,942	1,249,778
Schuyler	735,975	* 625,692	* 284,414	765,724	664,160	174,131	800,280	809,882	72,567
Scotland	931,594	* 806,629	* 380,218	951,208	1,037,705	255,253	925,464	865,633	341,750
Scott	943,338	* 870,254	* 200,781	931,086	* 940,814	* 127,697	877,290	884,387	137,425
Shannon	745,250	* 739,523	* 1,192,780	1,110,154	* 587,448	* 1,187,053	827,708	654,579	664,347
Shelby	868,440	* 749,743	* 197,407	1,029,187	* 1,053,393	* 78,710	846,280	864,371	102,916
Stoddard	1,671,586	* 1,582,609	* 1,264,474	1,374,741	1,358,779	1,175,497	1,401,644	1,266,668	1,159,535
Stone	4,040,525	* 4,459,431	* 404,088	4,050,451	3,811,226	822,994	3,720,238	3,602,913	583,769
Sullivan	624,284	* 645,526	* 415,471	1,093,076	1,173,930	436,713	1,399,645	1,247,933	517,567
Taney	1,274,172	* 1,580,127	* 2,067,874	1,580,457	* 1,384,044	* 2,373,829	1,746,953	1,331,173	2,177,416
Texas	924,295	* 991,358	* 84,796	915,552	917,478	151,859	924,211	897,038	153,786
Vernon	1,428,196	* 1,207,826	* 571,664	1,170,197	* 1,480,123	* 351,294	1,345,759	1,428,878	661,220
Warren	1,489,067	* 1,131,149	* 979,049	1,466,977	1,027,243	621,131	1,201,808	1,184,599	181,397
Washington	1,561,216	* 1,535,947	* 168,413	1,481,717	* 1,457,258	* 143,144	1,783,590	1,704,698	118,685
Wayne	1,496,443	* 1,421,804	* 99,422	1,133,020	* 1,177,529	* 24,783	1,200,623	1,183,590	69,292
Webster	1,229,095	* 1,254,903	* 97,879	1,224,880	1,178,531	123,687	1,076,601	1,044,127	77,338
Worth	856,805	* 861,554	* 93,765	623,422	* 601,792	* 98,514	617,473	555,736	76,884
Wright	895,862	* 890,164	* 121,263	928,891	* 928,305	* 115,565	733,626	769,370	114,978
Aver	\$ 1,242,466	1,238,154	411,567	1,233,487	1,196,067	407,255	1,189,002	1,143,421	369,836

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 2-A

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

County	Year Ended December 31,			
	1999		1998	1997
Adair	0.1	*	0.11 *	0.01
Andrew	1.24	*	1.27 *	0.96
Atchison	0.39	*	0.44 *	0.52
Audrain	0.58	*	0.43 *	0.15
Barry	0.76	*	0.68	0.7
Barton	0.42	*	0.44 *	0.73
Bates	0.65	*	0.4 *	0.06
Benton	0.16	*	0.15 *	0.13
Bollinger	0.02	*	0.03 *	0.03
Butler	0.12	*	0.04	0.07
Caldwell	-0.1	*	-0.13 *	0.05
Carroll	0.2	*	0.09	0.14
Carter	0.17	*	0.07 *	-0
Cedar	0.63	*	0.58 *	0.28
Chariton	0.1	*	0.31 *	0.38
Christian	0.57	*	0.49 *	0.27
Clark	0.06	*	0.01	0
Clinton	0.05	*	0.05 *	0.07
Cooper	0.8	*	0.71	0.77
Crawford	0.03	*	0.02	0.01
Dade	0.86	*	1.07	0.97
Dallas	0.2	*	0.28	0.19
Daviess	1.1	*	0.95	1.26
DeKalb	0.09	*	0.13 *	0.1
Dent	0.54	*	0.54 *	0.51
Douglas	0.32	*	0.41 *	0.47
Dunklin	0.64	*	0.39	0.37
Gasconade	0.39	*	0.22 *	0.24
Gentry	0.2	*	0.21 *	0.1
Grundy	0.62	*	0.83	0.89
Harrison	0.1	*	0.13	0.3
Henry	0.23	*	0.19	0.18
Hickory	0.17	*	0.18 *	0.06
Holt	0.14	*	0.1	0.1
Howard	0.52	*	0.53	0.65
Howell	0.1	*	0.1	0.12
Iron	0.31	*	0.27 *	0.23
Knox	0.03	*	0 *	0
Laclede	0.3	*	0.19	0.13
Lawrence	0.21	*	0.23	0.2
Lewis	0.11	*	0.21	0.17
Lincoln	0.17	*	0.09 *	0.01
Linn	0.36	*	0.3 *	0.25
Livingston	0.09	*	0.13 *	0.25
Macon	0.09	*	0.04 *	0.12
Madison	0.02	*	0.01	0.02
Maries	0.11	*	0.08	0.08

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 2-A

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

County	Year Ended December 31,			
	1999		1998	1997
Marion	0.2	*	0.1	0.09
McDonald	0.03	*	0.05 *	0.28
Mercer	0.25	*	0.22	0.22
Miller	0.39	*	0.19 *	0.03
Mississippi	0.33	*	0.29 *	0.25
Moniteau	0.03	*	0.05	0.12
Monroe	0.05	*	0.06 *	0.12
Montgomery	0.02	*	0.05 *	0.01
Morgan	0.61	*	0.45 *	0.39
New Madrid	0.86	*	0.73 *	0.83
Newton	0.54	*	0.49	0.36
Nodaway	0.72	*	0.71	0.84
Oregon	0.6	*	0.63 *	0.72
Osage	0.15	*	0.17 *	0.17
Ozark	0.02	*	0 *	0
Pemiscot	0.06	*	0.11	0.14
Perry	0.27	*	0.17	0.27
Phelps	0.09	*	0.07	0
Pike	0.04	*	0.08 *	0.17
Polk	1.17	*	0.95 *	0.74
Pulaski	0.19	*	0.2	0.2
Putnam	0.16	*	0.2	0.3
Ralls	0.07	*	0	0.09
Randolph	-0.02	*	-0.03	-0
Ray	0.03	*	0.01	0.07
Reynolds	0.11	*	0.16 *	0.26
Ripley	0.68	*	0.83	0.63
St. Clair	0.02	*	0.2	0.28
Ste. Genevieve	0.27	*	0.26	0.28
Schuyler	0.45	*	0.78	0.69
Scotland	0.4	*	0.37	0.35
Scott	0.22	*	0.14 *	0.21
Shannon	0.06	*	0.09 *	0.22
Shelby	0.25	*	0.14 *	0.19
Stoddard	0.55	*	0.44	0.83
Stone	0.36	*	0.27	0.53
Sullivan	0.22	*	0.26	0.39
Taney	1.26	*	0.6 *	0.44
Texas	0.48	*	0.41	0.58
Vernon	0.25	*	0.22 *	0.26
Warren	0.51	*	0.23	0.21
Washington	0.02	*	0.03 *	0.02
Wayne	-0.03	*	0 *	0.1
Webster	0.2	*	0.15	0.14
Worth	-0.08	*	-0.13 *	0
Wright	0.36	*	0.37 *	0.33
Average	0.31		0.28	0.29

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 2-B

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

County	Year Ended December 31,					
	1999		1998		1997	
Adair	0.22	*	0.04	*	0.14	
Andrew	0.34	*	0.19	*	0.32	
Atchison	0	*	0.32	*	0.12	
Audrain	0.1	*	0.26	*	0.39	
Barry	0.86	*	1.14		0.69	
Barton	0.43	*	0.94	*	0.56	
Bates	0.45	*	0.33	*	0.12	
Benton	0.83	*	1.11	*	1.2	
Bollinger	0.01	*	0	*	0.09	
Butler	0.21	*	0.31		0.22	
Caldwell	0.14	*	0.21	*	0.23	
Carroll	0.61	*	0.58		0.13	
Carter	0.33	*	0.17	*	0.12	
Cedar	0.17	*	0.46	*	0.15	
Chariton	1.03	*	0.54	*	0.81	
Christian	0.23	*	0.38	*	0.25	
Clark	0.07	*	0		0.01	
Clinton	0.08	*	0.23	*	0.45	
Cooper	0.66	*	0.22		0.38	
Crawford	0.78	*	0.65		0.7	
Dade	0.31	*	0.31		0.31	
Dallas	0.23	*	0.22		0.73	
Daviess	1.11	*	0.43		0.45	
DeKalb	0.77	*	1.22	*	1.8	
Dent	0.11	*	0.14	*	0.28	
Douglas	0.07	*	0.13	*	0.16	
Dunklin	1.21	*	1.03		1.17	
Gasconade	0.53	*	0.22	*	0.1	
Gentry	0.07	*	0.12	*	0.27	
Grundy	0.11	*	0.43		0.25	
Harrison	1.06	*	1.67		1.08	
Henry	0.87	*	1.06		1.18	
Hickory	0.2	*	0.11	*	0.11	
Holt	0.07	*	0.1		0.22	
Howard	0.4	*	0.34		0.43	
Howell	0.12	*	0.16		0.14	
Iron	0.41	*	0.45	*	0.46	
Knox	0.19	*	0.11	*	0.19	
Laclede	0.02	*	0.1		0.18	
Lawrence	0.08	*	0.13		0.15	
Lewis	0.01	*	0.06		0.15	
Lincoln	0.16	*	0.08	*	0.04	
Linn	0.31	*	0.14	*	0.31	
Livingston	0.09	*	0.13	*	0.21	
Macon	0.25	*	0.35	*	0.35	
Madison	0	*	0.07		0.02	
Maries	0.2	*	0.04		0.02	

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 2-B

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

County	Year Ended December 31,				
	1999		1998	1997	
Marion	0.11	*	0.03	0	
McDonald	0.31	*	0.32	*	0.28
Mercer	0.06	*	0.53		0.79
Miller	0.28	*	0.14	*	0.08
Mississippi	0.14	*	0.41	*	0.29
Moniteau	0.08	*	0.18		0.19
Monroe	0.17	*	0.04	*	0.15
Montgomery	0.15	*	0.14	*	0.09
Morgan	0.81	*	0.34		0.6
New Madrid	0.73	*	0.77	*	0.52
Newton	0.01	*	0.43		0.27
Nodaway	0.69	*	0.91		0.59
Oregon	0.7	*	0.67	*	0.35
Osage	0.3	*	0.32	*	0.22
Ozark	0.06	*	0.06	*	0
Pemiscot	0.39	*	0.56		0.47
Perry	0.47	*	0.41		0.33
Phelps	0	*	0.04		0
Pike	0.07	*	0.06	*	0.01
Polk	0	*	0	*	0.03
Pulaski	0.12	*	0.07		0.05
Putnam	0.24	*	0.24		0.22
Ralls	0.19	*	0.28		0.31
Randolph	0.74	*	0.79		0.67
Ray	0.04	*	0.01		0.3
Reynolds	0.12	*	0.23	*	0.16
Ripley	0.26	*	0.19		0.34
St. Clair	0.26	*	0.35		0.24
Ste. Genevieve	1.43	*	1.17		1.59
Schuyler	0.45	*	0.26		0.09
Scotland	0.47	*	0.25		0.39
Scott	0.23	*	0.14	*	0.16
Shannon	1.61	*	2.02	*	1.01
Shelby	0.26	*	0.07	*	0.12
Stoddard	0.8	*	0.87		0.92
Stone	0.09	*	0.22		0.16
Sullivan	0.64	*	0.37		0.41
Taney	1.31	*	1.72	*	1.64
Texas	0.09	*	0.17		0.17
Vernon	0.47	*	0.24	*	0.46
Warren	0.87	*	0.6		0.15
Washington	0.11	*	0.1	*	0.07
Wayne	0.07	*	0.02	*	0.06
Webster	0.08	*	0.1		0.07
Worth	0.11	*	0.16	*	0.14
Wright	0.14	*	0.12	*	0.15
Average	0.36		0.37		0.36

