



MISSOURI 3RD CLASS COUNTIES

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

Report No. 99-77
September 16, 1999

AUDIT REPORT

Office Of The
State Auditor Of Missouri
Claire McCaskill

September 1999



IMPORTANT: This report contains information about the ninety-three (93) Missouri counties which do not have a county auditor. 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 1998, the median (the middle amount in a series of amounts) county receipts for the General Revenue fund were approximately \$1,154,000 while the median disbursements were approximately \$1,191,000. The median receipts and disbursements for the Special Road and Bridge Fund were both approximately \$1,093,000.
- ▶ The report shows sales tax as 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.
- ▶ Information regarding typical audit findings is included in the annual report. Many of the more frequent findings noted have remained similar over the past several years though improvement has been noted for some areas, including counties' banking practices and compliance with sales tax rollback requirements. However, other concerns with counties' budgetary and financial reporting procedures and fee officials' accounting controls and record keeping procedures continue to be reported in county audit reports.
- ▶ The annual report also contains other comparative financial information, including data on the Assessment Fund, information on the other major sales tax funds, assessed valuations and tax levies of the counties.

Copies of the audit are available upon request.

YELLOW SHEET

MISSOURI 3RD CLASS COUNTIES

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CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Mel Carnahan, 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 recommended 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.

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 the operations of the various counties.

The following charts categorize the counties based on receipts and disbursements for the three years ended December 31, 1998.

	General Revenue Fund					
	Receipts			Disbursements		
	December 31,			December 31,		
	1998	1997	1996	1998	1997	1996
\$ <500,000	4	6	7	6	6	8
500,000-999,999	28	33	38	28	36	34
1,000,000-1,499,999	21	21	19	20	19	20
1,500,000-2,000,000	18	13	12	19	12	15
>2,000,000	22	20	17	20	20	16

	Special Road and Bridge Fund					
	Receipts			Disbursements		
	December 31,			December 31,		
	1998	1997	1996	1998	1997	1996
\$ <500,000	2	3	4	4	3	2
500,000-999,999	32	42	42	30	42	45
1,000,000-1,499,999	40	29	29	40	30	30
1,500,000-2,000,000	11	11	12	15	10	12
>2,000,000	8	8	6	4	8	4

For 1998 the median (the middle amount in a series of amounts) county receipts and disbursements were approximately \$1,154,000 and \$1,191,000, respectively, for the General Revenue Fund, and \$1,093,000 and \$1,093,000, 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>Disbursements</u>	<u>Receipts Exceeded</u>			
	<u>0 Years</u>	<u>1 Year</u>	<u>2 Years</u>	<u>3 Years</u>
General Revenue Fund	8	40	28	17
Special Road and Bridge Fund	4	34	33	22

During 1998 receipts exceeded disbursements in 52 and 57 counties for the General Revenue Fund and Special Road and Bridge Fund, respectively. A further review of individual county amounts indicates fewer counties are consistently maintaining receipts at a greater level than disbursements. It appears changes between years are due largely to normal growth or decline of receipts and disbursements, although the fluctuation for some counties was due to significant, but temporary, increases 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. The following charts categorize the counties based on the cash balance to disbursements ratios during the last three years.

Cash Balance: <u>Disbursements</u>	General Revenue Fund		
	December 31,		
	1998	1997	1996
>.90:1	4	3	1
.76:1-.90:1	5	5	7
.61:1-.75:1	3	5	5
.46:1-.60:1	8	7	6
.31:1-.45:1	9	10	8
.16:1-.30:1	24	26	26
0-.15:1	37	37	40
<0	3	0	0

Cash Balance: <u>Disbursements</u>	Special Road and Bridge Fund		
	December 31,		
	1998	1997	1996
>.90:1	11	8	4
.76:1-.90:1	3	3	3
.61:1-.75:1	1	4	8
.46:1-.60:1	7	7	7
.31:1-.45:1	17	16	13
.16:1-.30:1	20	20	23
0-.15:1	33	35	33
<0	1	0	2

Schedules 2-A and 2-B indicate the 1998 average cash balance to disbursement ratio was .28 and .37 for the General Revenue Fund and Special Road and Bridge Fund, respectively. These average ratios indicate cash available at year-end would fund county operations for approximately three to four months. The 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 38 percent of total receipts of the General Revenue Fund. By contrast, property taxes have decreased from 41 percent to 15 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 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 1998 average percentages of total disbursements for the sheriff and jail were 17 and 7 percent, respectively. However, these average percentages are 21 and 10 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 probably do not have a county health center board.

Assessment Fund expenditures are presented on Schedule 5 for the three years ended December 31, 1998. 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 1998 disbursements per parcel averaged \$12, the disbursements per parcel for ninety percent of the counties ranged from \$9 to \$18. 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, 47 have established one or more of these sales tax funds. A comparison of the 1998 and 1997 data indicates that the overall level of activity of receipts and disbursements have decreased while the cash balance in these types of funds has increased.

Schedule 7 presents the assessed valuation and tax levies for 1998 and 1997. 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.

Schedule 8 presents typical audit findings from the most recent State Auditor's office audits of the 93 counties. For the most part, the more frequent problems noted have remained similar over the past several years. In recent years, improvement has been noted for some areas, including counties' banking practices and compliance with sales tax rollback requirements. However, numerous concerns with counties' budgetary and financial reporting procedures and fee officials' accounting controls and record keeping procedures continue to be reported in our county audit reports. In addition, more concerns regarding counties' bidding procedures and handling of federal financial assistance program monies have been noted in recent years.

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 1998, various issues will significantly affect county operations during 1999 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 twentieth 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.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

June 18, 1999 (fieldwork completion date)

SCHEDULES

Schedule 1-A

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

County	December 31,								
	1998			1997			1996		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$ 1,797,512 *	1,640,433 *	172,685 *	2,216,684	2,217,685	15,606	1,929,274	2,170,736	16,607
Andrew	1,098,365 *	826,503 *	1,052,562 *	1,048,596	816,195	780,700	909,768	708,764	548,299
Atchison	939,181 *	942,626 *	413,070 *	874,801	801,456	416,515	843,694	786,386	343,170
Audrain	2,126,973 *	1,701,360 *	734,276 *	2,011,409	2,000,619	308,663	1,936,041	1,980,229	297,873
Barry	2,295,545 *	1,854,170 *	1,544,624 *	2,033,417 *	1,836,957 *	1,103,249 *	1,973,383	2,057,960	906,789
Barton	700,915 *	758,625 *	337,269 *	668,045	544,021	394,979	641,192	569,327	270,955
Bates	590,483 *	449,416 *	181,236 *	537,415	629,212	40,169	532,703	510,762	131,966
Benton	1,505,378 *	1,468,035 *	221,744 *	1,329,577	1,409,073	184,401	1,239,430	1,376,300	263,897
Bollinger	952,758 *	948,595 *	24,647 *	756,061	764,377	20,484	754,868	819,775	28,800
Butler	4,142,905 *	3,999,633 *	519,047 *	3,890,167 *	3,533,376 *	375,775 *	2,870,427	2,921,808	18,984
Caldwell	702,754 *	845,650 *	-109,624 *	681,904	714,162	33,272	603,665	587,155	65,530
Carroll	1,130,402 *	1,179,169 *	110,975 *	1,192,409 *	1,135,136 *	159,742 *	1,043,462	1,046,805	102,469
Carter	874,184 *	820,382 *	53,797 *	726,173	753,723	-5	526,801	632,261	27,545
Cedar	1,154,047 *	880,036 *	514,610 *	871,644	868,218	240,599	837,000	795,829	237,173
Chariton	1,213,107 *	1,230,155 *	386,568 *	1,007,577	1,061,523	403,616	955,854	877,154	457,562
Christian	2,311,085 *	1,911,973 *	943,444 *	2,491,527	2,003,534	544,332	1,705,449	1,714,122	56,339
Clark	727,876 *	726,655 *	3,994 *	784,840 *	784,061 *	2,773 *	707,584	709,610	1,994
Clinton	1,410,768 *	1,443,431 *	66,107 *	1,333,119	1,349,297	98,770	1,291,011	1,293,811	114,948
Cooper	1,611,554 *	1,656,938 *	1,171,489 *	1,628,185 *	1,584,388 *	1,216,873 *	1,471,847	1,536,089	1,173,076
Crawford	1,774,906 *	1,764,046 *	26,996 *	1,604,359 *	1,609,960 *	16,136 *	1,555,978	1,583,022	21,737
Dade	405,485 *	421,953 *	470,103 *	459,214 *	478,365 *	486,571 *	397,442	399,239	505,722
Dallas	903,218 *	882,127 *	248,483 *	894,503 *	1,245,832 *	227,392 *	863,056	902,445	578,721
Daviess	615,821 *	596,815 *	565,964 *	590,257 *	432,497 *	546,958 *	492,922	464,407	389,198
DeKalb	1,017,424 *	973,748 *	124,622 *	822,457	823,165	80,946	803,922	867,834	81,654
Dent	1,048,158 *	1,001,634 *	545,715 *	1,045,394	970,485	499,191	972,601	952,904	424,282
Douglas	1,036,973 *	1,029,943 *	426,501 *	908,330	897,649	419,471	923,130	876,604	408,790
Dunklin	2,736,978 *	2,032,018 *	1,835,545 *	1,957,270 *	2,035,615 *	1,130,585 *	1,388,609	1,971,607	1,208,930
Gasconade	1,346,923 *	1,376,988 *	300,994 *	1,196,579	1,356,466	331,059	1,224,683	1,450,745	490,946
Gentry	945,759 *	848,930 *	176,034 *	814,456	763,424	79,205	640,327	625,637	28,173
Grundy	909,822 *	899,485 *	745,614 *	967,583 *	827,882 *	735,277 *	842,492	701,716	595,576
Harrison	826,179 *	942,437 *	124,617 *	771,944 *	812,792 *	240,875 *	752,464	762,444	281,723
Henry	1,846,821 *	1,842,176 *	343,952 *	1,753,744 *	1,846,469 *	339,307 *	1,577,637	1,687,991	432,032
Hickory	985,572 *	882,029 *	160,039 *	968,772	997,474	56,496	1,025,704	1,064,712	85,198
Holt	876,763 *	875,301 *	82,437 *	857,981 *	799,778 *	80,975 *	759,798	740,271	22,772
Howard	996,281 *	1,041,552 *	572,787 *	1,403,471 *	924,561 *	618,058 *	951,950	1,009,686	139,148
Howell	2,498,775 *	2,511,366 *	258,907 *	2,229,216 *	2,258,595 *	271,498 *	2,124,009	2,264,570	300,877
Iron	1,180,854 *	1,131,243 *	304,566 *	1,100,870	1,113,857	254,955	1,052,203	947,180	267,942
Knox	500,489 *	501,102 *	1,455 *	481,678	522,763	2,068	486,849	449,402	43,153
Laclede	2,787,769 *	2,582,537 *	497,663 *	2,203,579 *	2,331,402 *	292,431 *	2,442,269	2,607,469	420,254
Lawrence	2,478,119 *	2,371,988 *	538,155 *	2,457,003 *	2,205,726 *	432,024 *	2,173,304	2,060,113	180,747
Lewis	1,035,783 *	1,015,901 *	181,429 *	1,082,979 *	948,085 *	161,547 *	931,816	988,648	26,653
Lincoln	3,622,260 *	3,340,197 *	303,961 *	3,010,989	3,213,947	21,898	2,824,929	2,837,859	224,856
Linn	1,144,673 *	1,043,477 *	316,898 *	892,495	869,916	215,702	930,880	933,071	193,123
Livingston	1,399,296 *	1,543,827 *	196,185 *	1,403,904	1,342,141	340,716	1,229,787	1,343,705	278,953
Macon	1,280,965 *	1,375,011 *	59,273 *	1,233,011	1,238,191	153,319	1,255,639	1,214,449	158,499
Madison	1,118,476 *	1,121,796 *	57,177 *	993,378 *	960,138 *	60,497 *	939,602	955,766	27,257
Maries	\$ 865,305 *	856,415 *	72,548 *	795,412 *	796,941 *	63,658 *	744,008	803,865	65,187

* Unaudited (see Note 2).

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

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Schedule 1-A

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

County	December 31,								
	1998			1997			1996		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Marion	\$ 3,035,273 *	2,995,515 *	309,006 *	2,916,007 *	2,882,751 *	269,248 *	2,639,465 *	2,826,519 *	235,992 *
McDonald	1,582,013 *	1,838,256 *	87,135 *	1,344,694 *	1,229,907 *	343,378 *	1,192,007 *	1,135,423 *	228,591 *
Mercer	570,614 *	557,357 *	125,133 *	537,197 *	516,691 *	111,876 *	505,599 *	498,814 *	91,370 *
Miller	1,938,015 *	1,672,430 *	314,081 *	1,776,018 *	1,732,680 *	48,496 *	1,705,550 *	1,776,560 *	5,158 *
Mississippi	1,646,427 *	1,525,247 *	444,270 *	1,378,998 *	1,312,844 *	323,090 *	1,359,458 *	1,145,326 *	256,936 *
Monteau	891,821 *	952,358 *	44,997 *	841,028 *	880,953 *	105,534 *	946,109 *	828,085 *	145,459 *
Monroe	1,101,267 *	1,151,627 *	73,645 *	1,055,951 *	1,021,311 *	124,005 *	934,605 *	927,850 *	89,365 *
Montgomery	1,737,378 *	1,667,585 *	76,704 *	1,207,104 *	1,347,891 *	6,911 *	1,207,207 *	1,215,695 *	147,698 *
Morgan	1,559,028 *	1,463,656 *	669,863 *	1,439,413 *	1,464,332 *	574,491 *	1,386,053 *	1,431,719 *	599,410 *
New Madrid	2,518,283 *	2,515,604 *	1,830,577 *	2,402,348 *	2,194,370 *	1,827,898 *	2,297,256 *	2,024,753 *	1,619,920 *
Newton	5,278,306 *	4,938,119 *	2,412,088 *	5,194,123 *	5,773,273 *	2,071,901 *	4,961,884 *	4,492,809 *	2,651,051 *
Nodaway	2,130,055 *	2,159,617 *	1,544,305 *	2,153,486 *	1,879,182 *	1,573,867 *	2,127,260 *	1,572,444 *	1,299,563 *
Oregon	1,035,615 *	1,031,066 *	648,978 *	920,006 *	898,573 *	644,429 *	916,394 *	900,154 *	622,996 *
Osage	825,958 *	822,174 *	139,683 *	810,851 *	808,342 *	135,899 *	769,917 *	735,847 *	133,390 *
Ozark	1,026,620 *	1,028,080 *	113 *	862,843 *	956,163 *	1,573 *	949,235 *	917,268 *	94,893 *
Pemiscot	1,787,869 *	1,780,173 *	611,262 *	1,652,026 *	1,654,289 *	603,566 *	1,657,991 *	1,484,173 *	605,829 *
Perry	1,863,288 *	2,007,621 *	310,434 *	1,765,016 *	1,737,201 *	454,767 *	1,785,929 *	1,836,104 *	426,952 *
Phelps	3,891,428 *	3,634,461 *	263,485 *	3,556,859 *	3,563,304 *	6,518 *	2,840,496 *	2,841,875 *	12,963 *
Pike	2,317,279 *	2,543,387 *	202,865 *	2,441,181 *	2,487,152 *	428,973 *	2,128,476 *	2,199,321 *	474,944 *
Polk	845,606 *	653,666 *	619,007 *	760,690 *	578,537 *	427,067 *	764,394 *	1,048,021 *	244,914 *
Pulaski	2,312,578 *	2,339,375 *	473,745 *	1,669,865 *	2,534,479 *	500,542 *	2,514,223 *	1,844,459 *	1,365,156 *
Putnam	435,516 *	450,168 *	98,217 *	411,017 *	394,525 *	112,869 *	366,322 *	364,113 *	96,377 *
Ralls	1,092,703 *	1,191,415 *	4,231 *	1,159,390 *	1,171,616 *	102,943 *	976,284 *	1,051,153 *	115,169 *
Randolph	2,605,311 *	2,688,187 *	-89,128 *	2,491,413 *	2,525,888 *	-6,252 *	2,303,559 *	2,833,129 *	28,223 *
Ray	1,873,931 *	1,975,295 *	22,823 *	1,804,771 *	1,922,197 *	124,187 *	1,720,094 *	1,634,812 *	241,613 *
Reynolds	565,307 *	616,401 *	100,873 *	633,186 *	578,213 *	151,967 *	579,310 *	666,024 *	96,994 *
Ripley	538,382 *	441,915 *	359,737 *	491,791 *	466,650 *	263,270 *	430,039 *	405,536 *	238,129 *
St. Clair	1,689,879 *	1,747,605 *	345,124 *	1,474,768 *	1,445,016 *	402,850 *	1,444,324 *	1,370,562 *	373,098 *
Ste. Genevieve	3,073,259 *	3,056,766 *	784,416 *	2,939,321 *	2,727,394 *	767,923 *	2,697,333 *	2,835,091 *	555,996 *
Schuyler	376,187 *	361,580 *	279,414 *	444,353 *	382,408 *	264,807 *	427,567 *	341,956 *	202,862 *
Scotland	643,138 *	610,493 *	226,802 *	597,525 *	565,132 *	194,157 *	754,820 *	784,048 *	161,764 *
Scott	3,012,842 *	3,147,070 *	436,081 *	2,703,978 *	2,657,148 *	570,309 *	2,575,942 *	2,865,016 *	523,479 *
Shannon	666,145 *	724,761 *	64,328 *	648,474 *	562,072 *	122,944 *	511,308 *	566,615 *	36,542 *
Shelby	720,826 *	759,969 *	103,890 *	740,447 *	769,718 *	143,033 *	725,888 *	691,828 *	172,304 *
Stoddard	2,211,398 *	2,713,107 *	1,206,402 *	2,181,915 *	2,069,703 *	1,708,111 *	2,024,370 *	1,961,377 *	1,595,899 *
Stone	1,750,659 *	1,865,778 *	333,924 *	1,621,683 *	1,428,139 *	449,043 *	1,541,952 *	1,777,361 *	255,499 *
Sullivan	816,154 *	853,577 *	225,457 *	763,135 *	676,958 *	262,880 *	690,124 *	675,374 *	176,703 *
Taney	6,010,104 *	5,256,922 *	3,142,964 *	5,931,873 *	5,475,514 *	2,389,782 *	5,357,108 *	5,200,823 *	1,933,423 *
Texas	1,148,767 *	1,159,956 *	598,479 *	1,059,848 *	1,115,395 *	609,668 *	1,032,938 *	1,029,846 *	665,215 *
Vernon	1,659,202 *	1,685,459 *	373,800 *	1,590,310 *	1,513,196 *	400,057 *	1,459,531 *	1,479,063 *	322,943 *
Warren	1,913,674 *	1,858,970 *	431,000 *	1,804,810 *	1,757,972 *	376,296 *	1,723,112 *	1,518,568 *	329,458 *
Washington	1,587,921 *	1,572,323 *	42,299 *	1,550,954 *	1,558,126 *	26,701 *	1,434,647 *	1,486,442 *	33,873 *
Wayne	1,031,148 *	1,127,937 *	1,576 *	933,574 *	961,632 *	98,365 *	906,426 *	846,029 *	126,423 *
Webster	1,478,757 *	1,472,206 *	208,465 *	1,443,801 *	1,441,663 *	201,914 *	1,359,704 *	1,956,866 *	199,776 *
Worth	278,056 *	322,993 *	-43,338 *	437,144 *	442,135 *	1,599 *	381,671 *	375,495 *	6,590 *
Wright	1,019,813 *	978,325 *	363,834 *	998,619 *	972,701 *	322,346 *	968,685 *	1,008,515 *	296,428 *
Average	\$ 1,543,714	1,505,445	416,174	1,446,540	1,424,371	377,905	1,344,035	1,354,528	355,736