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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 December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Adair	0*	0*	1	62*	61*	52	8*	10*	14	19*	16*	14	1*	1*	0	10*	12*	19
Andrew	24*	21*	23	34*	34*	32	1*	1*	9	24*	26*	22	6*	7*	6	11*	11*	8
Atchison	40*	37*	35	24*	23*	26	10*	10*	12	19*	21*	20	3*	3*	3	4*	6*	4
Audrain	17*	17*	13	44*	44*	48	15*	15*	16	20*	20*	20	1*	1*	-0	3*	3*	3
Barry	0*	1	1	50*	55	58	15*	17	15	17*	20	20	2*	3	3	16*	4	3
Barton	8*	8*	8	55*	54*	57	7*	7*	7	20*	20*	23	3*	3*	2	7*	8*	3
Bates	57*	55*	57	0*	0*	0	3*	3*	4	30*	33*	32	2*	2*	1	8*	7*	6
Benton	13*	13*	12	39*	36*	39	16*	15*	17	23*	20*	22	1*	2*	2	8*	14*	8
Bollinger	17*	14*	15	57*	48*	59	5*	8*	7	14*	11*	14	0*	0*	0	7*	19*	5
Butler	7*	8	8	31*	35	36	17*	19	17	12*	14	13	0*	1	0	33*	23	26
Caldwell	17*	26*	19	24*	25*	25	11*	7*	7	18*	25*	24	0*	0*	1	30*	17*	24
Carroll	25*	24	21	23*	22	21	12*	11	11	34*	37	41	1*	1	1	5*	5	5
Carter	2*	1*	12	49*	35*	40	19*	25*	4	18*	13*	13	1*	0*	0	11*	26*	31
Cedar	10*	9*	9	38*	32*	41	13*	41*	30	20*	15*	17	2*	3*	1	17*	0*	2
Chariton	24*	22*	25	20*	22*	24	32*	35*	28	14*	11*	11	1*	2*	3	9*	8*	9
Christian	0*	11*	25	41*	0*	0	11*	10*	6	41*	37*	32	3*	3*	2	4*	39*	35
Clark	30*	30	32	22*	24	22	15*	14	15	18*	20	18	1*	1	2	14*	11	11
Clinton	19*	24*	24	29*	30*	26	23*	18*	19	22*	23*	26	1*	1*	2	6*	4*	3
Cooper	17*	10	7	32*	32	32	22*	30	28	11*	11	13	4*	5	5	14*	12	15
Crawford	8*	6	4	40*	39	41	22*	23	25	20*	21	20	0*	0	0	10*	11	10
Dade	14*	13	11	42*	47	47	18*	9	11	18*	17	17	6*	7	4	2*	7	10
Dallas	2*	2	2	50*	51	51	19*	10	13	25*	33	26	2*	2	3	2*	2	5
Daviess	30*	31	37	33*	31	32	6*	5	6	18*	16	18	4*	4	4	9*	13	3
DeKalb	4*	3*	1	51*	45*	54	9*	11*	8	18*	16*	20	1*	1*	1	17*	24*	16
Dent	5*	5*	10	51*	49*	55	9*	10*	7	24*	23*	19	3*	3*	3	8*	10*	6
Douglas	8*	7*	7	59*	56*	62	17*	16*	11	14*	18*	13	1*	1*	2	1*	2*	5
Dunklin	10*	20	35	50*	42	0	10*	11	17	16*	14	25	3*	1	4	11*	12	19
Gasconade	14*	14*	12	59*	55*	61	2*	3*	4	17*	20*	18	2*	2*	2	6*	6*	3
Gentry	29*	27*	30	40*	48*	44	7*	6*	7	15*	11*	13	1*	1*	1	8*	7*	5
Grundy	9*	8	7	42*	40	40	18*	20	17	13*	15	13	3*	4	3	15*	13	20
Harrison	34*	30	30	26*	23	24	5*	7	7	28*	29	29	1*	2	2	6*	9	8
Henry	4*	1	0	47*	47	49	20*	22	18	21*	22	24	1*	1	1	7*	7	8
Hickory	11*	12*	11	62*	40*	39	8*	9*	8	13*	13*	12	1*	1*	1	5*	25*	29
Holt	24*	22	22	31*	30	33	17*	20	21	21*	21	19	1*	2	2	6*	5	3
Howard	21*	19	12	25*	23	16	22*	24	22	13*	17	11	3*	3	2	16*	14	37
Howell	1*	1	1	54*	54	59	25*	24	20	15*	16	18	1*	1	1	4*	4	1
Iron	36*	32*	31	25*	26*	28	8*	10*	19	16*	17*	17	2*	2*	2	13*	13*	3
Knox	23*	27*	25	45*	41*	47	0*	0*	0	18*	18*	18	1*	1*	1	13*	13*	9
Laclede	7*	8	4	50*	52	62	6*	8	7	25*	25	18	1*	2	2	11*	5	7
Lawrence	10*	10	9	38*	39	38	27*	27	29	17*	19	18	2*	2	2	6*	3	4
Lewis	15*	18	16	49*	43	45	4*	5	9	14*	17	15	1*	1	1	17*	16	14
Lincoln	13*	9*	9	42*	36*	41	13*	19*	14	19*	16*	17	1*	1*	1	12*	19*	18
Linn	9*	6*	9	50*	43*	53	18*	23*	13	16*	14*	17	2*	2*	2	5*	12*	6
Livingston	0*	0*	0	50*	52*	55	29*	26*	23	13*	15*	14	1*	1*	2	7*	6*	6
Macon	18*	18*	19	36*	38*	39	16*	18*	15	18*	19*	20	1*	1*	1	11*	6*	6
Madison	13*	6	11	33*	29	34	11*	16	16	23*	33	25	0*	0	0	20*	16	14
Maries	27*	26	27	38*	41	43	9*	4	4	16*	15	16	1*	1	1	9*	13	9

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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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 December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1,998	1997	1999	1998	1997	1999	1998	1997
Marion	2*	2	0	43*	46	46	26*	24	25	18*	20	19	1*	0	0	10*	8	10
McDonald	23*	20*	23	40*	32*	40	16*	13*	14	18*	16*	18	1*	1*	2	2*	18*	3
Mercer	31*	29	26	39*	41	40	11*	14	13	9*	8	8	1*	1	1	9*	7	12
Miller	7*	5*	4	45*	48*	51	19*	21*	19	22*	22*	23	1*	1*	0	6*	3*	3
Mississippi	13*	13*	15	52*	46*	45	6*	13*	16	11*	12*	13	2*	2*	1	16*	14*	10
Moniteau	21*	22	20	38*	38	41	20*	16	16	17*	18	18	1*	1	1	3*	5	4
Monroe	17*	15*	14	41*	41*	46	15*	18*	17	16*	20*	19	1*	1*	1	10*	5*	3
Montgomery	17*	13*	17	33*	32*	44	34*	28*	12	13*	12*	17	1*	1*	1	2*	14*	9
Morgan	17*	16	15	49*	45	48	0*	1	2	20*	22	24	3*	2	3	11*	14	8
New Madrid	23*	22*	21	33*	37*	41	23*	20*	19	14*	15*	12	4*	4*	4	3*	2*	3
Newton	0*	0	0	72*	69	70	9*	9	10	13*	14	13	2*	3	3	4*	5	4
Nodaway	0*	1	1	71*	70	69	5*	7	5	11*	9	11	3*	4	5	10*	9	9
Oregon	4*	3*	3	63*	61*	64	16*	18*	14	11*	10*	10	2*	3*	3	4*	5*	6
Osage	20*	21*	21	44*	41*	43	9*	9*	7	21*	22*	21	2*	2*	2	4*	5*	6
Ozark	11*	10*	11	47*	41*	51	12*	9*	15	14*	12*	15	0*	0*	0	16*	28*	8
Pemiscot	14*	14	14	29*	31	36	15*	16	18	30*	33	23	1*	1	3	11*	5	6
Perry	21*	15	14	46*	42	46	10*	19	20	14*	13	12	1*	2	2	8*	9	6
Phelps	11*	10	9	34*	25	25	28*	30	20	12*	11	12	4*	0	0	11*	24	34
Pike	18*	18*	17	22*	23*	22	37*	41*	46	8*	8*	8	1*	1*	1	14*	9*	6
Polk	53*	52*	49	0*	0*	0	3*	3*	4	28*	31*	28	7*	6*	5	9*	8*	14
Pulaski	1*	1	2	46*	38	55	22*	10	6	19*	19	22	1*	2	4	11*	30	11
Putnam	37*	47	46	45*	29	32	3*	4	3	9*	15	15	2*	2	1	4*	3	3
Ralls	20*	18	15	49*	48	47	5*	8	7	16*	16	15	0*	0	0	10*	10	16
Randolph	15*	15	15	39*	37	38	18*	23	22	21*	20	19	1*	1	1	6*	4	5
Ray	0*	0	0	58*	61	60	0*	8	10	24*	20	21	0*	1	1	18*	10	8
Reynolds	47*	51*	39	0*	0*	0	26*	21*	34	17*	21*	18	2*	2*	2	8*	5*	7
Ripley	40*	37	39	0*	0	0	20*	17	22	25*	20	24	5*	4	4	10*	22	11
St. Clair	10*	15	16	8*	12	14	2*	4	3	71*	65	61	1*	2	2	8*	2	4
Ste. Genevieve	12*	12	10	20*	20	19	52*	47	54	10*	10	10	1*	2	2	5*	9	5
Schuyler	17*	23	19	19*	27	25	38*	19	19	16*	20	26	4*	3	2	6*	8	9
Scotland	31*	32	33	34*	32	36	14*	19	13	13*	12	12	3*	3	3	5*	2	3
Scott	8*	9*	9	53*	53*	55	10*	13*	10	23*	20*	22	1*	1*	2	5*	4*	2
Shannon	15*	20*	25	24*	28*	26	15*	21*	15	20*	17*	17	1*	1*	1	25*	13*	16
Shelby	30*	33*	23	41*	44*	43	11*	9*	8	8*	6*	16	1*	2*	2	9*	6*	8
Stoddard	14*	15	13	44*	43	42	22*	22	23	14*	14	14	4*	4	6	2*	2	2
Stone	19*	19	16	33*	26	22	5*	15	29	30*	32	27	1*	3	2	12*	5	4
Sullivan	18*	22	20	42*	45	52	13*	1	2	19*	19	17	2*	3	2	6*	10	7
Taney	0*	0*	0	60*	71*	67	3*	5*	5	13*	14*	12	3*	4*	4	21*	6*	12
Texas	4*	4	4	57*	54	55	12*	13	13	18*	19	18	2*	3	4	7*	7	6
Vernon	14*	11*	13	44*	42*	44	11*	15*	17	15*	16*	19	1*	1*	1	15*	15*	6
Warren	12*	12	11	45*	46	46	7*	8	9	28*	29	29	2*	1	2	6*	4	3
Washington	15*	21*	19	33*	31*	33	20*	19*	10	16*	16*	16	0*	0*	0	16*	13*	22
Wayne	10*	14*	20	34*	33*	36	30*	28*	19	11*	12*	14	0*	1*	1	15*	12*	10
Webster	8*	6	6	48*	52	54	5*	9	10	29*	29	28	1*	1	1	9*	3	1
Worth	56*	46*	33	17*	17*	13	6*	5*	4	18*	16*	9	0*	0*	0	3*	16*	41
Wright	0*	0*	0	54*	57*	59	25*	19*	16	15*	16*	16	2*	3*	2	4*	5*	7
Average	16	16	16	40	38	39	14	15	14	19	19	19	2	2	2	9	10	10

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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,		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Adair	39*	30*	22	0*	0*	0	57*	57*	54	1*	1*	2	3*	12*	22
Andrew	39*	32*	36	15*	15*	15	40*	49*	46	2*	2*	2	4*	2*	1
Atchison	62*	36*	54	0*	0*	0	0*	1*	0	2*	0*	2	36*	63*	44
Audrain	48*	31*	27	0*	0*	0	47*	62*	67	1*	2*	2	4*	5*	4
Barry	35*	18	14	0*	0	0	54*	76	81	9*	6	5	2*	0	0
Barton	0*	0*	0	0*	0*	0	75*	95*	92	3*	2*	1	22*	3*	7
Bates	3*	0*	0	0*	0*	0	92*	87*	97	1*	1*	0	4*	12*	3
Benton	24*	22*	19	11*	9*	0	55*	57*	70	9*	9*	8	1*	3*	3
Bollinger	22*	22*	21	0*	0*	0	65*	66*	78	1*	0*	0	12*	12*	1
Butler	4*	6	5	23*	32	32	72*	62	62	0*	0	0	1*	0	1
Caldwell	3*	2*	4	0*	0*	0	91*	95*	91	1*	1*	2	5*	2*	3
Carroll	0*	4	3	0*	0	0	98*	94	95	2*	2	1	0*	0	1
Carter	15*	11*	13	0*	0*	0	78*	61*	70	1*	1*	1	6*	27*	16
Cedar	8*	15*	13	0*	0*	0	73*	68*	75	0*	2*	1	19*	15*	11
Chariton	0*	0*	0	0*	0*	0	95*	97*	20	5*	3*	4	0*	0*	76
Christian	0*	0*	0	64*	0*	0	33*	10*	7	2*	1*	2	1*	89*	91
Clark	27*	39	20	0*	0	0	71*	59	75	0*	1	0	2*	1	5
Clinton	49*	48*	46	8*	0*	0	33*	42*	50	3*	3*	3	7*	7*	1
Cooper	39*	39	34	0*	0	0	52*	52	55	2*	2	2	7*	7	9
Crawford	19*	20	18	31*	34	34	45*	42	45	4*	4	3	1*	0	0
Dade	2*	4	3	0*	0	0	95*	94	95	1*	1	1	2*	1	1
Dallas	27*	26	25	0*	0	0	68*	69	70	2*	4	4	3*	1	1
Daviess	0*	0	0	0*	0	0	91*	98	95	4*	1	2	5*	1	3
DeKalb	0*	0*	0	10*	11*	0	81*	80*	88	4*	5*	5	5*	4*	7
Dent	28*	25*	24	17*	0*	0	49*	59*	58	1*	2*	2	5*	14*	16
Douglas	20*	17*	19	0*	0*	0	75*	79*	79	1*	1*	1	4*	3*	1
Dunklin	0*	0	0	12*	0	0	69*	97	95	10*	3	4	9*	0	1
Gasconade	24*	25*	24	32*	33*	33	34*	38*	39	2*	2*	2	8*	2*	2
Gentry	1*	2*	2	0*	0*	0	40*	94*	92	1*	1*	2	58*	3*	4
Grundy	5*	6	5	0*	0	0	88*	91	93	1*	2	1	6*	1	1
Harrison	0*	0	0	26*	22	29	66*	70	63	5*	5	6	3*	3	2
Henry	5*	7	7	0*	0	0	84*	86	81	3*	4	3	8*	3	9
Hickory	28*	28*	24	0*	0*	0	71*	70*	74	1*	1*	1	0*	1*	1
Holt	23*	25	18	27*	27	22	48*	46	58	1*	2	1	1*	0	1
Howard	17*	14	16	21*	19	22	36*	59	43	1*	2	3	25*	6	16
Howell	2*	1	2	19*	19	20	78*	78	77	1*	1	1	0*	1	0
Iron	40*	42*	39	0*	0*	0	52*	52*	59	3*	3*	2	5*	3*	0
Knox	28*	23*	20	10*	8*	8	54*	63*	67	0*	1*	2	8*	5*	3
Laclede	0*	0	0	0*	0	0	78*	90	65	0*	1	1	22*	9	34
Lawrence	2*	2	2	49*	49	50	47*	47	47	0*	1	1	2*	1	0
Lewis	27*	30	28	0*	0	0	63*	61	64	0*	1	1	10*	8	7
Lincoln	23*	22*	21	41*	39*	39	26*	27*	27	1*	1*	0	9*	11*	13
Linn	3*	3*	3	33*	37*	36	54*	51*	58	2*	2*	3	8*	7*	0
Livingston	6*	7*	10	0*	0*	0	93*	92*	87	1*	1*	2	0*	0*	1
Macon	29*	32*	32	0*	0*	0	67*	61*	63	2*	3*	2	2*	4*	3
Madison	32*	23	38	0*	0	0	60*	65	57	0*	0	0	8*	12	5
Maries	19*	7	17	9*	3	11	54*	24	68	0*	0	1	18*	66	3

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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,		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Marion	57*	52	47	0*	0	0	40*	45	50	1*	1	1	2*	2	2
McDonald	1*	0*	0	40*	39*	41	53*	58*	55	1*	1*	2	5*	2*	2
Mercer	5*	11	10	0*	0	0	88*	83	87	5*	4	2	2*	2	1
Miller	18*	13*	19	0*	0*	0	78*	84*	80	3*	1*	1	1*	2*	0
Mississippi	30*	40*	32	0*	0*	15	69*	57*	51	1*	2*	1	0*	1*	1
Moniteau	34*	32	31	0*	0	0	64*	67	65	1*	1	1	1*	0	3
Monroe	14*	18*	14	6*	8*	0	72*	67*	66	1*	1*	1	7*	6*	19
Montgomery	45*	51*	38	0*	0*	0	53*	47*	56	1*	1*	1	1*	1*	5
Morgan	16*	18	14	10*	0	0	71*	78	71	2*	4	3	1*	0	12
New Madrid	40*	41*	35	0*	0*	0	56*	54*	61	4*	4*	4	0*	1*	0
Newton	19*	14	10	0*	0	0	70*	65	46	1*	2	1	10*	19	43
Nodaway	4*	4	4	0*	0	0	72*	69	64	4*	3	2	20*	24	30
Oregon	14*	14*	13	0*	0*	0	81*	82*	82	2*	1*	1	3*	3*	4
Osage	22*	19*	21	12*	9*	0	63*	71*	71	2*	1*	2	1*	0*	6
Ozark	17*	18*	17	0*	0*	0	80*	79*	82	0*	0*	1	3*	3*	0
Pemiscot	39*	37	36	15*	0	0	40*	60	61	1*	3	2	5*	0	1
Perry	47*	43	40	0*	0	0	48*	53	53	2*	3	3	3*	1	4
Phelps	11*	10	9	29*	28	37	37*	34	38	0*	0	0	23*	28	16
Pike	16*	16*	30	31*	32*	4	51*	43*	65	1*	1*	0	1*	8*	1
Polk	14*	11*	10	0*	0*	0	42*	49*	55	0*	0*	1	44*	40*	34
Pulaski	29*	21	12	0*	0	0	61*	47	25	1*	1	0	9*	31	63
Putnam	4*	3	4	0*	0	0	93*	93	94	2*	2	1	1*	2	1
Ralls	31*	26	22	11*	10	9	52*	58	63	2*	2	3	4*	4	3
Randolph	31*	26	25	0*	0	0	60*	67	64	4*	5	4	5*	2	7
Ray	25*	33	30	0*	0	0	74*	61	63	1*	2	2	0*	4	5
Reynolds	19*	19*	19	0*	0*	0	62*	65*	79	0*	2*	1	19*	14*	1
Ripley	0*	0	0	0*	0	0	97*	93	95	1*	2	2	2*	5	3
St. Clair	26*	26	22	0*	0	0	68*	71	73	2*	2	1	4*	1	4
Ste. Genevieve	29*	27	27	0*	0	0	65*	59	63	6*	8	7	0*	6	3
Schuyler	28*	25	23	0*	0	0	68*	72	75	2*	1	1	2*	2	1
Scotland	29*	28	28	16*	14	15	48*	48	47	3*	3	3	4*	7	7
Scott	40*	38*	38	0*	0*	0	59*	60*	60	1*	1*	2	0*	1*	0
Shannon	13*	11*	14	0*	0*	0	84*	57*	84	1*	2*	2	2*	30*	0
Shelby	20*	17*	20	7*	6*	12	70*	75*	65	1*	1*	1	2*	1*	2
Stoddard	0*	0	0	0*	0	0	97*	96	95	3*	4	5	0*	0	0
Stone	0*	0	0	64*	58	61	27*	38	38	1*	1	1	8*	3	0
Sullivan	0*	0	0	0*	0	0	94*	96	99	5*	3	1	1*	1	0
Taney	0*	0*	0	0*	22*	29	90*	69*	65	9*	7*	5	1*	2*	1
Texas	0*	0	0	0*	0	0	99*	99	97	1*	1	1	0*	0	2
Vernon	6*	7*	5	0*	0*	0	91*	88*	90	1*	2*	3	2*	3*	2
Warren	35*	32	36	0*	0	0	61*	65	61	3*	2	1	1*	1	2
Washington	22*	21*	19	33*	33*	28	38*	39*	50	1*	1*	1	6*	6*	2
Wayne	6*	8*	10	26*	33*	28	62*	52*	61	0*	0*	0	6*	7*	1
Webster	27*	25	25	0*	0	0	71*	69	73	1*	1	1	1*	5	1
Worth	21*	23*	26	0*	0*	0	48*	64*	49	0*	1*	0	31*	12*	25
Wright	3*	2*	3	0*	0*	0	95*	96*	82	1*	1*	1	1*	1*	14
Average	19	17	17	8	7	7	65	66	66	2	2	2	7	8	8

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Adair	5	5	3	5	6	3	1	3	0	4	4	4	12	11	12
Andrew	9	7	7	10	11	12	2	4	1	4	4	4	12	11	12
Atchison	8	6	6	8	7	7	1	1	0	5	7	6	14	13	15
Audrain	4	4	3	6	5	4	0	3	1	5	6	6	7	7	10
Barry	3	4	3	2	2	3	2	4	2	4	6	5	9	9	10
Barton	10	8	10	9	8	10	5	7	6	16	27	9	4	4	5
Bates	17	13	9	12	12	9	2	5	2	12	14	39	10	10	7
Benton	6	4	4	4	4	4	1	3	1	2	2	3	6	5	6
Bollinger	7	4	5	6	4	5	1	5	1	6	7	8	5	4	6
Butler	2	2	2	3	3	3	1	2	1	7	7	7	10	11	10
Caldwell	7	8	9	7	8	8	2	0	2	7	9	9	16	10	8
Carroll	7	6	8	7	7	8	4	6	5	5	10	6	12	11	11
Carter	9	5	5	4	3	4	0	2	0	2	2	4	4	4	4
Cedar	5	5	4	6	6	6	2	6	2	6	9	8	7	6	4
Chariton	5	3	4	6	5	5	1	2	1	6	9	9	10	11	10
Christian	5	4	4	5	6	4	4	6	3	3	3	10	11	12	10
Clark	6	6	5	7	7	4	0	2	0	4	4	5	0	1	1
Clinton	6	4	5	4	4	4	3	4	2	8	12	14	9	10	10
Cooper	5	4	5	5	4	4	2	3	2	7	6	13	8	7	7
Crawford	4	3	3	4	4	5	0	3	0	4	4	5	8	8	7
Dade	12	10	9	9	10	10	2	6	2	15	8	12	6	6	8
Dallas	8	6	4	7	6	4	2	4	1	4	11	39	9	8	4
Daviess	10	9	12	11	9	12	3	5	4	9	11	9	4	3	4
DeKalb	7	4	5	7	6	8	0	2	0	11	5	6	9	9	10
Dent	7	7	6	7	6	7	1	4	1	7	7	8	7	4	9
Douglas	6	4	4	5	6	6	0	4	0	6	5	6	11	9	9
Dunklin	11	9	9	6	5	7	2	3	2	6	6	6	11	8	10
Gasconade	9	5	5	8	6	7	3	6	2	4	4	4	0	0	0
Gentry	5	4	5	8	7	7	1	2	0	4	3	5	7	7	7
Grundy	6	5	5	7	8	7	2	4	3	15	5	5	6	7	8
Harrison	9	7	7	8	7	7	4	4	3	8	10	8	4	4	4
Henry	4	3	3	4	4	4	3	5	3	4	5	7	7	5	4
Hickory	7	5	5	5	5	5	2	4	1	4	5	13	6	5	5
Holt	7	5	0	8	7	8	0	2	2	3	7	5	14	14	15
Howard	7	5	6	6	5	5	2	2	1	5	4	5	6	5	4
Howell	3	3	3	3	3	3	2	3	2	2	2	3	11	11	12
Iron	6	4	4	7	6	5	0	3	1	4	6	6	11	9	8
Knox	9	7	7	10	8	8	0	2	0	11	10	11	7	7	6
Laclede	4	3	4	4	3	4	1	2	1	18	15	7	8	3	3
Lawrence	6	8	6	3	3	3	2	4	2	8	4	4	8	8	8
Lewis	7	5	5	5	5	5	2	2	1	3	3	4	6	11	12
Lincoln	5	4	3	3	3	3	1	2	1	4	3	9	8	9	9
Linn	6	6	6	7	7	8	2	5	2	6	5	4	7	6	5
Livingston	6	4	5	5	4	4	2	4	2	5	6	6	14	13	13
Macon	6	5	5	5	4	5	1	3	1	6	6	7	13	13	13
Madison	6	4	5	6	5	5	2	5	3	6	6	4	11	9	9
Maries	6	6	5	6	6	6	1	4	2	5	4	5	9	9	10