* 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,								
	1998			1997			1996		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$ 1,416,255 *	1,581,283 *	56,909 *	1,592,436	1,605,957	221,937	1,342,236	1,413,918	235,458
Andrew	1,850,430 *	1,943,125 *	376,696 *	1,676,710	1,459,652	469,391	1,565,042	1,633,102	252,333
Atchison	1,121,423 *	917,340 *	290,661 *	701,368	697,179	86,578	878,097	814,587	82,389
Audrain	1,336,039 *	1,441,768 *	368,708 *	1,199,194	1,208,289	474,437	1,065,211	921,754	483,532
Barry	445,781 *	364,435 *	398,840 *	462,666 *	456,970 *	317,494 *	1,552,262	1,433,216	311,798
Barton	674,420 *	499,933 *	469,936 *	677,374	528,145	295,449	587,368	720,624	146,220
Bates	1,059,222 *	924,747 *	303,712 *	1,309,781	1,434,404	169,237	1,181,799	1,061,518	293,860
Benton	1,195,066 *	1,146,392 *	1,272,507 *	1,267,160	1,016,675	1,223,833	1,438,125	1,404,012	973,348
Bollinger	808,615 *	877,375 *	944 *	761,754	755,112	69,704	889,401	909,315	63,062
Butler	1,830,793 *	1,681,533 *	470,372 *	1,871,938 *	1,640,732 *	321,112 *	1,748,445	1,767,289	89,906
Caldwell	1,281,838 *	1,204,562 *	256,105 *	709,640	762,493	178,829	840,244	921,162	231,682
Carroll	1,475,010 *	1,092,471 *	630,977 *	1,866,208 *	1,988,643 *	248,438 *	1,062,265	920,699	370,873
Carter	544,494 *	525,474 *	88,487 *	476,270	601,915	69,466	365,509	345,829	195,111
Cedar	585,661 *	456,204 *	211,953 *	609,773	568,202	82,496	580,567	701,285	40,925
Chariton	1,284,264 *	1,310,297 *	701,117 *	924,055	897,484	727,150	974,165	1,008,488	700,579
Christian	2,957,871 *	2,612,774 *	981,983 *	2,392,898	2,580,285	636,886	2,352,625	1,933,012	824,273
Clark	990,897 *	1,005,748 *	127 *	1,832,094 *	1,817,699 *	14,978 *	1,162,862	1,292,988	583
Clinton	1,244,325 *	1,398,372 *	322,460 *	1,148,375	1,069,807	476,507	1,138,950	943,184	397,939
Cooper	1,050,583 *	1,118,063 *	246,546 *	954,370 *	832,643 *	314,026 *	903,340	1,154,797	192,299
Crawford	1,600,678 *	1,482,667 *	959,050 *	1,482,394 *	1,200,503 *	841,039 *	1,443,557	1,432,343	559,148
Dade	929,971 *	909,826 *	275,694 *	830,201 *	802,673 *	255,549 *	824,841	835,223	228,021
Dallas	872,379 *	1,162,391 *	255,962 *	833,826 *	744,272 *	545,974 *	785,478	655,055	456,420
Daviess	2,234,874 *	1,968,888 *	838,064 *	1,301,111 *	1,259,433 *	572,078 *	1,552,034	1,551,242	530,400
DeKalb	781,581 *	662,111 *	805,619 *	594,627	382,143	686,149	718,231	559,489	473,665
Dent	1,008,930 *	1,120,132 *	161,696 *	1,000,497	988,332	272,898	795,267	807,034	260,733
Douglas	826,594 *	832,027 *	110,920 *	767,646	745,462	116,353	722,141	699,429	94,169
Dunklin	806,259 *	825,555 *	852,500 *	864,480 *	796,992 *	871,796 *	741,587	676,822	804,308
Gasconade	1,309,773 *	1,183,215 *	263,057 *	1,272,538	1,392,154	136,499	1,585,658	1,704,427	256,115
Gentry	1,033,895 *	1,093,407 *	129,147 *	728,798	705,797	188,659	546,574	522,978	165,658
Grundy	655,088 *	596,280 *	256,612 *	733,902 *	778,872 *	197,804 *	776,703	821,180	242,774
Harrison	1,678,633 *	1,170,359 *	1,957,026 *	1,277,652 *	1,339,831 *	1,448,752 *	1,666,072	1,236,604	1,510,931
Henry	1,084,116 *	950,291 *	1,009,945 *	914,107 *	740,156 *	876,119 *	1,452,944	1,240,604	702,168
Hickory	575,715 *	586,096 *	64,177 *	614,048	675,166	74,558	608,273	580,720	135,676
Holt	1,127,467 *	1,117,563 *	73,263 *	1,183,253 *	1,010,854 *	63,359 *	980,856	1,093,819	-109,040
Howard	1,001,910 *	1,056,438 *	334,051 *	854,313 *	935,641 *	388,579 *	920,237	948,259	469,907
Howell	1,375,469 *	1,333,937 *	214,101 *	1,300,361 *	1,275,966 *	172,569 *	1,313,251	1,279,841	148,174
Iron	896,254 *	886,415 *	395,425 *	892,407	830,127	385,587	877,977	839,633	323,307
Knox	1,231,997 *	1,350,765 *	146,388 *	1,362,081	1,426,182	265,156	1,281,290	1,266,631	329,257
Laclede	905,048 *	1,002,710 *	102,771 *	1,159,484 *	1,109,497 *	200,433 *	1,338,195	1,208,103	150,446
Lawrence	1,969,844 *	1,997,897 *	253,901 *	1,857,003 *	1,878,599 *	281,954 *	1,750,010	1,890,961	303,550
Lewis	704,004 *	808,416 *	-3,588 *	707,464 *	687,127 *	100,824 *	672,893	654,757	80,487
Lincoln	3,290,322 *	3,141,405 *	246,126 *	3,113,069	2,755,104	97,209	2,799,463	2,736,694	-260,756
Linn	1,336,459 *	1,525,972 *	221,086 *	1,328,748	1,312,182	410,599	2,390,487	2,486,179	394,033
Livingston	779,882 *	836,361 *	107,833 *	663,948	775,535	164,312	569,220	516,688	275,899
Macon	1,292,342 *	1,279,248 *	451,055 *	1,270,900	1,235,495	437,961	1,160,144	1,057,542	402,556
Madison	771,470 *	731,490 *	47,176 *	549,837 *	551,001 *	7,196 *	482,882	521,766	8,360
Maries	\$ 1,831,647 *	1,779,631 *	70,372 *	584,375 *	630,849 *	18,356 *	804,866	790,137	64,830

* Unaudited (see Note 2).

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

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Schedule 1-B

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

County	December 31,								
	1998			1997			1996		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Marion	\$ 1,085,683 *	1,054,665 *	31,245 *	989,442 *	1,012,356 *	227 *	935,738	976,320	23,141
McDonald	1,190,127 *	1,186,974 *	374,133 *	1,146,683	1,325,488	370,980	1,100,521	1,137,527	549,785
Mercer	821,029 *	935,389 *	500,175 *	891,597 *	773,643 *	614,535 *	667,487	609,914	496,581
Miller	1,656,649 *	1,513,807 *	219,278 *	1,057,467	1,005,097	76,436	897,190	964,987	24,066
Mississippi	839,863 *	775,748 *	317,610 *	965,468	862,868	253,495	1,022,001	1,043,044	150,895
Moniteau	872,229 *	861,154 *	156,337 *	848,818 *	747,500 *	145,261 *	1,072,774	1,031,115	43,943
Monroe	915,437 *	1,025,035 *	43,486 *	980,219	1,006,500	153,084	1,127,282	982,800	179,365
Montgomery	1,071,499 *	1,052,985 *	148,934 *	1,353,955	1,402,236	130,420	1,276,039	1,236,853	178,701
Morgan	1,436,729 *	1,654,527 *	555,099 *	1,576,683 *	1,288,291 *	772,898 *	1,575,132	1,614,308	484,506
New Madrid	1,916,646 *	1,761,479 *	1,349,629 *	2,148,141	2,307,617	1,194,462	1,978,252	1,819,667	1,353,938
Newton	2,004,358 *	1,780,504 *	710,052 *	2,778,949 *	2,314,850 *	486,198 *	1,561,155	1,712,230	22,099
Nodaway	2,139,762 *	1,660,216 *	1,514,583 *	2,361,070 *	1,753,262 *	1,035,037 *	2,185,691	1,984,063	427,229
Oregon	607,822 *	477,955 *	320,210 *	601,494	550,507	190,343	550,246	547,858	139,356
Osage	863,277 *	784,055 *	253,419 *	759,129	793,261	174,198	653,676	701,999	208,330
Ozark	862,263 *	813,330 *	51,254 *	780,719	866,772	2,321	716,411	724,554	88,374
Pemiscot	1,018,570 *	923,132 *	497,547 *	1,014,355 *	879,983 *	402,108 *	923,789	756,626	267,736
Perry	1,101,035 *	1,055,284 *	430,134 *	1,084,445 *	1,166,339 *	384,383 *	985,552	947,406	466,277
Phelps	2,479,550 *	2,384,101 *	96,361 *	2,325,242 *	2,328,325 *	912 *	2,170,425	2,221,630	3,995
Pike	1,930,449 *	1,822,162 *	117,842 *	1,026,418	1,041,684	9,554	1,066,508	1,141,851	24,820
Polk	1,931,674 *	1,977,983 *	7,737 *	1,915,159	1,881,331	54,046	1,844,171	1,883,945	20,218
Pulaski	1,215,442 *	1,236,865 *	87,100 *	2,229,199 *	2,147,272 *	108,523 *	858,793	917,160	26,596
Putnam	808,404 *	788,764 *	114,337 *	698,857 *	850,938 *	94,697 *	789,931	803,865	246,778
Ralls	1,090,087 *	1,222,481 *	348,314 *	1,191,736 *	1,551,409 *	480,707 *	1,216,980	1,168,575	840,380
Randolph	1,498,656 *	1,492,092 *	1,175,138 *	1,673,901 *	1,738,825 *	1,168,574 *	1,482,518	1,586,115	1,233,498
Ray	1,198,045 *	1,514,912 *	15,439 *	1,233,806 *	1,060,755 *	332,306 *	1,058,077	1,015,305	159,255
Reynolds	942,544 *	890,890 *	206,546 *	910,502	962,308	154,892	853,446	784,242	206,698
Ripley	456,143 *	483,969 *	93,261 *	409,727 *	353,891 *	121,087 *	367,467	385,794	65,251
St. Clair	823,598 *	757,853 *	262,261 *	875,719 *	818,329 *	196,516 *	958,063	973,869	139,126
Ste. Genevieve	1,084,156 *	1,074,716 *	1,259,218 *	972,385 *	784,941 *	1,249,779 *	882,149	800,881	1,062,335
Schuyler	765,724 *	664,160 *	174,132 *	800,280 *	809,881 *	72,568 *	478,454	611,776	82,169
Scotland	951,208 *	1,037,705 *	255,254 *	925,466 *	865,634 *	341,751 *	845,510	784,688	281,919
Scott	931,086 *	940,814 *	127,697 *	877,290	884,387	137,425	983,376	909,798	144,522
Shannon	1,110,154 *	587,448 *	1,187,053 *	827,708	654,579	664,347	700,710	668,592	491,218
Shelby	1,029,187 *	1,053,393 *	78,710 *	846,280	864,371	102,916	1,033,029	1,184,943	121,007
Stoddard	1,374,740 *	1,358,780 *	1,175,495 *	1,464,608 *	1,329,632 *	1,159,535 *	1,482,416	1,477,057	1,024,559
Stone	4,049,855 *	3,811,226 *	825,754 *	3,723,594 *	3,602,913 *	587,125 *	3,862,498	3,790,397	466,444
Sullivan	1,093,076 *	1,173,812 *	436,828 *	1,399,642 *	1,247,933 *	517,564 *	1,048,811	889,225	365,855
Taney	1,580,457 *	1,384,044 *	2,373,829 *	1,746,953	1,331,173	2,177,416	1,610,067	1,237,498	1,761,636
Texas	915,552 *	917,478 *	151,859 *	924,211 *	897,038 *	153,786 *	838,846	816,208	126,613
Vernon	1,170,197 *	1,480,123 *	351,294 *	1,345,759	1,428,878	661,220	1,185,608	1,016,038	744,339
Warren	1,466,977 *	1,077,053 *	571,320 *	1,201,807 *	1,184,599 *	181,396 *	1,224,791	1,310,317	164,188
Washington	1,481,717 *	1,457,258 *	143,144 *	1,783,590	1,704,698	118,685	1,326,025	1,287,324	39,793
Wayne	1,133,020 *	1,177,529 *	24,783 *	1,200,623	1,183,590	69,292	971,596	1,033,129	52,259
Webster	1,224,879 *	1,178,530 *	123,687 *	1,076,601 *	1,044,127 *	77,338 *	1,309,473	1,298,899	44,864
Worth	623,422 *	601,792 *	98,514 *	617,473	555,736	76,884	809,894	953,347	15,147
Wright	928,891 *	928,305 *	115,565 *	733,626	769,370	114,978	649,080	575,750	150,722
Average	\$ 1,234,341	1,193,163	403,442	1,191,118	1,148,638	366,113	1,143,304	1,120,800	323,633

* 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,		
	1998	1997	1996
Adair	0.11 *	0.01	0.01
Andrew	1.27 *	0.96	0.77
Atchison	0.44 *	0.52	0.44
Audrain	0.43 *	0.15	0.15
Barry	0.83 *	0.6 *	0.44
Barton	0.44 *	0.73	0.48
Bates	0.4 *	0.06	0.26
Benton	0.15 *	0.13	0.19
Bollinger	0.03 *	0.03	0.04
Butler	0.13 *	0.11 *	0.01
Caldwell	-0.13 *	0.05	0.11
Carroll	0.09 *	0.14 *	0.1
Carter	0.07 *	-0	0.04
Cedar	0.58 *	0.28	0.3
Chariton	0.31 *	0.38	0.52
Christian	0.49 *	0.27	0.03
Clark	0.01 *	0 *	0
Clinton	0.05 *	0.07	0.09
Cooper	0.71 *	0.77 *	0.76
Crawford	0.02 *	0.01 *	0.01
Dade	1.11 *	1.02 *	1.27
Dallas	0.28 *	0.18 *	0.64
Daviess	0.95 *	1.26 *	0.84
DeKalb	0.13 *	0.1	0.09
Dent	0.54 *	0.51	0.45
Douglas	0.41 *	0.47	0.47
Dunklin	0.9 *	0.56 *	0.61
Gasconade	0.22 *	0.24	0.34
Gentry	0.21 *	0.1	0.05
Grundy	0.83 *	0.89 *	0.85
Harrison	0.13 *	0.3 *	0.37
Henry	0.19 *	0.18 *	0.26
Hickory	0.18 *	0.06	0.08
Holt	0.09 *	0.1 *	0.03
Howard	0.55 *	0.67 *	0.14
Howell	0.1 *	0.12 *	0.13
Iron	0.27 *	0.23	0.28
Knox	0 *	0	0.1
Laclede	0.19 *	0.13 *	0.16
Lawrence	0.23 *	0.2 *	0.09
Lewis	0.18 *	0.17 *	0.03
Lincoln	0.09 *	0.01	0.08
Linn	0.3 *	0.25	0.21
Livingston	0.13 *	0.25	0.21
Macon	0.04 *	0.12	0.13
Madison	0.05 *	0.06 *	0.03
Maries	0.08 *	0.08 *	0.08

* Unaudited (see Note 2).

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

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Schedule 2-A

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

County	Year Ended December 31,		
	1998	1997	1996
Marion	0.1 *	0.09 *	0.08
McDonald	0.05 *	0.28	0.2
Mercer	0.22 *	0.22 *	0.18
Miller	0.19 *	0.03	0
Mississippi	0.29 *	0.25	0.22
Moniteau	0.05 *	0.12 *	0.18
Monroe	0.06 *	0.12	0.1
Montgomery	0.05 *	0.01	0.12
Morgan	0.46 *	0.39 *	0.42
New Madrid	0.73 *	0.83	0.8
Newton	0.49 *	0.36 *	0.59
Nodaway	0.72 *	0.84 *	0.83
Oregon	0.63 *	0.72	0.69
Osage	0.17 *	0.17	0.18
Ozark	0 *	0	0.1
Pemiscot	0.34 *	0.36 *	0.41
Perry	0.15 *	0.26 *	0.23
Phelps	0.07 *	0 *	0
Pike	0.08 *	0.17	0.22
Polk	0.95 *	0.74	0.23
Pulaski	0.2 *	0.2 *	0.74
Putnam	0.22 *	0.29 *	0.26
Ralls	0 *	0.09 *	0.11
Randolph	-0.03 *	-0 *	0.01
Ray	0.01 *	0.06 *	0.15
Reynolds	0.16 *	0.26	0.15
Ripley	0.81 *	0.56 *	0.59
St. Clair	0.2 *	0.28 *	0.27
Ste. Genevieve	0.26 *	0.28 *	0.2
Schuyler	0.77 *	0.69 *	0.59
Scotland	0.37 *	0.34 *	0.21
Scott	0.14 *	0.21	0.18
Shannon	0.09 *	0.22	0.06
Shelby	0.14 *	0.19	0.25
Stoddard	0.44 *	0.83 *	0.81
Stone	0.18 *	0.31 *	0.14
Sullivan	0.26 *	0.39 *	0.26
Taney	0.6 *	0.44	0.37
Texas	0.52 *	0.55 *	0.65
Vernon	0.22 *	0.26	0.22
Warren	0.23 *	0.21 *	0.22
Washington	0.03 *	0.02	0.02
Wayne	0 *	0.1	0.15
Webster	0.14 *	0.14 *	0.1
Worth	-0.13 *	0	0.02
Wright	0.37 *	0.33	0.29
Average	0.29	0.29	0.27

* 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,		
	1998	1997	1996
Adair	0.04 *	0.14	0.17
Andrew	0.19 *	0.32	0.15
Atchison	0.32 *	0.12	0.1
Audrain	0.26 *	0.39	0.52
Barry	1.09 *	0.69 *	0.22
Barton	0.94 *	0.56	0.2
Bates	0.33 *	0.12	0.28
Benton	1.11 *	1.2	0.69
Bollinger	0 *	0.09	0.07
Butler	0.28 *	0.2 *	0.05
Caldwell	0.21 *	0.23	0.25
Carroll	0.58 *	0.12 *	0.4
Carter	0.17 *	0.12	0.56
Cedar	0.46 *	0.15	0.06
Chariton	0.54 *	0.81	0.69
Christian	0.38 *	0.25	0.43
Clark	0 *	0.01 *	0
Clinton	0.23 *	0.45	0.42
Cooper	0.22 *	0.38 *	0.17
Crawford	0.65 *	0.7 *	0.39
Dade	0.3 *	0.32 *	0.27
Dallas	0.22 *	0.73 *	0.7
Daviess	0.43 *	0.45 *	0.34
DeKalb	1.22 *	1.8	0.85
Dent	0.14 *	0.28	0.32
Douglas	0.13 *	0.16	0.13
Dunklin	1.03 *	1.09 *	1.19
Gasconade	0.22 *	0.1	0.15
Gentry	0.12 *	0.27	0.32
Grundy	0.43 *	0.25 *	0.3
Harrison	1.67 *	1.08 *	1.22
Henry	1.06 *	1.18 *	0.57
Hickory	0.11 *	0.11	0.23
Holt	0.07 *	0.06 *	-0.1
Howard	0.32 *	0.42 *	0.5
Howell	0.16 *	0.14 *	0.12
Iron	0.45 *	0.46	0.39
Knox	0.11 *	0.19	0.26
Laclede	0.1 *	0.18 *	0.12
Lawrence	0.13 *	0.15 *	0.16
Lewis	-0 *	0.15 *	0.12
Lincoln	0.08 *	0.04	-0.1
Linn	0.14 *	0.31	0.16
Livingston	0.13 *	0.21	0.53
Macon	0.35 *	0.35	0.38
Madison	0.06 *	0.01 *	0.02
Maries	0.04 *	0.03 *	0.08

* Unaudited (see Note 2).

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

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Schedule 2-B

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

County	Year Ended December 31,		
	1998	1997	1996
Marion	0.03 *	0 *	0.02
McDonald	0.32 *	0.28	0.48
Mercer	0.53 *	0.79 *	0.81
Miller	0.14 *	0.08	0.02
Mississippi	0.41 *	0.29	0.14
Moniteau	0.18 *	0.19 *	0.04
Monroe	0.04 *	0.15	0.18
Montgomery	0.14 *	0.09	0.14
Morgan	0.34 *	0.6 *	0.3
New Madrid	0.77 *	0.52	0.74
Newton	0.4 *	0.21 *	0.01
Nodaway	0.91 *	0.59 *	0.22
Oregon	0.67 *	0.35	0.25
Osage	0.32 *	0.22	0.3
Ozark	0.06 *	0	0.12
Pemiscot	0.54 *	0.46 *	0.35
Perry	0.41 *	0.33 *	0.49
Phelps	0.04 *	0 *	0
Pike	0.06 *	0.01	0.02
Polk	0 *	0.03	0.01
Pulaski	0.07 *	0.05 *	0.03
Putnam	0.14 *	0.11 *	0.31
Ralls	0.28 *	0.31 *	0.72
Randolph	0.79 *	0.67 *	0.78
Ray	0.01 *	0.31 *	0.16
Reynolds	0.23 *	0.16	0.26
Ripley	0.19 *	0.34 *	0.17
St. Clair	0.35 *	0.24 *	0.14
Ste. Genevieve	1.17 *	1.59 *	1.33
Schuyler	0.26 *	0.09 *	0.13
Scotland	0.25 *	0.39 *	0.36
Scott	0.14 *	0.16	0.16
Shannon	2.02 *	1.01	0.73
Shelby	0.07 *	0.12	0.1
Stoddard	0.87 *	0.87 *	0.69
Stone	0.22 *	0.16 *	0.12
Sullivan	0.37 *	0.41 *	0.41
Taney	1.72 *	1.64	1.42
Texas	0.17 *	0.17 *	0.16
Vernon	0.24 *	0.46	0.73
Warren	0.53 *	0.15 *	0.13
Washington	0.1 *	0.07	0.03
Wayne	0.02 *	0.06	0.05
Webster	0.1 *	0.07 *	0.03
Worth	0.16 *	0.14	0.02
Wright	0.12 *	0.15	0.26
Average	0.37	0.35	0.31

* 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			Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Adair	0*	1	0	61*	52	60	10*	14	10	16*	14	14	1*	0	1	12*	19	15
Andrew	21*	23	23	34*	32	35	1*	9	1	26*	22	32	7*	6	6	11*	8	3
Atchison	37*	35	36	23*	26	26	10*	12	13	21*	20	18	3*	3	3	6*	4	4
Audrain	17*	13	14	44*	48	49	15*	16	16	20*	19	19	1*	1	1	3*	3	1
Barry	0*	0*	1	55*	59*	62	15*	12*	13	19*	20*	20	2*	2*	3	9*	7*	1
Barton	8*	8	8	54*	57	56	7*	7	8	20*	23	21	3*	2	2	8*	3	5
Bates	55*	57	56	0*	0	0	3*	4	5	33*	32	33	2*	1	2	7*	6	4
Benton	13*	12	11	36*	39	40	15*	17	17	20*	22	24	2*	2	3	14*	8	5
Bollinger	14*	15	16	48*	59	58	8*	7	6	11*	14	15	0*	0	1	19*	5	4
Butler	8*	7*	5	34*	36*	48	18*	17*	17	14*	14*	18	1*	0*	0	25*	26*	12
Caldwell	26*	19	21	25*	25	27	7*	7	7	25*	24	23	0*	1	1	17*	24	21
Carroll	24*	21*	23	22*	21*	24	12*	13*	9	15*	13*	23	1*	1*	1	26*	31*	20
Carter	1*	12	17	35*	40	52	25*	4	2	13*	13	18	0*	0	1	26*	31	10
Cedar	9*	9	7	32*	41	41	41*	30	32	15*	17	17	3*	1	2	0*	2	1
Chariton	22*	25	26	22*	24	22	35*	28	28	11*	11	13	2*	3	3	8*	9	8
Christian	11*	25	34	0*	0	0	10*	6	8	37*	32	49	3*	2	2	39*	35	7
Clark	30*	32*	30	24*	22*	22	8*	7*	12	19*	16*	18	1*	2*	2	18*	21*	16
Clinton	24*	24	19	30*	26	28	18*	19	22	23*	26	25	1*	2	2	4*	3	4
Cooper	12*	8*	13	32*	32*	36	17*	17*	16	12*	12*	23	5*	5*	6	22*	26*	6
Crawford	6*	4*	5	39*	41*	41	24*	25*	25	20*	20*	23	0*	0*	0	11*	10*	6
Dade	13*	10*	12	42*	41*	44	15*	12*	10	17*	16*	18	6*	9*	6	7*	12*	10
Dallas	2*	2*	2	50*	49*	49	10*	12*	11	33*	26*	26	2*	3*	4	3*	8*	8
Daviess	31*	37*	34	31*	32*	36	5*	6*	6	16*	18*	17	4*	4*	3	13*	3*	4
DeKalb	3*	1	3	45*	54	53	11*	8	8	16*	20	18	1*	1	2	24*	16	16
Dent	5*	10	11	49*	55	59	10*	7	5	23*	19	18	3*	3	2	10*	6	5
Douglas	7*	7	7	56*	62	58	16*	11	11	18*	13	13	1*	2	2	2*	5	9
Dunklin	19*	27*	35	39*	0*	0	16*	33*	26	15*	19*	24	0*	3*	6	11*	18*	9
Gasconade	14*	12	10	55*	61	60	3*	4	4	20*	18	18	2*	2	3	6*	3	5
Gentry	27*	30	34	48*	44	31	6*	7	9	11*	13	19	1*	1	1	7*	5	6
Grundy	8*	7*	8	40*	40*	44	20*	17*	15	15*	13*	15	4*	3*	3	13*	20*	15
Harrison	30*	30*	30	23*	24*	25	4*	7*	11	28*	29*	30	2*	2*	2	13*	8*	2
Henry	1*	0*	0	47*	49*	54	22*	18*	14	22*	24*	21	1*	1*	1	7*	8*	10
Hickory	12*	11	8	40*	39	37	9*	8	8	13*	12	14	1*	1	1	25*	29	32
Holt	22*	22*	23	30*	34*	35	19*	15*	18	22*	18*	20	2*	2*	2	5*	9*	2
Howard	19*	12*	16	23*	16*	23	27*	16*	33	14*	15*	19	3*	2*	1	14*	39*	8
Howell	1*	1*	1	54*	59*	57	24*	19*	18	16*	16*	16	1*	1*	2	4*	4*	6
Iron	32*	31	34	26*	28	29	10*	19	15	17*	17	17	2*	2	1	13*	3	4
Knox	27*	25	22	41*	47	44	0*	0	3	18*	18	16	1*	1	1	13*	9	14
Laclede	8*	3*	2	52*	62*	54	8*	8*	7	25*	18*	16	2*	2*	2	5*	7*	19
Lawrence	10*	9*	8	39*	38*	41	27*	29*	28	16*	15*	15	2*	2*	2	6*	7*	6
Lewis	14*	16*	15	45*	45*	42	7*	12*	9	17*	14*	17	1*	1*	0	16*	12*	17
Lincoln	9*	9	10	36*	41	41	19*	14	10	16*	17	19	1*	1	1	19*	18	19
Linn	6*	9	7	43*	53	51	23*	13	16	14*	17	14	2*	2	2	12*	6	10
Livingston	0*	0	0	52*	55	61	26*	23	16	15*	14	17	1*	2	2	6*	6	4
Macon	18*	19	17	38*	39	38	18*	15	16	19*	20	20	1*	1	1	6*	6	8
Madison	6*	11*	8	29*	34*	35	15*	16*	21	31*	24*	19	0*	0*	0	19*	15*	17
Maries	26*	27*	29	37*	46*	41	8*	4*	6	15*	20*	19	1*	1*	1	13*	2*	4