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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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		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Marion	3	3	3	5	4	4	2	3	2	4	4	4	0	0	0
McDonald	4	3	4	5	4	5	2	2	2	5	6	6	9	6	9
Mercer	11	7	7	9	8	8	1	2	1	9	9	8	6	6	6
Miller	6	4	4	5	5	4	4	6	2	7	4	5	12	12	8
Mississippi	6	4	6	4	4	5	0	3	1	7	7	6	5	10	10
Moniteau	6	5	6	7	7	7	2	3	1	4	9	5	8	8	8
Monroe	5	4	5	6	6	6	1	3	1	6	5	7	12	13	11
Montgomery	4	4	5	5	4	6	0	1	0	4	5	6	0	0	0
Morgan	7	7	5	6	6	5	0	2	1	2	2	2	4	3	5
New Madrid	4	3	3	5	4	5	1	3	1	5	10	7	14	13	13
Newton	2	2	1	2	2	2	0	1	0	8	7	6	11	10	9
Nodaway	4	3	4	4	4	5	1	2	1	6	16	12	7	4	4
Oregon	7	5	6	8	6	7	1	3	1	3	3	4	11	10	12
Osage	8	7	7	7	7	7	3	6	3	5	5	8	6	6	5
Ozark	6	5	6	5	4	5	2	3	2	4	5	6	12	10	9
Pemiscot	4	3	3	3	3	3	3	5	3	6	10	15	12	12	10
Perry	4	3	3	4	3	4	0	2	0	7	8	8	11	10	10
Phelps	3	3	3	4	3	3	1	3	1	7	7	6	9	10	10
Pike	3	3	3	3	2	2	2	3	2	2	2	2	9	10	10
Polk	14	11	11	10	9	10	4	14	7	9	14	11	4	3	5
Pulaski	4	4	3	3	3	3	1	2	1	5	5	4	8	4	3
Putnam	13	12	13	10	12	14	1	4	1	7	9	11	6	9	2
Ralls	7	5	4	6	5	5	1	4	2	5	4	5	13	13	13
Randolph	4	3	3	3	3	3	0	1	1	2	2	3	12	11	11
Ray	6	5	5	5	6	5	1	2	1	7	8	12	0	0	0
Reynolds	9	7	7	7	7	8	2	4	2	5	5	4	6	5	6
Ripley	14	8	8	11	9	11	0	0	0	8	10	12	5	4	4
St. Clair	3	3	4	3	4	5	1	2	1	42	18	11	0	0	0
St. Genevi	3	3	3	3	3	4	0	1	0	2	2	2	0	0	0
Schuyler	8	10	10	7	11	10	0	2	0	33	8	10	4	7	7
Scotland	7	6	6	7	7	7	0	2	0	11	11	11	5	5	6
Scott	3	2	3	2	2	2	1	2	1	7	9	5	15	13	14
Shannon	8	5	6	6	5	7	0	3	1	5	8	7	12	10	12
Shelby	8	5	5	7	6	6	0	2	1	6	4	7	11	11	10
Stoddard	4	2	3	4	3	4	4	4	4	4	3	4	11	12	14
Stone	6	4	5	5	4	5	6	6	6	5	4	5	6	5	5
Sullivan	8	6	7	8	6	7	2	4	3	14	24	10	4	4	5
Taney	4	2	2	3	3	3	2	2	2	5	5	12	18	15	14
Texas	7	5	5	8	7	7	1	3	1	4	6	5	12	10	11
Vernon	5	4	4	8	7	8	1	3	1	7	7	7	6	5	6
Warren	5	4	4	6	6	6	1	2	0	13	8	2	4	0	0
Washington	7	5	5	7	7	6	2	4	3	5	7	7	0	0	0
Wayne	6	4	5	7	6	7	0	5	1	5	7	8	18	18	10
Webster	5	4	4	5	4	4	2	3	1	3	4	6	7	6	5
Worth	9	8	3	13	11	9	2	3	0	8	8	6	5	5	4
Wright	5	6	6	5	6	6	0	3	1	5	5	6	9	9	10
Average	6	5	5	6	6	6	1	3	2	7	7	8	8	8	8

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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Schedule 4

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

County	Treasurer			Collector			Recorder			Circuit Clerk			Associate Circuit		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Adair	3	3	2	5	6	4	5	6	4	2	2	1	1	1	1
Andrew	3	3	3	8	9	8	0	0	0	2	4	4	1	1	2
Atchison	3	2	2	6	5	6	1	1	2	1	0	0	1	1	1
Audrain	2	2	1	4	4	3	4	4	3	1	1	1	1	1	1
Barry	1	1	1	4	4	5	1	2	2	1	1	1	1	1	1
Barton	6	5	8	0	0	0	4	3	4	2	2	2	0	0	0
Bates	11	12	10	0	0	0	11	11	7	2	2	1	1	1	1
Benton	2	1	1	7	6	6	2	1	0	2	1	3	0	1	1
Bollinger	3	2	2	7	5	6	2	2	2	1	1	1	1	1	1
Butler	1	1	1	3	3	3	3	3	3	0	0	0	1	1	1
Caldwell	4	5	5	0	0	0	0	0	0	4	4	5	1	1	2
Carroll	5	5	5	0	0	0	3	2	3	0	0	0	1	1	1
Carter	2	2	2	6	4	4	1	1	1	2	1	1	2	1	1
Cedar	2	2	2	6	5	5	3	3	3	3	1	0	0	0	1
Chariton	5	4	5	0	0	0	0	0	0	5	5	3	1	0	0
Christian	3	2	2	6	6	6	0	0	0	6	6	5	3	3	2
Clark	3	3	2	8	8	7	0	0	0	3	4	5	1	1	1
Clinton	3	2	2	5	4	5	2	2	1	1	1	1	1	1	1
Cooper	2	2	2	5	4	5	2	0	0	1	3	2	1	1	1
Crawford	2	1	1	4	4	5	2	2	2	1	1	1	1	0	1
Dade	10	11	10	0	0	0	2	0	0	0	5	7	5	4	4
Dallas	3	3	2	8	8	5	0	0	0	4	5	3	6	6	1
Daviess	6	6	8	0	0	0	0	0	0	3	3	4	3	1	1
DeKalb	3	3	6	1	2	0	0	0	0	4	5	5	2	2	2
Dent	4	3	3	5	7	7	2	2	2	1	1	2	1	1	1
Douglas	3	3	3	6	6	6	0	0	0	2	2	2	1	1	1
Dunklin	4	3	4	0	0	0	4	3	4	1	1	1	2	2	1
Gasconade	3	2	2	8	7	7	0	0	0	3	2	3	1	1	1
Gentry	4	5	6	0	0	0	0	0	0	1	1	1	1	1	1
Grundy	4	5	5	0	0	0	0	0	0	3	3	3	1	0	1
Harrison	7	5	6	0	0	0	3	1	2	0	0	0	1	1	1
Henry	4	4	4	0	0	0	5	3	4	1	1	1	1	1	1
Hickory	3	2	2	6	6	5	2	3	2	0	0	0	0	0	0
Holt	3	2	2	6	5	6	0	0	0	0	0	0	1	1	1
Howard	3	2	2	6	5	6	1	1	1	0	1	1	2	1	2
Howell	2	1	2	4	4	5	3	2	2	1	1	1	1	1	1
Iron	3	2	2	6	5	5	0	0	0	2	2	2	2	1	2
Knox	4	3	3	10	9	8	3	2	3	0	0	0	0	0	0
Laclede	2	1	1	3	3	3	2	2	2	1	2	1	0	0	0
Lawrence	1	1	1	3	3	3	3	3	3	0	1	1	1	1	1
Lewis	3	2	2	5	5	6	3	4	3	1	1	1	1	1	1
Lincoln	2	1	1	5	5	4	3	3	3	1	1	1	1	1	1
Linn	6	5	6	0	0	0	3	4	5	1	2	2	1	1	2
Livingston	3	3	4	0	0	0	2	2	3	1	1	1	1	1	1
Macon	2	2	2	5	4	5	2	2	2	1	1	1	1	1	1
Madison	2	2	2	5	5	5	0	0	0	2	2	2	1	1	1
Maries	3	2	2	10	6	6	0	0	0	2	2	2	1	1	1

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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Schedule 4

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

County	Treasurer			Collector			Recorder			Circuit Clerk			Associate Circuit		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Marion	1	1	1	6	5	5	3	2	2	1	0	0	2	2	1
McDonald	2	1	2	5	4	5	2	2	2	1	1	2	0	0	1
Mercer	5	5	5	0	0	0	0	0	0	1	1	2	1	1	1
Miller	2	2	2	5	5	4	2	2	2	0	0	0	1	1	1
Mississippi	2	1	2	4	5	5	1	1	1	1	1	1	1	0	1
Moniteau	3	2	2	6	6	6	2	3	3	0	0	0	1	1	1
Monroe	2	2	2	5	5	5	0	0	0	2	2	3	0	1	1
Montgomery	2	1	2	3	3	4	0	0	0	1	2	2	1	1	0
Morgan	2	2	1	7	6	5	4	3	3	1	0	0	1	1	1
New Madrid	1	1	1	4	3	4	4	3	4	1	1	1	2	1	1
Newton	1	0	0	3	3	2	2	2	2	0	0	0	1	2	1
Nodaway	3	3	4	0	0	0	3	3	3	1	1	1	0	1	0
Oregon	3	2	2	7	5	6	2	3	3	1	1	1	1	1	1
Osage	3	2	3	6	7	7	5	3	3	0	0	0	1	1	1
Ozark	2	2	2	5	4	5	2	2	2	0	0	0	1	1	1
Pemiscot	2	1	1	4	4	4	4	3	3	1	1	1	1	1	1
Perry	2	1	1	3	3	3	0	0	0	3	3	3	0	0	0
Phelps	1	1	1	3	3	3	0	0	0	4	4	3	2	0	0
Pike	2	1	1	4	3	3	1	1	1	0	0	0	0	0	0
Polk	7	5	7	12	12	14	12	9	6	0	0	2	3	2	2
Pulaski	1	1	1	3	3	3	2	1	1	1	1	1	0	0	0
Putnam	5	7	8	0	0	0	0	0	0	4	5	4	2	2	3
Ralls	3	2	2	6	5	5	0	0	0	4	3	3	1	1	1
Randolph	1	1	1	4	3	3	3	2	2	1	1	1	1	1	1
Ray	2	2	1	6	6	6	5	4	5	1	1	1	2	2	2
Reynolds	3	3	3	8	9	9	0	0	0	3	3	3	1	1	1
Ripley	5	3	4	12	12	12	4	6	4	0	0	0	1	3	2
St. Clair	1	1	2	2	4	4	1	1	1	1	1	1	0	0	0
Ste. Genevieve	2	1	1	3	3	3	3	3	3	0	0	0	0	0	0
Schuyler	3	4	4	6	10	9	0	0	0	1	1	1	0	1	1
Scotland	3	2	2	8	7	7	2	1	2	0	0	0	1	1	1
Scott	2	1	2	4	4	4	3	2	3	0	1	1	1	1	1
Shannon	3	2	3	7	6	7	2	2	2	1	1	1	1	1	1
Shelby	3	2	2	6	5	5	3	3	3	0	0	0	1	1	1
Stoddard	5	4	5	0	0	0	5	3	4	1	1	1	2	1	2
Stone	3	2	3	7	5	7	5	4	5	0	0	0	0	0	0
Sullivan	5	5	6	1	0	1	0	2	2	3	2	2	0	0	0
Taney	1	1	1	4	3	3	3	3	2	1	1	0	0	0	1
Texas	5	4	5	1	1	1	3	3	3	0	0	0	1	1	1
Vernon	4	4	4	0	0	0	4	3	3	3	2	2	0	0	0
Warren	2	1	1	7	7	7	3	3	3	1	1	1	1	1	2
Washington	3	3	2	8	7	7	5	5	4	0	0	0	2	2	2
Wayne	2	2	2	5	5	5	2	1	2	1	1	1	1	1	1
Webster	2	2	2	5	5	5	2	2	2	1	1	1	1	1	1
Worth	5	4	3	8	7	5	0	0	0	1	1	1	1	1	1
Wright	5	6	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 Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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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		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Adair	0	0	0	2	3	2	21	17	14	7	6	12	0	0	13
Andrew	1	1	1	2	2	2	24	26	26	0	0	0	0	0	0
Atchison	0	0	0	2	1	1	6	8	8	17	22	16	10	10	11
Audrain	1	0	1	1	2	1	13	14	12	0	0	13	0	0	16
Barry	0	0	0	0	0	0	21	7	10	20	22	29	11	13	13
Barton	1	1	1	4	5	7	18	13	16	0	0	0	0	0	0
Bates	1	2	2	6	4	3	15	12	9	0	0	0	0	0	0
Benton	1	1	3	1	1	1	7	13	9	40	40	39	6	4	7
Bollinger	1	0	0	1	1	1	7	19	7	19	27	30	14	4	5
Butler	0	0	0	0	0	0	23	11	13	22	23	25	11	12	12
Caldwell	0	0	0	1	1	2	14	13	9	22	24	22	0	0	0
Carroll	4	0	0	2	2	2	2	3	3	24	23	23	14	12	10
Carter	0	0	0	3	2	2	21	19	22	21	19	22	7	5	7
Cedar	1	1	1	1	1	1	12	14	9	22	26	30	3	3	3
Chariton	1	0	0	1	1	1	6	5	5	27	27	27	6	7	6
Christian	3	2	2	2	2	1	10	9	13	0	0	0	0	0	0
Clark	1	1	1	1	1	1	19	13	15	36	28	29	0	9	13
Clinton	0	0	0	0	0	0	14	12	11	27	25	24	8	10	9
Cooper	1	2	2	2	1	1	14	14	12	22	26	19	2	1	4
Crawford	1	0	0	1	2	1	10	13	15	21	21	27	15	11	4
Dade	0	0	0	1	1	1	15	15	13	0	0	0	0	0	0
Dallas	2	1	1	2	5	1	10	8	8	0	0	0	0	0	0
Daviess	1	1	2	1	1	1	12	15	19	0	0	0	0	0	0
DeKalb	0	0	0	0	0	1	16	21	17	28	28	29	0	0	0
Dent	1	1	1	2	2	2	9	9	5	21	20	21	11	11	10
Douglas	1	3	2	2	3	2	8	10	12	23	21	20	7	5	6
Dunklin	0	0	0	1	0	0	4	14	8	19	16	18	14	11	11
Gasconade	0	0	0	2	2	1	15	26	25	24	22	26	10	7	6
Gentry	2	1	1	2	2	2	35	35	35	14	15	14	7	6	5
Grundy	1	4	1	2	2	3	5	7	6	16	20	20	10	9	10
Harrison	1	1	1	3	3	3	17	14	15	18	23	21	4	4	2
Henry	2	2	2	0	0	0	7	8	9	15	15	17	9	8	9
Hickory	1	1	1	2	1	1	11	10	9	37	36	32	5	5	4
Holt	0	0	0	1	1	1	19	12	12	16	15	17	9	9	8
Howard	1	4	4	2	1	1	26	20	16	0	0	0	0	0	0
Howell	0	0	1	1	1	1	27	29	22	18	17	20	5	5	5
Iron	1	1	1	1	2	0	9	18	15	33	26	35	5	4	5
Knox	0	0	0	5	3	3	7	7	9	0	15	14	0	8	7
Laclede	1	0	0	1	2	2	9	11	10	12	15	17	16	15	11
Lawrence	1	1	2	1	1	1	7	5	8	22	22	23	9	9	9
Lewis	0	2	2	2	2	2	23	24	22	0	15	13	0	0	0
Lincoln	2	1	2	1	1	1	9	8	7	0	0	0	0	0	0
Linn	2	2	1	2	2	1	8	12	10	23	21	21	11	7	11
Livingston	0	0	0	2	1	1	4	8	7	19	18	18	25	24	25
Macon	1	0	1	2	2	3	7	10	8	24	15	15	5	12	10
Madison	0	0	0	1	1	1	20	10	13	19	25	23	8	9	8
Maries	1	0	0	1	1	1	14	14	13	19	20	21	12	13	12