* 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			Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Marion	2*	0*	0	46*	46*	47	24*	25*	27	20*	19*	19	0*	0*	1	8*	10*	6
McDonald	20*	23	20	32*	40	44	13*	14	13	16*	18	18	1*	2	2	18*	3	3
Mercer	29*	26*	21	41*	40*	42	14*	13*	13	8*	8*	13	1*	1*	1	7*	12*	10
Miller	5*	4	5	48*	51	53	21*	19	18	22*	23	20	1*	0	1	3*	3	3
Mississippi	13*	15	14	46*	45	42	13*	16	17	12*	13	14	2*	1	1	14*	10	12
Moniteau	22*	20*	18	38*	41*	35	16*	16*	18	18*	18*	16	1*	1*	1	5*	4*	12
Monroe	15*	14	14	41*	46	49	18*	17	11	20*	19	20	1*	1	1	5*	3	5
Montgomery	13*	17	16	32*	44	45	28*	12	18	12*	17	18	1*	1	1	14*	9	2
Morgan	16*	15*	13	45*	48*	49	0*	1*	1	22*	24*	22	2*	3*	3	15*	9*	12
New Madrid	22*	21	20	37*	41	45	20*	19	16	15*	12	13	4*	4	4	2*	3	2
Newton	0*	0*	0	69*	70*	70	9*	10*	7	14*	13*	14	3*	3*	3	5*	4*	6
Nodaway	1*	1*	1	70*	69*	68	7*	6*	5	9*	10*	7	4*	5*	3	9*	9*	16
Oregon	3*	3	2	61*	64	64	18*	14	17	10*	10	10	3*	3	3	5*	6	4
Osage	21*	21	21	41*	43	41	9*	7	9	22*	21	21	2*	2	2	5*	6	6
Ozark	10*	11	9	41*	51	46	9*	15	12	12*	15	13	0*	0	0	28*	8	20
Pemiscot	14*	13*	11	32*	35*	35	13*	21*	26	32*	21*	19	1*	1*	3	8*	9*	6
Perry	15*	14*	14	43*	46*	42	19*	20*	20	13*	13*	14	1*	1*	2	9*	6*	8
Phelps	10*	9*	10	28*	25*	34	30*	20*	22	10*	11*	15	4*	6*	2	18*	29*	17
Pike	18*	17	17	23*	22	24	41*	46	41	8*	8	10	1*	1	1	9*	6	7
Polk	52*	49	45	0*	0	0	3*	4	5	31*	28	24	6*	5	5	8*	14	21
Pulaski	1*	2*	1	38*	55*	35	10*	6*	4	19*	22*	15	2*	4*	3	30*	11*	42
Putnam	41*	44*	44	27*	31*	32	13*	7*	4	13*	13*	16	2*	1*	2	4*	4*	2
Ralls	18*	15*	18	49*	45*	47	6*	7*	12	15*	13*	16	0*	0*	1	12*	20*	6
Randolph	15*	15*	18	37*	38*	41	20*	16*	10	20*	19*	19	1*	1*	1	7*	11*	11
Ray	0*	0*	0	61*	61*	61	8*	10*	10	20*	20*	20	1*	1*	1	10*	8*	8
Reynolds	51*	39	40	0*	0	0	21*	34	31	21*	18	19	2*	2	2	5*	7	8
Ripley	36*	35*	38	0*	0*	0	17*	18*	25	20*	24*	26	4*	3*	3	23*	20*	8
St. Clair	15*	14*	13	12*	14*	14	2*	4*	9	64*	62*	61	2*	2*	1	5*	4*	2
St. Genevieve	12*	10*	11	20*	19*	22	49*	54*	50	9*	10*	9	2*	2*	2	8*	5*	6
Schuyler	23*	19*	22	27*	25*	28	12*	8*	8	20*	27*	32	2*	2*	2	16*	19*	8
Scotland	32*	33*	24	32*	36*	27	18*	12*	12	12*	12*	8	3*	3*	3	3*	4*	26
Scott	9*	9	6	53*	55	57	13*	10	11	20*	22	22	1*	2	2	4*	2	2
Shannon	20*	25	12	28*	26	33	21*	15	17	17*	17	19	1*	1	2	13*	16	17
Shelby	33*	23	22	44*	43	47	9*	8	7	6*	16	17	2*	2	2	6*	8	5
Stoddard	15*	13*	14	43*	42*	47	1*	1*	19	14*	14*	13	4*	6*	4	23*	24*	3
Stone	20*	20*	18	28*	28*	29	6*	5*	7	33*	36*	35	1*	1*	2	12*	10*	9
Sullivan	22*	20*	20	45*	52*	55	1*	2*	1	19*	17*	15	3*	2*	2	10*	7*	7
Taney	0*	0	0	71*	67	70	5*	5	6	14*	12	13	4*	4	6	6*	12	5
Texas	0*	0*	5	54*	55*	56	17*	18*	10	20*	18*	19	2*	3*	4	7*	6*	6
Vernon	11*	13	9	42*	44	47	15*	17	19	16*	19	18	1*	1	1	15*	6	6
Warren	12*	11*	11	46*	46*	46	7*	8*	8	29*	25*	32	1*	2*	1	5*	8*	2
Washington	21*	19	11	31*	33	35	19*	10	13	16*	16	17	0*	0	0	13*	22	24
Wayne	14*	20	21	33*	36	39	28*	19	16	12*	14	14	1*	1	1	12*	10	9
Webster	6*	6*	3	52*	54*	55	7*	8*	13	28*	29*	26	1*	1*	2	6*	2*	1
Worth	46*	33	35	17*	13	14	5*	4	6	16*	9	11	0*	0	0	16*	41	34
Wright	0*	0	0	57*	59	58	19*	16	18	16*	16	17	3*	2	2	5*	7	5
Average	16	16	15	38	39	40	15	14	14	18	18	20	2	2	2	11	11	9

* 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,		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Adair	30*	22	23	0*	0	0	57*	54	56	1*	2	2	12*	22	19
Andrew	32*	36	34	15*	15	15	49*	46	40	2*	2	2	2*	1	9
Atchison	36*	54	42	0*	0	0	1*	0	3	0*	2	1	63*	44	54
Audrain	31*	27	27	0*	0	0	62*	67	70	2*	2	1	5*	4	2
Barry	17*	14*	28	0*	0*	0	75*	81*	71	5*	5*	1	3*	0*	0
Barton	0*	0	0	0*	0	0	95*	92	98	2*	1	1	3*	7	1
Bates	0*	0	0	0*	0	0	87*	97	97	1*	0	1	12*	3	2
Benton	22*	19	15	9*	0	0	57*	70	64	9*	8	6	3*	3	15
Bollinger	22*	21	18	0*	0	0	66*	78	81	0*	0	0	12*	1	1
Butler	6*	3*	2	32*	32*	34	61*	63*	62	0*	0*	0	1*	2*	2
Caldwell	2*	4	3	0*	0	0	95*	91	88	1*	2	2	2*	3	7
Carroll	0*	0*	4	0*	0*	0	98*	99*	91	2*	1*	1	0*	0*	4
Carter	11*	13	14	0*	0	0	61*	70	78	1*	1	2	27*	16	6
Cedar	15*	13	13	0*	0	0	68*	75	81	2*	1	2	15*	11	4
Chariton	0*	0	0	0*	0	0	97*	20	29	3*	4	4	0*	76	67
Christian	0*	0	0	0*	0	0	10*	7	3	1*	2	1	89*	91	96
Clark	39*	20*	30	0*	0*	0	57*	78*	64	1*	0*	1	3*	2*	5
Clinton	48*	46	45	0*	0	0	42*	50	46	3*	3	2	7*	1	7
Cooper	39*	34*	36	0*	0*	0	52*	55*	55	2*	2*	2	7*	9*	7
Crawford	20*	18*	18	34*	34*	35	42*	45*	41	4*	3*	3	0*	0*	3
Dade	3*	3*	3	0*	0*	0	96*	93*	94	0*	3*	2	1*	1*	1
Dallas	26*	25*	25	0*	0*	0	69*	70*	69	4*	4*	3	1*	1*	3
Daviess	0*	0*	0	0*	0*	0	98*	96*	97	1*	2*	2	1*	2*	1
DeKalb	0*	0	0	11*	0	0	80*	88	90	5*	5	4	4*	7	6
Dent	25*	24	29	0*	0	0	59*	58	66	2*	2	2	14*	16	3
Douglas	17*	19	19	0*	0	0	79*	79	78	1*	1	0	3*	1	3
Dunklin	0*	0*	0	15*	12*	0	72*	68*	96	3*	4*	4	10*	16*	0
Gasconade	25*	24	18	33*	33	26	38*	39	52	2*	2	2	2*	2	2
Gentry	2*	2	3	0*	0	0	94*	92	92	1*	2	1	3*	4	4
Grundy	6*	5*	4	0*	0*	0	91*	93*	74	2*	1*	2	1*	1*	20
Harrison	0*	0*	0	22*	29*	21	70*	63*	73	5*	6*	4	3*	2*	2
Henry	7*	7*	4	0*	0*	0	86*	81*	80	4*	3*	1	3*	9*	15
Hickory	28*	24	22	0*	0	0	70*	74	76	1*	1	2	1*	1	0
Holt	22*	21*	24	12*	12*	27	10*	38*	47	1*	0*	1	55*	29*	1
Howard	15*	16*	14	20*	22*	21	58*	42*	56	1*	1*	2	6*	19*	7
Howell	1*	2*	1	19*	20*	27	78*	77*	71	1*	1*	1	1*	0*	0
Iron	42*	39	38	0*	0	0	52*	59	55	3*	2	2	3*	0	5
Knox	23*	20	20	8*	8	8	63*	67	67	1*	2	1	5*	3	4
Laclede	0*	0*	0	0*	0*	0	88*	64*	51	1*	1*	0	11*	35*	49
Lawrence	2*	2*	3	49*	50*	50	47*	47*	46	1*	1*	1	1*	0*	0
Lewis	25*	28*	29	0*	0*	0	66*	64*	64	1*	1*	0	8*	7*	7
Lincoln	22*	21	23	39*	39	42	27*	27	27	1*	0	0	11*	13	8
Linn	3*	3	1	37*	36	20	51*	58	77	2*	3	2	7*	0	0
Livingston	7*	10	8	0*	0	0	92*	87	88	1*	2	3	0*	1	1
Macon	32*	32	33	0*	0	0	61*	63	63	3*	2	2	4*	3	2
Madison	23*	38*	32	0*	0*	0	65*	57*	64	0*	0*	0	12*	5*	4
Maries	7*	17*	16	3*	11*	7	24*	68*	47	0*	1*	0	66*	3*	30

* Unaudited (see Note 2).

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

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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 December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Marion	52*	47*	47	0*	0*	0	45*	49*	49	1*	1*	1	2*	3*	3
McDonald	0*	0	1	39*	41	42	58*	55	53	1*	2	3	2*	2	1
Mercer	11*	10*	13	0*	0*	0	79*	77*	70	4*	2*	3	6*	11*	14
Miller	13*	19	20	0*	0	0	84*	80	79	1*	1	1	2*	0	0
Mississippi	40*	32	29	0*	15	21	57*	51	39	2*	1	1	1*	1	10
Moniteau	32*	31*	23	0*	0*	0	67*	65*	75	1*	1*	1	0*	3*	1
Monroe	18*	14	12	8*	0	0	67*	66	77	1*	1	1	6*	19	10
Montgomery	51*	38	38	0*	0	0	47*	56	60	1*	1	1	1*	5	1
Morgan	18*	14*	14	11*	0*	0	67*	71*	83	4*	3*	2	0*	12*	1
New Madrid	41*	35	38	0*	0	0	54*	61	55	4*	4	4	1*	0	3
Newton	14*	9*	8	0*	0*	0	65*	42*	65	2*	0*	1	19*	49*	26
Nodaway	4*	4*	4	0*	0*	11	69*	64*	66	3*	2*	1	24*	30*	18
Oregon	14*	13	14	0*	0	0	82*	82	83	1*	1	1	3*	4	2
Osage	19*	21	24	9*	0	0	71*	71	73	1*	2	2	0*	6	1
Ozark	18*	17	18	0*	0	0	79*	82	80	0*	1	1	3*	0	1
Pemiscot	38*	36*	35	14*	0*	0	46*	62*	61	2*	1*	1	0*	1*	3
Perry	43*	40*	42	0*	0*	0	53*	49*	54	3*	3*	3	1*	8*	1
Phelps	10*	9*	10	31*	37*	32	34*	38*	33	0*	0*	0	25*	16*	25
Pike	16*	30	25	32*	4	0	43*	65	74	1*	0	0	8*	1	1
Polk	11*	10	9	0*	0	0	49*	55	40	0*	1	1	40*	34	50
Pulaski	21*	12*	25	0*	0*	0	47*	25*	58	1*	0*	1	31*	63*	16
Putnam	3*	4*	3	0*	0*	0	93*	94*	94	2*	1*	2	2*	1*	1
Ralls	26*	22*	21	9*	11*	19	59*	61*	55	2*	3*	3	4*	3*	2
Randolph	16*	15*	19	0*	0*	0	74*	71*	63	5*	4*	6	5*	10*	12
Ray	33*	26*	33	0*	0*	0	0*	57*	61	2*	2*	2	4*	15*	4
Reynolds	19*	19	19	0*	0	0	65*	79	79	2*	1	1	14*	1	1
Ripley	0*	0*	0	0*	0*	0	93*	95*	98	2*	2*	1	5*	3*	1
St. Clair	26*	22*	20	0*	0*	0	71*	73*	78	2*	1*	1	1*	4*	1
Ste. Genevieve	27*	27*	28	0*	0*	0	59*	63*	64	8*	7*	7	6*	3*	1
Schuyler	25*	23*	35	0*	0*	0	72*	75*	62	1*	1*	2	2*	1*	1
Scotland	28*	28*	28	14*	15*	16	48*	47*	48	3*	3*	3	7*	7*	5
Scott	38*	38	31	0*	0	0	60*	60	50	1*	2	1	1*	0	18
Shannon	11*	14	13	0*	0	0	57*	84	84	2*	2	1	30*	0	2
Shelby	17*	20	16	6*	12	6	75*	65	74	1*	1	1	1*	2	3
Stoddard	0*	0*	0	0*	0*	0	96*	96*	98	4*	4*	2	0*	0*	0
Stone	0*	0*	0	61*	62*	59	27*	27*	30	1*	1*	0	11*	10*	11
Sullivan	0*	0*	0	0*	0*	0	96*	99*	98	3*	1*	2	1*	0*	0
Taney	0*	0	0	22*	29	32	69*	65	64	7*	5	4	2*	1	0
Texas	0*	0*	0	0*	0*	0	99*	97*	99	1*	1*	1	0*	2*	0
Vernon	7*	5	6	0*	0	0	88*	90	92	2*	3	2	3*	2	0
Warren	32*	36*	34	0*	0*	0	63*	63*	52	2*	1*	2	3*	0*	12
Washington	21*	19	17	33*	28	37	39*	50	42	1*	1	0	6*	2	4
Wayne	8*	10	13	33*	28	36	52*	61	50	0*	0	0	7*	1	1
Webster	25*	25*	19	0*	0*	0	69*	73*	78	1*	1*	0	5*	1*	3
Worth	23*	26	18	0*	0	0	64*	49	63	1*	0	0	12*	25	19
Wright	2*	3	3	0*	0	0	96*	82	89	1*	1	1	1*	14	7
Average	17	17	17	7	7	7	65	65	66	2	2	2	9	9	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 December 31			Year Ended December 31			Year Ended December 31			Year Ended December 31			Year Ended December 31		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Adair	5*	3	3	6*	3	4	3*	0	3	3*	4	3	11*	12*	11
Andrew	7*	7	7	11*	12	12	4*	1	4	4*	4	6	11*	12	9
Archison	6*	6	6	7*	7	8	1*	0	2	7*	6	7	13*	15	15
Audrain	4*	3	3	5*	4	4	3*	1	2	6*	6	5	7*	10	9
Barry	4*	3*	2	3*	3*	2	5*	2*	4	4*	4*	5	10*	9*	8
Barton	8*	10	11	8*	10	8	7*	6	10	27*	9	11	4*	5	5
Bates	13*	9	11	12*	9	10	5*	2	4	14*	39	22	10*	7	8
Benton	4*	4	4	4*	4	4	3*	1	3	2*	3	3	5*	6	6
Bollinger	4*	5	4	4*	5	5	5*	1	7	7*	8	11	4*	6	5
Butler	2*	2*	2	3*	3*	3	2*	1*	3	7*	8*	9	11*	12*	10
Caldwell	8*	9	7	8*	8	8	0*	2	2	9*	9	10	10*	8	8
Carroll	6*	10*	8	7*	8*	8	6*	5*	6	10*	6*	6	11*	11*	10
Carter	5*	5	6	3*	4	5	2*	0	3	2*	4	8	4*	4	5
Cedar	5*	4	5	6*	6	6	6*	2	5	9*	8	4	6*	4	5
Chariton	3*	4	4	5*	5	6	2*	1	3	9*	9	10	11*	10	11
Christian	4*	4	4	6*	4	5	6*	3	5	3*	10	5	12*	10	10
Clark	6*	5*	6	7*	4*	4	2*	0*	0	4*	5*	4	1*	1*	1
Clinton	4*	5	5	4*	4	4	4*	2	4	12*	14	11	10*	10	9
Cooper	4*	5*	5	4*	4*	4	3*	2*	3	6*	13*	16	7*	7*	7
Crawford	3*	3*	3	4*	5*	5	3*	0*	2	4*	5*	4	8*	7*	8
De Kalb	10*	9*	10	10*	10*	13	6*	2*	3	8*	12*	12	6*	8*	9
Dade	6*	4*	6	6*	4*	6	4*	1*	4	11*	38*	6	8*	4*	5
Daviess	9*	12*	11	9*	12*	12	5*	4*	6	11*	9*	17	3*	4*	4
DeKalb	4*	5	5	6*	8	7	2*	0	2	5*	6	6	9*	10	9
Dent	7*	6	7	6*	7	8	4*	1	3	7*	8	9	4*	9	8
Douglas	4*	4	4	6*	6	6	4*	0	4	5*	6	6	9*	9	8
Dunklin	10*	9*	5	6*	7*	6	3*	2*	3	7*	6*	6	10*	10*	9
Gasconade	5*	5	5	6*	7	5	6*	2	5	4*	4	3	0*	0	1
Geny	4*	5	6	7*	7	8	2*	0	4	3*	5	6	7*	7	8
Grady	4*	5*	6	8*	7*	9	4*	3*	5	5*	4	7*	8*	8	8
Harrison	7*	7*	6	7*	7*	8	4*	3*	4	7*	8*	10	4*	4*	4
Henry	3*	3*	4	4*	4*	5	3*	5	5*	7*	10	5*	4*	5	5
Hickory	5*	5	4	5*	5	4	4*	1	2	5*	13	31	5*	5	4
Holt	5*	0*	0	7*	8*	9	0*	0*	0	7*	5*	5	14*	15*	14
Howard	5*	6*	5	5*	5*	6	2*	1*	2	4*	5*	4	5*	4*	5
Howell	3*	3*	3	3*	3*	3	3*	2*	4	2*	3*	3	11*	12*	10
Iron	4*	4	5	6*	5	6	3*	1	4	6*	6	6	9*	8	10
Jackson	7*	7	3	8*	8	6	2*	0	3	10*	11	11	7*	6	7
Laclede	3*	4*	3	3*	4*	3	2*	1*	2	17*	8*	8	10*	8*	6
Lawrence	8*	6*	7	3*	3*	3	4*	2*	4	4*	4*	3	8*	8*	8
Lewis	5*	5*	6	5*	5*	5	2*	1*	2	3*	4*	3	11*	12*	11
Lincoln	4*	3	4	3*	3	3	2*	1	2	3*	9	8	9*	9	9
Linn	6*	6	6	7*	8	7	5*	2	5	5*	4	7	6*	5	5
Livingston	4*	5	4	4*	4	4	4*	2	6	6*	6	16	13*	13	10
Macon	5*	5	5	4*	5	5	3*	1	3	6*	7	7	13*	13	12
Madison	4*	5*	5	5*	6*	6	5*	3*	6	6*	4*	6	9*	10*	8
Marion	6*	5*	5	6*	6*	5	4*	2*	4	4*	5*	5	9*	10*	0