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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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		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Marion	0 * 1	1	3 * 2	1	24 * 25	27	11 * 13	13	35 * 35	36					
McDonald	1 * 1 * 1	0 * 0 * 0	0 * 0 * 0	0 * 0 * 0	29 * 44 * 28	20 * 15 * 20	15 * 11 * 13								
Mercer	0 * 0 * 0	2 * 2 * 2	24 * 23	24	30 * 34	33	1 * 2	3							
Miller	1 * 1 * 0	1 * 1 * 1	33 * 34 * 27	21 * 21 * 20	0 * 2 * 20										
Mississippi	1 * 0 * 1	1 * 1 * 1	67 * 37 * 35	0 * 15 * 15	0 * 11 * 10										
Moniteau	1 * 2 * 2	4 * 2 * 2	25 * 23	23	17 * 17	21	14 * 12	13							
Monroe	0 * 0 * 0	2 * 1 * 1	27 * 25 * 27	26 * 26 * 29	6 * 7 * 2										
Montgomery	1 * 1 * 0	0 * 0 * 1	37 * 38 * 38	17 * 19 * 24	25 * 21 * 12										
Morgan	1 * 0 * 0	3 * 2 * 1	62 * 66	42	0 * 0	25	0 * 0	4							
New Madrid	1 * 1 * 2	1 * 1 * 1	27 * 22 * 19	17 * 22 * 22	13 * 12 * 16										
Newton	1 * 1 * 1	0 * 0 * 0	35 * 37	47	23 * 22	20	11 * 11	9							
Nodaway	0 * 0 * 0	2 * 2 * 3	45 * 37	37	14 * 14	16	10 * 10	10							
Oregon	0 * 0 * 0	2 * 2 * 2	26 * 34 * 30	22 * 21 * 23	6 * 4 * 2										
Osage	0 * 0 * 0	1 * 0 * 1	21 * 24 * 23	30 * 28 * 28	4 * 4 * 4										
Ozark	0 * 0 * 0	1 * 2 * 1	25 * 29 * 28	25 * 21 * 23	10 * 12 * 10										
Pemiscot	0 * 0 * 0	1 * 1 * 1	27 * 23	24	22 * 24	20	10 * 9	11							
Perry	2 * 1 * 2	1 * 1 * 1	38 * 41	38	16 * 15	17	9 * 9	10							
Phelps	0 * 4 * 2	1 * 1 * 1	39 * 37	44	26 * 24	23	0 * 0	0							
Pike	1 * 1 * 1	0 * 0 * 0	73 * 74 * 75	0 * 0 * 0	0 * 0 * 0										
Polk	0 * 1 * 1	4 * 4 * 6	21 * 16 * 18	0 * 0 * 0	0 * 0 * 0										
Pulaski	5 * 2 * 2	2 * 2 * 1	39 * 50	57	25 * 21	20	1 * 1	0							
Putnam	0 * 0 * 0	2 * 3 * 3	50 * 37	41	0 * 0	0	0 * 0	0							
Ralls	1 * 1 * 1	1 * 1 * 1	24 * 24	23	28 * 32	35	0 * 0	0							
Randolph	0 * 0 * 0	2 * 2 * 1	30 * 29	36	19 * 18	19	18 * 23	15							
Ray	0 * 1 * 1	1 * 2 * 2	23 * 22	25	17 * 17	15	24 * 22	19							
Reynolds	1 * 1 * 0	1 * 1 * 1	24 * 24 * 25	28 * 29 * 30	2 * 1 * 1										
Ripley	2 * 2 * 2	3 * 3 * 3	35 * 40	38	0 * 0	0	0 * 0	0							
St. Clair	0 * 1 * 1	1 * 1 * 2	7 * 12	13	8 * 13	14	30 * 39	41							
Ste. Genevieve	1 * 0 * 0	1 * 1 * 0	20 * 21	20	20 * 18	17	42 * 44	47							
Schuyler	1 * 1 * 3	1 * 2 * 2	36 * 43	43	0 * 0	0	0 * 0	0							
Scotland	0 * 1 * 1	1 * 1 * 1	23 * 22	24	32 * 34	32	0 * 0	0							
Scott	0 * 1 * 1	1 * 1 * 1	26 * 29 * 27	18 * 16 * 18	17 * 16 * 17										
Shannon	0 * 0 * 1	2 * 2 * 2	24 * 24 * 26	25 * 26 * 21	4 * 5 * 3										
Shelby	0 * 0 * 0	1 * 1 * 2	20 * 27 * 24	22 * 22 * 22	12 * 11 * 12										
Stoddard	0 * 0 * 0	1 * 1 * 1	32 * 43	31	27 * 23	27	0 * 0	0							
Stone	4 * 8 * 4	3 * 3 * 2	50 * 55	53	0 * 0	0	0 * 0	0							
Sullivan	1 * 2 * 1	2 * 2 * 3	19 * 14	19	28 * 21	29	5 * 8	5							
Taney	0 * 0 * 0	1 * 1 * 1	29 * 37 * 33	24 * 21 * 20	5 * 6 * 6										
Texas	3 * 3 * 3	1 * 1 * 1	24 * 30	25	16 * 13	20	14 * 13	12							
Vernon	2 * 1 * 1	3 * 2 * 3	26 * 32 * 28	20 * 19 * 22	11 * 11 * 11										
Warren	0 * 0 * 0	1 * 1 * 1	56 * 66	73	0 * 0	0	0 * 0	0							
Washington	1 * 0 * 1	2 * 2 * 2	58 * 58 * 61	0 * 0 * 0	0 * 0 * 0										
Wayne	0 * 0 * 1	2 * 1 * 1	27 * 26 * 29	24 * 23 * 27	0 * 0 * 0										
Webster	0 * 0 * 0	3 * 2 * 1	30 * 36	36	34 * 30	32	0 * 0	0							
Worth	0 * 0 * 0	2 * 2 * 1	31 * 36 * 57	9 * 10 * 9	6 * 4 * 1										
Wright	1 * 1 * 1	1 * 1 * 2	42 * 33 * 32	19 * 22 * 22	4 * 4 * 4										
Average	1	1	2	2	1	23	24	23	17	17	18	7	7	7	

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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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		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Adair	9	9	7	15	12	18	1	1	0	0	0	0	2	5	0
Andrew	8	8	7	3	3	4	1	1	1	1	1	0	9	4	6
Atchison	14	13	15	2	2	3	1	1	1	0	0	0	0	0	0
Audrain	12	11	9	13	17	12	1	1	0	0	0	3	25	18	0
Barry	7	6	7	6	6	7	1	1	1	0	0	0	6	11	0
Barton	12	8	10	4	5	5	0	0	0	1	1	1	4	3	6
Bates	0	0	0	0	0	0	0	0	0	0	1	0	0	1	1
Benton	8	6	6	3	4	4	1	1	0	0	0	0	1	2	2
Bollinger	8	6	7	7	7	9	1	1	1	0	0	0	3	0	3
Butler	5	8	9	6	9	8	1	1	1	1	1	1	0	2	0
Caldwell	8	8	9	1	2	2	1	1	1	0	0	0	5	6	7
Carroll	7	6	6	2	4	4	1	1	1	0	0	0	0	1	4
Carter	7	6	7	5	4	3	1	1	1	0	0	0	3	19	10
Cedar	6	6	5	3	4	4	1	1	1	0	0	10	11	1	1
Chariton	4	3	4	2	4	4	1	1	1	0	0	0	13	13	15
Christian	12	12	9	6	7	6	1	1	1	0	0	0	20	19	22
Clark	6	6	6	3	5	4	1	1	1	0	0	0	1	0	0
Clinton	6	5	6	2	2	2	1	1	1	0	0	0	0	1	2
Cooper	7	5	5	3	3	3	1	1	1	10	10	9	0	3	3
Crawford	6	5	5	3	4	4	1	1	1	12	13	13	0	0	0
Dade	0	0	0	0	0	0	0	0	0	0	0	0	23	24	24
Dallas	11	8	6	15	15	9	2	1	1	0	0	0	7	5	11
Daviess	12	10	13	2	3	3	1	1	2	0	0	0	22	22	6
DeKalb	6	6	7	2	2	2	1	1	1	0	0	0	3	4	1
Dent	9	9	8	4	5	5	1	1	1	0	0	0	0	0	1
Douglas	10	10	10	3	4	5	1	1	1	0	0	0	5	3	5
Dunklin	8	7	7	6	7	7	1	1	1	0	0	0	0	4	4
Gasconade	7	6	6	2	3	3	1	1	1	0	0	0	0	0	1
Gentry	6	5	6	1	2	2	1	1	1	1	1	1	0	2	1
Grundy	7	6	6	8	12	12	1	1	1	0	0	0	6	2	4
Harrison	7	7	10	4	5	5	2	1	1	0	0	0	0	3	4
Henry	7	6	6	20	22	17	1	1	1	0	0	0	6	7	8
Hickory	6	5	5	1	2	3	1	1	1	0	0	0	1	4	6
Holt	7	5	6	4	5	6	1	1	1	0	8	9	1	1	1
Howard	8	6	8	8	9	12	1	1	1	16	15	11	0	13	14
Howell	5	5	5	6	7	7	1	1	1	2	1	1	3	3	3
Iron	7	6	5	2	4	3	1	1	1	0	0	0	0	0	0
Knox	10	8	8	8	8	10	1	1	1	0	0	0	15	2	2
Laclede	7	6	7	4	6	5	0	0	1	0	0	0	7	11	21
Lawrence	8	7	7	3	5	4	1	1	1	13	13	13	0	0	0
Lewis	6	5	5	8	10	11	1	1	1	0	0	1	24	2	3
Lincoln	8	6	5	5	5	5	1	1	1	23	25	25	18	21	19
Linn	7	6	6	6	8	9	1	1	1	0	0	0	1	0	0
Livingston	5	4	4	4	4	4	1	1	1	0	0	0	1	2	1
Macon	7	7	8	9	10	10	1	1	1	1	1	1	1	1	1
Madison	6	4	5	4	6	7	1	1	1	0	0	0	0	5	6
Maries	6	5	5	2	3	4	1	1	1	1	1	1	0	2	3