* Unaudited (see Note2).

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 December 31			Year Ended December 31			Year Ended December 31			Year Ended December 31			Year Ended December 31		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Marion	3*	3*	4	4*	4*	4	3*	3*	3	4*	4*	5	0*	0*	0
McDonald	3*	4	4	4*	5	5	2*	2	4	6*	6	5	6*	9	9
Mercer	7*	7*	8	8*	8*	8	2*	1*	3	9*	8*	6	6*	6*	6
Miller	4*	4	3	5*	4	4	6*	2	5	4*	5	7	12*	8	10
Mississippi	4*	6	6	4*	5	5	3*	1	3	7*	6	7	10*	10	11
Moniteau	5*	6*	6	7*	7*	7	3*	1*	5	9*	5*	4	8*	8*	8
Monroe	4*	5	5	6*	6	6	3*	1	4	5*	7	6	13*	11	11
Montgomery	4*	5	5	4*	6	6	1*	0	2	5*	6	4	0*	0	0
Morgan	7*	5*	5	6*	5*	5	2*	1*	2	2*	2*	2	3*	5*	5
New Madrid	3*	3	3	4*	5	5	3*	1	4	10*	7	4	13*	13	13
Newton	2*	1*	2	2*	2*	2	1*	0*	1	7*	6*	7	10*	9*	11
Nodaway	3*	4*	5	4*	5*	6	2*	1*	3	16*	12*	9	4*	4*	2
Oregon	5*	6	6	6*	7	9	3*	1	3	3*	4	3	10*	12	9
Osage	7*	7	7	7*	7	7	6*	3	6	5*	8	4	6*	5	5
Ozark	5*	6	6	4*	5	4	3*	2	4	5*	6	10	10*	9	9
Pemiscot	3*	4*	4	3*	3*	3	6*	4*	6	5*	5*	6	12*	12*	11
Perry	3*	3*	3	3*	4*	3	2*	0*	2	8*	8*	8	10*	10*	9
Pfleges	3*	3*	4	3*	3*	5	3*	1*	4	7*	6*	8	11*	11*	13
Pike	3*	3	3	2*	2	3	3*	2	3	2*	2	3	10*	10	10
Pike	11*	11	6	9*	10	6	14*	7	8	14*	11	48	3*	5	2
Pikiski	4*	3*	3	3*	3*	3	2*	1*	3	5*	4*	5	4*	3*	5
Putnam	11*	12*	13	11*	14*	13	4*	1*	4	7*	10*	13	8*	2*	0
Rails	5*	4*	5	5*	5*	5	4*	2*	4	4*	5*	5	13*	13*	13
Randolph	3*	3*	2	3*	3*	3	1*	1*	2	3*	3*	3	11*	11*	9
Ray	5*	5*	6	6*	5*	5	2*	1*	2	8*	12*	8	0*	0*	0
Reynolds	7*	7	7	7*	8	7	4*	2	4	5*	4	5	5*	6	6
Ripley	8*	8*	9	9*	9*	11	0*	0*	0	10*	20*	11	4*	4*	4
St. Clair	3*	4*	4	4*	5*	5	2*	1*	3	17*	11*	3	9*	9*	7
St. Genevieve	3*	3*	3	3*	4*	3	1*	0*	1	2*	2*	3	0*	0*	0
Scholey	10*	10*	11	11*	10*	11	2*	0*	2	8*	10*	9	7*	7*	8
Scotland	6*	6*	5	7*	7*	5	2*	0*	1	11*	11*	37	5*	6*	4
Scott	2*	3	2	2*	2	2	2*	1	3	9*	5	9	13*	14	12
Shannon	2*	6	6	5*	7	7	3*	1	4	8*	7	6	10*	12	10
Shelby	5*	5	6	6*	6	7	2*	1	2	4*	7	11	11*	10	8
Stoddard	2*	3*	3	3*	4*	4	4*	4*	6	3*	4*	4	12*	14*	14
Stone	4*	5*	4	4*	5*	4	7*	6*	8	4*	5*	5	5*	6*	4
Sullivan	6*	7*	8	6*	7*	7	4*	3*	5	24*	10*	9	4*	5*	5
Taney	2*	2	2	3*	3	3	2*	2	2	5*	12	4	15*	14	13
Texas	5*	5*	5	7*	7*	8	3*	1*	5	7*	5*	6	11*	11*	12
Vernon	4*	4	4	7*	8	8	3*	1	3	7*	7	7	5*	6	5
Warren	4*	4*	4	6*	6*	7	2*	0*	3	6*	2*	2	11*	9*	0
Washington	5*	5	5	7*	6	6	4*	3	4	7*	7	4	0*	0	0
Wayne	4*	5	5	6*	7	8	5*	1	4	7*	8	8	18*	10	9
Webster	4*	4*	3	4*	4*	3	3*	1*	2	4*	6*	39	6*	5*	3
Worth	8*	3	7	11*	9	9	3*	0	3	8*	6	7	5*	4	4
Wright	6*	6	5	6*	6	6	3*	1	3	5*	6	6	9*	10	9
Average	5	5	5	6	6	6	3	2	4	7	7	8	8	8	7

* Unaudited (see Note2).

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 December 31			Year Ended December 31			Year Ended December 31			Year Ended December 31			Year Ended December 31		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Adair	3*	2	2	6*	4	4	6*	4	4	2*	1	2	1*	1	1
Andrew	3*	3	3	9*	8	10	0*	0	0	4*	4	4	1*	2	1
Archison	2*	2	2	5*	6	6	1*	2	1	0*	0	1	1*	1	1
Audrain	2*	1	1	4*	3	3	4*	3	3	1*	1	1	1*	1	1
Barry	1*	1*	1	5*	5*	4	2*	2*	1	1*	1*	1	1*	1*	1
Barton	5*	8	6	0*	0	0	3*	4	4	2*	2	1	0*	0	3
Bates	12*	10	10	0*	0	0	11*	7	9	2*	1	2	1*	1	1
Benton	1*	1	2	6*	6	6	1*	0	0	1*	3	3	1*	1	1
Bollinger	2*	2	2	5*	6	6	2*	2	2	1*	1	1	1*	1	1
Butler	1*	1*	1	3*	3*	3	3*	3*	4	1*	0*	1	1*	1*	1
Caldwell	5*	5	5	0*	0	0	0*	0	0	4*	5	5	1*	2	1
Carroll	5*	5*	0	0*	0*	7	2*	3*	0	0*	0*	2	1*	1*	1
Carter	2*	2	2	4*	4	5	1*	1	2	1*	1	0	1*	1	1
Cedar	2*	2	2	5*	5	5	3*	3	3	1*	0	0	0*	1	1
Chariton	4*	5	7	0*	0	0	0*	0	0	5*	3	3	0*	0	1
Christian	2*	2	2	6*	6	7	0*	0	0	6*	5	6	3*	2	3
Clark	3*	2*	3	8*	7*	8	0*	0	0	4*	5*	5	1*	1*	1
Clinton	2*	2	2	4*	5	5	2*	1	1	1*	1	1	1*	1	1
Cooper	2*	2*	2	4*	5*	5	2*	2*	2	1*	1*	1	1*	1*	1
Crawford	1*	1*	2	4*	5*	5	2*	2*	2	1*	1*	1	0*	1*	1
DeKalb	11*	10*	10	0*	0*	0	0*	0*	0	5*	7*	5	4*	4*	4
Dade	3*	2*	3	8*	5*	7	0*	0*	0	5*	3*	4	6*	1*	2
Davies	6*	8*	8	0*	0	0	0*	0	0	3*	4*	3	1*	1*	1
DeKalb	3*	6	5	2*	0	0	0*	0	0	5*	5	5	2*	2	6
Dent	3*	3	3	7*	7	7	2*	2	2	1*	2	2	1*	1	1
Douglas	3*	3	3	6*	6	7	0*	0	0	2*	2	2	1*	1	1
Dunklin	4*	4*	4	0*	0*	0	4*	4*	4	2*	1*	1	2*	1*	1
Gasconade	2*	2	2	7*	7	6	0*	0	0	2*	3	2	1*	1	1
Gentry	5*	6	7	0*	0	0	0*	0	0	1*	1	1	1*	1	1
Graham	5*	5*	6	0*	0	0	0*	0	0	3*	3*	4	0*	1*	1
Harrison	5*	6*	7	0*	0	0	1*	2*	1	0*	0*	0	1*	1*	1
Henry	4*	4*	4	0*	0*	0	3*	4*	4	1*	1*	1	1*	1*	1
Hickory	2*	2	2	6*	5	4	3*	2	0	0*	0	2	0*	0	0
Holt	2*	2*	2	5*	6*	6	0*	0	0	0*	0*	0	1*	1*	1
Howard	2*	2*	2	5*	6*	7	1*	1*	2	1*	1*	0	1*	2*	2
Howell	1*	2*	1	4*	5*	4	2*	2*	2	1*	1*	2	1*	1*	1
Iron	2*	2	2	5*	5	6	0*	0	0	2*	2	2	1*	2	2
Jackson	3*	3	3	9*	8	9	2*	3	3	0*	0	0	0*	0	1
Laclede	1*	1*	1	3*	3*	3	2*	2*	2	2*	1*	1	0*	0*	1
Lawrence	1*	1*	1	3*	3*	3	3*	3*	3	1*	1*	1	1*	1*	1
Lewis	2*	2*	2	5*	6*	5	4*	3*	2	1*	1*	1	1*	1*	1
Lincoln	1*	1	1	5*	4	5	3*	3	3	1*	1	1	1*	1	1
Linn	5*	6	6	0*	0	0	4*	5	5	2*	2	1	1*	2	1
Livingston	3*	4	0	0*	0	4	2*	3	2	1*	1	1	1*	1	1
Macon	2*	2	2	4*	5	5	2*	2	4	1*	1	1	1*	1	1
Madison	2*	2*	2	5*	5*	6	0*	0*	0	2*	2*	2	1*	1*	1
Marion	2*	2*	2	6*	6*	6	0*	0*	0	2*	2*	2	1*	1*	1

* Unaudited (see Note2).

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 December 31			Year Ended December 31			Year Ended December 31			Year Ended December 31			Year Ended December 31		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Marion	1*	1*	1	5*	6*	6	2*	2*	2	0*	0*	1	2*	1*	1*
McDonald	1*	2	2	4*	5	6	2*	2	2	1*	2	3	0*	1	1
Mercer	5*	5*	5	0*	0*	0	0*	0*	0	1*	2*	1	1*	1*	1
Miller	2*	2	2	5*	4	4	2*	2	2	0*	0	0	1*	1	1
Mississippi	1*	2	2	5*	5	6	1*	1	1	1*	1	1	0*	1	1
Moniteau	2*	2*	2	6*	6*	6	3*	3*	0	0*	0*	2	1*	1*	1
Monroe	2*	2	2	5*	5	6	0*	0	0	2*	3	3	1*	1	1
Montgomery	1*	2	2	3*	4	5	0*	0	0	2*	2	2	1*	0	0
Moorgan	2*	1*	2	6*	5*	6	3*	3*	3	0*	0*	0	1*	1*	1
New Madrid	1*	1	1	3*	4	5	3*	4	4	1*	1	1	1*	1	0
Newton	0*	0*	1	3*	2*	3	2*	2*	2	0*	0*	0	2*	1*	1
Nodaway	3*	4*	4	0*	0*	0	3*	3*	4	1*	1*	2	1*	0*	1
Oregon	2*	2	3	5*	6	7	3*	3	3	1*	1	1	1*	1	1
Osage	2*	3	3	7*	7	7	3*	3	3	0*	0	0	1*	1	1
Ozark	2*	2	2	4*	5	4	2*	2	1	0*	0	0	1*	1	1
Pemiscot	1*	1*	2	5*	5*	5	3*	4*	4	1*	1*	1	1*	1*	1
Perry	1*	1*	1	3*	3*	3	0*	0*	0	3*	3*	2	0*	0*	0
Piedres	1*	1*	1	3*	3*	3	0*	0*	0	4*	3*	4	0*	0*	0
Pike	1*	1	1	3*	3	4	1*	1	1	0*	0	0	0*	0	1
Polk	5*	7	4	12*	14	7	9*	6	3	0*	2	1	2*	2	2
Pikiski	1*	1*	1	3*	3*	3	1*	1*	1	1*	1*	1	0*	0*	0
Putnam	6*	7*	8	0*	0*	0	0*	0*	0	4*	4*	7	2*	3*	4
Ralls	2*	2*	2	5*	5*	6	0*	0*	0	3*	3*	3	1*	1*	1
Randolph	1*	1*	1	3*	3*	3	2*	2*	2	1*	1*	1	1*	1*	0
Ray	2*	1*	2	6*	6*	7	4*	5*	5	1*	1*	1	2*	1*	2
Reynolds	3*	3	2	9*	9	8	0*	0	0	3*	3	4	1*	1	1
Ripley	3*	3*	4	12*	10*	12	6*	4*	4	0*	0*	0	3*	2*	2
St. Clair	1*	1*	1	4*	4*	4	1*	1*	1	1*	1*	1	0*	0*	0
St. Genevieve	1*	1*	1	3*	3*	2	3*	3*	3	0*	0*	0	0*	0*	0
Schoyler	4*	4*	4	10*	9*	10	0*	0*	0	1*	1*	1	1*	1*	1
Scotland	2*	2*	2	7*	7*	5	1*	2*	1	0*	0*	0	1*	1*	1
Scott	1*	2	2	4*	4	4	2*	3	3	1*	1	1	1*	1	1
Shannon	2*	3	2	6*	7	7	2*	2	0	1*	1	3	1*	1	1
Shelby	2*	2	2	5*	5	6	3*	3	3	0*	0	0	1*	1	1
Stockland	4*	5*	5	0*	0*	0	3*	4*	4	1*	1*	2	1*	2*	2
Stone	2*	3*	2	6*	8*	6	4*	6*	4	0*	0*	0	0*	0*	0
Sullivan	5*	6*	6	0*	1*	0	2*	2*	2	2*	1*	1	0*	1*	2
Taney	1*	1	1	3*	3	3	3*	2	2	1*	0	0	0*	1	0
Texas	5*	4*	5	1*	1*	0	3*	3*	3	0*	0*	0	1*	1*	1
Vernon	4*	4	4	0*	0	0	3*	3	3	2*	2	1	0*	0	3
Warren	1*	1*	2	7*	7*	7	3*	3*	1	1*	1*	1	1*	2*	1
Washington	3*	2	3	7*	7	7	5*	4	4	0*	0	0	2*	2	2
Wayne	2*	2	2	5*	5	6	1*	2	2	1*	1	1	1*	1	1
Webster	2*	2*	1	5*	5*	4	2*	2*	1	1*	1*	1	1*	1*	1
Worth	4*	3	4	7*	5	7	0*	0	0	1*	1	1	1*	1	1
Wright	6*	6	6	0*	0	0	2*	2	2	1*	1	0	1*	1	1
Average	3	3	3	4	4	4	2	2	2	1	1	2	1	1	1

* Unaudited (see Note2).