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

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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,		
	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997	1999	1998	1997
Marion	8 *	7	6	4 *	7	6	1 *	1	1	0 *	0	0	0 *	1	3
McDonald	12 *	8 *	10	2 *	2 *	3	1 *	1 *	1	0 *	0 *	0	3 *	3 *	5
Mercer	9 *	8	8	2 *	3	3	1 *	1	1	0 *	0	0	0 *	0	0
Miller	8 *	6 *	6	5 *	8 *	5	1 *	1 *	1	15 *	14 *	11	0 *	0 *	1
Mississippi	7 *	6 *	5	4 *	5 *	6	1 *	1 *	1	1 *	2 *	1	29 *	4 *	11
Moniteau	12 *	8	8	4 *	7	7	1 *	1	1	0 *	0	0	0 *	1	1
Monroe	6 *	5 *	6	3 *	5 *	5	1 *	1 *	1	0 *	0 *	0	0 *	0 *	7
Montgomery	6 *	5 *	7	4 *	6 *	6	1 *	0 *	1	0 *	0 *	0	0 *	0 *	2
Morgan	8 *	8	7	4 *	5	5	1 *	1	1	0 *	0	0	12 *	27	10
New Madrid	7 *	6 *	6	1 *	4 *	3	1 *	1 *	1	0 *	0 *	0	2 *	2 *	1
Newton	8 *	6	5	3 *	3	2	1 *	0	0	0 *	0	0	3 *	7	17
Nodaway	6 *	5	6	5 *	6	5	1 *	1	1	0 *	0	0	26 *	16	18
Oregon	7 *	7 *	7	5 *	5 *	5	1 *	1 *	1	0 *	0 *	0	3 *	3 *	3
Osage	9 *	10 *	9	3 *	4 *	5	1 *	1 *	1	1 *	2 *	2	0 *	1 *	1
Ozark	6 *	5 *	6	2 *	3 *	3	2 *	1 *	1	0 *	0 *	0	3 *	3 *	3
Pemiscot	10 *	7	7	3 *	4	4	1 *	1	1	0 *	0	0	3 *	0	0
Perry	5 *	4	4	5 *	6	6	1 *	1	0	0 *	0	0	5 *	9	0
Phelps	8 *	6	6	11 *	13	13	0 *	0	0	2 *	2	1	9 *	13	19
Pike	6 *	5 *	4	3 *	3 *	2	0 *	0 *	0	43 *	42 *	46	8 *	12 *	9
Polk	0 *	0 *	0	0 *	0 *	3	0 *	0 *	0	0 *	0 *	0	8 *	6 *	4
Pulaski	8 *	7	5	5 *	7	5	1 *	1	0	0 *	0	0	6 *	18	33
Putnam	12 *	13	13	3 *	6	6	1 *	1	1	0 *	0	0	0 *	4	8
Ralls	7 *	5	5	3 *	4	4	1 *	1	1	0 *	0	0	4 *	4	3
Randolph	9 *	8	7	12 *	13	14	1 *	0	0	0 *	0	0	0 *	0	5
Ray	9 *	8	9	3 *	4	4	1 *	1	1	0 *	1	1	0 *	0	0
Reynolds	9 *	8 *	9	3 *	4 *	4	1 *	1 *	1	0 *	0 *	0	0 *	0 *	1
Ripley	0 *	3	4	0 *	0	0	0 *	0	0	0 *	0	0	19 *	22	24
St. Clair	3 *	4	5	1 *	3	4	0 *	0	1	0 *	0	0	1 *	1	1
Ste. Genevieve	3 *	3	3	3 *	3	3	1 *	1	1	0 *	0	0	1 *	0	0
Schuyler	0 *	0	0	0 *	0	0	0 *	0	0	1 *	1	1	17 *	30	31
Scotland	8 *	8	8	9 *	8	7	0 *	1	0	0 *	0	0	1 *	0	0
Scott	6 *	5 *	8	7 *	8 *	9	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Shannon	7 *	6 *	8	5 *	6 *	7	1 *	1 *	1	0 *	0 *	0	4 *	2 *	0
Shelby	8 *	6 *	7	5 *	6 *	6	1 *	1 *	1	0 *	0 *	0	2 *	4 *	2
Stoddard	6 *	4	6	16 *	11	13	1 *	0	1	0 *	0	0	0 *	22	0
Stone	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	32 *	23	26
Sullivan	6 *	5	6	2 *	4	4	1 *	1	1	1 *	0	0	4 *	0	1
Taney	8 *	8 *	8	2 *	2 *	2	0 *	0 *	0	0 *	0 *	0	0 *	2 *	2
Texas	7 *	6	6	6 *	6	5	1 *	1	1	0 *	0	0	4 *	3	3
Vernon	7 *	6 *	7	11 *	15 *	14	1 *	1 *	1	0 *	0 *	0	0 *	3 *	0
Warren	10 *	10	11	6 *	9	8	1 *	1	1	7 *	6	7	9 *	21	29
Washington	13 *	11 *	11	7 *	8 *	8	2 *	1 *	2	0 *	0 *	0	10 *	12 *	11
Wayne	6 *	5 *	8	3 *	4 *	4	1 *	0 *	1	0 *	0 *	0	3 *	3 *	5
Webster	6 *	6	6	2 *	3	5	0 *	1	1	0 *	0	0	6 *	4	3
Worth	13 *	12 *	8	0 *	2 *	1	1 *	1 *	1	1 *	2 *	0	5 *	8 *	4
Wright	8 *	7 *	9	14 *	11 *	10	1 *	1 *	1	2 *	2 *	0	7 *	4 *	5
Average	7	6	7	5	6	6	1	1	1	2	2	2	5	6	6

* Unaudited (see Note 2).

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 5

MISSOURI 3RD CLASS COUNTIES
ASSESSMENT FUND
DISBURSEMENTS AND PARCEL COUNTS

County	PARCEL COUNT	Year Ended December 31,		
		1999	1998	1997
Adair	13,742 *	179,079 *	197,627 *	149,583
Andrew	9,751 *	204,256 *	169,930 *	177,610
Atchison	6,050 *	96,121 *	100,218 *	100,753
Audrain	14,699 *	192,620 *	216,750 *	171,487
Barry	23,989 *	283,722 *	264,687	231,912
Barton	7,802 *	129,452 *	129,529 *	125,556
Bates	12,179 *	129,465 *	143,194 *	154,575
Benton	30,117 *	186,544 *	181,399 *	200,024
Bollinger	9,738 *	85,541 *	90,456 *	85,632
Butler	25,528 *	274,743 *	249,032	221,373
Caldwell	7,935 *	111,016 *	165,809 *	173,701
Carroll	9,316 *	137,214 *	134,583	122,998
Carter	6,414 *	68,967 *	72,045 *	69,626
Cedar	10,233 *	85,608 *	89,073 *	83,889
Chariton	11,611 *	140,860 *	120,028 *	110,336
Christian	25,058 *	398,830 *	347,561 *	349,646
Clark	6,989 *	64,077 *	65,762	64,663
Clinton	11,516 *	178,113 *	169,273 *	159,210
Cooper	10,536 *	140,431 *	135,341	160,175
Crawford	16,470 *	168,818 *	123,931	115,144
Dade	6,468 *	93,376 *	84,820	75,474
Dallas	11,380 *	146,831 *	147,223	161,822
Daviess	10,039 *	122,105 *	123,073	103,050
DeKalb	6,456 *	156,037 *	132,318 *	150,069
Dent	10,762 *	118,799 *	117,741 *	116,877
Douglas	9,973 *	107,528 *	104,110 *	128,151
Dunklin	20,506 *	221,289 *	163,179	191,443
Gasconade	13,920 *	154,142 *	154,721 *	136,324
Gentry	7,043 *	77,554 *	89,164 *	75,929
Grundy	9,290 *	129,996 *	118,151	120,054
Harrison	9,449 *	114,160 *	115,793	91,855
Henry	14,735 *	201,473 *	200,836	212,827
Hickory	10,711 *	101,019 *	78,173 *	137,304
Holt	6,692 *	88,179 *	85,767	75,532
Howard	7,599 *	108,350 *	108,667	98,971
Howell	19,819 *	269,880 *	269,007	266,553
Iron	11,185 *	138,327 *	125,200 *	135,260
Knox	5,365 *	73,127 *	67,915 *	82,061
Laclede	18,727 *	211,544 *	219,113	245,751
Lawrence	17,790 *	170,817 *	173,873	162,544
Lewis	8,167 *	111,865 *	118,229	96,531
Lincoln	21,527 *	294,211 *	297,200 *	263,302
Linn	10,398 *	142,789 *	135,701 *	103,691
Livingston	10,003 *	144,604 *	175,070 *	137,322
Macon	12,882 *	159,542 *	159,408 *	144,379
Madison	9,592 *	110,365 *	98,695	109,686
Maries	6,905 *	89,821 *	89,928	86,021

* Unaudited (See Note 2)

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 5

MISSOURI 3RD CLASS COUNTIES
 ASSESSMENT FUND
 DISBURSEMENTS AND PARCEL COUNTS

County	PARCEL COUNT	Year Ended December 31,		
		1999	1998	1997
Marion	14,712 *	\$ 250,634 *	240,550	268,250
McDonald	12,517 *	161,642 *	168,397 *	180,393
Mercer	5,216 *	71,801 *	73,644	66,944
Miller	18,699 *	174,582 *	163,614 *	163,232
Mississippi	8,763 *	129,443 *	121,860 *	124,269
Moniteau	8,818 *	111,881 *	110,684	107,514
Monroe	8,307 *	98,343 *	105,517 *	97,495
Montgomery	10,721 *	136,866 *	117,147 *	124,239
Morgan	25,677 *	292,689 *	279,038	266,471
New Madrid	14,004 *	273,990 *	257,233 *	252,901
Newton	26,144 *	354,416 *	375,894	348,614
Nodaway	13,332 *	261,453 *	257,013	219,514
Oregon	8,346 *	104,647 *	98,305 *	96,906
Osage	10,237 *	107,840 *	104,461 *	102,008
Ozark	11,736 *	124,987 *	116,031 *	106,062
Pemiscot	13,152 *	160,400 *	142,796	135,295
Pery	13,161 *	162,758 *	148,610	146,921
Phelps	20,511 *	367,329 *	286,017	268,714
Pike	12,049 *	208,447 *	191,088 *	177,832
Polk	14,773 *	148,814 *	147,769 *	134,841
Pulaski	14,710 *	157,148 *	169,899	132,728
Putnam	6,707 *	65,226 *	81,913	76,840
Ralls	7,904 *	152,123 *	159,432	152,229
Randolph	13,232 *	288,018 *	232,424	226,688
Ray	14,639 *	207,938 *	201,082	173,164
Reynolds	9,671 *	118,062 *	86,192 *	92,534
Ripley	9,654 *	89,753 *	155,078	85,309
St. Clair	11,577 *	109,026 *	101,113	103,301
Ste. Genevieve	17,791 *	200,857 *	183,018	160,372
Schuyler	3,992 *	39,952 *	44,915	39,781
Scotland	5,082 *	69,266 *	58,817	60,788
Scott	20,213 *	280,246 *	269,366 *	245,080
Shannon	7,917 *	75,248 *	78,728 *	62,978
Shelby	6,310 *	100,414 *	98,902 *	87,676
Stoddard	18,037 *	221,755 *	222,283	197,505
Stone	28,406 *	390,063 *	376,257	353,767
Sullivan	6,979 *	105,466 *	100,396	87,787
Taney	36,478 *	571,573 *	476,563 *	495,320
Texas	16,258 *	218,717 *	158,999	155,448
Vernon	13,448 *	164,609 *	221,195 *	165,571
Warren	20,213 *	263,178 *	245,938	269,573
Washington	24,896 *	215,806 *	195,275 *	173,523
Wayne	13,850 *	123,816 *	132,622 *	126,034
Webster	15,182 *	234,526 *	221,144	216,188
Worth	3,004 *	40,201 *	43,113 *	44,168
Wright	11,165 *	127,418 *	123,260 *	148,009
Average	12,960	166,092	159,816	153,306

* Unaudited (See Note 2)

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 6

MISSOURI 3RD CLASS COUNTIES
OTHER MAJOR COUNTY FUNDS
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCE
TWO YEARS ENDED DECEMBER 31, 1999

		December 31,						
County	Fund Type	1999			1998			Cash Balance
		Receipts	Disbursements	Cash Balance	Fund Type	Receipts	Disbursements	
Adair	b	\$ 1,267,075 *	720,775 *	591,920 *	b	\$ 1,206,557 *	1,212,651 *	45,620 *
Andrew	a,b	551,829 *	495,664 *	474,411 *	a,b	523,497 *	391,616 *	418,246 *
Atchison	a,c	320,299 *	331,440 *	294,458 *	a,c	356,886 *	347,692 *	305,599 *
Audrain	b,c	1,986,747 *	2,304,384 *	-30,798 *	b,c	1,941,486 *	2,128,315 *	286,839 *
Barry		0 *	0 *	0 *		0	0	0
Barton	b	530,267 *	469,617 *	241,303 *	b	475,638 *	532,385 *	180,653 *
Bates	b	645,574 *	660,178 *	33,248 *	b	622,308 *	672,531 *	47,852 *
Benton	a	621,690 *	770,709 *	573,845 *	a	595,946 *	448,942 *	722,864 *
Bollinger		0 *	0 *	0 *		0 *	0 *	0 *
Butler	b,c	2,355,804 *	2,504,403 *	1,312,663 *	b,c	2,400,492	2,258,735	1,461,262
Caldwell	b,c	404,975 *	288,735 *	233,501 *	b,c	347,418 *	344,649 *	117,261 *
Carroll		0 *	0 *	0 *		0	0	0
Carter		0 *	0 *	0 *		0 *	0 *	0 *
Cedar		0 *	0 *	0 *		0 *	0 *	0 *
Chariton	b	408,110 *	156,166 *	849,898 *	b	393,097 *	140,231 *	597,954 *
Christian	b,c	1,543,104 *	1,479,409 *	75,200 *	b,c	1,399,852 *	1,395,252 *	11,505 *
Clark	a,c	368,860 *	305,659 *	152,748 *	a,c	343,010	330,796	89,547
Clinton	a	447,415 *	399,161 *	139,541 *	a	791,007 *	717,142 *	91,287 *
Cooper	c	550,889 *	588,856 *	161,340 *	c	551,908	748,807	199,307
Crawford	a	113,219 *	42,483 *	168,381 *	a	100,593	65,649	97,645
Dade	b	392,658 *	419,243 *	1,733 *	b	396,169	380,953	28,318
Dallas	a,b	1,157,318 *	1,222,468 *	88,174 *	a,b	1,157,531	1,199,048	153,324
Daviess	b	302,938 *	254,411 *	66,840 *	b	288,127	299,887	18,313
Dekalb	a	542,089 *	627,799 *	288,954 *	a	571,548 *	518,240 *	374,664 *
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	408,639 *	394,513 *	15,643 *	b	341,470	341,317	1,517
Howell		0 *	0 *	0 *		0	0	0
Iron		0 *	0 *	0 *		0 *	0 *	0 *
Knox	b	143,547 *	143,327 *	220 *		0 *	0 *	0 *
Laclede	b	1,918,125 *	1,734,382 *	763,692 *	b	1,690,472	1,547,421	579,949
Lawrence		0 *	0 *	0 *		0	0	0
Lewis	a,b	1,138,793 *	1,127,997 *	61,034 *	a,b	392,792	370,686	50,238
Lincoln	a,b	3,008,265 *	3,022,725 *	502,100 *	a,b	3,338,175 *	2,971,335 *	516,560 *
Linn		0 *	0 *	0 *		0 *	0 *	0 *
Livingston		0 *	0 *	0 *		0 *	0 *	0 *
Macon	c	872,557 *	828,432 *	142,879 *	c	693,073 *	810,961 *	98,754 *
Madison	a	482,504 *	479,648 *	19,516 *	a	462,596	446,303	16,660
Maries	a	\$ 212,319 *	212,506 *	667 *	a	591,473	657,385	854

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 Note 2)
The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 6

MISSOURI 3RD CLASS COUNTIES
OTHER MAJOR COUNTY FUNDS
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCE
TWO YEARS ENDED DECEMBER 31, 1999

		December 31, 1999			December 31, 1998			
County	Fund Type	Receipts	Disbursements	Cash Balance	Fund Type	Receipts	Disbursements	Cash Balance
Marion	a,c	\$ 2,256,951 *	2,098,810 *	1,523,803 *	a,c	\$ 2,228,795	2,174,459	1,365,662
McDonald	b	0 *	0 *	145,979 *	b	0 *	0 *	145,979 *
Mercer		0 *	0 *	0 *		0	0	0
Miller	a	1,355,208 *	1,248,642 *	710,142 *	a	1,120,424 *	1,151,758 *	603,576 *
Mississippi	a,b	1,619,097 *	2,134,007 *	102,774 *	a,b	745,985 *	329,232 *	617,684 *
Moniteau		0 *	0 *	0 *		0	0	0
Monroe		0 *	0 *	0 *		0 *	0 *	0 *
Montgomery	a	466,201 *	381,942 *	354,243 *	a	488,542 *	333,412 *	269,984 *
Morgan	b	1,072,374 *	1,016,856 *	183,769 *	b	875,756	729,505	128,251
New Madrid		0 *	0 *	0 *		0 *	0 *	0 *
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	238,333 *	214,950 *	133,637 *	a	216,192 *	270,594 *	110,254 *
Pemiscot	a,b	906,066 *	513,242 *	829,524 *	a,b	712,002	275,302	436,700
Perry		0 *	0 *	0 *		0	0	0
Phelps	b	163,769 *	124,536 *	39,233 *		0	0	0
Pike	b	898,689 *	964,281 *	-9,427 *	b	1,064,347 *	1,007,579 *	56,165 *
Polk	b,c	2,224,631 *	1,939,756 *	1,684,674 *	b,c	2,053,105 *	1,419,471 *	1,399,799 *
Pulaski	a,c	120,012 *	78,056 *	2,221,693 *	a,c	1,057,191	928,568	2,179,737
Putnam	b	214,281 *	211,584 *	27,188 *	b	224,741	207,923	24,491
Ralls		0 *	0 *	0 *		0	0	0
Randolph		0 *	0 *	0 *		0	0	0
Ray	c	659,275 *	589,221 *	372,495 *	c	597,281	423,627	302,441
Reynolds		0 *	0 *	0 *		0 *	0 *	0 *
Ripley	b	475,419 *	474,131 *	2,738 *	b	463,556	475,918	1,450
St. Clair		0 *	0 *	0 *		0	0	0
Ste. Genevieve	a	80,192 *	13,948 *	1,569,264 *	a	296,390	144,614	1,503,020
Schuyler	b,c	325,546 *	322,056 *	131,049 *	b,c	321,303	308,973	127,559
Scotland		0 *	0 *	0 *		0	0	0
Scott		0 *	0 *	0 *		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	b	2,085,752 *	2,175,443 *	10,217 *	b	1,983,793	1,852,076	99,908
Sullivan		0 *	0 *	0 *		0	0	0
Taney	a,c	12,458,929 *	10,689,487 *	10,826,034 *	a,c	11,902,469 *	9,936,954 *	9,056,592 *
Texas		0 *	0 *	0 *		0	0	0
Vernon		0 *	0 *	0 *		0 *	0 *	0 *
Warren	a,b	3,086,371 *	2,717,152 *	1,089,452 *	a,b	3,109,856	3,049,232	720,233
Washington	a,b	1,564,590 *	1,234,809 *	1,024,956 *	a,b	1,485,448 *	1,146,612 *	695,175 *
Wayne		0 *	0 *	0 *		0 *	0 *	0 *
Webster	a	960,716 *	909,939 *	165,592 *	a	859,304	803,759	114,815
Worth	a,b	70,402 *	69,259 *	105,977 *	a,b	65,218 *	59,994 *	104,834 *
Wright		\$ 0 *	0 *	0 *		0 *	0 *	0 *

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 Note 2)
The accompanying Notes to the Schedules are an integral part of this statement.

MISSOURI 3RD CLASS COUNTIES
 ASSESSED VALUATION AND TAX LEVIES
 TWO YEARS ENDED DECEMBER 31, 1999

Tax Levies (in cents per \$100 in assessed valuation)

County	Assessed Valuation		General Revenue		Special Road and Bridge		Health Center		Hospital		Senate Bill 40		Senior Services		Johnson Grass		Other		
	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	
	Adair \$	186,478,608	180,703,140	0	0	26	25	20	20	0	0	0	0	0	0	0	0	0	0
Andrew	127,936,653	120,287,889	19	19	52	51	10	10	0	0	9	9	0	0	3	3	0	0	0
Atchison	74,055,620	72,139,797	49	48	49	48	5	5	0	0	10	10	0	0	0	0	0	0	0
Audrain	238,553,714	230,084,213	15	15	27	27	0	0	17	17	20	20	0	0	0	0	0	0	0
Barry	276,383,925	248,898,209	0	0	0	0	7	7	0	0	7	7	0	0	0	0	0	0	0
Barton	120,448,330	109,748,815	5	5	0	0	8	8	9	9	0	0	0	0	0	0	0	0	0
Bates	143,685,247	137,677,363	26	26	0	0	8	8	0	0	7	7	0	0	0	0	0	0	0
Benton	144,343,772	137,586,079	12	14	21	21	40	40	0	0	0	0	0	0	0	0	0	0	0
Bollinger	78,751,438	75,332,162	19	19	25	25	24	24	0	0	10	10	0	0	0	0	0	0	0
Butler	311,396,075	310,077,631	11	11	4	4	10	10	0	0	10	5	5	5	0	0	0	0	0
Caldwell	70,752,176	68,071,348	25	25	0	0	14	15	0	0	0	0	0	0	0	0	0	0	0
Carroll	120,855,864	106,393,380	26	27	0	0	10	10	0	0	10	10	0	0	2	0	0	0	0
Carter	31,796,203	28,173,992	4	5	23	23	25	25	0	0	8	8	3	3	0	0	0	0	0
Cedar	97,657,708	92,056,738	14	10	24	24	0	0	15	15	0	0	0	0	0	0	0	0	0
Chariton	98,374,581	94,768,227	30	28	0	0	10	10	0	0	5	5	0	0	0	0	0	0	0
Christian	396,803,101	353,939,761	0	0	0	0	5	5	0	0	9	9	0	0	0	0	0	0	0
Clark	68,189,688	65,224,785	36	36	70	70	10	10	0	0	0	0	0	0	0	0	0	0	0
Clinton	162,646,319	148,520,299	19	19	63	64	9	9	0	0	9	9	0	0	0	0	0	0	0
Cooper	135,926,007	125,847,779	21	21	31	31	0	0	15	15	20	10	0	0	0	0	0	0	0
Crawford	159,447,643	147,317,024	8	8	22	22	0	0	0	0	10	10	0	0	0	0	0	0	0
Dade	66,676,203	63,626,302	13	9	0	0	10	10	0	0	0	0	0	0	0	0	0	0	0
Dallas	101,864,607	88,400,454	1	1	26	26	10	10	0	0	0	0	0	0	0	0	0	0	0
Daviess	67,743,549	63,293,629	29	30	0	0	10	10	0	0	10	10	0	0	0	0	0	0	0
DeKalb	82,543,205	71,138,046	5	5	0	0	0	0	0	0	9	9	0	0	0	0	0	0	0
Dent	101,993,939	98,116,671	35	35	25	26	10	10	0	0	15	15	5	5	0	0	0	0	0
Douglas	81,166,670	75,125,577	9	9	21	21	20	20	0	0	8	8	0	0	0	0	0	0	0
Dunklin	244,109,279	218,876,337	10	10	0	0	11	10	0	0	9	8	0	0	0	0	0	0	0
Gasconade	143,708,945	134,717,650	14	14	27	27	10	10	0	0	10	10	0	0	0	0	10	10	0
Gentry	56,385,114	55,305,785	50	49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grundy	78,189,892	77,298,732	12	11	0	0	15	15	0	0	10	10	0	0	0	0	0	0	0
Harrison	75,539,696	70,760,886	35	35	0	0	14	14	0	0	0	0	0	0	0	0	0	0	0
Henry	212,406,785	200,429,479	2	4	0	0	10	10	0	0	0	0	0	0	0	0	0	0	0
Hickory	65,831,885	62,486,569	17	18	26	26	8	8	0	0	0	0	0	0	0	0	0	0	0
Holt	70,499,336	62,394,620	33	32	43	45	0	0	0	0	0	0	0	5	5	0	0	0	0
Howard	77,623,749	74,106,840	26	25	27	27	0	0	0	0	10	10	0	0	0	0	0	0	0
Howell	247,683,532	230,913,454	0	0	0	0	0	0	0	0	5	5	0	0	0	0	0	0	0
Iron	148,434,067	151,165,186	26	28	0	0	10	10	0	0	10	10	0	0	0	0	0	0	0
Knox	49,592,213	48,151,390	29	27	62	62	10	10	0	0	0	0	0	0	0	0	0	0	0
Laclede	273,255,332	255,521,779	8	6	0	0	10	10	0	0	12	12	0	0	0	0	0	0	0
Lawrence	273,579,297	256,098,223	9	9	48	48	0	0	0	0	7	7	5	5	0	0	0	0	0
Lewis	78,259,452	75,443,435	25	25	48	48	10	10	0	0	0	0	0	0	0	0	0	0	0
Lincoln	347,389,207	304,483,881	13	14	26	26	0	0	17	17	10	10	0	0	0	0	0	0	0
Linn	101,790,754	96,749,755	9	8	0	0	19	23	0	0	20	19	0	0	0	0	0	0	0
Livingston	121,886,220	116,422,113	0	0	0	0	24	24	0	0	10	10	0	0	0	0	0	0	0
Macon	123,694,595	114,163,068	22	22	67	67	15	15	20	20	10	10	0	0	0	0	3	3	3
Madison	71,059,001	69,521,108	18	18	28	27	10	10	19	18	19	18	0	0	0	0	0	0	0
Marion \$	72,659,802	69,947,720	34	32	49	48	0	0	0	0	0	0	0	0	0	0	0	0	0

The accompanying Notes to the Schedules are an integral part of this statement.