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 Administration			Other			Sheriff			Jail		
	Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Adair	0*	0*	0	3*	2*	1	17*	14	12	6*	12*	11	0*	13*	13
Andrew	1*	1	1	2*	2	1	26*	26	24	0*	0	0	0*	0	0
Archison	0*	0	0	1*	1	0	8*	8	7	22*	16	17	10*	11	9
Audrain	0*	1	1	2*	1	1	14*	12	10	0*	13	15	0*	16	16
Barry	0*	0*	0	0*	0*	0	10*	11*	30	25*	27*	22	14*	12*	9
Barton	1*	1	2	5*	7	4	13*	16	14	0*	0	0	0*	0	0
Bates	2*	2	3	4*	3	1	12*	9	16	0*	0	0	0*	0	0
Benton	1*	3	1	1*	1	1	13*	9	4	40*	39	39	4*	7	8
Bollinger	0*	0	0	1*	1	1	19*	7	8	27*	30	24	4*	5	3
Butler	0*	0*	0	0*	0*	0	11*	7*	7	23*	27*	26	12*	12*	8
Caldwell	0*	0	0	1*	2	1	13*	9	14	24*	22	23	0*	10	0
Carroll	4*	4*	0	2*	2*	1	0*	0*	4	22*	23*	24	12*	10*	9
Carter	0*	0	0	2*	2	1	19*	22	14	19*	22	20	5*	7	8
Cedar	1*	1	1	1*	1	1	14*	9	5	26*	30	29	3*	3	2
Chariton	0*	0	1	1*	1	1	5*	5	9	27*	27	27	7*	6	6
Christian	2*	2	2	2*	1	2	9*	13	11	0*	0	0	0*	0	0
Clark	1*	1*	1	1*	1	1	13*	15*	4	28*	29*	38	9*	13*	12
Clinton	0*	0	1	0*	0	0	12*	11	13	25*	24	22	10*	9	11
Cooper	2*	2*	2	1*	1*	1	14*	16*	10	27*	11*	18	1*	8*	0
Crawford	0*	0*	1	2*	1*	1	13*	10*	8	21*	27*	25	11*	4*	5
Deale	0*	0*	0	1*	1*	1	15*	13*	15	0*	0*	5	0*	0*	0
Dallas	1*	1*	1	5*	1*	1	8*	7*	6	0*	0*	0	0*	0*	0
DeWitt	1*	2*	2	1*	1*	1	14*	18*	13	0*	0*	0	0*	0*	0
DeKalb	0*	0	0	0*	1	1	21*	17	17	28*	29	26	0*	0	0
Dent	1*	1	1	2*	2	1	9*	5	5	20*	21	20	11*	10	8
Douglas	3*	2	1	3*	2	2	10*	12	20	21*	20	16	5*	6	2
Dunklin	0*	0*	1	0*	0*	1	3*	8*	5	19*	17*	21	12*	11*	9
Gasconade	0*	0	0	2*	1	1	26*	25	20	22*	26	22	7*	6	6
Geny	1*	1	2	2*	2	2	35*	35	16	15*	14	19	6*	5	7
Groves	4*	1*	1	2*	3*	2	7*	6*	8	20*	20*	19	5*	10*	11
Harrison	1*	1*	1	3*	3*	3	19*	18*	12	21*	21*	25	4*	2*	4
Henry	2*	2*	3	0*	0*	0	8*	9*	7	15*	17*	17	8*	9*	8
Hickory	1*	1	1	1*	1	0	10*	9	7	36*	32	27	5*	4	3
Holt	0*	0*	0	1*	1*	1	11*	14*	13	15*	17*	19	9*	8*	7
Howard	4*	4*	1	1*	1*	1	33*	30*	24	0*	0*	0	0*	0*	0
Howell	0*	1	1	1*	1*	1	29*	22*	24	17*	20*	18	5*	5*	5
Iron	1*	1	1	2*	0	1	18*	15	9	26*	35	31	4*	5	3
Jackson	0*	0	1	2*	3	3	7*	9	8	15*	14	14	8*	7	7
Laclede	0*	0*	1	2*	2*	1	12*	14*	17	13*	15*	12	15*	11*	6
Lawrence	1*	2*	2	1*	1*	1	5*	8*	3	22*	23*	23	9*	9*	9
Lewis	2*	2*	1	2*	2*	1	25*	22*	22	15*	13*	13	0*	0*	5
Lincoln	1*	2	2	1*	1	1	8*	7	11	0*	0	0	0*	0	0
Linn	2*	1	1	2*	1	1	12*	10	7	21*	21	20	7*	11	13
Livingston	0*	0	0	1*	1	1	8*	7	10	18*	18	12	24*	25	21
Macon	0*	1	1	2*	3	3	10*	8	7	15*	15	14	12*	10	11
Madison	0*	0*	0	16*	1*	0	7*	13*	13	18*	24*	24	9*	8*	5
Marion	0*	0*	1	1*	1*	1	16*	16*	25	20*	21*	20	13*	12*	8

* Unaudited (see Note2).

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 Administration			Other			Sheriff			Jail		
	Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Marion	1*	1*	1	2*	1*	1	9*	10*	10	13*	13*	13	35*	36*	35
McDonald	1*	1	0	0*	0	0	30*	9	10	15*	20	18	11*	13	13
Mercer	0*	0*	0	2*	2*	1	11*	12*	13	34*	33*	34	2*	3*	4
Miller	1*	0	0	1*	1	1	5*	3	4	21*	20	18	2*	20	17
Mississippi	0*	1	1	1*	1	1	19*	11	9	15*	15	17	11*	10	10
Moniteau	2*	2*	2	2*	2*	1	6*	6*	8	17*	21*	20	12*	13*	12
Monroe	0*	0	0	1*	1	1	14*	8	7	26*	29	24	7*	2	3
Montgomery	1*	0	0	0*	1	0	27*	22	23	19*	24	25	21*	12	9
Morgan	0*	0*	1	2*	1*	1	25*	19*	14	0*	25*	22	0*	4*	5
New Madrid	1*	2	2	1*	1	1	9*	8	11	22*	22	22	12*	16	13
Newton	1*	1*	2	0*	0*	0	21*	23*	17	22*	20*	23	11*	9*	11
Nodaway	0*	0*	0	2*	3*	0	9*	8*	8	14*	15*	17	10*	10*	11
Oregon	0*	0	0	2*	2	1	18*	14	13	21*	23	21	4*	2	3
Osage	0*	0	0	0*	1	1	6*	5	7	28*	28	30	4*	4	3
Ozark	0*	0	1	2*	1	1	17*	15	10	21*	23	23	12*	10	12
Pemiscot	0*	0*	0	1*	1*	1	11*	13*	10	25*	23*	23	10*	10*	9
Perry	1*	2*	2	1*	1*	1	26*	25*	17	15*	17*	23	9*	10*	11
Pfleges	4*	3*	3	1*	1*	1	3*	3*	3	24*	23*	0	0*	0*	26
Pike	1*	1	1	0*	0	0	12*	14	16	0*	0	0	0*	0	0
Pike	1*	1	1	4*	6	2	10*	11	9	0*	0	0	0*	0	0
Pikiski	2*	2*	2	2*	1*	1	16*	12*	27	22*	22*	22	1*	0*	1
Putnam	0*	0*	0	2*	3*	1	26*	25*	15	0*	0*	0	0*	0*	0
Ralls	1*	1*	1	1*	1*	1	10*	10*	10	32*	35*	27	0*	0*	0
Randolph	0*	0*	1	2*	1*	3	8*	15*	20	18*	19*	18	23*	15*	11
Ray	1*	1*	1	2*	2*	1	8*	11*	11	17*	16*	16	23*	19*	20
Reynolds	1*	0	0	1*	1	1	11*	10	11	29*	30	26	1*	1	1
Ripley	2*	2*	1	3*	3*	2	18*	13*	11	0*	0*	0	0*	0*	0
St. Clair	1*	1*	1	1*	2*	2	3*	1*	5	11*	12*	12	34*	38*	43
St. Genevieve	0*	0*	0	1*	0*	0	13*	12*	9	18*	17*	15	44*	47*	45
Scholey	1*	3*	1	2*	2*	1	10*	11*	11	0*	0*	0	0*	0*	0
Scotland	1*	1*	1	1*	1*	1	5*	8*	2	34*	32*	25	0*	0*	0
Scott	1*	1	1	1*	1	1	15*	9	7	16*	18	17	16*	17	12
Shannon	0*	1	1	2*	2	1	9*	10	8	26*	21	22	5*	3	2
Shelby	0*	0	0	1*	2	1	10*	8	10	22*	22	17	11*	12	11
Stockland	0*	0*	1	1*	1*	0	7*	11*	9	23*	27*	26	0*	0*	0
Stone	8*	5*	2	3*	2*	2	18*	18*	15	0*	0*	0	0*	0*	0
Sullivan	2*	1*	1	2*	3*	1	4*	7*	7	21*	29*	29	8*	5*	7
Taney	0*	0	0	1*	1	0	25*	21	35	21*	20	19	6*	6	6
Texas	3*	3*	3	1*	1*	1	7*	11*	9	14*	20*	18	14*	12*	9
Vernon	1*	1	1	2*	3	2	7*	6	8	19*	22	19	11*	11	11
Warren	0*	0*	0	1*	1*	1	10*	8*	12	0*	0*	0	0*	0*	0
Washington	0*	1	1	2*	2	1	26*	29	36	0*	0	0	0*	0	0
Wayne	0*	1	1	1*	1	1	14*	11	7	23*	27	29	0*	0	0
Webster	0*	0*	1	2*	1*	1	22*	21*	10	30*	32*	20	0*	0*	0
Worth	0*	0	2	2*	1	1	11*	43	25	10*	9	10	4*	1	2
Wright	1*	1	1	1*	2	1	8*	7	14	22*	22	22	4*	4	4
Average	1	1	1	2	1	1	12	12	12	17	18	17	7	7	7

* Unaudited (see Note2).

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,		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Adair	9*	7	7	12*	18*	15	1*	0	0	0*	0	0	5*	0	4
Andrew	8*	7	8	3*	4	3	1*	1	1	1*	0	0	4*	6	6
Archison	13*	15	15	2*	3	3	1*	1	0	0*	0	0	0*	0	0
Audrain	11*	9	9	17*	12	12	1*	0	1	0*	3	3	18*	0	0
Barry	7*	6*	5	7*	7*	4	1*	1*	1	0*	0*	0	0*	5*	0
Barton	8*	10	9	5*	5	5	0*	0	1	1*	1	1	3*	6	5
Bates	0*	0	0	0*	0	0	0*	0	0	1*	0	0	1*	1	3
Benton	6*	6	6	4*	4	4	1*	0	1	0*	0	0	2*	2	4
Bollinger	6*	7	7	7*	9	9	1*	1	1	0*	0	0	0*	3	3
Butler	9*	9*	10	9*	9*	9	1*	1*	1	1*	1*	1	0*	0*	1
Caldwell	8*	9	9	2*	2	3	1*	1	1	0*	0	0	6*	7	3
Carroll	6*	6*	7	4*	4*	4	1*	1*	1	0*	0*	0	1*	1*	2
Carter	6*	7	7	4*	3	4	1*	1	1	0*	0	0	19*	10	8
Cedar	6*	5	6	4*	4	4	1*	1	1	0*	10	14	1*	1	1
Chariton	3*	4	5	4*	4	5	1*	1	1	0*	0	0	13*	15	0
Christian	12*	9	10	7*	6	6	1*	1	1	0*	0	0	19*	22	21
Clark	6*	6*	6	5*	4*	5	1*	1*	1	0*	0*	0	0*	0*	0
Clinton	5*	6	6	2*	2	2	1*	1	1	0*	0	0	1*	2	1
Cooper	5*	5*	9	3*	3*	4	1*	1*	1	9*	8*	9	3*	3*	0
Crawford	5*	10*	10	4*	4*	4	1*	1*	1	13*	13*	12	0*	0*	0
Deale	0*	0*	0	0*	0*	0	0*	0*	0	0*	0*	0	24*	24*	13
Dallas	8*	6*	7	15*	9*	34	1*	1*	1	0*	0*	0	5*	13*	7
Daviess	10*	13*	11	3*	3*	3	1*	2*	2	0*	0*	0	25*	7*	6
DeKalb	6*	7	6	2*	2	2	1*	1	1	0*	0	0	4*	1	7
Dent	9*	8	8	5*	5	4	1*	1	1	0*	0	0	0*	1	2
Douglas	10*	10	10	4*	5	4	1*	1	1	0*	0	0	3*	5	3
Dunklin	8*	7*	12	8*	7*	5	1*	1*	1	1*	0*	0	0*	5*	6
Gasconade	6*	6	6	3*	3	3	1*	1	0	0*	0	0	0*	1	12
Gentry	5*	6	7	2*	2	2	1*	1	1	1*	1	1	2*	1	2
Graham	6*	6*	7	12*	12*	6	1*	1*	0	0*	0*	0	4*	4*	3
Harrison	6*	6*	9	5*	5*	4	1*	1*	0	0*	0*	0	4*	5*	1
Henry	6*	6*	22*	17*	13	1*	1*	1	0*	0*	0	7*	8*	7	
Hickory	5*	5	4	2*	3	2	1*	1	0	0*	0	0	4*	6	3
Holt	6*	6*	7	5*	6*	6	1*	1*	0	8*	9*	9	3*	1*	1
Howard	6*	8*	6	9*	12*	8	1*	1*	1	15*	11*	10	0*	0*	14
Howell	5*	5*	6	7*	7*	7	1*	1*	1	1*	1*	2	3*	3*	2
Iron	6*	5	7	4*	3	4	1*	1	1	0*	0	0	0*	0	0
Knox	8*	8	9	8*	10	9	1*	1	0	0*	0	0	2*	2	3
Laclede	6*	7*	6	6*	5*	4	0*	1*	1	0*	0*	0	3*	13*	22
Lawrence	7*	7*	10	5*	4*	4	1*	1*	1	13*	13*	13	0*	0*	0
Lewis	5*	5*	6	10*	11*	9	0*	1*	1	0*	1*	1	2*	3*	3
Lincoln	6*	5	5	5*	5	4	1*	1	1	25*	25	26	21*	19	13
Linn	6*	6	7	8*	9	7	1*	1	1	0*	0	0	0*	0	0
Livingston	4*	4	4	4*	4	2	1*	1	1	0*	0	0	2*	1	1
Macon	7*	8	7	10*	10	10	1*	1	0	1*	1	1	1*	1	1
Madison	4*	5*	5	6*	7*	7	1*	1*	1	0*	0*	0	0*	3*	3
Marion	5*	5*	5	3*	4*	2	1*	1*	1	1*	1*	1	0*	0*	6

* Unaudited (see Note2).

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

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		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Marion	7*	6*	6	7*	6*	6	1*	1*	1	0*	0*	0	1*	3*	0
McDonald	8*	10	11	2*	3	3	1*	1	1	0*	0	0	3*	5	3
Mercer	8*	8*	8	3*	3*	2	1*	1*	0	0*	0*	0	0*	0*	0
Miller	6*	6	5	8*	5	5	1*	1	1	14*	11	10	0*	1	1
Mississippi	6*	5	6	5*	6	7	1*	1	1	2*	1	2	4*	11	3
Moniteau	8*	8*	10	7*	7*	6	1*	1*	0	0*	0*	0	1*	1*	0
Monroe	5*	6	6	5*	5	6	1*	1	1	0*	0	0	0*	7	8
Montgomery	5*	7	7	6*	6	7	0*	1	1	0*	0	0	0*	2	2
Morgan	8*	7*	7	5*	5*	7	1*	1*	0	0*	0*	0	27*	10*	12
New Madrid	6*	6	6	4*	3	2	1*	1	1	0*	0	0	2*	1	2
Newton	6*	5*	6	3*	2*	2	0*	0*	0	0*	0*	0	7*	17*	9
Nodaway	5*	6*	7	6*	5*	5	1*	1*	1	0*	0*	0	16*	18*	15
Oregon	7*	7	7	5*	5	6	1*	1	1	0*	0	0	3*	3	3
Osage	10*	9	10	4*	5	4	1*	1	1	2*	2	0	1*	1	1
Ozark	5*	6	5	3*	3	3	1*	1	1	0*	0	0	3*	3	3
Pemiscot	8*	8*	9	4*	4*	4	1*	1*	1	0*	0*	0	0*	0*	0
Perry	4*	4*	4	6*	6*	6	1*	0*	0	0*	0*	0	4*	3*	5
Phelps	6*	6*	7	13*	13*	12	0*	0*	1	2*	1*	0	12*	19*	5
Pike	5*	4	5	3*	2	2	0*	0	0	42*	46	47	12*	9	0
Polk	0*	0	0	0*	3	0	0*	0	0	0*	0	0	6*	4	1
Pulaski	7*	5*	6	7*	5*	6	1*	0*	1	0*	0*	0	18*	33*	9
Panama	12*	13*	14	6*	5*	5	1*	1*	1	0*	0*	0	0*	0*	2
Rails	5*	5*	6	4*	4*	5	1*	1*	1	0*	0*	0	4*	3*	5
Randolph	8*	7*	7	13*	14*	14	0*	0*	0	0*	0*	0	0*	0*	0
Ray	8*	9*	9	4*	4*	3	1*	1*	1	0*	0*	0	0*	0*	0
Reynolds	8*	9	7	4*	4	3	1*	1	1	0*	0	0	0*	1	6
Ripley	0*	0*	3	0*	0*	0	0*	0*	0	0*	0*	2	22*	22*	24
St. Clair	4*	4*	4	3*	3*	3	0*	1*	0	0*	0*	0	1*	1*	1
St. Genevieve	3*	3*	3	3*	3*	3	1*	1*	1	0*	0*	0	1*	1*	8
Schuyler	0*	0*	0	0*	0*	0	0*	0*	0	1*	1*	1	32*	31*	29
Scotland	8*	8*	8	8*	7*	3	1*	0*	1	0*	0*	0	0*	1*	1
Scott	5*	8	8	8*	9	9	1*	1	1	0*	0	0	0*	0	5
Shannon	6*	8	8	6*	7	7	1*	1	0	0*	0	0	2*	0	5
Shelby	6*	7	7	6*	6	5	1*	1	1	0*	0	0	4*	2	2
Stockland	4*	6*	6	11*	13*	13	0*	1*	1	0*	0*	0	21*	0*	0
Stone	0*	0*	0	0*	0*	0	0*	0*	0	0*	0*	0	35*	31*	44
Sullivan	5*	6*	6	4*	4*	4	1*	1*	0	0*	0*	0	0*	1*	0
Taney	8*	8	6	2*	2	2	0*	0	0	0*	0	0	2*	2	2
Texas	7*	6*	7	6*	5*	6	1*	1*	1	0*	0*	0	4*	3*	1
Vernon	6*	7	6	15*	14	14	1*	1	0	0*	0	0	3*	0	1
Warren	10*	11*	11	9*	8*	9	1*	1*	1	6*	7*	12	21*	29*	26
Washington	11*	11	9	8*	8	8	1*	2	1	0*	0	0	12*	11	9
Wayne	5*	8	8	4*	4	4	0*	1	1	0*	0	0	3*	5	3
Webster	6*	6*	4	3*	5*	4	1*	1*	0	0*	0*	0	4*	3*	2
Worth	12*	8	10	2*	1	1	1*	1	0	2*	0	1	8*	4	5
Wright	7*	9	9	11*	10	9	1*	1	1	2*	0	0	4*	5	1
Average	6	7	7	6	6	5	1	1	1	2	2	2	6	6	5

* Unaudited (see Note2).

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,		
		1998	1997	1996
Adair	13,660 * \$	197,627 *	149,583	161,864
Andrew	9,751 *	169,930 *	177,610	146,846
Atchison	6,036 *	100,218 *	100,753	91,354
Audrain	14,522 *	216,750 *	171,487	174,395
Barry	23,826 *	264,687 *	231,912 *	211,368
Barton	7,802 *	129,529 *	125,556	121,252
Bates	12,179 *	143,194 *	154,575	119,649
Benton	30,117 *	181,399 *	200,024	183,411
Bollinger	9,610 *	90,456 *	85,632	79,676
Butler	25,308 *	248,890 *	224,957 *	257,740
Caldwell	7,935 *	165,809 *	173,701	111,790
Carroll	9,316 *	134,956 *	123,361 *	116,834
Carter	6,414 *	72,045 *	69,626	71,513
Cedar	10,233 *	89,073 *	83,889	76,253
Chariton	11,611 *	120,028 *	110,336	105,746
Christian	25,058 *	347,561 *	349,646	305,129
Clark	6,946 *	65,762 *	64,663 *	65,509
Clinton	11,516 *	169,273 *	159,210	186,044
Cooper	10,425 *	135,340 *	160,175 *	129,195
Crawford	16,389 *	123,931 *	115,144 *	124,999
Dade	6,391 *	84,820 *	75,474 *	70,608
Dallas	11,228 *	147,223 *	161,822 *	106,025
Daviess	10,039 *	123,073 *	103,049 *	103,133
DeKalb	6,349 *	132,318 *	150,069	86,534
Dent	10,678 *	117,741 *	116,877	107,862
Douglas	9,898 *	104,110 *	128,151	114,276
Dunklin	20,506 *	198,019 *	214,478 *	231,950
Gasconade	13,851 *	154,721 *	136,324	120,105
Gentry	6,972 *	89,164 *	75,929	78,740
Grundy	9,097 *	118,151 *	120,054 *	116,789
Harrison	9,449 *	115,793 *	91,855 *	95,993
Henry	14,681 *	200,836 *	212,828 *	176,579
Hickory	10,681 *	78,173 *	137,304	92,789
Holt	6,648 *	85,767 *	75,532 *	81,501
Howard	7,472 *	108,668 *	98,970 *	119,929
Howell	19,819 *	269,008 *	266,553 *	232,760
Iron	11,425 *	125,200 *	135,260	162,764
Knox	5,365 *	67,915 *	82,061	59,757
Laclede	18,727 *	219,113 *	245,751 *	201,902
Lawrence	17,790 *	173,873 *	162,544 *	148,360
Lewis	7,983 *	118,229 *	96,463 *	124,192
Lincoln	21,039 *	297,200 *	263,302	249,139
Linn	10,398 *	135,701 *	103,691	103,161
Livingston	9,593 *	175,070 *	137,322	137,657
Macon	12,880 *	159,408 *	144,379	137,775
Madison	9,527 *	99,697 *	109,687 *	108,444
Maries	6,806 * \$	89,928 *	86,021 *	86,642

* Unaudited (See Note 2)

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

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Schedule 5

MISSOURI 3RD CLASS COUNTIES
ASSESSMENT FUND
DISBURSEMENTS AND PARCEL COUNTS

County	PARCEL COUNT	Year Ended December 31,		
		1998	1997	1996
Marion	14,712 * \$	240,550 *	268,250 *	247,749
McDonald	12,517 *	168,397 *	180,393	146,538
Mercer	5,216 *	73,644 *	66,944 *	61,062
Miller	18,452 *	163,614 *	163,232	193,630
Mississippi	8,763 *	121,860 *	124,269	108,226
Moniteau	8,668 *	110,684 *	107,513 *	91,870
Monroe	8,226 *	105,517 *	97,495	79,211
Montgomery	10,664 *	117,147 *	124,239	133,174
Morgan	25,248 *	279,038 *	266,472 *	256,363
New Madrid	14,004 *	257,233 *	252,901	231,530
Newton	26,144 *	375,894 *	348,614 *	308,545
Nodaway	13,148 *	257,013 *	219,514 *	161,497
Oregon	8,346 *	98,305 *	96,906	89,403
Osage	10,129 *	104,461 *	102,008	85,029
Ozark	11,309 *	116,031 *	106,062	83,432
Pemiscot	13,152 *	142,796 *	135,296 *	112,223
Perry	12,974 *	148,606 *	146,921 *	140,260
Phelps	20,265 *	286,017 *	268,803 *	258,803
Pike	11,920 *	191,088 *	177,832	169,427
Polk	14,469 *	147,769 *	134,841	129,394
Pulaski	14,418 *	169,899 *	132,728 *	109,175
Putnam	6,612 *	81,913 *	76,839 *	61,430
Ralls	7,842 *	159,433 *	152,229 *	141,294
Randolph	13,122 *	230,304 *	222,371 *	189,711
Ray	14,639 *	201,039 *	173,164 *	216,811
Reynolds	9,614 *	86,192 *	92,534	89,227
Ripley	9,654 *	155,097 *	85,309 *	73,961
St. Clair	11,577 *	101,113 *	103,301 *	80,394
Ste. Genevieve	17,672 *	183,018 *	160,372 *	147,274
Schuyler	4,002 *	45,001 *	39,781 *	40,588
Scotland	5,082 *	58,817 *	66,332 *	65,177
Scott	20,213 *	269,366 *	245,080	254,499
Shannon	7,851 *	78,728 *	62,978	49,369
Shelby	6,271 *	98,902 *	87,676	89,427
Stoddard	17,915 *	222,283 *	197,505 *	240,461
Stone	28,406 *	376,257 *	353,767 *	341,845
Sullivan	6,949 *	100,396 *	87,787 *	81,974
Taney	36,478 *	476,563 *	495,320	503,078
Texas	15,901 *	159,000 *	155,448 *	116,484
Vernon	13,253 *	221,195 *	165,571	135,432
Warren	19,963 *	245,938 *	269,573 *	264,618
Washington	24,627 *	195,275 *	173,523	154,996
Wayne	13,851 *	132,622 *	126,034	116,988
Webster	14,748 *	221,144 *	216,212 *	192,535
Worth	2,989 *	43,113 *	44,168	43,502
Wright	11,066 *	123,260 *	148,009	131,305
Average	12,871 \$	160,182	153,610	143,170

* 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, 1998

		December 31,						
		1998			1997			
County	Fund Type	Receipts	Disbursements	Cash Balance	Fund Type	Receipts	Disbursements	Cash Balance
Adair	b	\$ 1,206,557 *	1,212,651 *	45,620 *	b	316,349	264,645	51,714
Andrew	a,b	523,497 *	391,616 *	418,246 *	a,b	518,363	420,628	286,365
Atchison	a,c	356,886 *	347,692 *	305,599 *	a,c	419,459	379,516	296,405
Audrain	b,c	1,941,486 *	2,128,315 *	286,839 *	b,c	1,337,948	1,671,577	473,668
Barry		0 *	0 *	0 *		0 *	0 *	0 *
Barton	b	475,638 *	532,385 *	180,653 *	b	463,132	433,761	237,400
Bates	b	622,308 *	672,531 *	47,852 *	b	594,471	582,827	98,075
Benton	a	595,946 *	448,942 *	722,864 *	a	572,105	576,444	575,860
Bollinger		0 *	0 *	0 *		0	0	0
Butler	b,c	2,399,817 *	2,404,787 *	1,391,601 *	b,c	2,327,244 *	2,431,815 *	1,396,571 *
Caldwell	b,c	347,418 *	344,649 *	117,261 *	b,c	366,739	387,072	114,492
Carroll		0 *	0 *	0 *		0 *	0 *	0 *
Carter		0 *	0 *	0 *		0	0	0
Cedar		0 *	0 *	0 *		0	0	0
Chariton	b	393,097 *	140,231 *	597,954 *	b	375,897	174,317	345,088
Christian	b,c	1,399,852 *	1,395,252 *	11,505 *	b,c	4,233,227	4,246,017	6,905
Clark	a,c	343,010 *	330,796 *	89,547 *	a,c	345,797 *	338,080 *	77,333 *
Clinton	a	791,007 *	717,142 *	91,287 *	a	457,452	634,081	17,422
Cooper	c	551,909 *	748,807 *	198,572 *	c	666,492 *	598,996 *	395,470 *
Crawford	a	100,594 *	65,649 *	97,646 *	a	99,722 *	71,465 *	62,701 *
Dade	b	394,842 *	380,953 *	26,991 *	b	389,604 *	380,500 *	13,102 *
Dallas	a,b	1,157,532 *	1,199,050 *	153,323 *	a,b	1,108,441 *	958,388 *	194,841 *
Daviess	b	288,127 *	299,886 *	18,313 *	b	302,872 *	280,687 *	30,072 *
Dekalb	a	571,548 *	518,240 *	374,664 *	a	459,482	311,792	321,356
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 *	b	190,655	190,655	0
Holt		0 *	0 *	0 *		0 *	0 *	0 *
Howard	b	341,471 *	341,318 *	1,518 *	b	309,872 *	309,078 *	1,365 *
Howell		0 *	0 *	0 *		0 *	0 *	0 *
Iron		0 *	0 *	0 *		0	0	0
Knox		0 *	0 *	0 *		0	0	0
Laclede	b	1,690,472 *	1,547,421 *	579,949 *	b	1,429,454 *	1,615,883 *	436,898 *
Lawrence		0 *	0 *	0 *		0 *	0 *	0 *
Lewis	a,b	392,791 *	370,686 *	50,238 *	a,b	711,513 *	740,296 *	28,133 *
Lincoln	a,b	3,338,175 *	2,971,335 *	516,560 *	a,b	2,823,782	2,834,516	149,720
Linn		0 *	0 *	0 *		0	0	0
Livingston		0 *	0 *	0 *		0	0	0
Macon	c	693,073 *	810,961 *	98,754 *	c	701,092	647,558	216,642
Madison	a	462,596 *	446,304 *	16,659 *	a	445,038 *	484,280 *	367 *
Maries	a	\$ 591,473 *	657,385 *	854 *	a	111,748 *	44,982 *	66,766 *

Legend a - Capital Improvement Sales Tax Fund
 b - Law Enforcement Sales Tax Fund
 c - Road and Bridge Sales Tax Fund

* Unaudited (See Note 2)

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

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Schedule 6

MISSOURI 3RD CLASS COUNTIES
OTHER MAJOR COUNTY FUNDS
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCE
TWO YEARS ENDED DECEMBER 31, 1998