Schedule 7

MISSOURI 3RD CLASS COUNTIES
 ASSESSED VALUATION AND TAX LEVIES
 TWO YEARS ENDED DECEMBER 31, 1999

Tax Levies (in cents per \$100 in assessed valuation)

County	Assessed Valuation		General Revenue		Special Road and Bridge		Health Center		Hospital		Senate Bill 40		Senior Services		Johnson Grass		Other	
	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998
	Marion \$	239,659,488	222,347,712	2	2	30	30	15	15	0	0	14	14	0	0	0	0	0
McDonald	145,078,635	137,944,763	26	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mercer	46,534,285	48,372,597	31	29	0	0	10	10	0	0	0	0	0	0	0	0	0	0
Miller	250,278,438	242,872,165	6	6	22	22	0	0	0	0	8	8	5	5	0	0	0	0
Mississippi	108,782,928	105,969,043	26	20	32	32	6	3	0	0	10	10	0	0	5	5	0	0
Moniteau	122,178,895	110,769,312	20	17	25	25	15	15	0	0	0	0	0	0	0	0	0	0
Monroe	90,203,239	84,756,225	27	22	27	27	10	10	0	0	9	9	0	0	0	0	0	0
Montgomery	128,640,895	122,816,333	23	23	58	56	15	15	0	0	10	10	0	0	0	0	0	0
Morgan	247,933,720	239,061,140	11	10	19	19	9	9	0	0	5	5	5	0	0	0	0	0
New Madrid	353,018,930	343,242,002	20	18	24	24	9	9	0	0	2	2	2	0	1	1	0	0
Newton	464,518,829	440,432,507	0	0	20	20	5	5	0	0	0	0	0	0	0	0	8	8
Nodaway	202,430,478	183,046,529	0	0	0	0	5	5	0	0	5	5	0	0	0	0	0	0
Oregon	59,780,058	57,021,070	6	6	25	25	10	10	0	0	10	10	5	5	0	0	0	0
Osage	122,831,954	118,414,959	14	14	20	20	0	0	0	0	10	10	0	0	0	0	0	0
Ozark	64,234,555	60,283,799	15	16	25	25	10	10	0	0	0	0	0	0	0	0	0	0
Pemiscot	149,824,458	140,211,855	19	18	28	28	10	10	36	36	10	10	0	0	5	5	0	0
Perry	214,012,349	190,897,104	18	19	29	30	18	18	9	9	9	9	0	0	0	0	9	9
Phelps	273,279,736	259,463,527	17	15	7	9	0	0	0	0	9	9	0	0	0	0	0	0
Pike	184,311,625	170,604,053	25	25	29	29	0	0	22	22	18	18	0	0	0	0	0	0
Polk	163,056,751	146,071,678	32	32	0	0	9	9	0	0	2	2	0	0	0	0	0	0
Pulaski	175,659,128	162,083,954	0	0	22	16	8	7	0	0	8	7	5	5	0	0	0	0
Putnam	45,863,873	47,250,808	50	48	0	0	16	16	50	37	0	0	0	0	0	0	0	0
Ralls	116,485,215	110,098,836	23	19	27	27	10	10	0	0	0	0	0	0	0	0	0	0
Randolph	278,957,942	286,457,490	17	17	36	34	15	15	0	0	0	0	0	0	0	0	0	0
Ray	193,467,045	183,078,888	0	0	0	0	10	10	18	16	18	16	0	0	0	0	10	10
Reynolds	102,516,034	99,862,551	27	27	19	19	10	10	15	11	10	10	3	3	0	0	0	0
Ripley	61,836,973	62,376,310	31	30	0	0	15	15	30	30	10	10	5	5	0	0	0	0
St. Clair	70,368,166	67,413,706	33	33	28	28	21	21	0	0	0	0	0	0	0	0	0	0
Ste. Genevieve	231,746,767	208,846,149	18	18	26	26	10	10	16	16	7	7	5	5	0	0	10	10
Schuyler	32,410,804	31,366,528	29	29	74	73	15	15	0	0	0	0	5	5	0	0	0	0
Scotland	42,911,423	41,665,077	49	49	65	65	15	15	0	0	0	0	0	0	0	0	0	0
Scott	321,997,176	302,215,753	9	7	29	28	10	10	0	0	4	4	0	0	1	1	0	0
Shannon	51,486,408	47,527,168	14	11	24	24	10	10	0	0	10	10	0	0	0	0	0	0
Shelby	67,395,700	66,435,729	30	30	35	35	15	15	0	0	0	0	0	0	0	0	0	0
Stoddard	273,214,356	259,812,420	12	12	0	0	10	10	0	0	8	8	0	0	0	0	0	0
Stone	285,856,765	270,361,101	13	13	0	0	8	8	0	0	0	0	5	5	0	0	0	0
Sullivan	59,906,293	60,529,534	26	28	0	0	10	10	43	43	0	0	0	0	0	0	0	0
Taney	604,093,417	574,520,740	0	0	0	0	9	9	0	0	9	9	0	0	0	0	0	0
Texas	126,019,602	120,410,242	0	0	0	0	10	10	0	0	10	10	0	0	0	0	0	0
Vernon	197,130,580	178,200,148	15	12	0	0	8	8	0	0	0	0	0	0	0	0	0	0
Warren	277,090,091	257,412,533	8	8	18	18	0	0	0	0	12	12	0	0	0	0	0	0
Washington	151,026,072	142,952,535	19	15	26	25	15	15	19	18	17	17	5	5	0	0	0	0
Wayne	87,262,192	81,267,765	17	13	11	11	10	10	0	0	8	8	0	0	0	0	0	3
Webster	196,233,061	185,972,246	4	8	19	19	14	14	0	0	8	8	0	0	0	0	0	0
Worth	20,733,861	20,609,212	76	72	83	83	0	0	0	0	0	0	5	5	0	0	0	0
Wright \$	110,361,073	105,066,537	0	0	0	0	8	8	0	0	8	8	0	0	0	0	0	0

The accompanying Notes to the Schedules are an integral part of this statement.

NOTES TO SCHEDULES

MISSOURI 3RD CLASS COUNTIES
NOTES TO THE SCHEDULES

1. Significant Information

Information included in these schedules was compiled from the Missouri State Auditor's most recent audit report of each county; from county budgets for those years currently unaudited; and from other state agency generated reports.

In analyzing these schedules, some disparity will exist due to the use of audited and unaudited information on the same schedules (See Note 2). Counties prepare the budget reports on a cash basis of accounting; accordingly, amounts are recognized when received or disbursed by warrant or in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred. Additionally, the structure and organization of the counties causes some differences. Twenty-three of the ninety-three counties have a township form of government. These counties are as follows:

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

Other differences which may result in comparison problems include:

- A. Special road districts existing in some counties and not in others;
- B. State or federal grants may be received by some counties and not by others;
- C. Counties may have enacted a sales tax at different times;
- D. Counties may have enacted a capital improvement sales tax or a law enforcement sales tax or have had the capital improvement sales tax expire at different times. Some counties establish new funds to account for these monies while other counties placed the monies into the General Revenue or Special Road and Bridge Funds. Therefore, these monies may be shown as an Other Major Fund on Schedule 6.

- E. Some counties may not have a separate tax levy or board for Health Center operations and therefore they account for it as a part of the General Revenue Fund;
- F. Some counties have a branch or additional offices for various officials and some offices are combined under one official;
- G. Some monies available for general purposes may be kept in separate funds; and
- H. Some counties may set up a separate fund for special elections and others account for them through the General Revenue Fund.

These differences, along with classification differences and transfers between funds, may alter the final percentages.

Schedules 1-A, 2-A, 3-A, and 4 present financial data of the counties' General Revenue Fund while Schedules 1-B, 2-B, and 3-B present financial data of the counties' Special Road and Bridge Fund.

Schedule 5 presents disbursements of the Assessment Fund and the number of parcels in each county. The differences in the amounts spent for the operation of the Assessor's office were related to the size of mapping and other contracts, the purchasing of computer equipment, the number of additional personnel hired, and the varying assessment make up of each county. The parcel counts, which represent the number of real estate parcels in each county, were obtained from the state tax commission's most recent data through 1999.

Schedule 6 presents receipts, disbursements and cash balances for additional significant funds of the counties for the years ended December 31, 1999 and 1998. The funds presented are not intended to represent all county funds. Rather, these funds consist of additional sales taxes approved by voters which are not placed in the county's General Revenue or Special Road and Bridge Fund (See Note 3). Approximately 26 capital improvement sales tax funds, 32 law enforcement sales tax funds, and 14 road and bridge sales tax funds were noted. Some counties have more than one of these additional funds, in which case, the amounts have been added together for presentation purposes. The amounts presented were taken from the county budgets unless an audit report had been issued for the year ended December 31, 1998, in which case, audited amounts were presented. Receipts for the sales tax funds totaled approximately \$56,000,000, comprised of approximately \$19,400,000, \$24,600,000, and \$12,000,000 in the capital improvement sales tax funds, law enforcement sales tax funds, and road and bridge sales tax funds, respectively.

Schedule 7, which shows the assessed valuation and tax levies (in cents per \$100 assessed valuation) for 1999 and 1998, was obtained from the Missouri State Tax Commission, the county budgets, and the State Auditor's 1999 Tax Certification Report. All counties have a general revenue tax levy unless it has been reduced voluntarily or as required for sales tax collections. Some counties have special road districts which receive some part of the special road and bridge tax monies, and all non-township counties have a special road and bridge tax

levy unless it is entirely composed of special road districts or if the county voluntarily reduces the rate or is required to for sales tax collections. In 1999, 74 counties had health center levies, 17 had hospital levies, 61 had Senate Bill 40 levies, 15 had senior services levies, and 7 had Johnson Grass levies. Surtax rates, also levied by the counties, have remained the same over the years and have not been presented in this report. The following counties have tax levies which are not common to all counties and have been placed in the other column of Schedule 7:

<u>County</u>	<u>Tax</u>	<u>Tax Levy</u>	
		<u>1999</u>	<u>1998</u>
Gasconade	Mental Health	10	10
Macon	Parks & Recreation	3	3
Newton	Mental Health	7	7
Newton	County Fair	1	1
Perry	Mental Health	9	9
Ray	Mental Health	10	10
Ste. Genevieve	Mental Health	10	10
Wayne	Debt Service	0	3

2. County Budgets

The 2000 county budgets contain historical financial information for 1999 and were used in compiling this report for all counties in 1999. Also, budget reports were used to obtain 1998 information for some counties. To provide comparability for the General Revenue Fund and the Special Road and Bridge Fund, more than one fund may have had to be combined for presentation in some counties.

Because audited figures and unaudited figures are presented in this report, the amounts and percentages shown on the schedules may vary somewhat. The following could be major causes for such variances:

- A. Differences in classifying receipts and disbursements exist between budget documents prepared by county officials and audit reports issued by the State Auditor's office. Differences in budget classifications may also exist from one budget year to the next.
- B. Other differences may include the handling of investment activity, tax anticipation notes, common road districts, loans, sales tax, and CART receipts and transfers. When audited, these items are properly adjusted and reported.

The explanations above could cause deviations in receipts and disbursements. Also, the receipts and disbursements and cash balances may not agree to those presented on the various budgets because of adjustments made to correct errors and reconciliation problems noted. In addition, during the compilation of the budget information, emergency fund disbursements

from the General Funds were added to the "Other" disbursement category for purposes of Schedule 4. For Schedule 3 transfers into the General Revenue and Special Road and Bridge Funds were included in the "Other" receipts category.

In analyzing these schedules, 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.

3. Sales Tax

Section 67.505, RSMo 1994, allows any county governing body, upon approval of a majority vote of its qualified voters, to impose a county sales tax, in conjunction with a property tax reduction for each year in which the sales tax is imposed, for the benefit of the county. More than eighty 3rd class counties have enacted a sales tax pursuant to Section 67.505. RSMo 1994.

In addition, any county may impose an additional sales tax pursuant to Sections 67.547 and 67.582, RSMo 1994, after obtaining a majority approval of the qualified voters. These additional sales taxes do not require a reduction of property tax revenues.

Some counties enacting an alternative sales tax for capital improvements or an additional sales tax for law enforcement purposes pursuant to Sections 67.700 and 67.582, RSMo 1994, respectively, put the proceeds into a regular county fund. Other counties established a separate fund to account for the receipts and disbursements.

The average percentage of sales tax receipts to total receipts as presented on Schedule 3-A and 3-B is the average of all counties. The percentage would change if the average was computed taking into account only those counties which have implemented any of the above sales taxes. The following chart shows these percentages:

Fund	Sales Tax as Percentage Of Total Receipts		
	1999	1998	1997
General Revenue Fund	41	40	42
Special Road and Bridge Fund	22	24	26

* * * * *