County	December 31,							
	1998			1997				
	Fund Type	Receipts	Disbursements	Cash Balance	Fund Type	Receipts	Disbursements	Cash Balance
Marion	a,c	\$ 2,228,696 *	2,174,460 *	1,365,662 *	a,c	2,306,921 *	1,601,770 *	1,311,426 *
McDonald	a	0 *	0 *	145,979 *	a	7,036	122,417	145,979
Mercer		0 *	0 *	0 *		0 *	0 *	0 *
Miller	a	1,120,424 *	1,151,758 *	603,576 *	a	913,911	309,284	634,910
Mississippi	a,b	745,985 *	329,232 *	617,684 *	a	315,578	114,647	200,931
Moniteau		0 *	0 *	0 *		0 *	0 *	0 *
Monroe		0 *	0 *	0 *		0	0	0
Montgomery	a	488,542 *	333,412 *	269,984 *	a	379,628	395,237	114,854
Morgan		0 *	0 *	0 *		0 *	0 *	0 *
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	216,192 *	270,594 *	110,254 *	a	210,705	180,555	164,656
Pemiscot	a,b	712,002 *	275,302 *	436,700 *		0 *	0 *	0 *
Perry		0 *	0 *	0 *		0 *	0 *	0 *
Phelps		0 *	0 *	0 *		0 *	0 *	0 *
Pike	b	1,064,347 *	1,007,579 *	56,165 *	b	948,103	967,887	-603
Polk	b,c	2,053,105 *	1,419,471 *	1,399,799 *	b,c	1,938,530	1,827,773	766,165
Pulaski	a,c	1,057,191 *	928,568 *	2,217,857 *	a,c	2,989,826 *	2,533,276 *	2,089,234 *
Putnam	b	224,480 *	207,723 *	24,385 *	b	215,266 *	249,421 *	7,628 *
Ralls		0 *	0 *	0 *		0 *	0 *	0 *
Randolph		0 *	0 *	0 *		0 *	0 *	0 *
Ray	c	597,281 *	423,627 *	302,441 *	c	864,206 *	1,122,935 *	128,787 *
Reynolds		0 *	0 *	0 *		0	0	0
Ripley	b	463,556 *	475,917 *	1,448 *	b	441,831 *	495,708 *	13,809 *
St. Clair		0 *	0 *	0 *		0 *	0 *	0 *
Ste. Genevieve	a	296,390 *	144,614 *	1,503,017 *	a	625,863 *	141,753 *	1,351,241 *
Schuyler	b,c	322,831 *	308,973 *	129,460 *	b,c	310,681 *	312,830 *	115,602 *
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	1,983,793 *	1,852,075 *	99,913 *	b	1,767,651 *	1,830,768 *	-31,805 *
Sullivan		0 *	0 *	0 *		0 *	0 *	0 *
Taney	a,c	11,902,469 *	9,936,954 *	9,056,592 *	a,c	16,369,743	12,947,989	7,091,077
Texas		0 *	0 *	0 *		0 *	0 *	0 *
Vernon		0 *	0 *	0 *		0	0	0
Warren	a,b	3,109,856 *	3,049,232 *	720,233 *	a,b	2,335,290 *	2,067,388 *	659,609 *
Washington	a,b	1,485,448 *	1,146,612 *	695,176 *	a,b	1,466,941	1,300,811	356,340
Wayne		0 *	0 *	0 *		0	0	0
Webster	a	859,304 *	803,759 *	114,815 *	a	787,122 *	815,300 *	59,270 *
Worth	a,b	65,218 *	59,994 *	104,834 *	a,b	88,482	58,610	99,610
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

* Unaudited (See Note 2)

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

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Schedule 7

MISSOURI 3RD CLASS COUNTIES
ASSESSED VALUATION AND TAX LEVIES
TWO YEARS ENDED DECEMBER 31, 1998

County	Assessed Valuation		Tax Levies															
			General Revenue		Special Road and Bridge		Health Center		Hospital		Senate Bill 40		Senior Services		Johnson Grass		Other	
			1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
Marion	\$ 222,347,712	207,067,318	2	2	30	27	15	15	0	0	14	14	0	0	0	0	0	0
McDonald	137,944,763	131,046,341	22	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mercer	48,372,597	48,185,755	29	28	0	15	10	10	0	0	0	0	0	0	0	0	0	0
Miller	242,872,165	231,189,857	6	4	22	22	0	0	0	0	8	8	5	5	0	0	0	0
Mississippi	105,969,043	102,571,258	20	20	32	32	3	6	0	0	10	10	0	0	5	5	0	0
Moniteau	110,769,312	106,903,373	17	18	25	25	15	15	0	0	0	0	0	0	0	0	0	0
Monroe	84,756,225	82,309,323	22	19	27	27	10	10	0	0	9	9	0	0	0	0	0	0
Montgomery	122,816,333	119,613,559	23	18	56	55	15	14	0	0	10	10	0	0	0	0	0	0
Morgan	239,061,140	232,260,545	10	10	19	19	9	9	0	0	5	5	0	0	0	1	0	0
New Madrid	343,242,002	336,663,364	18	16	24	23	9	9	0	0	2	2	0	0	1	1	0	1
Newton	440,432,507	414,282,277	0	0	20	17	5	5	0	0	0	0	0	0	0	0	8	8
Nodaway	183,046,529	176,687,607	0	0	0	0	5	5	0	0	5	5	0	0	0	0	0	0
Oregon	57,021,070	55,172,575	6	4	25	24	10	9	0	0	10	9	5	5	0	0	0	0
Osage	118,414,959	113,856,852	14	15	20	20	0	0	0	0	10	8	0	0	0	0	0	0
Ozark	60,283,799	58,861,353	16	15	25	25	10	10	0	0	0	0	0	0	0	0	0	0
Pemiscot	140,211,855	139,236,752	18	17	28	27	10	10	36	35	10	10	0	0	5	5	0	0
Perry	190,897,104	178,775,440	19	14	30	26	18	17	9	9	9	9	0	0	0	0	9	9
Phelps	259,463,527	245,795,434	15	15	9	9	0	0	0	0	9	9	0	0	0	0	0	0
Pike	170,604,053	165,144,456	25	25	29	29	0	0	22	22	18	18	0	0	0	0	0	0
Polk	146,071,678	131,699,101	32	32	0	0	9	9	0	0	2	2	0	0	0	0	0	0
Pulaski	162,083,954	150,504,643	0	0	16	16	7	7	0	0	7	7	5	5	0	0	0	0
Putnam	47,250,808	45,526,096	48	48	0	0	16	16	37	37	0	0	0	0	0	0	0	0
Ralls	110,098,836	103,368,938	19	19	27	27	10	10	0	0	0	0	0	0	0	0	0	0
Randolph	286,457,490	276,559,180	17	16	34	25	15	15	0	0	0	0	0	0	0	0	0	0
Ray	183,078,888	176,466,970	0	0	0	0	10	10	16	15	16	15	0	0	0	0	10	9
Reynolds	99,862,551	100,357,819	27	27	19	19	10	10	11	11	10	10	3	3	0	0	0	0
Ripley	62,376,310	59,306,441	30	30	0	0	15	15	30	30	10	10	5	5	0	0	0	0
St. Clair	67,413,706	66,283,582	33	32	28	25	21	20	0	0	0	0	0	0	0	0	0	0
Ste. Genevieve	208,846,149	201,041,020	18	18	26	26	10	10	16	16	7	7	5	3	0	0	10	10
Schuyler	31,366,528	30,993,858	29	29	26	25	15	15	0	0	0	0	5	5	0	0	0	0
Scotland	41,665,077	40,304,757	49	49	65	65	15	15	0	0	0	0	0	0	0	0	0	0
Scott	302,215,753	288,428,780	7	9	28	28	10	10	0	0	4	4	0	0	1	1	0	0
Shannon	47,527,168	47,130,969	11	13	24	23	10	0	0	0	10	10	0	0	0	0	0	0
Shelby	66,435,729	66,932,226	30	28	35	35	15	15	0	0	0	0	0	0	0	0	0	0
Stoddard	259,812,420	255,355,931	12	12	0	0	10	10	0	0	8	7	0	0	0	0	0	0
Stone	270,361,101	262,255,699	13	13	0	0	8	8	0	0	0	0	5	5	0	0	0	0
Sullivan	60,529,534	66,266,379	28	28	0	0	10	10	43	42	0	0	0	0	0	0	0	0
Taney	574,520,740	537,112,214	0	0	0	0	9	9	0	0	9	3	0	0	0	0	0	0
Texas	120,410,242	117,615,727	0	0	0	0	10	10	0	0	10	10	0	0	0	0	0	0
Vernon	178,200,148	161,422,440	12	11	0	0	8	8	0	0	0	0	0	0	0	0	0	0
Warren	257,412,533	244,909,667	8	8	18	18	0	0	0	0	12	12	0	0	0	0	0	0
Washington	142,952,535	137,903,876	15	17	25	24	15	15	18	17	17	17	5	5	0	0	0	0
Wayne	81,267,765	73,073,854	13	17	11	11	10	10	0	0	8	8	0	0	0	0	3	3
Webster	185,972,246	177,107,663	8	4	19	18	14	13	0	0	8	8	0	0	0	0	0	0
Worth	20,609,212	19,897,750	72	72	83	83	0	0	0	0	0	0	5	5	0	0	0	0
Wright	\$ 105,066,537	99,067,731	0	0	0	0	8	8	0	0	8	8	0	0	0	0	0	0

Schedule 8
MISSOURI 3RD CLASS COUNTIES
TYPICAL AUDIT FINDINGS

From the most recent audits of the 93 counties the State Auditor's office audits, the following is a list of the more frequent problems noted. Some of the areas listed are not applicable to all counties and various parts of the findings may not have been present in all examples noted.

1. Associate Division Court and Probate Court's Accounting Controls

Twenty-seven counties had weaknesses in the controls and records. Bank deposits were not made on a timely basis, bank reconciliations were not prepared, or cash balances were not reconciled to a listing of liabilities to prove the accuracy of the records.

2. Bidding Procedures

Forty-five counties did not bid some purchases in accordance with Missouri law or did not adequately document their actions in obtaining bids.

3. Budgetary Practices and Financial Statements

Seventy-eight counties had problems with the budget documents. Budgets were not obtained and/or prepared for some funds, actual disbursements exceeded budgeted amounts, many budgets were inaccurate or incomplete, and in some cases the counties did not reasonably estimate receipts and disbursements. In addition, county published financial statements frequently did not include information for some county funds.

4. Circuit Clerk's Accounting Controls

Forty counties had weaknesses in the controls and records. Bank deposits were not made on a timely basis, bank reconciliations were not prepared, or cash balances were not reconciled to a listing of liabilities to prove the accuracy of the records.

5. Computer System Controls

Twenty-nine counties had computer system controls that were in need of improvement. Most of these were instances in which computer access controls were inadequate. Several instances were also noted in which computer software and back-up disks were not stored at an off-site location and the counties lacked formal contingency plans.

6. County Collector's and Ex Officio County Collector's Procedures

Thirty-nine counties had weaknesses in the collector's procedures. All required information was not included on the annual settlements, bank records were not reconciled to monthly statements of collections, or daily receipt ledgers were not kept accurately. In fourteen

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

instances, the county collector or ex-officio collector commission withholdings were not properly calculated.

7. County Expenditures

Fifty-two counties did not always have documentation for payments, or receipt of goods was not always noted on invoices. Some counties also made payments to civic or not-for-profit organizations without formal contracts or clear documented authority or public purpose. Written agreements were not prepared for forty-six counties that provided and/or received goods or services. Eleven instances were noted in which the county either gave employees Christmas gifts or paid employee bonuses.

8. County Property Records

Forty-two counties either did not keep a complete inventory of county real and personal property or did not update existing records on a current basis.

9. Federal Financial Assistance

Forty-eight counties had concerns related to their federal financial assistance programs. Problems included the failure to meet federal reporting requirements or prepare complete and accurate reports, poor cash management procedures, improper use of federal funds, inadequate supporting documentation for expenditures, and inadequate monitoring of funds passed onto subrecipients. Many counties had expenditures made with federal financial assistance monies questioned because of noncompliance with federal requirements.

10. Health Center Controls and Procedures

Forty-eight counties had problems with their health centers. Some allowed actual disbursements to exceed budgeted amounts. Personnel and payroll procedures were in need of improvement. General fixed asset records were sometimes inaccurate or incomplete and not maintained on a current basis. Receipt slips were not issued for some monies received, some invoices were not canceled after being paid, and the acknowledgment of receipt of goods was not always indicated on the invoice.

11. Personnel Records

Thirty-six counties either had inadequate written personnel policies or did not maintain adequate records to support overtime payments and/or compensatory time balances. Many did not monitor annual and sick leave earned and taken. Written authorization for changes made in payroll records was not always maintained.

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

12. Prosecuting Attorney Accounting Controls

Fifty-four counties had problems with the prosecuting attorney's office. Either a cash control ledger was not maintained, bank deposits were not made on a timely basis, or monthly bank reconciliations were not prepared. Receipt slips were not always issued for some monies received. Additionally, cash balances were not reconciled to a listing of liabilities to prove the accuracy of the records.

13. Recorder of Deeds' and Ex Officio Recorder of Deeds' Controls and Procedures

Twenty-seven counties had weaknesses in controls and records. Cash receipts were not deposited daily or reconciled to the fee book, documents were sometimes recorded for businesses prior to receipt of payment, and accounts receivable were not adequately documented.

14. Senate Bill 40 Boards (SB40)

Twenty-five counties had problems with county SB40 boards. Many did not maintain adequate written contracts with not-for-profit corporations from which services were obtained. Some did not prepare and/or submit budgets.

15. Sheriff's Accounting Controls and Procedures

Sixty-two counties had weaknesses in the controls and records. Bank deposits were not made on a timely basis, bank reconciliations were not prepared, or cash balances were not reconciled to a listing of liabilities to prove the accuracy of the records. Eight instances were noted in which documentation of mileage claims was not always present or mileage procedures were not always in accordance with Missouri law. Twelve county reports indicated that the controls over seized property could be improved. In numerous counties, the Sheriff was retaining custody of the county funds without statutory authority.

16. Statutory Salaries and Bond Coverage

Twenty-eight counties paid county officials salaries different than their statutory allowances, did not obtain bond coverage or did not have adequate coverage as required by state statutes.

17. Tax Book Controls and Procedures

Twenty-eight counties had tax book controls that were in need of improvement. The County Clerk did not always prepare the current or back tax books for real estate and personal property taxes or verify the tax book totals. Controls over property tax additions and abatements were not adequate. In some cases the County Clerk did not maintain an account book with the County Collector.

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 1998.

Schedule 6 presents receipts, disbursements and cash balances for additional significant funds of the counties for the years ended December 31, 1998 and 1997. 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 31 law enforcement sales tax funds, 27 capital improvement sales tax funds, and 13 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, 1997, in which case, audited amounts were presented. Receipts for the sales tax funds totaled approximately \$52,900,000, comprised of approximately \$20,600,000, \$10,800,000, and \$21,500,000 in the capital improvement sales tax funds, road and bridge sales tax funds, and law enforcement sales tax funds, respectively. In the prior report, we also showed 911 emergency funds and an other funds category. Beginning with this year's report, only sales tax fund types are being presented. As a result of these changes, some disparity will exist between this and Missouri 3rd Class Counties reports issued in 1998 and prior.

Schedule 7, which shows the assessed valuation and tax levies (in cents per \$100 assessed valuation) for 1998 and 1997, was obtained from the Missouri State Tax Commission, the county budgets, and the State Auditor's 1998 Tax Certification Report. All counties have a general revenue 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 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 1998, 74 counties had health center levies, 17 had hospital levies, 61 had Senate Bill 40 levies, 14 had senior services levies, and 6 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 levies which are not common to all counties and have been placed in the “other” column:

<u>County</u>	<u>Tax</u>	<u>Levy</u>	
		<u>1998</u>	<u>1997</u>
Gasconade	Mental Health	10	10
Macon	Parks & Recreation	3	3
New Madrid	Debt Service	0	1
Newton	Mental Health	7	7
Newton	County Fair	1	1
Perry	Mental Health	9	9
Ray	Mental Health	10	9
Ste. Genevieve	Mental Health	10	10
Wayne	Debt Service	3	3

Schedule 8 reflects various audit findings which have appeared in a significant number of the most recent county audit reports. These typical findings whose titles are general may encompass several smaller categories.

2. County Budgets

The 1999 county budgets contain historical financial information for 1998 and were used in compiling this report for all counties in 1998. Also, budget reports were used to obtain 1997 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, after 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:

	Sales Tax as Percentage of Total Receipts		
Fund	1998	1997	1996
General Revenue Fund	40	42	43
Special Road and Bridge Fund	22	25	27

* * * * *